

for the Year ended 31st March 1918—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Deraajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	..	...	...	55,67,229	11,61,046	67,28,275
...	...	...	...	...	...	..	1,10,049	...	1,10,049
...	...	...	...	...	...	...	1,39,856	...	1,39,856
...	...	...	...	...	...	...	54,298	...	54,298
...	...	...	...	...	...	...	24,311	...	24,311
...	...	...	...	...	...	...	7,43,000	...	7,43,000
...	...	...	...	...	...	...	98,830	3,09,151	4,07,981
...	...	...	...	...	...	...	29,430	54,779	84,209
...	...	...	...	...	...	...	39,890	33,324	73,014
...	...	...	...	...	...	...	38,830	2,73,086	3,11,916
...	...	...	...	...	...	...	22,810	31,551	54,361
...	...	...	...	...	...	...	44,400	82,096	1,26,496
...	...	...	...	...	...	...	70,760	43,544	1,14,304
...	...	...	...	...	...	...	4,61,120	6,39,958	11,01,078
...	...	...	...	...	...	...	4,920	...	4,920
...	...	...	...	...	...	...	4,08,950	...	4,08,950
...	...	...	...	...	...	...	1,30,000	...	1,30,000
...	...	...	...	...	...	...	32,000	16,053	48,053
...	...	...	...	...	...	...	7,62,834	...	7,62,834
...	...	...	...	...	...	...	1,33,745	2,79,587	4,13,632
...	...	...	...	...	...	...	...	1,65,000	1,65,000
...	...	...	...	...	...	...	...	55,59,000	55,59,000
...	...	...	...	...	...	...	...	10,77,188	10,77,188
...	...	...	...	...	...	...	71,23,904	88,35,869	1,59,59,793
Total India converted into £ at R15-£1									£ 1,663,986
IN ENGLAND:									
Pay and expenses of Military Officers on special duty or under technical instruction									£ 238
Miscellaneous expenditure									2,234
Stores for India—Ordnance and Miscellaneous									1,946,096
" " Aviation									68
TOTAL									£ 3,012,617
976	1,017	1,430	...	...	...	1,284	...	...	36,027
31,618	30,280	13,208	...	...	...	4,716	...	...	2,87,698
17,453	13,855	2,001	...	...	...	...	...	...	1,07,563
2,645	15	25	...	...	...	...	...	...	5,631
53,692	44,967	16,664	...	...	...	6,000	...	...	4,36,924
Total India converted into £ at R15-£1									£ 29,128

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 12.							
EDUCATION.							
<i>Under control of Army Head Quarters, etc.</i>							
Staff College	...	...	...	...	...	...	...
British Army Schools	5,805	17,321	10,614	11,606	2,425	3,530	829
Musketry Instruction	...	40,856	...	...	72,313	...	...
Physical and Bayonet Training	...	...	42,617	...	384	...	...
Cavalry School	...	...	...	...	...	...	6,013
Central Flying School	...	...	...	...	79	...	...
Miscellaneous	2,494	24,575	4,738	360	440	2,062	25,776
Lawrence Military Asylums	...	3,902	1,46,841	...	...	...	16,556
Donations, etc., to Educational Institutions	...	114	4,015	4,058	883	946	120
TOTAL	8,299	86,768	2,08,825	16,024	76,524	5,938	49,294
GRANT 13.							
COMPENSATION FOR DEARNESS OF FOOD AND FORAGE.							
<i>Under control of General Officers Commanding, Divisions and Independent Brigades.</i>							
Compensation for dearness of food	1,13,528	2,30,844	1,19,369	1,65,627	62,695	23,079	1,37,342
Ditto of forage	1,27,192	1,07,948	61,235	21,016	...	78,849	69,329
TOTAL	2,40,720	3,38,787	1,80,604	1,86,643	62,695	1,01,928	2,06,571
GRANT 14.							
MISCELLANEOUS SERVICES.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Miscellaneous—							
Donations and Grants-in-aid to Military and Regimental Institutions	...	...	34,424	7,000	—235	...	...
Annual training grant	62,471	76,188	170,910	33,514	63,309	46,750	51,239
Moonshi Allowance	...	...	...	...	...	...	...
Miscellaneous	—158	—129	2	31	—124	—74	—105
British Troops Hospital Committee	...	...	74,537	...	...	...	...
Government of India's Contribution to the cost of the War represented by the ordinary maintenance charges of the Indian Expeditionary Forces	...	...	...	...	...	...	...
Special Services—							
Tibet Mission	...	...	...	...	1,75,826	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
War—1914—Debitable to Indian Government—							
Port defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Internment of enemy subjects	...	...	...	...	...	...	...
Other measures of internal defence	...	...	...	...	...	...	...
Coastal Patrol Service	...	...	...	...	...	...	...
Aden Operations	...	...	...	...	...	...	...
Operations in Arabia	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1916	...	...	...	...	...	...	...
TOTAL PART I	62,313	74,286	1,79,923	40,545	2,38,776	46,676	51,134
Carried over	62,313	74,286	1,79,923	40,545	2,38,776	46,676	51,134

for the Year ended 31st March 1918—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Adan Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,897	9,133	827	...	...	...	1,017	...	...	74,504
56,066	...	...	...	...	...	...	...	...	1,09,235
30,318	...	...	...	...	...	...	...	...	79,319
...	...	...	...	...	...	...	...	...	6,013
...	...	...	...	...	...	...	...	...	79
8,879	1,839	132	69	232	750	...	512	...	72,358
1,189	95,281	...	...	...	...	...	...	...	1,07,299
...	...	...	...	...	...	...	...	...	1,00,006
1,13,849	1,05,753	959	69	232	750	1,017	512	...	6,74,813
Total India converted into £ at Rs. 15-£1									£ 44,988
IN ENGLAND:									£ 168
Pay and expenses of Military Officers studying the Russian language									TOTAL £ 45,156
23,380	1,43,894	6,724	58,176	19,254	13,967	21,000	...	~ 8,32,779	3,06,000
...	40,289	...	41,124	19,493	20,140	1,992	...	— 95,602	4,98,000
23,380	1,84,183	6,724	99,300	38,747	34,107	22,992	...	— 9,28,381	7,99,000
Total India converted into £ at Rs. 15-£1									£ 53,266
17,576	6,832	600	...	...	...	...	...	...	46,848
...	25,798	15,815	3,948	5,652	3,300	...	...	...	4,76,465
21	— 91	— 37	— 19	— 10	— 19	— 29	2,100	...	2,100
...	...	...	...	...	...	...	2,490	2	1,751
...	...	...	...	...	...	...	...	...	74,687
...	...	...	...	...	...	...	...	10,22,12,000	10,22,12,000
3,979	...	...	...	...	...	...	...	...	1,75,826
...	...	...	...	...	...	...	...	...	3,979
...	...	...	...	...	...	...	...	63,86,736	63,86,736
...	...	...	...	...	...	...	...	6,64,159	6,64,159
...	...	...	...	...	...	...	...	1,91,446	1,91,446
...	...	...	...	...	...	...	...	1,46,103	1,46,103
...	...	...	...	...	...	...	...	17,86,377	17,86,377
...	...	...	...	...	...	...	...	39,08,821	39,08,821
...	...	...	...	...	...	...	...	— 13,179	— 13,179
...	...	...	...	...	...	...	...	71,44,109	71,44,109
...	...	...	...	...	...	...	...	1,72,32,209	1,72,32,209
21,576	32,534	16,378	3,929	5,642	3,281	— 29	4,590	13,96,08	14,03,90,337
21,576	32,534	16,378	3,929	5,642	3,281	— 29	4,590	13,96,08,783	14,03,90,337

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Masrur Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 14.							
MISCELLANEOUS SERVICES—contd.							
Brought forward	62,313	74,286	1,79,923	40,545	2,38,776	46,676	51,184
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Miscellaneous—							
Compensation for Losses	5,179	1,24,466	23,354	7,944	1,686	7,170	4,869
Printing charges	...	...	77	...	369	2,934	69
Moonshi Allowance	36,084	15,677	12,236	8,200	7,079	32,211	5,484
Grant in-aid to equip new Army Institutes	6,800	4,200	...	9,000	...	...	...
Contingencies	1,638	44,572	23,406	8,586	2,062	4,322	4,451
Miscellaneous	1,655	...	40	2,356	6,354	552	1,812
Total Part II	51,356	1,88,915	59,113	36,086	17,550	47,189	16,185
TOTAL	1,13,669	2,63,201	2,39,036	76,631	2,56,326	93,865	67,269
GRANT 14-A.							
INDIAN MUNITIONS BOARD.							
<i>Under control of the Indian Munitions Board.</i>							
Headquarters Staff	...	...	...	...	...	...	...
Accounts Staff	...	...	...	...	...	...	...
Provincial Controllers of Munitions	...	...	...	...	...	...	...
Deputy Controllers, Timber Supplies	...	...	...	...	...	...	...
Government Metallurgical Inspector	...	...	...	...	...	...	...
Superintendents of Local Manufactures and Government Test House	...	...	...	...	...	...	...
Government Tanneries	...	...	...	...	...	...	...
Government Tanning Research Factory, Malabar	...	...	...	...	...	...	...
Controller, Tan-stuffs, Madras	...	...	...	...	...	...	...
Government Acetone Factory	...	...	...	...	...	...	...
Kutra Ironworks, Kiderpore	...	...	...	...	...	...	...
Tent Making Factory, Fategarh	...	...	...	...	...	...	...
Controller (Jute Manufactures)	...	...	...	...	...	...	...
Albion Foundry, Sibpur	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...
GRANT 16.							
HUTTING.							
<i>Under control of Army Head Quarters, etc.</i>							
Hutting	26,983	29,384	49,531	34,364	11,530	3,964	43,681

for the Year ended 31st March 1918—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21,576	32,534	16,378	3,929	5,642	3,281	—29	4,590	13,96,08,783	14,08,90,337
1,201	10,380	135	604	405	...	...	...	...	1,87,393
22	1,342	...	...	...	...	...	...	...	4,818
2,596	1,390	3,000	1,322	3,263	1,550	2,000	...	...	1,32,042
9,500	...	...	...	500	...	...	...	...	30,000
9,638	9,142	371	809	...	1,254	300	...	...	1,10,046
1,053	4,678	9,605	...	...	...	10	...	...	27,615
24,006	26,982	13,111	2,235	4,168	2,804	2,810	...	...	4,91,909
45,581	59,466	29,489	6,164	9,810	6,085	2,281	4,590	13,96,08,783	14,08,82,246
Total India converted into £ at Rs. 15-21 . £									9,392,150

IN ENGLAND:

Entertainment of Indian officers and miscellaneous expenditure arising out of the War	£	3,123
	£	3,123
TOTAL	£	9,895,273

...	...	...	...	...	...	...	...	3,53,726	3,53,726
...	...	...	...	...	...	...	...	35,481	35,481
...	...	...	...	...	...	...	...	6,36,991	6,36,991
...	...	...	...	...	...	...	...	3,00,323	3,00,323
...	...	...	...	...	...	...	...	14,782	14,782
...	...	...	...	...	...	...	...	85,451	85,451
...	...	...	...	...	...	...	...	6,58,450	6,58,450
...	...	...	...	...	...	...	...	1,34,048	1,34,048
...	...	...	...	...	...	...	...	5,534	5,534
...	...	...	...	...	...	...	...	1,23,765	1,23,765
...	...	...	...	...	...	...	...	1,45,010	1,45,010
...	...	...	...	...	...	...	...	268	268
...	...	...	...	...	...	...	...	7,054	7,054
...	...	...	...	...	...	...	...	4,04,798	4,04,798
...	...	...	...	...	...	...	...	28,55,621	28,55,621
Total India converted into . £									190,375
12,806	29,080	120	9,918	3,520	4,606	...	...	...	2,65,487
Total India converted into £ at Rs. 15-21 . £									17,699

L.—Military Receipts and Services

No. 67D.—DETAILED ACCOUNT of Army Charge

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 16.							
CONVEYANCE BY ROAD, RIVER AND SEA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Sea and Inland Water charges—							
Medical Stores	...	...	29	...	4,429	...	...
Clothing	...	...	...	...	4,826	...	...
Ordnance	...	300	...	65	53,603	2,610	2,073
Remount	...	...	...	...	...	...	...
Road Charges—							
Medical Stores	...	...	...	...	10	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	3	197	...	111	...	...
Total, Part I	...	803	226	65	44,227	2,610	2,073
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Sea Transport Charges	...	...	...	2,214	1,16,100	9,865	...
Indian Troop Service	...	...	...	...	...	...	...
Sea and Inland Water Charges—							
Movements of Troops—British Army	...	...	...	24	63	...	—13
Ditto Indian Army	103	...	...	3	1,317	...	—3
Supply and Transport	955	22,792	157	...	13,008	2,033	170
Medical Services	...	...	...	...	700	...	...
Miscellaneous	...	...	...	...	9,672	...	...
Road Charges—							
Movements of Troops—British Army	2,354	49,133	15,797	42,362	133	...	10,664
Ditto Indian Army	791	5,969	9,288	4,017	4,931	...	4,832
Supply and Transport	...	2,366	6,271	1,591	11	...	43
Medical Services	...	1,793	1,433	2,308	59	...	20
Miscellaneous	284	6,694	3,141	2,842	284	...	299
Special Services—							
Gilgit Agency	...	143	...	...	...	...	...
Total, Part II	4,437	88,890	36,037	55,381	1,46,278	11,946	16,032
TOTAL . R	4,437	89,193	36,263	55,426	1,02,051	14,558	18,105
GRANT 17.							
CONVEYANCE BY RAIL.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Railway Charges—							
Medical Stores	...	...	...	...	...	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	...	...	...	...	...	...
Remount	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...	...
<i>(a) Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Railway Charges—							
Movements of troops, British Army	47,204	1,38,022	2,76,603	2,05,528	2,94,972	1,01,222	2,38,765
Ditto Indian Army	71,107	1,21,948	1,86,812	2,78,862	4,08,124	1,96,349	2,98,982
Supply and Transport	1,04,630	3,56,838	4,24,128	5,14,916	6,48,576	2,46,054	3,76,720
Medical Services	9,720	12,842	18,031	22,080	22,025	13,586	16,770
Miscellaneous	2,218	8,926	48,988	20,095	1,73,260	4,425	15,508
Total, Part II	2,34,879	6,38,576	9,54,557	10,36,480	15,46,957	5,61,636	14,46,745
TOTAL . R	2,34,879	6,38,576	9,54,557	10,36,480	15,46,957	5,61,636	14,46,745
GRANT 18.							
CANTONMENTS.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Provincialised Grants to Cantonments	87,900	43,089	68,973	37,313	41,401	3,200	41,500
Purchase and Rent of Lands and Buildings	3,039	1,42,049	11,437	4,652	7,903	534	20,148
Total, Part I	90,939	1,85,138	80,410	41,970	49,304	3,734	61,648
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Cantonment Magistrates	38,881	56,667	1,16,522	1,07,009	1,08,949	50,381	91,613
TOTAL	1,29,810	2,41,805	1,96,932	1,48,979	1,58,253	54,115	1,53,266

(a) The expenditure under Grant 17 is shown at page 219 in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account here.

for the Year ended 31st March 1918—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Banna Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—1,550	12,400	763	...	...	...	...	...	...	16,071
...	25,574	3,691	...	...	...	...	...	...	34,091
—21,425	30,342	10,886	...	...	...	...	...	...	—28,752
...	...	...	...	...	...	...	...	...	...
...	2,987	...	...	...	...	...	...	...	2,997
...	9,117	...	...	...	...	...	...	...	9,117
...	1,283	...	...	...	...	...	...	...	1,594
—22,975	81,703	15,340	...	...	...	...	...	...	35,118
45,648	15,412	2,14,926	...	...	...	27,084	...	...	4,31,249
12,321	...	...	...	...	...	...	...	...	12,321
...	2,231	1,234	...	...	...	564	...	...	4,103
...	1,141	6,360	...	...	...	84	...	...	9,035
58,951	9,970	13,990	...	...	...	1,896	...	...	1,18,972
4,943	34	324	...	...	...	36	...	...	6,037
—774	379	2,707	...	...	...	144	...	...	12,128
...	—17	...	...	...	501	192	...	...	121,139
15	43	8	...	32	1,286	...	...	...	31,162
...	92	...	...	17	1,273	...	...	...	11,664
...	3	...	...	...	712	...	...	...	6,328
...	1	...	...	...	686	...	...	...	14,181
...	...	...	...	...	...	...	...	...	143
1,16,134	29,289	2,39,549	...	49	4,458	30,000	...	...	7,78,462
98,159	1,10,992	2,54,889	...	49	4,458	30,000	...	...	8,13,580
Total India converted into £ at Rs. 15-£1									54,239
IN ENGLAND:									
Indian Troop Service									£ 808,819
Passage of Officers and others									£ 2,852
TOTAL									£ 808,671
									£ 809,910
							1,15,828		1,15,828
							10,06,073	3,349	10,09,422
							45,70,069	17,785	45,87,854
							2,10,102		2,10,102
							2,36,325		2,36,325
							1,23,674		1,23,674
							62,62,071	21,134	62,83,205
2,97,039	1,92,380	76,899	808	218	188	...	...	...	18,89,346
2,44,717	2,07,940	78,479	33,799	9,774	12,917	...	...	...	21,44,810
3,96,592	3,67,125	56,126	6,798	5,511	50,278	...	...	...	40,54,291
21,778	25,719	4,734	1,246	1,914	684	...	...	...	1,71,128
16,094	34,244	3,141	245	654	479	...	...	...	3,28,272
9,76,220	7,97,408	2,18,879	42,895	18,071	64,514	...	...	...	86,37,847
9,76,220	7,97,408	2,18,879	42,895	18,071	64,544	...	62,62,071	21,134	1,48,21,052
Total India converted into £ at Rs. 15-£1									£ 988,070
40,764	8,952	44,984	13,570	15,660	13,655	...	...	...	4,60,966
59,794	219	2,544	...	...	94	...	...	4,10,409	6,62,812
1,00,558	9,171	47,528	13,570	15,660	13,749	...	...	4,10,409	11,23,778
54,752	60,116	26,349	3,465	582	2,659	...	...	...	7,17,950
1,55,810	69,287	73,377	17,035	16,242	15,408	...	...	4,10,409	18,41,728
Total India converted into £ at Rs. 15-£1									£ 122,782

L—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 19.							
REWARDS FOR MILITARY SERVICES.							
<i>Under Control of Army Head Quarters, etc.</i>							
British Army	75	375	1,208	75	—1,500	150	375
Indian Army	6,955	21,979	22,506	10,877	9,728	9,653	8,067
Decorations and Medals	...	61	1	...	20,224	...	...
TOTAL R .	7,030	22,415	23,715	10,952	34,450	9,803	8,442
GRANT 20.							
PENSIONS.							
<i>Under control of Army Head Quarters, etc.</i>							
Retired, Wound and Invalid Pensions and Gratuities to Europeans	5,419	58,677	55,650	1,39,686	1,63,761	20,968	47,808
Retired, Wound and Invalid Pensions and Gratuities to Indians	2,34,854	13,44,437	21,94,997	5,72,607	15,35,422	70,024	3,77,894
Family Pensions and Compassionate Allowances to Europeans	2,722	10,033	20,811	25,951	45,979	7,197	8,173
Departmental Pensions	28,905	56,095	83,650	51,309	3,77,521	14,220	29,339
TOTAL IN INDIA R .	2,71,900	14,64,242	23,55,108	7,89,553	21,22,683	1,12,413	4,62,714
UNADJUSTED EXPENDITURE.							
Issues to Military Department not brought to account							
Unadjusted Expenditure charged to Advances Transfers between Military Divisions							
TOTAL							
TOTAL EXPENDITURE EXCLUDING UNADJUSTED EXPENDITURE	1,87,08,580	1,93,84,551	1,81,73,098	1,19,48,151	1,58,05,051	1,28,48,938	1,14,98,015
UNADJUSTED EXPENDITURE							

for the Year ended 31st March 1918—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Adon Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
300	450	150	...	...	...	75	...	—100	1,633
7,090	3,382	2,928	1,361	1,235	805	1,930	...	25,472	1,33,966
...	...	...	...	...	...	...	...	...	26,286
7,390	3,832	3,078	1,361	1,235	805	2,005	...	25,372	1,61,885
Total India converted into £ at Rs. 15-£1									£ 10,793
IN ENGLAND:									
Cost of Medals									£ 8
TOTAL									£ 10,796
1,47,640	2,39,005	61,938	1,615	...	616	...	...	2,02,320	11,39,607
6,94,566	17,16,595	61,802	81,067	15,666	32,232	872	...	27,27,139	1,46,60,172
45,368	81,489	7,545	...	...	...	...	1,28,379	1,65,933	5,49,580
1,71,225	1,68,483	27,763	942	648	5,185	1,480	...	63,855	11,10,629
10,58,799	22,05,572	1,59,048	83,624	16,314	38,033	2,352	1,28,379	31,89,256	1,44,59,990
Total India converted into £ at Rs. 15-£1									£ 963,999
IN ENGLAND:									
Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India:									£
For the year 1917-18									£ 946,073
Loss: Contribution towards War Pensions and gratuities:									
Payable in India for the year 1917-18									£ 200,000
Payable in England Do. Do.									£ 73,700
									£ 273,700
									672,373
Pay of Non-effective Colonels of Royal Artillery									£ 4,641
Pay and Pensions of Non-effective and Retired Officers of the Indian Service									1,175,236
Compassionate Allowances of Officers removed from the Service, etc.									1,859
Pensions of Non-Commissioned Officers and men									3,690
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty									51,787
Pensions of Widows and Families of Officers, etc., of the Indian Service									78,442
Gratuities to the widows and families of officers killed in action									15,712
Indian Military Service Family Pensions									121,112
									£ 2,124,802
TOTAL									£ 3,088,801
									-18,92,375
									+72,280
									+1,92,867
									-16,27,238
Total India converted into £ at Rs. 15-£1									£ -108,482
1,09,96,338	1,37,38,818	61,04,925	23,59,816	28,83,423	36,66,273	32,63,972	3,86,39,111	14,25,24,748	33,25,38,838
									-16,27,238
TOTAL ARMY CHARGES IN INDIA									Rs. 33,09,11,600
Total India converted into £ at Rs. 15-£1									£ 22,060,774
TOTAL ARMY CHARGES IN ENGLAND									£ 6,083,130
GRAND TOTAL									£ 28,098,904

L.—Military Receipts and Services.

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1918.

Effective Services. IMPERIAL—INDIA, GENERAL.		Rs.
Dockyard Services and Supplies		40,85,912
Hire of Vessels		8,18,498
Sale-proceeds of Vessels and Stores		2,89,221
Miscellaneous—Other items		1,67,430
	Total Rs.	48,01,056
Non-effective Services.		
Pensions		31,277
	Total Receipts in India	48,32,333
TOTAL MARINE RECEIPTS CONVERTED INTO £ AT R15=£ 1		£322,155

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1918.

Effective Services. IMPERIAL—INDIA, GENERAL.		Salaries and Establishments.	Contingencies.	Rs.
General Supervision and Accounts.		Rs.	Rs.	Rs.
Naval Commander-in-Chief, India Station		12,500	...	12,500
Director and Captain Superintendent of the Royal Indian Marine		1,20,328	31,543	
Marine Audit Establishment		30,122	8,194	
		1,60,450	34,740	1,85,190
Total General Supervision and Accounts				1,85,190
Total India converted into £ at R15=£ 1				£12,345
Marine Survey Department.				
Scientific Officers		38,066	...	
Office Establishment		7,799	886	
	Total Marine Survey Department	45,865	886	46,751
Total India converted into £ at R15=£ 1				£3,117
Miscellaneous Shore Establishments.				
Perim Light-house		5,657	2,011	
Miscellaneous		—37,713	—9	
	Total Miscellaneous Shore Establishments	—32,056	2,002	—30,054
Total India converted into £ at R15=£ 1				—£2,003
Dockyards.		Kidderpore.	Bombay.	
Staff Officer's and Superintendent's Departments		16,601	48,864	
Constructor's Department		18,097	39,665	
Factory Branch		40,747	89,986	
Assistant Constructor's Branch		19,951	42,893	
Store-keeper's Department		37,080	1,22,466	
Cashier's Office		11,129	19,333	
Dockyard Dispensary		3,960	10,961	
Wages of Artificers and Labourers		1,06,318	7,42,082	
Accountant's Office		14,112	25,839	
Miscellaneous		14,541	42,407	
	Total Dockyards	3,42,531	11,64,496	15,07,027
Total India converted into £ at R15=£ 1				£100,468
Salaries and Allowances of Officers and Men afloat.				
Gross Tonnage.	Indicated Horse-Power.	Harbour and Sea-going Vessels.		
5,048	7,249	"Northbrook"		
1,524	2,200	"Dulhouse"		
6,315	10,190	"Dufferin"		
908	1,277	"Lawrence"		
960	2,025	"Minto"		
5,467	9,366	"Harding"		
1,125	2,157	"Mayo"		
		Contingencies		
			(a) 5,27,460	
			51,893	
			2,579	5,81,732
		Inland Steamers and Flats.		
270	360	"Sladen,"		
172	250	"Bhamo"		
		Contingencies		
			24,853	
			11,965	
			653	37,471
		Marine Survey.		
300	486	"Palinurus"		
1,014	1,500	"Investigator"		
		Contingencies		
			15,421	
			51,648	
			289	67,358
30	67	Vessels in Ordinary Bombay		
569	...	Hulk "Quangtung"		
430	..	Flat "Ganges"		
			2,580	
			4,336	
			1,129	8,045
				6,94,604
			Carried forward	£7,21,414

(a) Represents normal cost figures.

No. 68B.—Account of Marine Charges for the Year ended 31st Mch 1918—concluded.

	Rs.	Rs.
Brought forward		17,21,414
IMPERIAL CHARGES:—INDIA, GENERAL—continued.		6,94,004
Salaries and Allowances of Officers and Men afloat—concl'd.		
Allowance to N. A. Volunteers, Calcutta, for hiring a launch for training purposes	3,000	
Contingencies	75	
Vessels employed on Military Service and Special Defences at—		
Aden	Rs. 12,985	
Bombay	" 50,496	
Calcutta	" 15,992	
Karachi	" 16,334	
Rangoon	" 8,094	
Contingencies	1,03,901	
	2,085	1,09,961
Yard Craft Establishment.		
Yard Craft, Bombay	47,610	
Ditto, Calcutta	15,528	
Contingencies	...	
General Duty and Leave Allowances	25,208	63,138
Contingencies	3,419	
		28,627
Additional Establishment for "Patrick Stewart"		2,396
Shore Allowances		17,967
		9,16,693
Total Salaries and Allowances		£61,113
Total India converted into £ at R15=£1		
In England—		
Royal Indian Marine Furlough Pay		£1,081
		£62,194
Victualling of Officers and Men afloat.		
Purchase of Provisions for Europeans and Indians	3,76,266	
Allowances in lieu of Provisions	38,556	
Purchase of water for Royal Indian Marine vessels	8,465	
Total Victualling of Officers and Men afloat		4,23,287
Total India converted into £ at R15=£1		£28,219
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
Stores purchased monthly	18,10,605	
(A) Marine Stores and Coal for the Royal Indian Marine	16,10,050	
(B) Do. do. Local Governments and other Departments	39,09,847	
(C) Do. do. the Royal Navy	7,56,564	
Deduct—Debits to Local Governments, other Departments, and the Royal Navy	46,56,411	
	34,20,655	
(D) Cost of stores purchased at Home and passed out specially for adjustment in India	3,72,849	
Total Purchase of Marine Stores, etc.		30,47,806
Total India converted into £ at R15=£1		£203,187
In England: Stores for India—		
Coal	1,110	
Miscellaneous	(a) 229,333	£230,443
		£433,630
Purchase and Hire of Ships and Vessels.		
Purchase of Ships and Vessels	60,699	
Hire of Ships and Vessels	10,172	
Total Purchase and hire of ships, etc.		70,871
Total India converted into £ at R15=£1		£4,725
Miscellaneous.		
Piloting and towing, etc., Royal Indian Marine Ships	28,131	
Passage and Conveyance of Officers and Men	60,931	
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine ships and vessels at out-stations	2,48,586	
Medical Stores	1,970	
Allowances to Marine Officers for passing in Oriental languages	166	
Freight on Europe Stores	48,657	
Miscellaneous	1,09,464	
Deduct—Value of imported coal supplied to H. M.'s Ships of War in Indian Seas and of imported stores used on repairs to the "Sphinx"	4,97,905	
	15,887	
Total Miscellaneous		4,82,018
Total India converted into £ at R15=£1		£32,135
In England—		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas	£100,000	
Miscellaneous expenditure	£13	£100,013
		£132,148
Non-effective Services.		
Pensions	83,075	83,075
Total India converted into £ at R15=£1	£5,538	
In England—		
Royal Indian Marine Retired Pay	24,935	
Indian Navy Retired Pay	1,674	£26,609
		£32,147
TOTAL CHARGES IN INDIA		67,45,164
Total India converted into £ at Rs. 15 = £1		£449,678
TOTAL CHARGES IN ENGLAND		£358,146
TOTAL MARINE CHARGES		£807,824

L.—Military Receipts and Services.

(a) Includes — £13,563-12s.-5d. for Schedule Measure Expenditure.

No. 69B.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS during the Year 1917-18.

HEADS OF EXPENDITURE.	INDIA.	Delhi Province.	Madras (for Coorg only).	Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BHERAR.		Assam.	GRAND TOTAL
	Director-General of Military Works.				Bengal Proper.	Port Blair.	United Provinces of Agra and Oudh Proper.	Raj utana.				Central Provinces and Berar Proper.	Central India.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.															
New Works (69C)	(b) 1,71,82,604	22,137	657	9,91,473	18,738	2,003	24,426	4,573	2,04,742	1,05,492	16,629	37	721	583	1,85,74,845
Repairs (69D)	48,32,474	...	118	63,084	32,615	1,039	4,486	17,031	22,913	3,05,246	11,038	1,080	6,797	28,216	53,26,167
Establishment	(c) 25,47,252	4,691	173	2,16,919	7,416	654	6,162	4,662	43,214	76,110	4,323	213	1,651	5,360	29,18,800
Tools and Plant	(d) 2,00,021	2,050	11	15,065	492	46	427	248	3,002	5,086	302	15	107	351	2,27,223
Suspense	—27,73,835	...	...	...	...	...	...	...	...	...	...	...	...	...	—27,73,835
	2,19,88,513	28,878	959	12,86,541	59,291	3,742	35,501	26,544	2,73,871	4,91,934	32,292	1,345	9,276	34,510	2,42,73,197
Barrack furniture, including repairs and establishment	(e) 35,55,688	...	...	4,341	...	264	...	40,242	...	41,603	...	...	1,016	291	36,43,450
TOTAL	2,55,44,201	28,878	959	12,90,882	59,291	4,006	35,501	66,786	2,73,871	5,33,542	32,292	1,345	10,292	34,801	2,79,16,647
Deduct—Outlay in England	7,66,657	...	...	...	...	...	...	...	...	3,957	...	...	...	...	7,70,614
Net India Military Works	2,47,77,544	28,878	959	12,90,882	59,291	4,006	35,501	66,786	2,73,871	5,29,585	32,292	1,345	10,292	34,801	2,71,46,033
					63,297		1,02,287					11,637			
Total India converted into £ at Rs. 15-£1															£ 1,809,735
Charges in England: Stores for India															(a) 51,374
GRAND TOTAL MILITARY WORKS															1,861,109

(a) Includes £23,354-8-11 Schedule Measure Expenditure.
 (b) " Rs. 5,54,150 on account of Delhi Cantonment.
 (c) " 60,383 ditto ditto.
 (d) " 20,220 ditto ditto.
 (e) " 812 ditto ditto.

L.—Military Receipts and Services.

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

PROVINCES.	Accommodation for British Troops.	Accommodation for Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Sanitation, Drainage and Water-supplies.	Electric and Mechanical installations for lighting and punkas pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Renovals and Improvements of Buildings.	Grass Farms.	Dairy Farms.	Petty Works.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works—Works other than the Delhi Cantonment	45,77,101	34,61,884	41,383	13,44,923	...	16,80,404	11,90,519	90,420	29,20,209	4,71,680	7,02,380	1,03,034	1,53,117	23,357	19,921	69,894	...	1,68,50,226	2,21,772	1,66,28,454
Delhi Cantonment	3,32,654	106	...	20,995	75,675	92,716	31,106	...	898	...	...	...	...	...	...	...	...	5,54,150	...	5,54,150
Delhi Province	10,466	...	...	...	...	7,654	...	...	...	...	...	...	...	...	...	...	4,017	22,137	...	22,137
Coorg	...	...	...	...	...	...	657	...	...	...	...	...	...	...	...	...	...	657	...	657
Bombay	33	40,510	2,475	498	...	...	8,75,582	357	...	...	699	...	71,319	...	...	...	...	9,91,473	...	9,91,473
Bengal	...	...	907	9,735	...	...	...	...	...	...	8,066	...	...	...	...	...	...	18,768	...	18,768
Port Blair	1,900	2	15	...	...	...	86	...	...	...	...	...	...	...	...	...	...	2,003	...	2,003
United Provinces of Agra and Oudh	12,564	...	8,990	...	...	...	...	...	2,872	...	...	...	...	...	...	...	...	24,426	...	24,426
Rajputana	1,980	1,642	...	506	...	...	5,795	...	...	...	443	...	...	...	...	...	...	10,368	5,795	4,573
Punjab	...	...	...	264	...	...	1,92,184	...	6,851	...	1,325	4,118	...	...	...	...	...	2,04,742	...	2,04,742
Burma	15,315	36,155	1,704	8,175	...	25,280	14,129	...	138	...	2,914	...	...	1,682	...	...	...	1,05,493	...	1,05,493
Bihar and Orissa	...	...	6,457	...	...	...	...	...	...	10,172	...	...	...	...	...	...	...	16,629	...	16,629
Central Provinces and Berar	...	...	...	...	...	...	...	...	37	...	...	...	...	...	...	...	...	37	...	37
Central India	101	620	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	721	...	721
Assam	...	45	...	181	...	...	22	35	...	...	...	...	...	...	...	...	...	583	...	583
TOTAL	49,52,114	35,40,964	61,991	13,85,579	75,675	18,06,054	23,10,080	90,812	29,31,005	4,81,852	7,15,827	1,07,152	2,24,486	25,039	19,921	69,894	4,017	1,88,92,412	2,27,567	1,85,74,845
Total India converted into £ at Rs. 15-£1 £																				1,238,323

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

PROVINCES.	Buildings for accommodation of British Troops.	Buildings for accommodation of Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical installations for lighting and punka-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Rents of Buildings.	Grass Farms.	Dairy Farms.	Petty Repairs.	GRAND TOTAL.	Deduct outlay on contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	8,79,284	3,24,725	1,55,383	19,20,587	3,90,472	3,02,375	1,56,332	3,47,927	1,29,433	1,14,535	33,695	30,195	4,79,767	1,388	272	...	52,66,870	4,34,396	48,32,474
Coorg	...	...	...	...	...	964	..	...	...	...	...	...	...	...	...	...	964	846	118
Bombay	16,099	6,270	318	32,033	...	2,131	15	3,287	406	672	...	...	1,853	...	...	...	63,084	...	63,084
Bengal	...	1,787	609	1,897	...	3,291	...	...	2,756	18,520	...	...	3,755	...	...	...	32,615	...	32,615
Port Blair	510	60	469	...	...	...	...	...	...	...	...	...	...	...	...	...	1,039	...	1,039
United Provinces of Agra and Oudh	...	922	...	1,678	...	...	393	1,535	...	...	...	...	444	...	...	...	5,022	536	4,486
Rajputana	3,851	1,853	987	4,391	...	1,229	...	...	...	712	...	...	4,038	...	...	...	17,061	...	17,061
Punjab	...	...	...	...	...	...	...	11,605	...	345	10,963	...	...	...	...	...	22,913	...	22,913
Burma	69,237	25,701	96,781	1,18,595	...	7,723	4,700	701	7,727	37,334	...	...	6,747	...	...	...	3,05,246	...	3,05,246
Bihar and Orissa	...	...	...	...	...	...	...	...	4,873	...	...	...	6,165	...	...	...	11,038	...	11,038
Central Provinces and Berar	...	272	...	501	...	307	...	...	...	...	...	...	...	...	...	...	1,080	...	1,080
Central India	1,908	2,117	631	1,363	...	393	...	...	13	...	...	...	372	...	...	...	6,797	...	6,797
Assam	...	6,808	2,576	12,245	...	1,051	1,113	217	...	873	...	...	3,333	...	...	...	28,216	...	28,216
TOTAL	9,70,889	3,70,515	1,88,254	20,93,290	3,90,472	3,19,464	1,62,553	3,65,322	1,45,208	1,72,991	44,658	30,195	5,06,474	1,388	272	...	57,61,945	4,35,778	53,26,167
Total India converted into £ at Rs15-21																			£ 355,078

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

		AMOUNT EXPENDED		
		To end of previous year.	During the year.	To end of the year.
		Ra.	Ra.	Ra.
EXPENDITURE TO END OF 1901-02.				
India		2,42,50,991	...	2,42,50,991
Converted into £ at R15-£1		£ 1,616,733	£ ...	£ 1,616,733
England		1,451,683	...	1,451,683
TOTAL TO END OF 1901-02		3,068,416	...	3,068,416
SPECIAL DEFENCE WORKS (1902).				
INDIA.		Ra.	Ra.	Ra.
Armaments.				
Coast Defences, Aden		1,30,017	...	1,30,017
" " Bombay		21,15,957	...	21,15,957
" " Madras		1,01,178	...	1,01,178
" " Karachi		10,71,376	...	10,71,376
" " Burma (Rangoon)		1,23,149	...	1,23,149
" " Bengal (Hooghly)		2,97,379	...	2,97,379
" " General		1,64,426	1,114	1,65,540
TOTAL		40,03,482	1,114	40,04,596
Freight, etc.—				
Freight-armaments and Electric light plant and stores		69,946	7	69,953
Sub-marine mining		1,56,003	511	1,56,514
Minor Works		315	...	315
TOTAL ARMAMENTS		42,29,746	1,632	42,31,373
Special Defences.				
Rangoon		3,18,187	—407	3,17,780
Beluchistan		74,552	...	74,552
Madras		40,461	...	40,461
Aden		1,62,405	7,648	1,70,048
Bombay		41,26,483	75,779	42,02,262
Karachi		3,86,932	22,002	4,08,934
Bengal (Hooghly)		1,40,503	13,061	1,53,564
TOTAL SPECIAL DEFENCES		52,49,523	1,18,078	53,67,601
ESTABLISHMENT		7,84,933	17,893	8,02,826
TOOLS AND PLANT		71,353	1,627	72,980
SUSPENSE		1,33,597	—1,97,026	6,571
GRAND TOTAL		1,04,69,152	12,204	1,04,81,356
Deduct—Expenditure in England		46,60,757	—1,30,009	45,40,748
NET OUTLAY IN INDIA		58,08,395	1,82,213	59,40,608
Total India converted into £ at R15- 1		£ 387,226	£ 8,814	£ 396,040
Expenditure in England—				
Stores for India		310,718	(a) —8,001	302,717
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS		697,944	813	698,757

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

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1917-18.

Section M.—Provincial Surpluses and Deficits.

Expenditure 2,059,055.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Adjustment on account of Provincial Services.	71	Contribution between Imperial and Provincial Revenues—		£	£	
		Net Contribution to Provincial	260	1,557,500	...	...
	72	Provincial Balances, Surpluses and Deficits.	261	12,004,736	...	2,059,055
TOTAL				.	...	2,059,055

M.— Provincial Adjustments.

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1918.

	Opening Balance.	Revenue including contribution from Imperial as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES.	PROVINCIAL DEFICITS.
						Increase of Balance.	Decrease of Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,52,37,920	8,34,29,980	9,86,67,900	7,85,59,463	2,01,08,437	48,70,517	...
Bombay	2,71,28,600	8,87,20,947	11,58,49,547	7,66,53,239	3,91,96,308	1,20,67,708	...
Bengal	3,39,64,039	6,86,67,800	10,26,31,839	6,58,67,166	3,67,64,673	28,00,434	...
United Provinces of Agra and Oudh	1,92,43,564	7,30,61,912	9,23,05,476	6,77,81,830	2,45,23,646	52,80,082	...
Punjab	1,22,74,795	5,50,30,192	6,73,04,987	4,78,53,406	1,94,51,581	71,76,786	...
Burma	1,17,79,863	5,55,58,689	6,73,38,552	5,78,27,000	95,11,552	...	22,68,311
Bihar and Orissa	1,48,00,950	3,23,15,553	4,71,16,503	3,30,10,769	1,41,05,734	...	6,95,216
Central Provinces and Berar	1,26,35,273	3,11,51,058	4,37,86,331	3,01,08,755	1,36,77,576	10,42,303	...
Assam	21,20,213	1,49,40,556	1,70,60,769	1,43,29,235	27,31,534	6,11,321	...
TOTAL . Rs.	14,91,85,217	50,28,76,637	65,20,61,904	47,19,90,863	18,00,71,041	3,38,49,351	29,63,527
Converted into £ at Rs. 15 = £1 . £					12,004,736	2,255,623	197,568
Net Provincial Surplus .						2,058,065	

M.—Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1917-18.

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

Receipts £—112,468. Disbursements £104,594,196.

MAJOR HEADS.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	78	General Abstract of Expenditure and Results (Summary)	265	...	...	...
Capital Expenditure on Railways.	78A	Statement of money specifically provided for and of amount expended	266	...	...	...
" " .	78B	of 1917-18 " " summary to end	269	...	...	...
" " .	74	State Railways—Construction	270	...	...	3,571,464
Account of capital raised through Companies towards outlay on State Railways.	74A	Debenture capital raised by Companies	272	...	—500,000	...
	"	Contributions by Companies from their Provident Fund	272	...	...	...
	74B	Detailed Account of East Indian Railway	272	32,598	...	...
	74C	" " Eastern Bengal Railway	273	163,770	...	...
	74D	" " Oudh and Rohilkhand Railway	274	3,723	...	...
	74E	" " North Western Railway	275	318,758	...	...
	74F	" " South Indian Railway	276	—4,746	...	...
	74G	" " Great Indian Peninsula Railway	277	553,671	...	...
	74H	" " Bombay, Baroda and Central India Railway	278	166,034	...	...
	74I	" " Madras and Southern Mahratta Railway	279	...	...	...
	74J	Statement of Progressive Discharge of Liabilities through the purchase of Railways	280	...	...	...
Major Works Irrigation	75	Irrigation Works—Construction	284	...	...	372,091
Redemption of Liabilities.	76	Capital Charge involved in Redemption of Liabilities	285	...	...	...
General Public Works Statements.	77	Details of Expenditure on Establishment	286	...	...	...
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	294	...	...	...
	78A	Details and distribution of expenditure on Tools and Plant	298	...	...	...
Capital Account of Indian Railway Companies.	79	Capital raised and deposited by Companies	303	...	276,690	1,382,500
	"	Outlay of Railway Companies and Repayments	308	...	10,842	—683,802
	79A	Capital subscribed by Indian States	304	...	100,000	...
Initial Expenditure on New Capital at Delhi.	80	Initial Expenditure on New Capital at Delhi	305	...	...	250,543
	80a	Detailed account of works expenditure—Buildings	306	124,049	...	...
	80b	Communication	306	8,944	...	...
	80c	Miscellaneous Public Improvements	306	2,721	...	...
	80d	Sanitation	307	84,862	...	...
	80e	Miscellaneous	307	15,576	...	...
	80f	Maintenance during construction	307	15,447	...	...
India's Financial Contribution to the War.	80A	India's Financial Contribution to the War	308	...	...	100,000,000
				Total £	—112,468	104,594,196

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

No. 73.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees i.]

YEARS.	No. of Items.	CONSTRUCTION.*						Total Construction.
		RAILWAYS.			IRRIGATION.			
		India.	England.	TOTAL.	India.	England.	TOTAL.	
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,200	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,473
1881-82	7	1,427,346	802,816	2,230,162	467,580	...	467,580	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	235,571	1,762,582	1,996,153	3,488,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90	15	878,540	997,688	1,876,228	303,975	1,963	305,938	2,182,066
1890-91	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,809	2,295,823	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,067	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	606,337	3,507,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,844	647,002	3,402,846	617,927	7,877	625,804	4,028,650
1901-1902	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
1903-1904	29	3,363,993	1,323,524	4,687,517	675,997	4,332	680,329	5,367,846
1904-1905	30	4,514,478	1,513,784	6,028,262	620,398	7,259	627,657	6,655,919
1905-1906	31	7,424,473	2,057,886	9,482,359	833,354	35,718	869,072	10,351,431
1906-1907	32	5,384,545	2,551,691	7,936,236	1,455,711	85,461	1,541,172	9,477,408
1907-1908	33	7,968,860	2,414,214	10,383,074	1,197,571	100,458	1,298,029	11,681,103
1908-1909	34	6,189,335	3,329,587	9,518,922	1,393,851	68,721	1,462,572	10,981,494
1909-1910	35	4,251,599	2,096,986	6,348,585	1,447,963	49,040	1,497,003	7,845,588
1910-1911	36	7,086,011	1,870,928	8,956,939	1,520,809	69,678	1,590,487	10,546,926
1911-1912	37	4,871,050	2,155,694	7,026,744	1,838,268	92,234	1,930,502	8,957,246
1912-1913	38	6,404,219	2,454,354	8,858,573	1,842,268	37,853	1,880,121	10,738,694
1913-1914	39	20,851,200	2,999,328	23,850,528	1,797,598	74,952	1,872,550	25,723,078
1914-1915	40	8,084,464	2,424,059	10,508,523	1,630,020	63,689	1,693,709	12,202,232
1915-1916	41	3,926,153	852,742	4,778,895	1,297,250	41,973	1,339,223	6,118,116
1916-1917	42	1,555,422	318,654	1,874,076	842,865	8,101	850,966	2,725,042
1917-1918	43	3,131,245	439,433	3,570,678	719,693	1,952	721,645	4,292,323
		161,088,339	57,629,596	228,717,935	40,874,686	3,861,141	44,735,827	258,453,762

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

† In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge for exchange among the respective heads and the revised totals converted at Rs15=£1.

DISTRIBUTION of CAPITAL EXPENDITURE ON STATE RAILWAYS and

STATE RAILWAYS.		India, General.	North-West Frontier.	Madras.	Bombay.
India	R	4,09,80,168	...	...	...
Deduct—Charged to Revenue	R	—299	...	...	...
Net—India	R	4,09,80,467	...	...	...
Converted at Rs15=£1	£	3,132,031	...	...	...
England	£	439,433	...	...	...
TOTAL	£	3,571,464	...	...	...
IRRIGATION.					
India	R	...	6,53,773	5,62,967	73,827
Converted at Rs15=£1	£	...	43,585	37,531	4,909
England	£	...	...	...	...
TOTAL	£	...	43,585	37,531	4,909

ON STATE RAILWAYS and IRRIGATION WORKS.¶

[respect of transactions in India.]

MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.													
No. of Items.	CHARGED AGAINST REVENUE.								TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM		Capital charge in- volved by incurring a specific amount of debt in purchase, or in the Redemption of Liabili- ties.	GRAND TOTAL.	
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure, etc., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine In- surance.	Total charged against Revenue.	Not charged to Revenue.	Capital raised through Companies, see Account No. 74-A.	State Funds.			
	Railways.	Irrigation Works.											
													9
£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531	
2	...	...	...	20,331	5,176	53,867	78,874	2,606,025	...	2,684,909	...	2,684,909	
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193	
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387	
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	19,573,056	13,200,893	
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472	
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,800	3,284,842	
8	-88,752	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528	
9	482,832	188,815	55,073	-188,540	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694	
10	630,971	168,697	...	...	175,607	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824	
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983	
12	183,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617	
13	...	60,670	...	...	53,964	1,863	116,497	1,866,550	...	1,973,047	...	1,973,047	
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606	
15	...	47,638	...	9,840	3,315	5,679	68,472	2,115,594	...	2,182,066	...	2,182,066	
16	...	49,594	...	37,123	-782	13,766	99,691	2,243,757	...	2,343,448	4,092,557	7,036,005	
17	328,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688	
18	656,812	40,529	...	-70	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629	
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158	
20	371,245	28,740	...	30,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980	
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418	
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,326,692	
23	...	25,011	...	6,204	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026	
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	...	3,768,745	...	3,768,745	
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952	
26	...	31,114	...	4,239	-52,068	4,207	-12,508	4,040,955	2,015,610	2,012,840	5,922,350	9,950,800	
27	...	70,692	...	81,671	-66,709	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204	
28	1,625	94,742	...	18,565	54,559	66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188	
29	96,605	144,446	...	29,257	20,550	27,985	324,843	5,043,003	...	5,367,840	...	5,367,840	
30	115,812	215,012	...	9,177	6,250	51,473	397,724	6,258,195	963,636	5,692,283	...	6,655,919	
31	55,278	290,573	...	9,687	7,195	16,305	385,038	9,066,393	1,487,995	8,603,436	12,980,060	23,332,391	
32	3,442	356,460	...	14,517	3,236	387,085	764,740	8,712,668	...	9,477,408	...	9,477,408	
33	6,561	417,240	...	7,443	-197,975	35,067	268,336	11,412,767	1,897,112	9,783,991	2,144,800	13,928,903	
34	70	403,030	...	80,269	415	76,053	509,837	10,471,657	4,278,547	6,702,947	...	10,981,494	
35	12,015	432,988	...	13,708	1,246	11,765	47,1622	7,373,966	2,459,426	5,386,162	...	7,845,588	
36	36,895	359,660	...	4,044	795	26,439	427,833	10,119,093	2,294,278	8,252,648	5,904,100	16,451,026	
37	44,275	388,465	...	249	836	10,506	439,331	8,517,915	...	8,957,246	...	8,957,246	
38	41,411	426,501	...	...	4,266	45,291	517,469	10,221,225	13,333	10,725,361	...	10,738,694	
39	8,576	491,424	...	2,068	1,414	98,864	602,336	25,120,742	34,667	25,688,411	...	25,728,073	
40	-1,311	501,311	...	-483	459	69,198	509,174	11,633,038	2,368,577	9,833,685	...	12,202,213	
41	-193	500,193	...	1,713	1,263	26,077	529,053	5,589,065	8,472,246	2,645,872	...	6,118,118	
42	-476	833,601	...	...	2,204	(c) 5,282	340,611	2,384,431	...	2,725,042	...	2,725,042	
43	-20	344,449	...	...	-766	(b) 4,205	347,868	3,944,455	- 500,000	4,792,328	...	4,292,328	
	5,248,088	7,099,966	2,938,755	1,046,527	1,197,726	4,966,366	22,497,428	230,956,334	25,702,429	227,751,333	60,502,103	813,955,865	

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, £280,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in 1871-72, £280,000. In 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144. £1,06,750 Debt incurred in India.

(a) Includes £566,667 capital subscribed by the Jaipur Durbar towards outlay on the Nagda-Mutta Railway. (Account No. 79A.)

(b) Vide Account No. 75.

(c) Includes £859 on account of outlay on Nira Canal formerly accounted for under 43—Minor Works and Navigation—Works for which neither Capital nor Revenue Accounts are kept, now brought on.

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1917-18.

Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
...	...	...	...	...	...	-11,493	4,69,68,675
...	...	...	...	...	...	-11,493	-11,792
...	...	...	...	...	...	...	4,69,80,467
...	...	...	...	...	...	...	3,132,031
...	...	...	...	...	...	...	439,433
...	...	...	...	...	...	...	3,571,464
...	5,90,884	26,02,787	-4,46,442	-1,330	15,54,650	...	55,87,926
...	89,392	178,519	-29,963	-88	103,643	...	372,526
...	...	459	11	...	...	...	463
...	89,392	178,971	-29,952	-88	103,643	...	372,991

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

No. 73A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1917-18.

Amount specifically provided.		Expenditure.	
	£		£
Capital Receipts from Railway Companies (see Account Nos. 74A and 79).	—1,305,810	State Railways (see Account No. 73, column 4).	3,570,878
Capital contributed by Indian States towards outlay on State Railways (see Account No. 79A).	100,000		
Appropriation from Famine grant for avoidance of debt.	651,806	Capital expenditure by Railway Companies (see Account No. 79).	—694,144
Appropriation from Famine grant for protective Railways (see Account No. 73, column 9).	—20		
Appropriation from Revenue for other Railways (see Account No. 73, column 13).	—766		
Excess over amount specifically provided (see below).	3,481,324		
TOTAL	2,876,584	TOTAL	2,876,584

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

	£	£
Surplus of Revenue over Expenditure charged to Revenue	8,087,074	
Net receipts under heads of Debt, Deposits and Advances other than items included above	101,283,168	109,320,242
Deduct—		
Capital expenditure not charged to Revenue on Works other than Railways	625,534	
India's Financial Contribution to the War	100,000,000	
Cash Balance increased	5,265,384	105,888,918
Total (see above)	3,481,324	

No. 73 B.—Summary of Amounts provided for Capital Expenditure on Railways and Annual Expenditure thereof from 1905-1906 to end of 1917-1918.

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

(1) Year.	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								OTHER	
	(2)* Loans for Railway purposes issued under the East India Loans Act.	(3) Capital Receipts from Railway Companies.	(4) Capital con- tributed by Indian States to- wards outlay on State Railways.	(5) Appro- priation from Famine Grant for Avoidance of Debt.	(6) Appropri- ation from Famine Grant for Protective Railways.	(7) Appropri- ation from Revenue for other Railways.	(8) Moiety of Profits on Rupee coinage.	(9) Total "Resources specifically provided" (Cols. 2 to 8).	(10) Revenue Surplus (+) or Deficit (-).	(11) Loans issued in India.
	£	£	£	£	£	£	£	£	£	£
1905-06	12,089,146	1,452,321	...	512,262	55,278	16,882 (a)	...	14,125,889	2,091,854	2,666,667
1906-07	2,000,000	—254,440	...	332,888	3,442	17,753 (b)	...	2,089,138	1,569,340	3,000,000
1907-08	8,632,947	2,243,776	...	250,000	6,561	—190,532 (c)	1,123,604	12,066,356	300,615	1,666,667
1908-09	6,842,058	5,298,858	...	250,000	70	30,684 (d)	51	12,421,711	—3,737,710	1,888,338
1909-10	10,569,573	2,457,210	66,667	475,338	12,015	14,953 (e)	...	13,595,756	606,641	1,666,667
1910-11	6,724,820	2,381,519	...	601,095	36,895	4,839 (f)	...	9,749,168	3,936,287	1,000,000
1911-12	3,355,103	17,407	...	457,967	44,275	(g) 1,085	...	3,875,927	3,940,334	1,333,333
1912-13	3,000,000	578,079	...	343,203	41,411	4,266	...	3,966,959	3,107,634	2,000,000
1913-14	...	4,752,147	200,000	342,489	8,576	(h) 3,472	...	5,306,684	2,312,423	2,000,000
1914-15	3,250,000	(k) 4,543,590	66,666	220,115	—1,311	(i) 223	...	8,064,283	—1,785,270	3,333,333
1915-16	3,250,000	3,865,417	66,667	425,305	—193	(l) 2,076	...	7,610,202	—1,188,661	3,333,400
1916-17	...	555,431	66,667	479,258	—476	2,204	...	1,108,084	7,478,170	4,436,680
1917-18	...	—1,305,810	100,000	651,806	—20	—766	...	—554,790	8,087,074	...
	59,713,642	26,590,620	566,667	5,341,221	206,523	—91,961	1,123,655	93,450,367	26,738,731	27,819,080

* When a loan under the East India Loans Act is issued at a premium, the nominal amount is entered in this column and the premium is credited year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which in 1905-1906 of £10,089,146 stock direct to stockholders of the Bombay, Baroda and Central India Railway Company, in substitution for part of the cash nominal amount of the stock and the amount of cash of which it was accepted as the equivalent; and the nominal amount of the stock was entered in this column.

(a) Includes £29,687 previously charged to Revenue brought on to Capital account of 1905-06 without financial adjustment.

(b) Ditto £14,517 ditto ditto 1906-07 ditto.

(c) Ditto £7,443 ditto ditto 1907-08 ditto; £198,155 expended from Local Funds on the

(d) Ditto £30,289 ditto ditto 1908-09 ditto.

(e) Ditto £18,708 ditto ditto 1909-10 ditto.

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

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

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

(i) Ditto £—488 and £247 ditto ditto 1914-15 ditto.

(j) £13,355,380 transferred from Capital Account of Railway Companies to State Railway Construction without financial adjustment.

(k) £312,523 Receipts and £164,141 Expenditure transferred from "Deposits" to Capital Account of Indian Railway Companies.

(l) Includes £1,718 previously charged to Revenue brought on to Capital account of 1915-16 without financial adjustment.

and Annual Expenditure thereof from 1905-1906 to end of 1917-18.

RESOURCES.					CAPITAL EXPENDITURE ON RAILWAYS.					(32)
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Net Receipts under Debt Deposits and Advances, other than items shown separately.	Cash Balances reduced (+) or increased (-).	Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	Deduct—India's Financial Contribution to the war.	Total "Other Resources" (columns 10 to 15).	Total Provision (columns 9 and 16).	On State Railways (including purchased lines worked by Companies).	By Railway Companies (other than those working purchased lines).	Discharge of Liabilities.	Purchase of Lines.	Total expenditure (columns 18 to 21).
£	£	£	£	£	£	£	£	£	£	£
836,900	794,375	559,194	...	5,833,602	19,959,491	9,482,359	-362,528	250,000	10,589,660	19,959,491
279,811	4,282,927	797,627	...	8,353,951	10,453,089	7,938,236	1,766,953	749,900	...	10,453,089
142,840	-2,655,163	845,722	...	-1,390,763	10,675,593	10,383,074	-342,181	634,700	...	10,675,593
3,012,820	-99,330	983,489	...	-474,376	11,947,335	9,518,922	562,613	1,865,800	...	11,947,335
4,744,766	-9,415,504	1,052,349	...	-3,449,789	10,145,967	6,348,585	2,117,982	1,679,400	...	10,145,967
2,308,534	-3,636,225	1,203,888	...	2,399,708	12,148,876	8,956,939	-1,375,963	2,317,900	2,250,000	12,148,876
3,683,544	-2,141	1,541,523	...	7,413,547	11,289,474	7,026,744	986,530	3,276,200	...	11,289,474
2,266,483	2,660,647	1,523,223	...	8,511,541	12,478,500	8,858,573	1,142,327	2,477,600	...	12,478,500
572,260	5,316,780	1,729,396	...	8,472,067	13,778,751	(j) 23,850,528	(j) -11,852,977	1,281,200	...	13,778,751
(k) 2,792,944	1,073,415	1,483,541	...	3,980,881	12,015,164	10,508,528	(k) 1,506,641	...	...	12,015,164
2,898,268	-2,126,834	1,144,227	...	1,265,946	8,876,148	4,778,895	439,753	3,657,500	...	8,876,148
-4,551,080	-1,865,805	756,380	...	4,791,585	5,894,669	1,874,076	770,593	3,250,000	...	5,894,669
101,233,168	-5,265,394	623,534	100,000,000	3,431,324	2,876,534	3,570,878	-694,144	...	...	2,876,534
119,710,748	-10,938,242	14,241,093	100,000,000	49,029,224	142,539,591	113,094,132	-4,334,401	21,440,200	12,839,660	142,539,591

to Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged against Revenue in the loan can be redeemed: in the former case the nominal amount of the loan is entered in this column, in the latter case the cash proceeds. The issue payable on the purchase of the undertaking was an exceptional transaction; no charge was made to Revenue on account of the difference between the column.

Meyavaram-Mutpet Railway has been dropped out of this account without financial adjustment.

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

No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.		No. of Items.	EXPENDITURE DURING THE YEAR.					NET OUTLAY.
			Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	Receipts on Capital Account.	Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same Account.	
IMPERIAL.			R	R	R	R	R	R
India, General.								
1. Assam-Bengal { Part I } { Part II }	1	11,744 59,91,018	...	65,872	6,63,126	328	...	11,744 67,19 88
2 Aden Railway	2	16,197	2	29,440	87	...	...	46,552
3 Bombay, Baroda and Central India	3	22,26,142	83,632	1,80,735	...	...	...	24,90,509
4. Burma	4	...	...	...	...	...	...	...
5. " Extensions	5	-19,789	21,046	...	...	81,751	...	-30,494
6 Bengal Nagpur	6	1,45,61,367	4,671	13,17,492	1,32,570	...	...	1,57,50,960
7 East Indian	7	8,67,324	34,924	...	159	4,13,113	...	4,88,976
8 Eastern Bengal System Singjani-Fulchhari	8	39,69,261	89,238	...	865	16,01,081	...	24,56,553
9. Great Indian Peninsula Agra-Delhi Chord	9	-77	-90	...	...	...	...	-187
Baran-Kotah		58,84,528	2,42,337	22,29,517	51,518	...	...	83,05,064
Bhopal		71,337	...	...	...	...	...	71,337
Cawnpore-Banda		1,74,031	...	...	...	...	...	1,74,031
Jodhpur-Hyderabad (British Section)	10	643	...	...	...	...	...	643
Lucknow-Bareilly	11	67,511	512	...	174	...	...	67,849
12. Madras and Southern Mahratta Bezwa Extension	12	52,823	2,230	...	...	3,784	...	51,269
Dhone Kurnool		...	...	...	...	...	...	...
13. North Western Laki Pezu Tank	13	70	...	...	...	...	...	70
Nushki Extension		1,743	...	...	...	...	...	1,743
Tank Murtaza Railway		80,98,993	1,49,867	...	27,067	34,40,401	...	47,81,362
14. Oudh and Rohilkhand	14	2,75,186	62,514	...	1,379	65,855	...	2,70,466
15. South Indian Tinnevely-Tiruchendur	15	1,81,89,895	3,63,838	...	65,095	3,43,672	...	1,31,44,966
Coonoor-Ootacamund		2,12,183	17,811	2,29,768	30	...	...	4,59,732
Dharmapuri-Hosur Extension		-1,64,074	-40,818	2,60,733	...	...	...	55,841
Tinnevely-Quilon (British Section)		-59,296	-899	8,446	19,443	...	...	-71,132
Ditto (Native State Section)		...	...	...	...	6,30,000	...	-6,30,000
16. Tirhoot State Railway and Extensions including Khagria Roserah	16	10,315	2	...	...	4,659	...	8,656
Samastipur-Roserah Extension		1,628	-238	...	...	1,694	...	-299
17 Bilaspur-Etawah	17	-3,601	...	...	...	...	...	-3,601
18 Frontier Railway Reserve Material	18	8,646	...	...	...	...	...	8,646
19 Ganges Bridge	19	-12,24,962	-9	3,99,868	-4,37,693	...	...	-3,87,210
20 Nagpur-Chhattisgarh Depreciation Account	20	...	...	...	...	...	...	...
21 Petroleum Operations, Baluchistan	21	...	...	...	...	...	...	...
22 Ranaghat-Bhagwangola	22	...	...	...	...	...	...	...
23 Sabarnati-Dholka	23	...	...	...	...	...	...	...
24 Southern Mahratta (Depreciation on works)	24	...	...	...	...	...	...	...
25 Umaria Colliery (Depreciation on works)	25	...	...	...	...	...	...	...
26 Vizagapatnam-Raipur	26	...	...	...	...	...	...	...
27 Warora Colliery	27	...	...	...	...	...	...	...
28 State Railway Stores	28	...	...	14,874	...	...	...	14,874
29 Expenditure in England for Stores purchased and remaining unappropriated	29	...	...	...	...	5,15,368	...	-5,15,368
TOTAL IMPERIAL		5,42,20,756	10,96,447	53,33,999	-1,39,378	72,18,925	5,35,71,655	
PROVINCIAL.								
Assam.								
30 Jorhat	30	216	...	...	...	11,709	-11,493	
TOTAL CONSTRUCTION OF STATE RAILWAYS		5,42,20,972	10,96,447	53,33,999	-1,39,378	72,30,634	5,35,60,182	
Total converted into £ at Rs15-£1							£	3,570,678
Charged to Revenue { Famine Relief and Insurance { India } { Construction of Railways charged against Revenue { England } { Preliminary Expenditure, etc., not originally charged to Construction { India } Not charged to Revenue { England }								
TOTAL							£	3,570,678

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1917-18.

No. of Items.	TOTAL EXPENDITURE TO END OF THE YEAR.						REMARKS.
	Construction (including Plant and Rolling stock).	General Charges.	Stores and Advances.	TOTAL.	Deduct— Receipts on Capital Account.	NET OUTLAY.	
	R	R	R	R	R	R	
1	56,18,680	...	...	56,18,680	...	56,18,680	
2	11,57,27,655	9,74,646	11,65,929	11,78,68,230	16,832	11,78,51,898	
3	5,75,277	15,950	76,228	6,67,455	87	6,67,368	See Account No. 74H.
4	29,46,56,098	1,80,49,814	1,30,82,303	32,07,88,215	(a) 88,91,935	31,68,96,280	(a) Includes Rs. 1,85,000 Contribution by the Palampur Durbar.
5	9,07,26,632	60,03,995	...	9,76,30,627	2,18,803	9,74,12,324	(b) Includes Rs. 25,708 expended on the Daga Loop.
6	3,89,98,880	32,76,957	86,813	3,73,60,100	...	(b) 3,73,60,100	
7	26,72,10,625	999	-22,44,081	26,49,67,543	5,19,549	(d) 26,44,47,994	
8	87,57,84,113	77,64,277	1,14,95,452	39,50,43,842	1,02,99,467	38,47,44,375	See Account No. 74B.
9	29,52,82,803	1,33,17,482	1,02,67,267	32,48,17,622	22,45,967	32,25,71,655	See Account No. 74C.
10	19,07,444	1,49,855	...	21,16,799	2,614	21,14,185	
11	28,06,41,435	69,14,611	1,65,06,051	30,40,61,097	49,91,221	29,90,69,876	See Account No. 74G.
12	1,41,88,051	6,82,593	...	1,48,70,644	2,612	1,48,68,032	
13	46,40,272	2,88,593	...	49,28,865	12,138	49,16,727	
14	37,37,183	3,62,124	...	40,99,307	4,111	(c) 40,95,196	(c) Represents amount contributed by the Government for Construction: Rs. 40,84,626 and Survey Charges Rs. 60,570.
15	75,87,082	4,04,427	...	79,91,489	2,463	79,89,026	
16	42,10,804	3,08,030	305	45,19,139	1,430	45,17,709	
17	48,24,862	8,06,580	...	51,30,942	9,803	51,21,139	
18	12,98,88,069	62,12,807	...	13,60,50,876	1,58,615	13,58,92,261	See Account No. 74 I.—Includes Rs. 1,65,78,416 outlay on Bellary-Kistna Railway.
19	11,84,339	1,17,275	...	12,51,614	2,472	12,49,142	
20	9,35,767	82,803	...	10,18,570	228	10,18,342	See Account No. 74E.
21	70,74,51,254	2,90,50,332	2,24,04,798	75,89,06,384	81,40,382	75,07,66,002	
22	29,67,187	8,54,785	17,081	38,39,053	10,087	33,28,966	
23	1,98,76,463	5,58,580	2,62,396	2,06,97,439	1,04,730	2,06,92,709	
24	2,12,183	17,811	2,29,768	4,59,762	30	4,59,732	
25	11,87,48,959	26,92,731	47,59,699	12,62,01,389	85,59,945	12,26,41,444	See Account No. 74D.
26	9,15,65,094	52,81,270	59,89,916	10,28,36,280	64,83,682	9,63,52,598	See Account No. 74F.
27	...	...	...	...	...	...	
28	39,96,498	3,06,501	6,372	43,09,371	1,086	43,08,285	
29	17,59,379	3,01,919	9,868	21,31,166	371	21,30,795	
30	39,18,207	4,55,244	...	43,68,451	...	43,68,451	
31	1,06,59,273	11,96,740	...	1,18,56,013	...	1,18,56,013	
32	9,06,95,448	44,48,821	21,08,165	9,72,52,434	1,71,33,301	8,01,19,133	(d) Includes overdraft and advances of the Bengal Nagpur Railway Company amounting to Rs. 20,17,70,996 at end of 31st December 1910 treated as State outlay, and capital stock held by the Secretary of State amounting to Rs. 70,665.
33	75,132	...	...	75,132	...	75,132	
34	...	33,545	5,28,670	5,62,215	22	5,62,193	
35	76,416	...	...	76,416	...	76,416	
36	6,57,038	...	...	6,57,038	...	6,57,038	
37	1,19,198	...	...	1,19,198	11	1,19,187	
38	2,77,036	25,676	...	3,02,712	262	3,02,450	
39	59,900	...	...	59,900	...	59,900	
40	5,27,071	...	...	5,27,071	...	5,27,071	
41	1,82,672	...	...	1,82,672	...	1,82,672	
42	2,45,035	...	...	2,45,035	...	2,45,035	
43	11,08,281	3,775	...	11,12,056	70,641	10,41,415	
44	25,960	...	12,909	38,869	2,520	36,349	
45	...	...	4,25,458	4,25,458	...	4,25,458	
46	2,98,84,31,775	10,59,21,028	9,31,90,367	3,18,75,43,170	5,78,86,417	3,12,96,56,753	
47	...	...	...	...	...	...	
48	10,24,882	41,247	52,627	11,18,706	6,443	11,12,263	
49	...	...	...	...	...	...	
50	29,8,94,56,607	10,59,62,275	9,32,42,994	3,18,86,61,876	5,78,92,860	3,13,07,69,016	
51	...	...	...	...	...	...	
52	...	...	...	...	...	...	
53	...	...	...	...	...	...	
54	...	...	...	...	...	...	
55	...	...	...	...	...	...	
56	...	...	...	...	...	...	
57	...	...	...	...	...	...	
58	...	...	...	...	...	...	
59	...	...	...	...	...	...	
60	...	...	...	...	...	...	
61	...	...	...	...	...	...	
62	...	...	...	...	...	...	
63	...	...	...	...	...	...	
64	...	...	...	...	...	...	
65	...	...	...	...	...	...	
66	...	...	...	...	...	...	
67	...	...	...	...	...	...	
68	...	...	...	...	...	...	
69	...	...	...	...	...	...	
70	...	...	...	...	...	...	
71	...	...	...	...	...	...	
72	...	...	...	...	...	...	
73	...	...	...	...	...	...	
74	...	...	...	...	...	...	
75	...	...	...	...	...	...	
76	...	...	...	...	...	...	
77	...	...	...	...	...	...	
78	...	...	...	...	...	...	
79	...	...	...	...	...	...	
80	...	...	...	...	...	...	
81	...	...	...	...	...	...	
82	...	...	...	...	...	...	
83	...	...	...	...	...	...	
84	...	...	...	...	...	...	
85	...	...	...	...	...	...	
86	...	...	...	...	...	...	
87	...	...	...	...	...	...	
88	...	...	...	...	...	...	
89	...	...	...	...	...	...	
90	...	...	...	...	...	...	
91	...	...	...	...	...	...	
92	...	...	...	...	...	...	
93	...	...	...	...	...	...	
94	...	...	...	...	...	...	
95	...	...	...	...	...	...	
96	...	...	...	...	...	...	
97	...	...	...	...	...	...	
98	...	...	...	...	...	...	
99	...	...	...	...	...	...	
100	...	...	...	...	...	...	

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

**No. 74A.—ACCOUNT OF CAPITAL RAISED THROUGH COMPANIES TOWARDS OUTLAY ON
STATE RAILWAYS during, and to end of, the Year 1917-18.**

		East Indian.	South Indian.	Great Indian Peninsula.	Bombay, Baroda and Central India.	TOTAL.
<i>During the year 1917-18.</i>						
Debentures raised (net).	Nominal amount		—500,000	...	...	—500,000
	Cash received		—500,000	...	...	—500,000
Receipts converted into rupees	R		—75,00,000	...	...	—75,00,000
Ditto reconverted into £ at R15=£1	£		—5,00,000	...	...	—500,000
Contribution from Provident Fund		...	...	...	...	...
Ditto converted into £ at R15=£1	£	...	...	...	...	...
<i>To 31st March 1918.</i>						
Debentures raised (net).	Nominal amount	£ 18,500,000	3,328,248	3,500,000	1,000,000	26,328,248
	Cash received	£ 17,748,542	3,806,494	3,253,158	959,364	25,267,558
Receipts converted into rupees	R	27,07,02,709	4,96,35,901	4,87,97,364	1,43,90,464	38,35,26,438
Ditto reconverted into £ at R15=£1	£	18,046,847	3,309,060	3,253,158	959,364	25,568,429
Contribution from Provident Fund and advances by the Home Board	R	...	...	...	20,10,000	20,10,000
Ditto converted into £ at R15=£1	£	...	...	...	134,000	134,000

**No. 74B.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of,
the Year 1917-18.**

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
Debentures and Debenture Stock	£	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	5,115,939	5,115,939
India 3½ per cent. (formerly 4 per cent.) Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	223,630	223,630
TOTAL DEBT	...	12,039,882	12,039,882*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Purchase of Tarkessur Railway	R	32,02,972	32,02,972
Overdrawn Capital to 31st December 1879	"	26,45,269	26,45,269
Capital Account : Preliminary Expenses	"	10,55,776	10,55,805
Land	"	3,84,806	1,29,50,978
Formation	"	4,29,391	1,90,50,389
Bridge-work	"	1,83,879	3,18,98,324
Fencing	"	23,698	40,16,176
Electric telegraph	"	10,811	5,51,787
Ballast and Permanent-way	"	4,05,168	7,49,50,614
Stations and Buildings	"	9,02,772	5,88,86,946
Plant	"	—25,489	1,39,28,395
Ferries, etc.	"	—23,05,213	18,97,777
Rolling-stock	"	8,67,481	14,65,87,380
General Charges	"	84,924	77,29,353
New Minor Works	"	5,721	4,05,396
Suspense Accounts	"	—4,13,113	1,19,08,565
Commission, etc., on Loans	"	...	44,52,621
Collieries Block	"	—15,730	38,20,795
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	4,89,135	39,45,54,707	39,50,43,842
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. :—			
(1) Cash Deposits, etc., made over to the new undertaking	"	8,22,167	8,22,167
(2) Stores made over to the new undertaking	"	76,65,340	76,65,340
(3) Sale proceeds of surplus stores and dismantled buildings, etc.	"	159	18,11,960
Total Deductions	159	1,02,99,308	1,02,99,467
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R 4,88,976	38,42,55,399	38,47,44,375
Ditto ditto converted into £ at R15=£1	32,598	25,617,027	25,649,625
TOTAL DEBT AND CAPITAL OUTLAY	£ 32,598	37,656,909	37,689,507
CHARGED IN ENGLAND	£	12,082,765	12,082,765
CHARGED IN INDIA	£ 32,598	25,624,144	25,656,742

*£226,461 and £3,021,808 have been cancelled during the year and to end of the year, respectively, by sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £246,389 and £4,744,569 have also been discharged during and to end of the year, respectively, by annuity payments, vide Account No. 74J., page 289.

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1917-18.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
Debentures and Debenture Stock taken over £	...	811,616	811,616
Debentures discharged in anticipation of purchase "	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock "	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock "	...	108	108
India 3 per cent. Stock issued in purchase of the undertaking of the Bengal Central Railway Company (£500,000) and in payment of Compensation to Secretary and Clerks, etc. (£514) "	...	500,514	500,514
TOTAL DEBT "	...	2,070,298	2,070,298*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Purchase of Ranaghat-Krishnagar Railway R	...	7,12,147	7,12,147
Overdrawn Capital to 30th June 1884 (Eastern Bengal Railway) "	...	4,24,484	4,24,484
Ditto ditto 1905 (Bengal Central Railway) "	...	77,61,963	77,61,963
Capital Account : Preliminary Expenses "	...	12,22,025	12,22,025
Land "	6,28,559	1,65,32,289	1,71,60,848
Formation "	4,78,141	2,37,32,356	2,42,10,497
Bridge-work "	1,61,869	5,33,06,024	5,34,67,893
Fencing "	1,58,770	48,80,982	50,39,752
Electric Telegraph "	...	41,848	41,848
Ballast and Permanent-way "	2,09,471	5,97,72,443	5,99,81,914
Stations and Buildings "	12,72,956	3,78,75,618	3,91,48,574
Plant "	19,386	91,67,089	91,86,475
Ferries, etc. "	—10,000	33,44,824	33,34,824
Rolling-stock "	10,50,109	7,08,12,008	7,18,62,117
General Charges "	89,238	1,32,28,226	1,33,17,464
Suspense Accounts "	—16,01,081	1,78,68,348	1,62,67,267
Exchange "	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	24,57,418	82,23,80,204	82,48,17,622
Deduct.—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. :—			
(1) Value of Stores made over to the new undertaking "	...	7,27,879	7,27,879
(2) Other receipts on Capital Account "	865	15,17,223	15,18,088
Total Deductions "	865	22,45,102	22,45,967
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	24,56,553	82,01,15,102	82,25,71,656
Ditto ditto converted into £ at R15-£1 £	163,770	21,341,007	21,504,777
TOTAL DEBT AND CAPITAL OUTLAY £	163,770	23,411,305	(a) 23,575,075
CHARGED IN ENGLAND "	44,244	11,618,521	11,662,765
CHARGED IN INDIA "	119,526	11,792,784	11,912,310
(a) Made up as under :—			
Eastern Bengal to close of 1892-93 £		3,147,860	
Northern Bengal do. do. "		1,618,815	
Dacca do. do. "		446,869	
Assam Behar do. do. "		844,877	
Kannia-Dhuria do. do. "		64,606	
Barsoi-Kiseengunge do. do. "		88,079	
Gauhati extension to close of 1910-11 "		541,587	
Rajabhatkhawa Dalsingpara to close of 1916-17 "		74,799	
Bangia Tangla to close of 1916-17 "		85,257	
Lower Ganges Bridge to close of 1916-17 "		2,342,165	
Outlay on the system from 1893-94 to 1917-18 "		14,019,723	
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND £		23,575,075	

* £24,389 and £211,593 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £24,861 and £479,217 have also been discharged during and to end of the year respectively, by annuity payments—vide Account No. 74 J., page 280.

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

**No. 74D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during,
and to end of, the Year 1917-18.**

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF LINE :			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase £	...	1,885,000	1,885,000
Purchase of the property of the Company "	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase "	...	3,415,000	3,415,000
TOTAL DEBT	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Capital Account : Preliminary Expenses R	...	4,73,955	4,73,955
Land "	—2,278	33,11,502	33,09,224
Formation "	1,840	40,98,375	41,00,215
Bridge-work "	—11,596	1,68,06,156	1,66,94,560
Fencing "	13,462	35,11,417	35,24,879
Ballast and Permanent-way "	—5,80,434	3,88,31,096	3,82,50,662
Stations and Buildings "	3,45,189	1,68,48,026	1,66,88,208
Plant "	19,968	25,56,406	25,76,374
Rolling-stock "	49,781	3,31,81,101	3,32,30,882
General Charges "	—40,816	27,33,549	26,92,731
Suspense Accounts "	2,60,733	44,98,966	47,59,699
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	55,841	12,61,45,548	12,62,01,389
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. :—			
(1) Value of Stores and Cash made over to the new undertaking "	...	33,02,053	33,02,053
(2) Other Receipts on Capital Account "	...	2,57,892	2,57,892
Total Deductions	...	35,59,945	35,59,945
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	55,841	12,25,85,603	12,26,41,444
Ditto ditto converted into £ at R15-£1	3,723	8,172,374	8,176,097
TOTAL DEBT AND CAPITAL OUTLAY £	3,728	18,508,423	(a) 18,512,146
CHARGED IN ENGLAND	49,742	15,502,671	15,552,413
CHARGED IN INDIA	—46,019	3,005,752	2,959,733
(a) Made up as under :—			
Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rai Bareilly section to close of 1894-95			10,715,115
Ditto Bareilly-Rampur-Moradabad Railway to close of 1894-95			498,908
Ditto Cawnpore-Burhal (metre gauge) section to close of 1896-97			145,966
Ditto Rai Bareilly-Benares section to close of 1897-98			508,833
Ditto Allahabad-Fyzabad Railway			684,240
Ditto Allahabad-Jaunpur			237,979
Ditto Balamau-Sitapur			148,168
Ditto Bana-Sitapur			216,367
Ditto Gajroula-Chandpur			48,379
Ditto Akbarpur-Tanda			27,747
Ditto Dhakia-Sambhal			45,335
Ditto Allahabad-Rai Bareilly-Cawnpore			767,953
Outlay from 1895-96 to 1917-18			4,472,673
TOTAL			18,512,146

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1917-18.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:			
India 8½ per cent. Stock issued in redemption of portion of Annuity . £	...	4,911,621	4,911,621*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Purchase of Kalka-Simla Railway R	...	46,24,786	46,24,786
Overdrawn Capital to 31st December 1885 "	...	28,70,470	28,70,470
Ditto ditto of Kalka-Simla Railway "	...	1,16,65,186	1,16,65,186
Capital Account: Preliminary Expenses "	28,038	46,48,891	46,71,929
Land "	16,761	1,01,82,226	1,01,98,987
Formation "	1,88,109	7,85,40,604	7,87,28,718
Bridge-work "	3,05,810	11,78,23,191	11,81,29,001
Fencing "	28,567	73,92,197	74,20,764
Electric Telegraph "	1	3,72,867	3,72,868
Ballast and Permanent-way "	—3,41,161	17,02,82,083	16,99,20,871
Stations and Buildings "	15,45,901	8,46,51,986	8,61,97,887
Plant "	1,58,474	1,70,94,102	1,72,52,576
Ferries "	—1,22,981	9,99,470	8,76,489
Rolling-stock "	62,96,444	17,87,68,408	18,50,64,847
General Charges "	1,49,867	2,89,00,465	2,90,50,332
Suspense Accounts "	—34,40,401	2,58,45,199	2,24,04,798
Exchange "	...	94,55,880	94,55,880
Open line maintenance "	...	...	...
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE: "	48,08,429	75,40,97,955	75,89,06,384
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz.:			
(1) Cash Deposits, etc., made over to the new undertaking }	...	53,63,357	53,63,357
(2) Stores made over to the new undertaking }	...	...	...
(3) Other receipts on Capital Account "	27,067	27,49,958	27,77,025
Total Deductions "	27,067	81,13,315	81,40,382
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	47,81,362	74,59,84,640	75,07,66,002
Ditto ditto converted into £ at R15-£1 £	318,758	49,732,309	50,051,067
TOTAL DEBT AND CAPITAL OUTLAY £	318,758	54,643,930	54,962,688(a)
CHARGED IN ENGLAND £	375,544	32,715,012	33,090,556
CHARGED IN INDIA £	—56,786	21,928,918	21,872,132

(a) Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—

Redemption of Annuities	£	4,911,621
Overdrawn Capital		191,865
Indus Valley Railway to close of 1884-85		5,060,775
Punjab Northern, Northern and Southern Sections to close of 1884-85		5,090,157
Sind-Pishin, Southern Section ditto		942,096
Jesh Doab K. K. Thal		2,138,669
Sherkat Road-Chichoki to close of 1912-13		525,806
Ladhra Khanewal ditto 1913-14		283,936
Sarikhala Havelian ditto 1914-15		294,307
Kalabagh Banna ditto ditto		415,339
Jakhal Hissar ditto ditto		193,909
Jullundhar Hoshiarpore ditto ditto		124,530
North Western system from 1885-86 to 1917-18		84,790,098
TOTAL		54,962,688

* £206,839 and £1,739,439 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase Capital obligations (not included in debt shown above) to the extent of £76,853 and £1,442,709 have also been discharged during, and to end of the year, respectively, by annuity payment:—vide Account No. 7a J., page 280.

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

No. 74F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of,
the Year 1917-18.

DETAILS OF CAPITAL OUTLAY.	During the year.	TOTAL.	To end of pre- vious year.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking £	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 } £	...	3,197,557	3,197,557
Less—Capital deposited by the New Company 1,000,000 }			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase £	...	425,000	425,000
TOTAL DEBT £	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Purchase of the Nilgiri Railway R	...	35,42,217	35,42,217
Capital Account: Preliminary Expenses "	...	7,85,762	7,85,762
Land "	—29,747	29,52,464	29,22,717
Formation "	16,042	58,61,910	58,77,952
Bridge-work "	9,953	1,43,84,500	1,43,94,453
Fencing "	1,236	14,99,932	12,01,168
Electric Telegraph "	933	1,65,693	1,66,626
Ballast and Permanent-way "	—16,233	1,46,29,044	1,46,12,811
Stations and Buildings "	92,994	1,09,17,842	1,10,10,836
Plant "	27,291	25,87,982	26,15,273
Ferries "	15,093	29,63,780	29,78,878
Rolling Stock "	—1,76,858	3,13,55,667	3,11,31,809
General Charges "	—899	52,82,169	52,81,270
Suspense Accounts "	8,446	59,81,470	59,89,916
Exchange "	...	2,42,360	2,42,360
Value of Stores transferred from —			
Section north of Katpadi "	...	...	...
Azhikhal-Mangalore "	...	...	...
Morrappur-Dharmapuri "	...	16,278	16,278
Tirupatur-Krishnagiri "	...	15,959	15,959
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	—51,749	10,28,88,029	10,28,86,280
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz.—			
(1) Value of Stores and Cash made over to the new undertaking "	...	49,61,889	49,61,889
(2) Other Receipts on Capital Account "	19,443	15,02,400	15,21,343
Total Deductions "	19,443	64,64,289	64,83,232
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	—71,192	9,64,23,790	(a) 9,63,52,598
Ditto ditto converted into £ at R15-£1 £	—4,746	6,428,253	6,423,507
TOTAL DEBT AND CAPITAL OUTLAY £	—4,746	11,120,810	11,116,064
CHARGED IN ENGLAND £	...	5,904,799	5,904,799
CHARGED IN INDIA £	—4,746	5,216,011	5,211,265

(a) Includes Rs19,39,194 for Tirupatur-Krishnagiri and Morrappur-Dharmapuri.

**No. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during,
and to end of, the Year 1917-18.**

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase £	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase "	...	3,220,900	3,220,900
Annual Debentures of the Indian Midland Railway Company for which the Secretary of State incurred the liability on purchase "	...	3,654,100	3,654,100
Amount of the Share Capital of the Indian Midland Railway Company discharged by the Secretary of State "	...	2,250,000	2,250,000
TOTAL DEBT £	...	11,826,450	(a)11,826,450
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Overdrawn Capital to 30th June 1900 R	...	25,81,999	25,81,999
Indian Midland Railway "	...	4,26,80,847	4,26,80,847
Capital Account: Preliminary Expenses "	791	6,28,218	6,29,007
Land "	8,36,799	1,30,18,733	1,38,55,532
Formation "	8,35,191	2,18,61,627	2,21,96,818
Bridge-work "	1,02,045	1,50,92,810	1,51,94,855
Fencing "	2,80,217	38,81,623	41,61,840
Electric Telegraph "	...	89,518	89,518
Ballast and Permanent-way "	6,86,806	5,59,01,771	5,65,88,577
Stations and Buildings "	25,58,830	4,04,69,709	4,30,28,539
Plant "	2,92,704	63,94,634	66,87,338
Rolling-stock "	4,25,632	6,95,66,182	6,99,91,814
General Charges "	2,42,336	57,29,379	59,71,715
Collieries General Block Account "	8,65,614	22,91,330	26,56,944
Suspense Accounts "	22,29,517	1,42,75,534	1,65,05,051
Exchange "	...	8,47,908	8,47,908
Commission, etc., on Loans "	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	83,56,392	29,57,04,715	30,40,61,097
Deduct—Value of Stores, Cash deposits, etc., received from Company on purchase of Line, viz.:—			
(1) Value of Stores made over to the new Undertaking "	...	47,65,118	47,65,118
(2) Other Receipts on Capital Account "	51,318	1,74,785	2,26,103
Total deductions "	51,318	49,39,903	49,91,221
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	83,05,064	29,07,64,812	29,90,69,876
Ditto ditto converted into £ at R15-£1 £	553,671	19,384,321	19,937,992
TOTAL DEBT AND CAPITAL OUTLAY £	553,671	81,210,771	81,764,442
CHARGED IN ENGLAND £	...	12,864,106	12,864,106
CHARGED IN INDIA £	553,671	18,846,665	19,400,336

(a) Capital obligations (not included in debt shown above) to the extent of £531,943 and £7,908,053 have been discharged during, and to end of the year, respectively, by annuity payments—vide Account No. 74 J., page 230.

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

**No. 74H.—CAPITAL ACCOUNT of the BOMBAY, BARODA AND CENTRAL INDIA
RAILWAY during, and to end of, the Year 1917-18.**

DETAILS OF CAPITAL OUTLAY.	During the year..	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
Amount of the Debentures for which the Secretary of State incurred the liability on purchase £	...	2,391,300	2,391,300
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking "	...	10,089,146	10,089,146
TOTAL DEBT £	...	12,480,446	12,480,446
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Overdrawn Capital to 31st December 1905 R	...	1,55,79,224	1,55,79,224
Capital Account: Preliminary Expenses "	...	27,36,575	27,36,575
Land "	1,10,727	69,77,996	70,88,723
Formation "	75,768	2,24,22,829	2,24,98,597
Bridge-work "	—13,855	3,72,85,334	3,72,71,479
Fencing "	26,811	62,88,901	63,15,712
Electric Telegraph "	20,911	6,13,593	6,34,504
Ballast and Permanent-way "	10,222	7,57,42,104	7,57,52,326
Stations and Buildings "	13,74,581	4,31,83,554	4,45,58,135
Plant "	91,000	98,71,696	99,62,696
Rolling-stock "	5,29,977	6,95,46,072	7,00,76,049
General Charges "	83,682	1,29,66,182	1,30,49,814
Suspense Accounts "	1,80,735	1,29,01,568	1,80,82,803
Loss by Exchange "	...	49,08,971	49,08,971
Charges for underwriting capital "	...	2,73,107	2,73,107
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	24,90,509	31,82,97,706	32,07,88,215
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz.:—			
Stores made over to the new undertaking "	...	37,06,935	37,06,935*
Contribution by the Palanpur Durbar "	...	1,85,000	1,85,000
Total Deductions "	...	38,91,935	38,91,935
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE "	24,90,509	31,44,05,771	31,68,96,280
Ditto ditto converted into £ at Rs. 15-£1 £	166,034	20,960,385	(a) 21,126,419
TOTAL DEBT AND CAPITAL OUTLAY £	166,034	33,440,831	33,606,865
CHARGED IN ENGLAND £	...	14,922,436	14,922,436
CHARGED IN INDIA £	166,034	18,518,395	18,684,429

(a) Made up as under:—

Rajputana-Malwa to close of 1910-11	10,503,653
Nagda-Muttra to close of January 1911*	2,770,660
Godhra Butlam Nagda, 1910-11	1,285,969
Rewari Phulera Chord "	382,380
Palanpur Deesa	16,880
Bayana Agra to end of 1913-14	287,525
Branch Jambusar to end of 1914-15	88,577
Bombay, Baroda and Central India to end of 1917-18	5,791,275
TOTAL	21,126,419

* The receipts on Capital Account of the Nagda-Muttra Railway and the metre-gauge sections amounting to Rs. 3,31,944 transferred to the Sub-heads of the account concerned by book adjustment.

No. 74I.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1917-18.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Amount of the Debentures for which the Secretary of State incurred the liability on purchase £	...	2,144,800	2,144,800
Total	...	2,144,800	(b)2,144,800
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 31st December 1907 Rs.	...	(a)4,45,08,258	(a)4,45,08,258
Capital Account: Preliminary Expenses "	...	4,80,401	4,80,401
Land "	...	17,61,877	17,61,877
Formation "	...	66,75,389	66,75,389
Bridge-work "	...	2,13,01,843	2,13,01,843
Fencing "	...	5,87,294	5,87,294
Electric Telegraph "	...	38,443	38,443
Ballast and Permanent-way "	...	2,23,30,636	2,23,30,636
Stations and Buildings "	...	63,75,777	63,75,777
Plant "	...	10,19,340	10,19,340
Ferries "	...	58,771	58,771
Rolling-stock "	...	97,31,585	97,31,585
General Charges "	...	46,38,384	46,38,384
Suspense Accounts "	...	...	...
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	...	11,94,52,448	11,94,52,448
Deduct—			
Receipts on Capital Account "	...	63,310	63,310
South Indian Railway share of old Madras Railway obsolete stores "	...	75,293	75,293
Total Deductions	...	1,38,603	1,38,603
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	...	11,93,13,845	(c)*11,93,13,845
Ditto ditto converted into £ at R15-21 £	...	7,954,257	7,954,257
TOTAL DEBT AND CAPITAL OUTLAY £	...	10,099,057	10,099,057
CHARGED IN ENGLAND	...	2,478,087	2,478,087
CHARGED IN INDIA	...	7,620,970	7,620,970

(a) Made up as under:—

i. Overdraft of the Madras Railway Company at 31st December 1907. (Sterling) converted into rupees at R15-1½	1,15,43,282
ii. Overdraft of Southern Mahratta Railway Capital at 31st December 1907	10,11,476
iii. Advance (£2,129,900) made to the Southern Mahratta Railway Company to 31st December 1907	3,19,48,500

4,45,08,258

*Includes:—

Madras Railway obsolete stores	—75,293
Hospet-Kattur	
Bellary-Boyadrug	22,98,454
Guntakul-Mysore	59,32,519
Kaspadi-Dharmavaram	6,66,59,907
North East Line (Madras Railway)	11,93,13,845

(b) Capital obligations (not included in debt shown above) to the extent of £124,517 and £1,054,099 have been discharged during and to end of the year, respectively, by annuity payments, vide Account No. 74 J., page 280.

(c) Excludes Rs. 1,53,78,416 on account of outlay on Bellary-Kistna Railway, the detail of which is not available.

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

No. 74J.—STATEMENT showing the PROGRESSIVE DISCHARGE of *Liabilities* incurred through the PURCHASE of RAILWAYS during, and to end of, the Year 1917-18.

RAILWAY.	CAPITAL OBLIGATIONS BEING DISCHARGED BY MEANS OF ANNUITY.				AMOUNT OF CAPITAL DISCHARGED BY ANNUITY PAYMENTS.		CAPITAL OBLIGATIONS BEING DISCHARGED BY SINKING FUNDS.			AMOUNT OF STOCK CANCELLED BY SINKING FUNDS PURCHASES.	
	Price payable in respect of extinguished Capital Stock.	Deduct.		Balance being net amount in course of discharge by Annuity.	During 1917-18.	To end of 1917-18.	India Stock issued in exchange for Annuities.	India Stock issued in exchange for Debenture Stocks.	Total Liability in process of discharge by Sinking Fund.	During 1917-18.	To end of 1917-18.
		Portion of Obligation discharged by creation of India Stock.	New Company Stock issued in exchange for portion of Annuity.								
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,282,366	...	25,467,634	246,339	4,744,569	7,573,467	80,765	7,654,232	326,461	3,081,308
Eastern Bengal	3,361,917	543,070	...	2,818,847	24,861	479,217	541,055	67,713	608,768	24,389	311,593
Scinde, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	76,353	1,442,709	4,911,621	...	4,911,621	203,839	1,739,439
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	521,943	7,306,053	...	...	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	124,517	1,054,099	...	...	...	...	...
TOTAL . . £	97,829,817	12,735,652	3,250,000	81,844,165	994,013	15,026,647	13,026,143	148,478	13,174,621	554,689	4,972,335

NOTE.—The amounts of War Loan 4½ per cent. "B" Stock 1925-45 shown in previous years as held on account of the Sinking Fund of this Railway, in lieu of the purchase and cancellation of India Stock, have now been realised and the proceeds invested in the purchase of India Stock for cancellation.

GOVERNMENT OF INDIA, FOR THE YEAR 1917-18

N.-Ky. Ltn. and other Capt. not charged to Revenue

(d) Shatistope.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1917-18—*contd.*

263

PROVINCE AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR IRRIGATION WORKS—<i>contd.</i>														
Imperial.														
Brought forward { Outlay on Construction	10,31,217	3 22,492	—20,017	—44,480	12,89,212	17,167	12,72,045	8,95,22,858	1,43,72,598	47,40,893	3,39,580	10,89,75,929	3,44,640	10,86,31,289
" met from Revenue	48,797	8,834	306	...	57,937	2,632	55,305	72,91,338	15,56,645	1,41,420	...	89,89,403	8,218	89,81,185
Bombay.														
Desert Canal	482	104	...	...	586	...	586	21,32,457	4,83,380	25,677	...	26,41,514	37	26,41,477
Begari Canal	—8,994	—1,946	...	...	—10,940	...	—10,940	20,02,895	3,52,289	6,279	...	23,51,463	19	23,51,444
Eastern Nara Works	20,822	4,238	296	...	25,356	...	25,356	53,85,610	13,47,582	72,155	...	68,05,347	176	68,05,171
Hathmati Canal and Kharicut	...	...	...	...	...	...	...	10,05,077	2,24,186	13,189	...	12,42,452	1,469	12,40,983
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	201	3,52,446
Kadva River Works	...	...	...	...	...	...	...	7,60,525	1,88,801	22,555	...	9,71,881	140	9,71,741
Krishna Canal	14	8	...	...	17	...	17	7,35,136	1,55,273	2,568	...	8,92,977	...	8,92,977
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	37	4,45,382
Ekrut Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	1,194	12,28,117
Mutha Canal	—5,191	374	26	...	—4,791	...	—4,791	63,55,613	11,43,646	1,28,149	—1,136	76,26,272	12,328	76,13,944
Unharwah Canal	...	...	...	...	...	...	...	6,31,221	1,34,478	2,349	...	7,68,048	...	7,68,048
Jamrao Canal	51,398	11,884	1,174	...	64,456	...	64,456	69,66,527	14,96,143	1,82,511	4,606	86,49,792	991	86,48,811
Dad Canal	—2,578	526	36	...	—2,016	...	—2,016	21,79,836	3,75,466	19,342	...	25,74,344	34	25,74,610
Nasrat Canal	—3,637	...	...	...	—3,637	...	—3,637	15,47,718	2,53,410	6,875	...	18,08,003	158	18,07,845
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	—52	—116	...	...	—168	...	—168	11,27,521	2,43,877	9,500	...	13,80,898	6	13,80,892
Sukkur Burrage	...	...	...	...	...	...	...	—284	...	...	...	—284	...	—284
TOTAL	52,264	15,067	1,532	...	68,863	...	68,863	3,24,73,649	67,54,810	5,23,567	3,470	3,97,55,496	16,780	3,97,38,716
Deduct—Outlay charged against Revenue (Account No. 63A)	—5,177	377	26	...	—4,774	...	—4,774	25,10,158	5,30,273	28,955	—1,136	30,68,250	490	30,67,760
	57,441	14,690	1,506	...	73,637	...	73,637	2,99,63,491	62,24,537	4,94,612	4,606	3,66,87,246	16,290	3,66,70,956
Bengal.														
Midnapur Canal	2,710	583	...	...	3,293	...	3,293	54,92,101	19,33,131	9,18,751	...	83,43,983	31,553	83,12,430
Tidal Canal	...	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	25,51,818	1,013	25,50,805
TOTAL	2,710	583	...	...	3,293	...	3,293	73,18,204	25,16,542	10,61,055	...	1,08,95,801	32,571	1,08,63,230
Deduct—Outlay charged against Revenue (Account No. 63A)	2,710	583	...	...	3,293	...	3,293	5,84,368	1,42,508	1,00,932	...	8,28,009	98	8,27,911
	...	...	...	...	...	...	...	67,33,836	23,73,834	9,60,123	...	1,00,67,792	32,473	1,00,35,319

United Provinces of Agra and Oudh.														
Ganges Canal	4,57,008	92,251	-43,970	-10,539	4,94,750	4,194	4,90,556	3,04,36,751	52,47,243	11,44,973	3,80,480	3,72,09,447	2,41,830	3,69,67,617
Lower Ganges Canal	6,959	1,496	104	-3,302	5,257	2,234	3,023	3,07,52,385	62,23,817	19,93,873	3,39,202	3,93,09,377	4,80,299	3,88,33,978
Agrá Canal	2,317	494	34	2,492	5,337	137	5,200	90,57,889	19,94,681	3,71,916	66,241	1,14,90,707	54,732	1,14,35,975
Eastern Jumna Canal	27,735	6,027	420	-5,782	28,400	460	27,940	40,15,180	8,00,257	63,602	56,041	49,35,030	28,865	49,05,315
Dun Canals	9,209	1,535	107	-296	10,555	...	10,555	11,60,490	1,74,498	11,488	15,540	13,62,016	1,909	13,60,107
Bijnor Canals	...	...	...	...	...	...	...	2,70,661	41,195	1,669	...	13,52,525	335	13,53,190
Gorai Canal	49,688	11,602	-6,517	-1,143	53,610	...	53,610	6,26,917	1,01,536	50,260	...	7,78,703	255	7,78,448
TOTAL	5,52,896	1,13,405	-49,822	-18,570	5,97,909	7,025	5,90,884	7,63,20,253	1,45,83,227	36,37,771	8,57,504	9,53,98,755	8,08,225	9,45,90,538
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	11,58,025	1,89,922	9,264	...	13,57,211	1,253	(a) 13,55,958
	5,52,896	1,13,405	-49,822	-18,570	5,97,909	7,025	5,90,884	7,51,62,228	1,43,93,305	36,28,507	8,57,504	9,40,41,544	8,06,972	9,32,34,572
Punjab.														
Western Jumna Canal, including Sirsa Branch	-403	-16	...	-805	-1,224	...	-1,224	1,31,34,487	33,28,246	2,18,050	2,13,010	1,68,93,793	11,481	1,68,92,312
Upper Bari Doab Canal	10,560	8,818	10,072	-35,760	-6,310	...	-6,310	1,62,87,569	34,71,564	9,26,371	4,25,477	2,11,10,983	16,955	2,10,94,028
Lower Bari Doab Canal	5,87,820	89,111	11,937	-1,14,156	5,74,712	...	5,74,712	1,66,74,686	30,96,114	19,46,704	7,87,850	2,25,05,354	5,10,369	2,19,94,985
Sirhind Canal	3,328	7,199	503	26,529	37,559	...	37,559	1,75,30,715	46,60,186	21,05,620	2,30,216	2,45,26,737	1,07,518	2,44,19,219
Upper Chenab Canal	2,28,072	60,629	1,879	1,27,629	4,18,209	...	4,18,209	2,77,87,264	45,47,962	21,92,027	8,12,458	3,52,39,711	5,59,865	3,47,79,846
Lower Chenab Canal	2,25,500	21,490	1,546	-87,862	1,60,674	155	1,60,519	2,58,66,603	48,35,761	6,41,065	4,10,569	3,17,53,998	14,558	3,17,39,440
Upper Sutlej Inundation Canal	...	...	...	-2,523	-2,523	...	-2,523	13,76,235	2,95,212	24,687	20,304	17,16,438	156	17,16,282
Sidhni Canal	...	...	...	-3,265	-3,263	...	-3,263	9,45,656	2,64,243	38,039	44,288	12,92,226	224	12,92,002
Upper Jhelum Canal	12,53,942	2,17,465	22,089	-94,107	13,99,339	2,55,043	11,44,296	3,42,73,567	49,39,413	46,18,806	9,41,094	4,47,67,880	6,12,000	4,41,55,880
Lower Jhelum "	2,48,572	19,567	1,364	19,750	2,89,223	...	2,89,223	1,29,23,064	22,10,414	3,64,321	3,97,479	1,58,95,278	62,609	1,58,32,669
Indus Inundation Canal	1,838	164	12	-3,135	-1,621	...	-1,621	24,22,376	4,59,113	25,084	57,397	29,63,970	63,616	29,00,354
TOTAL	25,58,779	4,24,417	49,352	-1,67,773	28,64,775	2,55,198	26,09,577	16,92,22,222	3,21,08,230	1,30,95,774	43,40,142	21,87,66,368	19,59,351	21,68,07,017
Deduct—Outlay charged against Revenue (Account No. 63A)	A.	...	...	...	...	...	...	15,34,505	3,62,147	54,520	...	19,51,172	63,696	18,87,476
	25,58,779	4,24,417	49,352	-1,67,773	28,64,775	2,55,198	26,09,577	16,76,87,717	3,17,46,083	1,30,41,254	43,40,142	21,68,15,196	18,95,655	21,49,19,541
Burma.														
Mandalay Canal Project	2,757	652	-6,657	...	-3,248	445	-3,693	46,75,185	8,47,476	71,225	...	55,93,883	12,914	55,80,972
Shwabo Canal Project	40,700	2,412	...	...	50,112	...	50,112	47,34,803	9,43,239	1,63,984	...	58,42,028	22,204	58,19,822
Mon Canal Project	2,900	819	-3,528	...	191	...	191	44,13,556	9,61,938	1,39,501	...	55,14,995	25,366	54,89,629
Yeu Canal Project	4,16,696	95,314	1,128	-15,588	4,97,550	1,893	4,95,557	31,26,199	3,07,381	93,658	34,733	40,61,971	9,302	40,52,669
Twante Canal Project	-9,96,892	21,438	-15,105	-989	-9,21,548	...	-9,21,548	52,40,800	3,37,978	6,213	1	55,84,992	15,915	55,69,077
TOTAL	-5,33,839	1,27,635	-24,162	-16,577	-4,46,943	2,338	-4,49,281	2,21,40,543	38,98,012	4,74,581	34,734	2,65,97,870	85,701	2,65,12,169
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	2,79,124	1,05,398	5,935	...	3,90,457	...	(b) 3,90,457
	-5,33,839	1,27,635	-24,162	-16,577	-4,46,943	2,338	-4,49,281	2,19,11,419	37,92,614	4,68,646	34,734	2,62,07,413	85,701	2,61,21,712
Carried forward { Outlay on Construction	36,64,027	10,03,599	-43,117	-2,47,400	43,77,109	2,81,728	40,95,381	39,70,47,729	7,42,33,419	2,35,33,641	55,75,430	50,03,90,219	32,47,268	49,71,42,951
met from Revenue	46,330	9,794	332	9,196	56,456	2,632	53,824	1,33,57,518	28,87,093	3,41,027	-1,136	1,65,84,502	73,755	1,65,10,747
(a) Imperial	Rs. 33,713													
Provincial	Rs. 3,56,744													
	18,55,958													
	3,90,457													

**No. 75.—DETAILED ACCOUNT of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of,
the year 1917-18—concluded.**

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Accounts.	NET TOTAL.	Works.	Establishment.	Tools and Plants.	Suspense.	TOTAL.	Less Receipts on Capital Accounts.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR IRRIGATION WORKS—contd.														
Imperial.														
Brought forward { Outlay on Construction .	36,64,027	10,08,599	—43,117	—2,47,400	43,77,109	2,81,728	40,95,381	39,70,47,729	7,42,33,419	2,35,33,641	55,75,430	50,03,90,219	32,47,268	49,71,42,951
{ " met from Revenue	46,330	9,794	332	...	56,456	2,632	53,824	1,33,57,518	28,87,093	3,41,027	—1,136	1,65,84,502	73,755	1,65,10,747
Bihar and Orissa.														
Orissa Project	233	56	...	...	289	...	289	1,96,89,108	48,00,628	20,73,729	...	2,65,63,465	1,01,661	2,64,61,804
Sone Project	7,421	1,582	—1,330	...	7,673	45	7,628	1,90,22,028	52,55,754	21,62,188	...	2,64,39,970	4,80,959	2,59,59,011
TOTAL	7,654	1,638	—1,330	...	7,962	45	7,917	3,87,11,136	1,00,56,382	42,85,917	...	5,30,03,435	5,82,620	5,24,20,815
Deduct—Outlay charged against Revenue (Account No. 63A)	7,654	1,638	...	...	9,292	45	9,247	9,69,487	2,09,170	8,211	...	11,86,368	236	11,86,632
	...	...	—1,330	...	—1,330	...	—1,330	3,77,41,649	98,47,212	42,27,706	...	5,18,16,567	5,82,384	5,12,34,183
Central Provinces.														
Wainganga Canal	3,63,302	1,21,374	—45,678	—2,249	4,36,749	...	4,36,749	31,59,792	7,05,194	46,717	6,583	39,18,286	1,054	39,17,232
Mahanadi Canal	8,97,194	1,83,479	5,564	13,917	11,00,154	1,333	10,98,821	59,40,441	10,59,732	2,81,584	15,946	72,97,708	3,922	72,93,781
Asola Mendha Tank	20,579	2,797	—4,296	...	19,080	...	19,080	13,80,614	2,88,489	23,052	...	16,92,155	9,985	16,82,170
TOTAL	12,81,075	3,07,650	—44,410	11,668	15,55,983	1,333	15,54,650	1,04,80,847	20,53,415	3,51,353	22,529	1,29,08,144	14,961	1,28,93,183
Deduct—Outlay charged against Revenue (Account No. 48A)	...	...	...	...	...	...	...	5,54,277	1,25,767	13,202	...	6,93,246	263	(a) 6,92,983
	12,81,075	3,07,650	—44,410	11,668	15,55,982	1,333	15,54,650	99,26,570	19,27,648	3,38,151	22,529	1,22,14,898	14,698	1,22,00,200
TOTAL OUTLAY ON CONSTRUCTION	49,52,756	13,12,887	—88,857	—2,35,732	59,41,054	2,83,106	56,57,948	44,62,59,712	8,63,43,216	2,81,20,911	55,97,959	56,63,01,798	38,44,549	56,24,56,949
Deduct—Total charged against Revenue	53,984	11,432	332	...	65,748	2,677	63,071	1,48,81,282	32,22,030	3,62,440	—1,136	1,84,64,616	74,254	1,83,90,362
	48,98,772	13,01,455	—89,189	—2,35,732	58,75,306	2,80,429	55,94,877	43,13,58,430	8,31,21,186	2,77,58,471	55,99,095	54,78,37,182	37,70,595	54,40,66,587
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...							5,40,24,150
Net—Irrigation Works—Construction (not charged to Revenue)							55,94,877							49,00,42,437
Total converted into £ at R15-£1						£	372,391							32,669,495
India						£	372,528							28,929,586
England Store for India						£	463							3,739,909

	Rs.
(a) Asola Mendha Tank	5,93,987
Wainganga Canal	30,576
Mahanadi "	68,470
	<u>6,92,983</u>

No. 76.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1917-18.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
EAST INDIAN.	£	£	£
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 3½ per cent. (formerly 4 per cent.) Rupee Debt issued in redemption of portion of Annuity (Rs.1,08,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL	...	12,039,882	12,039,882
BOMBAY, BARODA AND CENTRAL INDIA.			
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	...	10,089,146	10,089,146
Amount of Debentures for which the Secretary of State incurred the liability on the Purchase	...	2,391,300	2,391,300
TOTAL	...	12,480,446	12,480,446
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL	...	1,569,784	1,569,784
BENGAL CENTRAL.			
India 3 per cent. Stock issued for purchase of the Company's undertaking	...	500,000	500,000
Ditto ditto for payment of compensation to Secretary and clerks	...	514	514
TOTAL	...	500,514	500,514
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity	...	4,911,621	4,911,621
ODISH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company £ 4,197,557	}	3,197,557	3,197,557
Less—Capital deposited by New Company " 1,000,000			
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL	...	5,922,350	5,922,350
MADRAS RAILWAY.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	2,144,800	2,144,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	3,654,100	3,654,100
Share Capital of the Company discharged by the Secretary of State on purchase	...	2,250,000	2,250,000
TOTAL	...	5,904,100	5,904,100
GRAND TOTAL	...	60,502,103	60,502,103

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

No. 77.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PERMT. WORKS, DELHI.	DELHI PROVINCE.			'BALUCHISTAN.			VICE-REGAL ESTATES.	TOTAL.			Other Public Works.	Irrigation.	TOTAL.
		Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.			
DIRECTION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Chief Engineer and Secretarial.</i>																
Director-General and Assistants	1	1,94,360	...	...	...	...	...	...	...	...	1,94,360	...	1,94,360	...	...	...
Chief Engineers and Assistants	2	3,38,378	66,665	...	...	...	...	...	...	...	4,05,038	...	4,05,038	...	...	...
Upper and Lower Subordinates	3	1,873	6,227	...	...	...	...	...	...	...	8,100	...	8,100	...	...	...
Office Establishment	4	2,13,433	74,588	...	...	...	...	...	...	...	2,88,021	...	2,88,021	...	...	...
Travelling allowance	5	57,850	8,135	...	...	...	...	...	...	...	65,985	...	65,985	...	...	...
Office Expenses	6	68,560	13,334	...	...	...	...	...	...	...	81,894	...	81,894	...	...	...
Presidency and Local Allowances	7	17,152	...	...	...	...	...	...	...	...	17,152	...	17,152	...	...	...
Presidency House-rent	8	682	...	...	...	...	...	...	...	...	682	...	682	...	...	...
Special Officers in Permanent Works, Delhi	9	...	92,003	...	...	...	...	...	...	...	92,003	...	92,003	...	...	...
TOTAL	10	8,92,283	2,60,952	...	...	...	...	...	...	...	11,53,235	...	11,53,235	...	...	...
<i>Superintending Engineers.</i>																
Superintending Engineers and Assistants	11	...	20,743	...	...	...	...	...	...	...	20,743	...	20,743	...	25,778	25,778
Upper and Lower Subordinates	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	...	...	...	...	...	...	...	...	...	...	...	...	...	22,213	22,213
Travelling Allowances	14	...	...	...	...	...	...	...	...	...	...	...	...	...	2,520	2,520
Office Expenses	15	...	...	...	...	...	...	...	...	...	...	...	...	...	11,619	11,619
Presidency and Local Allowances	16	...	...	...	...	...	...	...	...	...	...	...	...	...	1,259	1,259
Presidency House-rent	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	18	...	20,743	...	...	...	...	...	...	...	20,743	...	20,743	...	63,389	63,389
TOTAL DIRECTION	19	8,92,283	2,81,695	...	...	...	...	...	...	...	11,73,978	...	11,73,978	...	63,389	63,389
<i>CONSTRUCTION.</i>																
Engineer Establishment	20	18,59,980	1,00,241	...	...	...	15,247	15,247	...	...	14,60,221	15,247	14,75,468	...	82,123	82,123
Upper Subordinates	21	4,58,438	64,698	...	...	...	5,034	5,034	15,812	5,034	5,38,648	5,034	5,43,682	...	23,106	23,106
Lower Subordinates	22	1,38,819	16,475	...	...	...	1,436	1,436	1,422	1,436	1,56,716	1,436	1,58,152	...	21,545	21,545
Petty Establishment	23	52,449	...	1,200	...	1,200	6,222	6,222	1,109	54,755	6,222	60,980	...	11,366	11,366	...
Office Establishment including accountants	24	6,58,596	54,831	119	...	119	9,437	9,437	7,835	7,21,381	9,437	7,30,818	...	44,235	44,235	...
Medical ditto	25	...	...	...	...	...	120	120	...	...	120	120	...	4,007	4,007	...
Travelling Allowances	26	3,84,841	37,422	...	...	...	8,465	8,465	3,451	4,25,714	8,465	4,34,179	...	44,083	44,083	...
Office Expenses	27	2,19,258	7,530	209	...	209	3,512	3,512	2,958	2,29,953	3,512	2,33,465	...	43,847	43,847	...
Presidency and Local Allowances	28	74,810	...	...	...	...	5,098	5,098	3,176	77,986	5,098	83,084	...	8,333	8,333	...
Presidency House-rent	29	2,071	...	...	...	...	...	...	...	2,071	...	2,071	...	...	...	...
TOTAL CONSTRUCTION	30	33,49,262	2,81,397	1,528	...	1,528	54,571	54,571	35,261	36,67,443	54,571	37,22,019	...	2,32,644	2,32,644	...
Carried over	31	42,41,545	5,63,092	1,528	...	1,528	54,571	54,571	35,261	48,41,426	54,571	48,95,997	...	3,46,033	3,46,033	...

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1918—*contd.*

Railways.)

MADRAS.				COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 290.		
No. of Items.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	1,94,360	...	1,94,360
2	1,17,357	...	1,17,357	...	...	...	1,05,543	...	1,05,543	83,574	...	83,574	...	7,11,512	...	7,11,512
3	...	...	...	...	...	...	7,754	...	7,754	24	...	24	...	15,878	...	15,878
4	1,28,331	...	1,28,331	1,217	...	1,217	69,631	...	69,631	1,31,066	...	1,31,066	...	6,18,266	...	6,18,266
5	8,901	...	8,901	...	...	...	4,605	...	4,605	4,780	...	4,780	...	84,271	...	84,271
6	21,820	...	21,820	202	...	202	10,451	...	10,451	24,608	...	24,608	...	1,38,970	...	1,38,970
7	21,654	...	21,654	...	...	...	6,575	...	6,575	16,431	...	16,431	...	61,812	...	61,812
8	...	...	...	...	...	...	...	...	...	2,932	...	2,932	...	3,614	...	3,614
9	...	...	...	...	...	...	...	...	...	...	...	...	...	92,008	...	92,008
10	2,98,063	...	2,98,063	1,419	...	1,419	2,04,559	...	2,04,559	2,63,410	...	2,63,410	...	19,20,686	...	19,20,686
11	1,67,751	...	1,67,751	...	...	...	50,967	65,522	1,16,489	62,067	61,245	1,23,312	...	3,01,528	1,52,545	4,54,073
12	...	...	...	...	...	...	10,902	9,070	19,972	...	2,086	2,086	...	10,902	11,156	22,058
13	1,12,060	...	1,12,060	...	...	...	33,463	35,852	69,335	54,737	34,441	89,178	...	2,00,280	92,508	2,92,786
14	38,665	...	38,665	...	...	...	16,048	13,154	29,202	8,945	8,676	17,621	...	63,658	24,350	88,008
15	21,320	...	21,320	...	...	...	8,082	10,784	18,866	10,922	4,074	14,996	...	40,324	26,477	66,801
16	2,920	...	2,920	...	...	...	2,158	2,451	4,609	3,439	30	3,469	...	8,517	3,740	12,257
17	...	...	...	...	...	...	...	...	...	150	2,690	2,840	...	150	2,690	2,840
18	3,42,710	...	3,42,710	...	...	...	1,21,640	1,36,833	2,58,473	1,40,260	1,13,242	2,53,502	...	6,25,368	3,13,464	9,38,833
19	6,40,779	...	6,40,779	1,419	...	1,419	3,26,199	1,36,833	4,63,032	4,08,070	1,13,242	5,16,912	...	25,46,045	3,13,464	28,59,509
20	4,98,594	...	4,98,594	12,118	...	12,118	3,58,121	3,82,921	7,41,042	1,34,648	94,134	2,28,782	16,135	24,79,837	5,74,425	30,54,262
21	7,84,031	...	7,84,031	16,962	...	16,962	2,52,713	2,36,924	4,89,637	1,04,772	46,789	1,51,511	2,045	16,99,171	3,11,808	20,10,974
22	1,91,174	...	1,91,174	2,778	...	2,778	1,15,724	1,15,155	2,30,879	50,083	43,078	99,111	...	5,22,425	1,81,214	7,03,639
23	1,13,019	...	1,13,019	944	...	944	80,404	97,912	1,78,316	11,713	10,171	21,884	...	2,60,838	1,25,671	3,86,509
24	4,17,078	...	4,17,078	12,857	...	12,857	2,54,016	2,40,680	4,94,696	2,36,508	67,351	3,03,854	6,944	16,48,779	3,61,703	20,10,482
25	3,373	...	3,373	...	...	...	566	6,165	6,731	4,540	1,026	5,566	...	8,479	11,318	19,797
26	3,53,065	...	3,53,065	12,223	...	12,223	2,19,323	2,28,493	4,47,816	1,01,119	62,581	1,63,700	867	11,12,311	3,43,022	14,55,333
27	1,49,974	...	1,49,974	3,220	...	3,220	1,26,820	1,23,146	2,49,966	35,082	25,228	60,310	232	5,45,281	1,95,733	7,41,014
28	66,272	...	66,272	6,751	...	6,751	50,924	26,223	77,147	22,827	6,995	29,822	2,813	2,27,573	40,648	2,74,221
29	204	...	204	...	...	...	1,448	...	1,448	8,875	5,856	14,531	...	12,598	5,656	18,254
30	25,76,784	...	25,76,784	67,853	...	67,853	14,60,059	14,57,619	29,17,678	7,16,112	3,62,959	10,79,071	29,036	35,17,992	21,57,793	1,06,75,085
31	32,17,563	...	32,17,563	69,272	...	69,272	17,86,258	15,94,452	33,80,710	11,19,782	4,76,201	15,95,983	29,036	1,10,63,337	24,71,257	1,35,34,594

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

No. 77.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PRESIDENTIAL WORKS, DELHI.	DELHI PROVINCE.			BALUCHISTAN.			VICEROYAL ESTATES.	TOTAL.			Other Public Works.	Irrigation.	TOTAL.
		Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		42,41,545	5,63,092	1,528	...	1,528	...	54,571	54,571	35,261	48,41,426	54,571	48,95,997	...	8,46,038	3,46,038
ACCOUNTS.																
Examiners, Deputies and Assistants	32	50,287	...	...	...	...	...	...	...	...	50,287	...	50,287	...	...	...
Accountants	33	41,215	...	...	...	...	...	...	...	...	41,215	...	41,215	...	...	...
Office Establishment Travelling Allowances	34	64,372	...	...	...	...	...	...	...	...	64,372	...	64,372	...	...	...
	35	12,616	...	...	...	...	...	...	...	...	12,616	...	12,616	...	...	...
Office Expenses Presidency and Local Allowances	36	17,555	...	...	...	...	...	...	...	...	17,555	...	17,555	...	...	...
Presidency House-rent	37	11,699	...	...	...	...	...	...	...	...	11,699	...	11,699	...	...	...
	38	58	...	...	...	...	...	...	...	...	58	...	58	...	...	...
TOTAL ACCOUNTS	39	1,97,802	...	...	...	...	...	...	...	...	1,97,802	...	1,97,802	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	40	...	13,289	...	...	...	...	...	...	...	13,289	...	13,289	...	...	...
CONSULTING ARCHITECT, ELECTRICAL ADVISER AND OTHER MISCELLANEOUS ACCOUNTS	41	75,124	17,488	...	...	...	...	...	...	...	92,607	...	92,607	...	...	...
REVENUE ESTABLISHMENT	42	...	...	...	...	...	743	743	...	...	...	743	743	...	1,20,876	1,20,876
NAVIGATION ESTABLISHMENT, ETC.	43	...	...	...	...	...	...	...	...	...	...	...	...	...	9,824	9,824
SURVEY AND OTHER SPECIAL ESTABLISHMENTS	44	...	...	...	...	...	...	...	...	...	...	...	...	...	8,280	8,280
LEAVE AND PENSION ALLOWANCES DEBITABLE TO INDIAN STATES, ETC.	45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	46	2,22,180	...	...	...	...	...	...	...	...	2,22,180	...	2,22,180	...	...	...
GOVERNOR'S ESTATES ESTABLISHMENTS	47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
POLITICAL ESTABLISHMENT	48	...	...	...	...	...	...	...	...	...	...	...	...	...	18,731	18,731
SPECIAL OFFICERS IN PERMANENT WORKS, DELHI AND THEIR ESTABLISHMENT	49	...	45,953	...	...	...	...	...	...	...	45,953	...	45,953	...	...	...
TOTAL AMOUNT AUDITED	50	47,36,651	6,39,817	1,528	...	1,528	...	55,814	55,814	35,261	54,13,257	55,814	54,68,571	...	5,08,744	5,08,744
Add—Charges by other Branches and Departments, etc.	51	98,735	...	1,28,698	...	1,28,698	1,51,375	4,152	1,55,527	4,042	3,82,850	4,152	3,87,002	2,23,816	...	2,23,816
TOTAL	52	48,35,386	6,39,817	1,30,226	...	1,30,226	1,51,375	59,466	2,10,841	39,303	57,96,107	59,466	58,55,573	2,23,816	5,08,744	7,27,560
Deduct—Charges to other Branches and Departments, etc.	53	21,27,576	1,83,975	...	...	...	...	3,353	3,353	92	28,11,643	3,353	23,14,996	...	1,825	1,825
GRAND TOTAL	54	27,07,810	4,55,842	1,30,226	...	1,30,226	1,51,375	56,118	2,07,488	39,211	34,84,464	56,118	35,40,572	2,23,816	5,01,919	7,25,735

* Includes Rs. 75,124 on account of Establishment of Consulting Architect and Electrical Adviser to the Government of India.

of the Public Works Department during the Year ended 31st March 1918—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 292.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	32,17,563	...	32,17,563	69,272	...	69,272	17,86,258	15,94,452	33,80,710	11,19,782	4,76,201	15,95,983	29,036	1,10,63,337	24,71,257	1,35,34,594
32	...	...	...	...	...	...	...	...	...	...	...	...	...	50,287	...	50,287
33	...	...	...	...	...	...	...	...	...	...	...	...	...	41,215	...	41,215
34	...	...	...	...	...	...	...	...	...	...	...	...	...	64,372	...	64,372
35	...	...	...	...	...	...	...	...	...	...	...	...	...	12,616	...	12,616
36	...	...	...	...	...	...	...	...	...	...	...	...	...	17,555	...	17,555
37	...	...	...	...	...	...	...	...	...	...	...	...	...	11,699	...	11,699
38	...	...	...	...	...	...	...	...	...	...	...	...	...	58	...	58
39	...	...	...	...	...	...	...	...	...	...	...	...	...	1,97,802	...	1,97,802
40	24,566	...	24,566	...	...	...	54,222	...	54,222	79,514	...	79,514	...	1,71,591	...	1,71,591
41	27,868	...	27,868	...	...	...	91,076	...	91,076	72,404	...	72,404	...	2,83,955	...	2,83,955
42	...	...	...	...	...	...	13,364	1,36,815	1,50,179	...	22,453	22,453	...	13,364	2,80,887	2,94,251
43	...	...	...	...	...	...	...	...	...	...	80,028	80,028	...	...	89,847	89,847
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,280	8,280
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	...	...	...	...	...	...	...	...	...	...	...	...	...	2,22,180	...	2,22,180
47	...	...	...	...	...	...	...	...	...	33,154	...	33,154	...	33,154	...	33,154
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,731	18,731
49	...	...	...	...	...	...	...	...	...	...	...	...	...	45,953	...	45,953
50	32,69,997	...	32,69,997	69,272	...	69,272	19,44,920	17,31,267	36,76,187	13,04,854	5,78,677	18,83,531	29,036	1,20,31,338	28,69,002	1,40,00,338
51	...	18,29,870	18,29,870	5,000	895	5,895	1,19,792	1,49,225	2,69,017	76,778	94,362	1,71,140	...	8,08,236	20,78,504	28,86,740
52	32,69,997	18,29,870	50,99,867	74,272	895	75,167	20,64,712	18,80,492	39,45,204	13,81,632	6,78,039	20,54,671	29,036	1,20,39,572	49,47,506	1,77,87,078
53	19,19,702	...	19,19,702	7,601	...	7,601	3,92,361	1,45,286	5,37,597	95,005	62,384	1,57,389	...	3,47,29,315	2,12,798	49,39,113
54	13,50,395	18,29,870	31,80,165	66,671	895	67,566	16,72,351	17,35,256	34,07,607	12,86,627	6,10,655	18,97,282	29,036	81,13,257	47,34,708	1,28,47,965

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

No. 77.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 287.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irriga- tion.	TOTAL.	Other Public Works.	Irriga- tion.	TOTAL.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	TOTAL.	Other Public Works.	Irriga- tion.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	1,04,360	..	1,04,360	..	..	..	..	..	..	..	..	..	..	..	..
Chief Engineers and Assistants	2	7,11,512	..	7,11,512	41,500	55,798	97,298	..	..	..	58,101	1,10,544	1,68,645	1,36,709	..	1,30,709
Upper and Lower Subordinates	3	15,878	..	15,878	..	..	..	..	..	..	1,495	..	1,495	..	..	..
Office Establishment	4	6,18,260	..	6,18,260	83,522	53,750	1,37,272	..	..	..	47,401	72,871	1,20,272	1,14,503	..	1,14,503
Travelling allowances	5	84,271	..	84,271	6,481	5,632	12,113	..	..	..	5,032	3,981	9,013	10,081	..	19,081
Office expenses	6	1,38,970	..	1,38,970	9,511	9,638	19,149	..	..	..	14,680	47,163	61,843	21,751	..	21,751
Presidency and local allowances	7	61,812	..	61,812	4,637	4,360	8,997	..	..	..	3,750	16,681	20,431	13,129	..	13,129
Presidency house-rent	8	3,614	..	3,614	..	..	..	..	..	..	..	..	..	..	..	..
Special officers in Permanent Works, Delhi	9	92,003	..	92,003	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	10	19,20,686	..	19,20,686	1,45,651	1,29,178	2,74,829	..	..	..	1,30,459	2,51,340	3,81,699	3,06,173	..	3,06,173
Superintending Engineers.																
Superintending Engineers and Assistants	11	3,01,528	1,52,545	4,54,073	81,000	80,844	1,70,844	21,000	..	21,000	61,780	2,05,849	2,07,029	1,28,268	..	1,28,268
Upper and Lower Subordinates	12	10,902	11,156	22,058	..	..	..	..	..	..	..	140	140	..	..	..
Office and Petty Establishments	13	2,90,280	92,506	3,82,786	37,061	36,864	73,925	13,818	..	13,818	33,834	1,00,243	1,34,077	1,39,594	..	1,39,594
Travelling allowances	14	63,658	24,350	88,008	8,309	10,279	18,588	2,912	..	2,912	8,328	20,612	28,940	15,023	..	15,923
Office expenses	15	40,324	26,477	66,801	9,285	9,733	18,998	2,533	..	2,533	11,045	38,934	49,979	10,719	..	10,719
Presidency and local allowance	16	8,517	3,740	12,257	..	..	..	2,653	..	2,653	16	..	16	*187	..	187
Presidency house-rent	17	150	2,090	2,240	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	18	6,25,350	3,13,464	9,38,813	1,35,635	1,46,720	2,82,355	43,916	..	43,916	1,15,003	3,85,778	4,90,781	2,94,691	..	2,94,691
TOTAL DIRECTION	19	25,46,045	3,13,464	28,59,509	2,81,280	2,76,898	5,57,184	42,916	..	42,916	2,45,462	6,17,019	8,62,480	5,99,864	..	5,99,864
CONSTRUCTION.																
Engineer Establishment	20	24,79,937	5,74,435	30,54,262	2,75,766	3,87,374	6,63,140	25,143	..	25,143	2,06,051	9,73,795	11,80,446	5,51,298	1,15,378	6,66,076
Upper Subordinates	21	10,90,171	3,11,503	14,01,674	1,60,706	1,01,260	2,67,966	9,404	..	9,404	47,026	2,00,686	3,07,712	3,47,708	28,776	3,76,479
Lower Subordinates	22	5,22,438	1,81,314	7,03,639	81,865	1,50,550	2,32,421	6,881	2,564	9,445	33,946	2,40,530	2,80,376	2,37,540	47,543	2,86,983
Petty Establishments	23	2,60,638	1,25,671	3,86,509	9,019	56,662	64,671	3,101	421	3,522	3,999	1,15,400	1,19,459	43,615	8,941	52,556
Office Establishment including Accountants	24	10,48,779	3,61,703	14,10,482	2,16,395	2,51,479	4,67,774	23,768	242	24,010	1,17,031	6,37,868	7,44,897	4,96,363	97,312	5,93,675
Medical Establishments	25	8,479	11,318	19,797	..	10,105	10,105	..	..	..	..	59,873	59,873	2,121	179	2,300
Travelling allowances	26	11,12,311	3,48,622	14,55,933	2,37,184	2,44,002	4,71,186	14,581	85	14,666	1,10,126	4,67,832	5,77,958	4,30,446	79,488	5,09,881
Office expenses	27	5,46,381	1,95,733	7,42,114	66,967	1,77,806	2,44,708	4,904	..	4,904	47,664	3,88,641	4,36,305	1,10,822	21,687	1,32,500
Presidency and local allowances	28	2,27,573	46,646	2,74,221	25,931	21,960	47,891	1,233	..	1,233	6,801	50,784	63,385	2,818	39,392	44,140
Presidency house-rent	29	12,598	5,556	18,254	..	46	46	..	..	..	..	..	..	..	*230	151
TOTAL CONSTRUCTION	30	85,17,292	21,67,798	1,06,75,090	10,69,753	13,99,940	24,69,693	92,475	3,312	95,787	5,72,934	31,97,467	37,70,401	22,24,069	4,38,761	26,63,430
Carried over	31	1,10,63,337	24,71,237	1,35,34,574	13,51,039	16,76,828	30,36,577	1,35,391	3,312	1,38,703	6,18,896	36,14,465	46,32,881	26,24,533	4,38,761	32,68,394

* Rangoon house allowance.

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1918—concl'd.

Railways.)

No. of Items.	BIMAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	1,94,360	...	1,94,360
2	84,731	...	84,731	69,196	...	69,196	...	...	...	...	59,047	...	59,047	11,61,396	1,66,342	13,47,73
3	...	...	...	...	...	...	...	...	...	...	...	...	...	17,873	...	17,873
4	50,325	...	50,325	68,042	...	68,042	...	...	...	...	51,502	...	51,502	10,42,561	1,36,621	11,99,182
5	6,745	...	6,745	11,607	...	11,607	...	...	...	...	10,798	...	10,798	1,44,015	9,613	1,53,628
6	9,999	...	9,999	9,939	...	9,939	...	...	...	...	9,395	...	9,395	2,14,245	56,801	2,71,046
7	7,200	...	7,200	544	...	544	...	...	...	...	4,000	...	4,000	95,072	21,041	1,17,013
8	...	...	...	...	...	...	...	...	...	...	...	...	...	3,614	...	3,614
9	...	...	...	...	...	...	...	...	...	...	...	...	...	92,003	...	92,003
10	1,08,000	...	1,08,000	1,79,328	...	1,79,328	...	...	...	...	1,36,242	...	1,36,242	29,85,539	3,60,418	33,65,957
11	42,349	64,904	1,07,253	51,035	44,101	95,136	21,000	...	21,000	...	19,050	...	19,050	7,27,010	5,57,243	12,84,253
12	...	325	325	...	...	...	...	...	...	...	...	...	...	10,902	11,021	21,923
13	39,828	41,464	80,292	63,051	41,797	1,04,848	13,269	...	13,269	...	16,546	...	16,546	5,56,281	3,12,874	8,69,155
14	5,815	9,587	15,402	9,723	5,832	15,555	4,208	...	4,208	...	3,649	...	3,649	1,32,525	70,860	1,99,185
15	4,768	8,735	11,503	10,325	7,812	18,137	2,415	...	2,415	...	3,365	...	3,365	94,759	69,991	1,64,450
16	...	...	...	93	...	93	...	...	...	...	422	...	422	11,888	3,740	15,628
17	...	...	...	...	...	...	...	...	...	...	...	...	...	150	2,890	2,840
18	91,760	1,33,015	2,14,775	1,34,227	96,542	2,33,769	40,892	...	40,892	...	43,032	...	43,032	15,23,515	10,48,519	25,72,034
19	2,59,790	1,23,015	3,82,775	3,13,558	99,542	4,13,097	40,892	...	40,892	...	1,79,274	...	1,79,274	45,00,054	14,28,037	59,27,991
20	1,57,087	1,23,678	2,80,765	2,32,736	1,42,801	3,65,537	13,704	...	13,704	2,400	96,585	...	96,585	40,31,207	23,17,351	63,48,458
21	74,076	54,868	1,29,344	68,294	70,232	1,47,516	12,689	...	12,689	1,200	85,880	...	85,880	25,12,749	8,36,415	33,49,164
22	50,122	52,724	1,02,846	77,129	1,26,370	2,03,399	8,642	...	8,642	540	33,798	...	33,798	10,52,288	8,07,401	18,59,689
23	13,675	31,095	44,770	33,087	22,869	55,956	5,774	...	5,774	...	10,847	...	10,847	3,83,955	3,60,109	7,44,064
24	1,44,534	97,713	2,42,237	1,83,268	1,26,824	3,10,092	15,563	...	15,563	5,598	1,28,455	...	1,28,455	29,79,684	15,68,189	45,47,773
25	1,944	6,998	8,942	120	5,535	5,655	306	...	306	...	8,063	...	8,063	21,033	93,998	1,15,031
26	76,373	98,983	1,75,356	1,40,038	81,406	2,21,444	16,793	...	16,793	1,421	82,023	...	82,023	22,16,196	13,15,313	35,31,511
27	29,013	52,867	81,900	44,962	31,832	76,594	3,492	...	3,492	468	29,120	...	29,120	8,82,093	8,68,386	17,51,079
28	8,864	10,347	19,211	11,344	6,546	17,792	...	...	...	...	59,509	...	59,509	3,45,903	1,81,279	5,27,082
29	...	...	...	...	...	...	...	...	...	...	...	...	...	12,509	5,923	18,431
30	5,56,378	5,39,043	10,95,331	7,80,878	6,22,897	14,03,775	76,963	...	76,963	11,647	5,35,180	...	5,35,180	1,44,38,069	83,40,313	3,27,87,382
31	8,16,038	6,53,056	14,69,094	10,94,483	7,32,439	18,16,922	1,17,855	...	1,17,855	11,647	7,14,454	...	7,14,454	1,69,47,128	97,78,150	3,67,35,278

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

No. 77.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS	No. of Items.	BROUGHT FORWARD FROM PAGE 289.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,10,63,337	24,71,257	1,35,34,594	13,51,039	16,75,838	30,26,877	1,35,391	3,812	1,39,203	8,18,396	38,14,485	46,32,881	28,24,533	4,38,761	32,63,294
ACCOUNTS.																
Examiners, Deputies and Assistants	32	50,287	...	50,287	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	33	41,215	...	41,215	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	34	64,372	...	64,372	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	35	12,616	...	12,616	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	36	17,555	...	17,555	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	37	11,699	...	11,699	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent.	38	58	...	58	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	39	1,97,802	...	1,97,802	...	...	...	...	...	...	...	...	...	...	...	...
Sanitary Engineers and their Establishments.																
Sanitary Engineers and their Establishments	40	1,71,591	...	1,71,591	1,20,769	...	1,20,769	...	...	...	48,870	...	48,870	53,902	...	53,902
Consulting Architect, Electrical Adviser, their Establishments and other Miscellaneous Accounts.																
Consulting Architect, Electrical Adviser, their Establishments and other Miscellaneous Accounts	41	2,83,955	...	2,83,955	53,098	...	53,098	...	...	...	29,514	4,226	33,740	...	...	...
Revenue Establishment	42	13,364	280,487	2,94,351	...	6,65,234	6,65,234	...	1,800	1,800	...	19,56,688	19,56,688	1,79,068	2,04,843	3,84,911
Navigation Establishment, etc.	43	...	89,847	89,847	...	72,364	72,364	...	...	...	...	86,047	86,047	74,823	39,340	1,14,172
Special Survey and other Establishment	44	...	8,280	8,280	...	...	...	...	...	...	...	1,71,260	1,71,260	...	...	...
Leave and Pension Allowances payable to Indian States, etc.	45	...	...	...	...	...	...	...	...	...	...	17,860	17,860	...	...	...
Barrack Department	46	2,22,180	...	2,22,180	...	...	...	...	...	...	...	...	...	...	...	...
Governor's State Establishment	47	33,154	...	33,154	...	...	...	...	...	...	...	...	...	...	...	...
Political Establishment	48	...	18,731	18,731	...	...	...	...	...	...	...	...	...	...	...	...
Special Officers in Permanent Works Delhi and their Establishment	49	45,953	...	45,953	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	50	1,20,31,336	78,00,003	1,49,00,339	15,24,906	24,13,436	39,38,342	1,35,391	5,116	1,40,507	8,96,780	60,50,566	69,47,346	31,33,226	6,82,653	38,16,179
Add—Charges by other Branches and Departments, etc.																
Add—Charges by other Branches and Departments, etc.	51	8,08,236	20,78,504	28,86,740	...	...	...	...	14,232	14,232	...	...	...	...	2,02,053	2,02,053
TOTAL	52	1,28,39,572	49,47,506	1,77,87,078	15,24,906	24,13,436	39,38,342	1,35,391	19,350	1,54,741	8,96,780	60,50,566	69,47,346	31,33,226	8,85,006	40,18,231
Deduct—Charges to other Branches and Departments, etc.																
Deduct—Charges to other Branches and Departments, etc.	53	47,90,315	2,12,798	49,99,113	3,78,589	4,447	3,83,036	35,681	...	35,681	74,694	1,56,831	2,30,955	13,96,999	1,80,507	15,76,786
GRAND TOTAL	54	81,13,257	47,34,708	28,47,965	11,46,317	24,08,989	35,55,306	99,770	19,350	1,19,120	8,22,158	58,94,885	67,18,891	17,99,997	7,64,498	24,91,495

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1918—*concl'd.*

(Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	8,16,038	6,52,058	14,68,096	10,94,433	7,22,439	18,16,872	1,17,855	...	1,17,855	11,647	7,14,454	...	7,14,454	1,60,47,123	97,78,150	2,57,25,273
32	...	...	...	...	...	...	...	...	...	...	...	...	...	50,287	...	50,287
33	...	...	...	...	...	...	...	...	...	...	...	...	...	41,215	...	41,215
34	...	...	...	...	...	...	...	...	...	...	...	...	...	64,372	...	64,372
35	...	...	...	...	...	...	...	...	...	...	...	...	...	12,616	...	12,616
36	...	...	...	...	...	...	...	...	...	...	...	...	...	17,555	...	17,555
37	...	...	...	...	...	...	...	...	...	...	...	...	...	11,600	...	11,600
38	...	...	...	...	...	...	...	...	...	...	...	...	...	58	...	58
39	...	...	...	...	...	...	...	...	...	...	...	...	...	1,07,802	...	1,07,802
40	1,02,880	...	1,02,880	...	...	...	...	...	...	...	...	...	...	4,98,012	...	4,98,012
41	58,408	...	58,408	15,094	...	15,094	...	...	...	...	...	...	...	4,38,129	4,226	1,42,355
42	...	2,14,455	2,14,455	...	35,818	35,818	...	...	...	...	...	...	...	1,93,332	33,59,731	35,53,063
43	...	39,650	39,650	...	...	...	...	...	...	...	...	...	...	74,823	3,27,257	4,02,080
44	2,977	...	2,977	...	...	...	...	...	...	...	...	...	...	2,977	1,70,540	1,82,517
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,860	17,860
46	...	...	...	...	...	...	...	...	...	...	...	...	...	2,22,180	...	2,22,180
47	...	...	...	...	...	...	...	...	...	...	...	...	...	33,154	...	33,154
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,731	18,731
49	...	...	...	...	...	...	...	...	...	...	...	...	...	45,053	...	45,053
50	9,78,363	9,06,163	18,84,526	11,09,527	7,58,357	18,67,784	1,17,855	...	1,17,855	11,647	7,14,454	...	7,14,454	2,06,53,485	1,36,85,405	3,43,38,890
51	1,12,776	1,00,000	2,12,776	...	42,408	42,408	2,065	...	2,065	...	...	4,908	4,908	0,21,077	24,42,104	33,65,271
52	10,91,130	10,06,163	20,97,293	11,09,527	8,00,665	19,10,192	1,19,920	...	1,19,920	11,647	7,14,454	4,908	7,19,462	2,15,76,562	1,61,37,080	3,77,04,351
53	1,03,370	1,15,095	2,18,465	89,576	333	89,809	2,378	...	2,378	1,828	5,967	...	5,967	68,07,467	6,19,501	74,26,968
54	9,87,769	8,91,068	18,78,837	10,36,551	8,00,342	18,37,293	1,17,543	...	1,17,543	9,819	7,08,487	4,908	7,13,495	1,47,66,085	1,55,06,164	3,02,72,249

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