

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Gazette Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 6.							
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.							
Under Control of Army Head Quarters, etc.							
Director of Army Clothing Factories . . .	...	...	...	...	...	...	...
Army Clothing Factory, Alipore . . .	...	...	...	...	...	...	...
Army Clothing Factory, Madras . . .	...	...	...	...	...	...	...
Temporary Army Clothing Factories . . .	...	...	...	...	...	...	...
Army Boot Factory, Cawnpore . . .	...	...	...	...	...	...	...
Clothing Inspectorate Branch . . .	...	...	...	...	...	...	...
Manufacture	...	...	...	...	...	...	...
Local Supply of Stores for Factories . . .	...	...	...	...	...	...	...
Deduct—							
Value of supplies to other Departments . . .	...	...	...	...	...	...	...
Clothing Depôts	...	...	...	...	...	...	...
TOTAL . R	...	...	...	...	...	...	...
GRANT 7.							
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.							
Under Control of Army Head Quarters, etc.							
Remount Depot—Staff and Establishments . . .	...	...	...	...	...	...	...
Horse, Mule and Donkey Breeding Operations	...	...	...	...	...	...	...
Purchase of animals	...	...	...	...	...	...	...
Feed of animals	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL . R	...	...	...	...	...	...	...

for the Year ended 31st March 1919—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Deraht Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	..	58,955	58,955
...	...	...	...	...	...	...	...	2,67,438	2,67,438
...	...	...	...	...	...	...	...	1,20,887	1,20,887
...	...	...	...	...	...	...	...	—398	—398
...	...	...	...	...	...	...	...	1,10,615	1,10,615
...	...	...	...	...	...	...	...	60	60
...	...	...	...	...	...	...	...	75,598	75,598
...	...	...	...	...	...	...	...	29,81,072	29,81,072
...	...	...	...	...	...	...	...	69	69
...	...	...	...	...	...	...	...	5,63,543	5,63,543
...	...	...	...	...	...	...	...	41,77,201	41,77,201
Total India converted into £ at R15-£1 . £									278,480
IN ENGLAND:									
Stores for India—Clothing									£ 110,000
TOTAL									£ 388,480
...	...	...	...	...	...	...	8,31,686	...	8,31,686
...	...	...	...	...	...	...	7,15,547	...	7,15,547
...	...	...	...	...	...	...	11,30,150	...	11,30,150
...	...	...	...	...	...	...	12,00,020	...	12,00,020
...	...	...	...	...	...	...	7,91,700	...	7,91,700
...	...	...	...	...	...	...	46,75,103	...	46,75,103
Total India converted into £ at R15-£1 . £									311,674
IN ENGLAND:									
Purchase of Horses									£ 6,020
Stores for India—Remount									1,875
									7,895
TOTAL									£ 319,569

L.—Military Receipts and Services.

for the Year ended 31st March 1919—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.
1,19,454	1,84,026	42,148	15,231	397	7,410	13,691	...	-1,30,245	9,05,509
7,08,557	10,09,554	1,74,054	49,266	79,560	1,90,932	2,08,309	...	-57,25,518	16,38,238
45,859	...	31,528	27,301	36,496	18,582	...	...	-4,42,105	2,60,446
38,087	1,25,972	6,388	...	...	502	...	...	-3,58,452	2,96,499
28,608	32,711	8,346	...	...	...	240	...	-95,212	1,07,089
63,885	1,14,825	23,129	...	...	12,811	4,800	...	-4,12,210	2,82,883
1,14,558	59,489	8,172	7,950	7,360	26,128	7,300	...	-9,14,822	2,83,957
17,360	30,833	17,486	2,559	1,331	1,564	3,600	...	...	2,65,820
...	...	...	...	...	...	...	...	...	1,269
11,36,393	15,57,420	3,11,201	1,02,857	1,25,084	2,57,279	2,32,840	...	-30,88,564	39,91,210
Total India converted into £ at R15-£1									266,081
IN ENGLAND:									
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.									£ 268
Outfit allowance, furlough pay, etc., of Lady Nurses									£ 1,445
									£ 1,713
TOTAL									£ 267,794
...	...	...	...	...	...	...	4,11,170	...	4,11,170
...	...	...	...	...	...	...	24,61,430	...	24,61,430
...	...	...	...	...	...	...	11,30,973	...	11,30,973
...	...	...	...	...	...	...	2,24,936	...	2,24,936
...	...	...	...	...	...	...	19,66,563	..	19,66,563
Total India converted into £ at R15-£1									181,104
IN ENGLAND:									
Stores for India—Medical									£ 114,952
TOTAL									£ 246,056
...	...	...	...	...	...	...	2,42,581	...	2,42,581
...	...	...	...	...	...	...	2,76,692	...	2,76,692
...	...	...	...	...	...	...	1,88,124	...	1,88,124
...	...	...	...	...	...	...	30,807	...	30,807
...	...	...	...	...	...	...	1,10,319	...	1,10,319
...	...	...	...	...	...	...	99,346	...	99,346
...	...	...	...	...	...	...	3,08,521	...	3,08,521
...	...	...	...	...	...	...	49,779	...	49,779
...	...	...	...	...	...	...	25,404	...	25,404
...	...	...	...	...	...	...	5,560	...	5,560
...	...	...	...	...	...	...	12,87,083	...	12,87,083

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 10—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES—contd.							
<i>Under control partly of Army Head Quarters, and partly of the Indian Munitions Board, etc.—contd.</i>							
Brought forward	...	...	...	...	...	...	...
<i>Under control of the Quartermaster General.</i>							
Director of Equipment and Ordnance Stores	...	...	...	...	...	...	...
Arsenals and Depôts	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for Arsenals and Depôts	...	...	...	...	...	...	...
Purchase of Camp Equipage	...	...	...	...	...	...	...
Freight and charges for Stores received from England (Arsenals and Depôts)	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments (Arsenals and Depôts)	...	...	...	...	...	...	...
Value of Stores supplied to Depôts in India, cost of which has been credited to the Imperial Government through Normal Cost Estimate	...	...	...	...	...	...	...
<i>Under control of the Indian Munitions Board.</i>							
Head Quarters Staff (Indian Munitions Board)	...	...	...	...	...	...	...
Director of Ordnance Factories	...	...	...	...	...	...	...
Accounts Staff	...	...	...	...	...	...	...
Gun and Shell Factory, Cossipore (including Ishapore Branch)	...	...	...	...	...	...	...
Cordite Factory, Aruvankadu	...	...	...	...	...	...	...
Rifle Factory, Ishapore	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore	...	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for Factories	...	...	...	...	...	...	...
Freight and charges for Stores received from England (Factories)	...	...	...	...	...	...	...
Deduct—Value of Supplies to other Departments (Factories)	...	...	...	...	...	...	...
Ada—For expenditure in connection with Black's Scheme	...	...	...	...	...	...	...
Home Stores—							
Cost of stores purchased at Home for ordinary requirements in Indian Ordnance Factories	...	...	...	...	...	...	...
<i>Under control of the Director of Aeronautics.</i>							
Director of Aeronautics	...	...	...	...	...	...	...
Aircraft manufacture	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for the Royal Air Force	...	...	...	...	...	...	...
Home Stores—							
Cost of stores purchased at Home for ordinary requirements of the Royal Air Force in India	...	...	...	...	...	...	...
TOTAL IN INDIA R	...	...	...	...	...	...	...
GRANT 11.							
ECCLESIASTICAL.							
<i>Under control of Army Head Quarters, etc.</i>							
Presbyterian Church	...	216	1,471	10,068	...	918	14,167
Church of Rome	13,578	28,188	84,846	48,119	38,577	12,441	81,917
Wesleyan Church	3,766	9,304	26,114	16,884	11,816	7,288	19,677
Baptist and Congregational Churches	...	...	382	1,958	427	...	856
TOTAL	17,829	87,798	62,163	71,504	48,819	20,587	66,106

for the Year ended 31st March 1919—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Control of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	12,87,083	...	12,87,083
...	...	...	...	...	...	...	2,22,682	...	2,22,682
...	...	...	...	...	...	...	26,12,199	-7,60,427	18,42,772
...	...	...	...	...	...	...	8,56,215	...	8,56,215
...	...	...	...	...	...	...	4,08,950	...	4,08,950
...	...	...	...	...	...	...	82,250	...	82,250
...	...	...	...	...	...	...	13,10,069	...	13,10,069
...	...	...	...	...	...	...	...	1,65,000	1,65,000
...	...	...	...	...	...	...	26,22,227	9,34,427	18,87,800
...	...	...	...	...	...	...	...	2,69,654	2,69,654
...	...	...	...	...	...	...	...	72,698	72,698
...	...	...	...	...	...	...	...	10,84,611	10,84,611
...	...	...	...	...	...	...	...	5,82,487	5,82,487
...	...	...	...	...	...	...	...	6,79,540	6,79,599
...	...	...	...	...	...	...	...	5,43,957	5,43,957
...	...	...	...	...	...	...	...	6,93,389	6,93,389
...	...	...	...	...	...	...	...	4,52,258	4,52,258
...	...	...	...	...	...	...	...	3,67,940	3,67,940
...	...	...	...	...	...	...	...	19,03,826	19,03,826
...	...	...	...	...	...	...	...	26,682	26,682
...	...	...	...	...	...	...	...	9,04,521	9,04,521
...	...	...	...	...	...	...	...	33,33,333	33,33,333
...	...	...	...	...	...	...	...	40,95,858	...
...	...	...	...	...	...	...	...	50,61,007	50,61,007
...	...	...	...	...	...	...	96,669	...	96,669
...	...	...	...	...	...	...	23,007	...	23,007
...	...	...	...	...	...	...	3,00,000	1,145	3,01,145
...	...	...	...	...	...	...	...	10,06,673	10,06,673
...	...	...	...	...	...	...	4,19,576	...	...
...	...	...	...	...	...	...	45,28,986	1,42,30,256	1,87,59,242
Total India converted into £ at Rs15-£1									£ 1,250,616
IN ENGLAND:									
Pay and expenses of Military Officers on special duty or under technical instruction									£ 1,108
Stores taken to India with Troops—Ordnance and Miscellaneous									1,554
Stores for India—Ordnance and Miscellaneous									468,066
" " Aviation									1,778
TOTAL									£ 472,506
406	1,026	561	...	...	...	2,480	...	8,535	32,334
27,671	31,939	11,316	...	...	...	3,520	...	-5,777	2,66,830
30,194	13,743	9,045	...	...	...	...	...	-4,737	1,18,098
1,353	338	144	...	...	...	...	...	-681	4,161
40,623	47,038	14,066	...	...	...	6,000	...	-2,610	4,30,923
Total India converted into £ at Rs15-£1									£ 28,728

L.—Military Receipts and Service.

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Mearat 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	...	...	308	...	...	...	15
British Army Schools	6,209	17,455	15,872	13,588	1,136	2,210	910
Musketry Instruction	...	53,774	155	...	85,396	...	...
Physical and Bayonet Training	...	...	52,170	...	150	14,096	158
Cavalry School	...	...	...	...	...	...	1,795
Central Flying School	...	...	...	...	...	...	...
Miscellaneous	2,433	4,599	5,771	1,374	4,807	49,033	66,681
Lawrence Military Asylums	...	3,990	2,00,704	...	...	...	16,434
Donations, etc., to Educational Institutions	...	25	4,364	3,481	957	360	120
TOTAL	8,642	79,843	2,79,245	18,388	92,446	66,289	86,108
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	1,19,757	1,84,991	1,05,000	1,24,559	99,931	24,539	1,02,481
Ditto of forage	1,53,815	1,74,060	70,973	1,09,315	...	1,48,294	1,36,946
TOTAL	2,73,572	3,59,051	1,75,973	2,33,874	99,931	1,72,833	2,39,427
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	...	...	30,944	2,000	50,000	...	...
Annual training grant	40,621	1,09,334	55,788	52,260	66,126	55,499	33,684
Moonshi Allowance	...	...	...	...	...	...	...
Miscellaneous	—160	—57	296	—91	—109	—96	88
British and Indian Troops Hospital Committee	...	...	25,218	...	...	...	...
Government of India's Contribution to the cost of the War represented by the ordinary maintenance charges of the Indian Expeditionary Forces	...	...	...	...	...	...	...
Government of India's additional War contribution	...	...	...	...	...	...	...
Special Services—							
Tibet Mission	...	...	...	...	1,20,175	...	...
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	...	...	...	...	...	...	...
Operations in Kameron	...	...	...	...	...	...	...
Operations in Baluchistan	...	...	...	...	...	...	...
TOTAL PART I	40,461	1,09,277	1,12,241	54,169	2,36,192	55,403	33,767
Carried over	40,461	1,09,277	1,12,241	54,169	2,36,192	55,403	33,767

for the Year ended 31st March 1919—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derafet Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	824
8,300	16,767	2,620	...	...	...	360	...	...	85,872
72,600	...	...	...	...	...	...	...	...	2,11,825
60,058	...	...	...	...	...	...	...	...	1,16,627
...	...	...	...	...	...	...	...	...	1,795
70	...	...	...	...	...	...	...	...	70
14,720	10,884	...	132	142	260	160	292	...	1,61,688
...	...	...	...	...	...	...	...	...	2,21,128
728	96,146	...	...	...	...	...	...	...	1,90,166
1,46,271	1,23,597	2,620	132	142	260	520	292	...	9,04,895
Total India converted into £ at Rs. 15-21									£ 60,326
IN ENGLAND:									
Pay and expenses of Military Officers studying the Japanese and other languages									£ 845
TOTAL £									60,871
82,170	1,06,719	104	18,940	30,079	8,582	...	...	-4,81,852	4,71,000
...	1,74,892	...	47,711	24,497	13,954	...	...	-2,58,957	7,95,000
82,170	2,81,111	104	61,651	54,576	22,536	...	...	-7,40,809	12,66,000
Total India converted into £ at Rs. 15-21									£ 84,400
5	5,000	600	...	...	178	...	...	...	88,725
41,600	32,957	24,261	5,568	5,971	10,769	...	...	...	5,34,438
...	...	...	...	...	...	...	8,720	...	3,720
34	-98	-61	-88	-27	-31	-25	1,852	...	957
...	...	...	...	...	...	...	...	...	35,218
...	...	...	...	...	...	...	...	11,38,07,000	11,38,07,000
...	...	...	...	...	...	...	...	16,30,00,000	16,30,00,000
...	...	...	...	...	...	...	...	...	1,20,175
875	...	...	...	...	...	...	...	...	875
...	...	...	...	...	...	...	...	79,52,965	79,52,965
...	...	...	...	...	...	...	...	8,60,162	8,60,162
...	...	...	...	...	...	...	...	2,34,645	2,34,645
...	...	...	...	...	...	...	...	2,06,117	2,06,117
...	...	...	...	...	...	...	...	18,63,805	18,63,805
...	...	...	...	...	...	...	...	59,43,773	59,43,773
...	...	...	...	...	...	...	...	-1,57,170	-1,57,170
...	...	...	...	...	...	...	...	1,02,74,386	1,02,74,386
...	...	...	...	...	...	...	...	1,59,94,962	1,59,94,962
...	...	...	...	...	...	...	...	-47,019	-47,019
...	...	...	...	...	...	...	...	8,748	8,748
42,514	37,864	24,780	5,530	5,944	10,914	-25	5,072	33,99,42,274	34,07,16,377
42,514	37,864	24,780	5,530	5,944	10,914	-25	5,072	33,99,42,274	34,07,16,377

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 14.							
MISCELLANEOUS SERVICES— <i>contd.</i>							
Brought forward	40,461	1,09,277	1,12,241	54,169	2,36,192	55,408	33,787
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Miscellaneous—							
Compensation for Losses	6,897	42,489	53,067	1,815	2,202	5,320	1,983
Printing charges	...	...	149	...	656	4,081	51
Moonshee Allowance	35,082	19,572	15,833	9,244	11,240	30,617	9,709
Grant-in-aid to equip new Army Institutes .	550	657	...	...	...	...	...
Contingencies	1,424	53,978	20,019	7,634	8,068	486	5,992
Miscellaneous	44	343	745	4,675	5,827	51	1,642
Total Part II	43,497	1,17,045	89,813	23,868	27,993	40,555	19,876
TOTAL	83,958	2,26,322	2,02,054	77,537	2,64,185	95,958	53,143
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	...	...	...	...	...	...	...
Tanning Adviser, Calcutta	...	...	...	...	...	...	...
Government Tanneries	...	...	...	...	...	...	...
Government Tanning Research Factory, Malabar	...	...	...	...	...	...	...
Tan-stuffs Collector, Allahabad	...	...	...	...	...	...	...
Controller, Tan-stuffs, Madras and Burma .	...	...	...	...	...	...	...
Purchase, storage and supply of munitions .	...	...	...	...	...	...	...
Government Acetone Factory	...	...	...	...	...	...	...
Kutra Ironworks, Kidderpore	...	...	...	...	...	...	...
Tent-making Factory, Fategarh	...	...	...	...	...	...	...
Controller (Jute Manufactures)	...	...	...	...	...	...	...
Albion Foundry, Sibpur	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...
GRANT 15.							
HUTTING.							
<i>Under control of Army Head Quarters, etc.</i>							
Hutting	16,900	41,816	72,817	31,626	22,562	3,860	33,508

for the Year ended 31st March 1919—continued.

Force 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.
42,514	87,864	24,780	5,580	5,944	10,914	—25	5,072	33,99,42,274	34,07,16,877
...	20,514	264	1,487	1,448	...	...	...	...	1,36,965
...	828	...	...	...	...	...	...	...	5,260
6,725	3,580	2,898	4,580	663	3,781	...	...	...	1,58,480
...	37,500	...	...	...	...	...	...	...	88,707
10,164	22,049	2,004	154	1,005	1,465	171	...	...	1,34,613
2,04,431	6,583	81	...	...	...	...	...	...	2,24,372
2,21,320	90,549	5,197	6,151	3,116	5,196	171	...	...	6,93,847
2,63,834	1,28,413	29,977	11,681	9,060	16,110	146	5,072	33,99,42,274	34,14,09,724
Total India converted into £ at Rs. 15-£1									22,760,848
IN ENGLAND:									
Payment to the War Office in respect of:									
Savings due to the War, under minor heads of Military Expenditure in England from August 1914 to 31st March 1919									
Indian Native Regiments lent for service in the Colonies (refund of amounts received in excess in previous years)									£ 90,067
Entertainment of Indian officers and miscellaneous expenditure arising out of the War									£ 26,506
Miscellaneous expenditure									£ 3,377
									£ 2,723
									£ 122,673
TOTAL									£ 22,883,521
...	...	...	...	...	...	...	...	6,70,940	6,70,940
...	...	...	...	...	...	...	...	1,08,113	1,08,113
...	...	...	...	...	...	...	...	19,88,686	19,88,686
...	...	...	...	...	...	...	...	6,24,552	6,24,552
...	...	...	...	...	...	...	...	—48,981	—48,981
...	...	...	...	...	...	...	...	52,385	52,385
...	...	...	...	...	...	...	...	20,161	20,161
...	...	...	...	...	...	...	...	—3,91,766	—3,91,766
...	...	...	...	...	...	...	...	1,01,425	1,01,425
...	...	...	...	...	...	...	...	2,686	2,686
...	...	...	...	...	...	...	...	—2,58,007	—2,58,007
...	...	...	...	...	...	...	...	94,268	94,268
...	...	...	...	...	...	...	...	2,01,645	2,01,645
...	...	...	...	...	...	...	...	1,67,404	1,67,404
...	...	...	...	...	...	...	...	11,14,507	11,14,507
...	...	...	...	...	...	...	...	25,720	25,720
...	...	...	...	...	...	...	...	14,67,696	14,67,696
...	...	...	...	...	...	...	...	4,09,548	4,09,548
...	...	...	...	...	...	...	...	68,45,982	68,45,982
Total India converted into									£ 423,062
5,947	22,208	119	6,474	2,083	3,476	...	...	...	2,63,455
Total India converted into £ at Rs. 15-£1									£ 18,397

L.—Military Receipts and Services.
2 K.

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Simla Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 16.							
CONVEYANCE BY ROAD, RIVER AND SEA.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Sea and Inland Water charges—							
Medical Stores	...	...	153	...	1,078	...	...
Clothing	...	...	8	159	24,537	...	...
Ordnance	...	1,086	1,260	...	57,009	1,262	1,721
Supply Depot Companies	...	...	...	...	23,407	...	...
Road Charges—							
Medical Stores	...	...	...	...	31	...	...
Clothing	...	...	...	127	...	...	...
Ordnance	...	...	18	...	13	...	...
Supply Depot Companies	...	...	...	...	...	...	...
Total, Part I	...	1,086	1,434	286	1,06,070	1,262	1,721
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Sea Transport Charges	...	...	...	...	2,02,881	40,814	...
Indian Troop Service	...	...	...	...	...	...	...
Sea and Inland Water Charges—							
Movements of Troops—British Army	872	...	...	...	491	...	...
Ditto Indian Army	66	...	...	...	3,260	...	...
Supply and Transport	...	13,199	...	...	89,486	5	528
Medical Services	...	...	...	...	4,192	...	...
Miscellaneous	...	...	...	...	23,303	...	...
Road Charges—							
Movements of Troops—British Army	1,032	50,728	17,222	96,254	584	...	10,701
Ditto Indian Army	551	12,644	9,331	9,533	14,015	...	7,510
Supply and Transport	4	3,260	5,023	3,122	8	...	581
Medical Services	50	2,231	1,933	12,895	280	...	778
Miscellaneous	100	11,198	1,720	1,199	7	...	201
Special Services—							
Gilgit Agency	...	153	...	...	...	...	...
Total, Part II	2,175	93,436	35,243	1,23,003	3,37,937	40,819	20,294
TOTAL	2,175	94,472	36,677	1,23,289	4,44,007	42,081	22,015
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	...	...	...	...	...	...	...
Supply Depot Companies	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Under control of the Indian Munitions Board—							
Railway Charges—							
Clothing Factories	...	...	...	...	...	...	...
Ordnance Factories	...	...	...	...	...	...	...
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	1,04,193	1,79,940	2,36,527	1,90,217	2,51,913	1,52,172	1,91,388
Ditto Indian Army	1,50,587	3,68,213	4,61,837	4,39,272	6,11,447	5,51,995	5,17,377
Supply and Transport	1,27,745	9,89,712	18,04,789	17,20,595	11,22,944	10,23,021	13,02,655
Medical Services	16,036	24,259	30,502	37,086	32,972	23,361	23,902
Miscellaneous	4,388	10,516	97,959	32,714	2,68,599	15,356	12,497
Total, Part II	4,02,899	15,72,640	26,31,114	24,19,884	22,82,875	17,65,505	20,45,319
TOTAL	4,02,899	15,72,640	26,31,114	24,19,884	22,82,875	17,65,505	20,45,319

(a) The expenditure under Grant 17 is shown at page 231 in lump sum as it is credited 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 1919—continued.

Suma Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,875	13,500	2,272	...	...	...	...	...	...	20,938
1,127	27,047	2,129	...	...	...	...	...	...	55,002
29,864	19,107	36,242	...	...	...	...	...	...	1,47,001
...	...	26,494	...	...	...	...	...	...	49,901
...	0,817	1	...	...	...	...	...	...	6,349
...	5,021	...	...	...	...	...	...	...	5,148
...	2,880	...	...	...	...	...	...	...	2,411
...	...	...	...	...	...	...	...	...	...
34,866	78,432	67,138	...	...	...	...	...	...	2,80,745
...	...	...	...	...	...	...	...	...	...
66,025	84,687	1,99,507	...	...	...	27,084	...	...	6,20,448
3,04,221	...	...	...	...	...	...	...	...	3,04,221
...	3,021	800	...	...	...	564	...	...	5,848
44	1,770	13,490	...	...	...	84	...	...	13,714
51,344	17,688	12,566	...	...	...	1,896	...	...	1,87,207
1,993	8	249	...	...	...	86	...	...	6,478
...	924	2,484	...	...	...	144	...	...	20,856
...	...	...	...	...	...	...	...	...	...
...	11	...	...	25	142	192	...	...	1,70,885
...	11	...	...	...	509	...	...	...	54,140
...	686	...	...	...	952	...	...	...	13,644
...	1	...	...	...	704	...	...	...	18,892
100	18	...	...	...	120	...	...	...	14,672
...	...	...	...	...	...	...	...	...	153
4,24,338	1,09,414	2,29,096	...	25	2,427	30,000	...	...	14,48,107
1,58,604	1,82,846	2,96,234	...	25	2,427	30,000	...	...	17,34,352
Total India converted into £ at Rs. 15-21									115,657
IN ENGLAND:									
Indian Troop Service								£	275,706
Passage of Officers and others								£	180
								£	276,436
TOTAL								£	392,098
...	...	...	...	...	...	...	1,59,348	...	1,59,348
...	...	...	...	...	...	...	2,25,808	...	2,25,808
...	...	...	...	...	...	...	30,43,455	...	30,43,455
...	...	...	...	...	...	...	9,68,108	...	9,68,108
...	...	...	...	...	...	...	3,45,468	...	3,45,468
...	...	...	...	...	...	...	5,99,741	...	5,99,741
...	...	...	...	...	...	...	70,358	...	70,358
...	...	...	...	...	...	...	...	17,83,710	17,83,710
...	...	...	...	...	...	...	...	9,25,597	9,25,597
...	...	...	...	...	...	...	...	30,353	30,353
...	...	...	...	...	...	...	54,11,779	27,89,000	81,51,439
...	...	...	...	...	...	...	...	...	...
2,15,370	3,00,549	43,233	2,541	1,755	693	...	...	...	19,71,000
4,33,161	4,59,656	1,76,304	54,867	98,241	71,289	...	...	...	43,86,596
9,33,164	9,01,838	95,441	85,271	21,075	21,926	...	...	...	1,01,80,176
33,039	35,082	6,510	2,252	2,729	5,451	...	...	...	2,78,151
17,354	65,075	7,000	2,710	944	1,896	...	...	...	6,31,908
17,30,597	17,62,170	3,29,483	97,641	1,24,744	1,00,755	...	...	...	1,78,27,321
17,30,597	17,62,170	3,29,483	97,641	1,24,744	1,00,755	...	54,11,779	27,89,660	2,54,79,270
Total India converted into £ at Rs. 15-21									£ 1,695,618

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 18.							
CANTONMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Provincialised Grants to Cantonments	67,180	17,205	44,734	31,285	48,712	1,310	21,086
Purchase and Rent of Lands and Buildings	1,194	1,262	15,370	2,193	5,473	...	24,373
Total, Part I	68,374	18,467	60,104	33,478	54,185	1,310	45,959
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Cantonment Magistrates	46,992	55,438	1,21,554	1,14,431	1,12,761	47,220	1,03,503
TOTAL	1,15,366	73,895	1,81,658	1,47,909	1,66,946	48,530	1,49,262
GRANT 19.							
REWARDS FOR MILITARY SERVICES.							
<i>Under Control of Army Head Quarters, etc.</i>							
British Army	...	450	842	450	550	150	800
Indian Army	5,693	28,849	19,196	10,927	18,758	8,196	5,189
Decorations and Medals	12	...	150	...	58,540	...	...
TOTAL R	5,705	29,299	20,188	10,477	72,848	8,346	5,789
GRANT 20.							
PENSIONS.							
<i>Under control of Army Head Quarters, etc.</i>							
Retired, Wound and Invalid Pensions and Gratuities to Europeans	4,257	85,091	70,853	1,83,925	1,71,830	22,466	41,528
Retired, Wound and Invalid Pensions and Gratuities to Indians	2,33,481	13,32,219	21,09,274	4,85,637	15,56,888	70,057	3,88,578
Family Pensions and Compassionate Allowances to Europeans	2,553	11,622	27,066	31,101	45,067	8,185	11,843
Departmental Pensions	13,689	39,598	81,961	58,813	3,55,072	21,688	27,790
TOTAL IN INDIA R	2,52,830	14,68,530	22,89,154	7,09,676	21,28,807	1,22,394	4,69,789
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	1,71,71,190	2,07,08,472	2,11,25,945	1,36,18,991	1,84,32,598	1,47,09,105	1,16,91,555
UNADJUSTED EXPENDITURE							

for the Year ended 31st March 1919—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.
1,01,977	9,600	49,888	7,120	50,118	6,882	21,600	...	...	4,68,097
16,679	185	...	1,06,541	2,49,501	...	...	...	7,01,187	11,26,888
1,20,556	9,705	49,888	1,83,661	2,69,619	6,882	21,600	...	7,01,187	15,94,485
77,299	56,086	23,464	2,925	586	2,582	...	...	...	7,64,531
1,97,955	65,851	72,502	1,80,486	2,70,205	9,414	21,600	...	7,01,187	28,59,016
Total India converted into £ at Rs. 15-£1									157,268
716	2,457	600	...	...	...	4	...	2,513	9,332
12,473	4,243	2,383	2,392	1,242	134	1,393	...	74,842	1,69,056
80	...	...	...	...	...	...	...	...	58,782
13,269	6,700	2,983	2,392	1,242	134	1,397	...	77,355	2,37,170
Total India converted into £ at Rs. 15-£1									15,811
IN ENGLAND:									
Cost of Medals									£ 13
TOTAL									£ 15,824
1,91,479	2,20,797	70,561	...	...	...	...	...	1,71,211	11,88,998
6,95,126	16,70,264	58,894	78,046	8,581	80,000	854	...	86,06,191	1,28,19,840
46,478	77,146	11,418	...	...	...	...	1,50,017	1,71,471	5,93,967
1,60,802	1,64,122	18,493	—47	—1,808	1,221	1,838	...	6,40,415	15,83,085
10,93,885	21,32,329	1,59,346	72,999	6,773	81,881	2,242	1,50,017	45,89,888	1,56,30,690
Total India converted into £ at Rs. 15-£1									1,045,393
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 1918-19									£ 946,073
Add—Refund of portion of amount deducted in previous years in respect of Contributions towards War Pensions and Gratuities payable in India and in England									£ 180,300
									1,076,373
Pay of Non-effective Colonels of Royal Artillery									£ 8,926
Pay and Pensions of Non-effective and Retired Officers of the Indian Service									1,147,188
Compassionate Allowances of Officers removed from the Service, etc.									1,707
Pensions of Non-Commissioned Officers and men									3,142
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty									60,001
Pensions of Widows and Families of Officers, etc., of the Indian Service									78,350
Gratuities to the widows and families of Officers killed in action									6,242
Indian Military Service Family Pensions									127,843
									£ 2,508,771
TOTAL									£ 3,549,154
									+17,86,768
									+6,93,231
									+41,614
									+2,38,638
Total India converted into £ at Rs. 15-£1									+168,248
1,36,70,421	1,45,00,228	61,96,072	28,08,791	54,60,638	85,37,721	80,19,300	4,13,78,407	36,18,17,506	56,58,17,240
									+25,23,632
TOTAL ARMY CHARGES IN INDIA									Rs. 56,83,40,873
Total India converted into £ at Rs. 15-£1									£ 37,889,391
TOTAL ARMY CHARGES IN ENGLAND									£ 4,917,903
GRAND TOTAL									£ 42,807,293

L—Military Receipts and Services.

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1919.

Effective Services.		
IMPERIAL—INDIA, GENERAL.		
Dockyard Services and Supplies		Rs. 52,75,151
Hire of Vessels		8,18,498
Sale-proceeds of Vessels and Stores		4,88,298
Miscellaneous—Other items		26,717
	Total Rs.	66,07,664
Non-effective Services.		
Pensions		32,941
	Total Receipts in India	66,36,575
TOTAL MARINE RECEIPTS CONVERTED INTO £ AT R15=£ 1		£405,772

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1919.

Effective Services.		Salaries and Establishments.	Contingencies.	
IMPERIAL—INDIA, GENERAL.				
General Supervision and Accounts.		Rs.	Rs.	Rs.
Naval Commander-in-Chief, India Station		9,166	...	9,166
Director and Captain Superintendent of the Royal Indian Marine		1,77,846	49,296	
Marine Audit Establishment		26,618	8,488	
		2,04,464	52,784	2,57,248
Total General Supervision and Accounts				2,57,248
Total India converted into £ at R15=£ 1				2,56,414
Marine Survey Department.				217,761
Scientific Officers		48,500	...	
Office Establishment		8,619	996	
	Total Marine Survey Department	52,019	996	53,015
Total India converted into £ at R15=£ 1				49,584
Miscellaneous Shore Establishments.				
Perim Light-house		6,075	2,231	
Miscellaneous		28,484	...	
	Total Miscellaneous Shore Establishments	34,559	2,231	36,790
Total India converted into £ at R15=£ 1				22,453
Dockyards.		Kidderpore.	Bombay.	
Staff Officer's and Superintendent's Departments		18,071	39,701	
Constructor's Department		17,570	26,270	
Factory Branch		39,560	72,477	
Assistant Constructor's Branch		24,075	33,484	
Store-Keeper's Department		48,734	1,39,088	
Cashier's Office		11,283	29,407	
Dockyard Dispensary		8,960	12,846	
Wages of Artificers and Labourers		1,30,299	17,51,949	
Accountant's Office		18,966	55,164	
Miscellaneous		12,120	42,944	
	Total Dockyards	3,14,688	22,02,630	25,17,468
Total India converted into £ at R15=£ 1				2,167,881

Gross Tonnage.	Indicated Horse-Power.	Salaries and Allowances of Officers and Men afloat.		
		Harbour and Sea-going Vessels.		
5,048	7,249	"Northbrook"		
1,524	2,200	"Dalhousie"		
6,315	10,190	"Dufferin"		
908	1,277	"Lawrence"		
960	2,025	"Minto"		
5,467	9,868	"Hardinge"		
1,185	2,157	"Mayo"		
		Contingencies		
			(a) 4,13,597	
			53,258	
			1,902	4,68,757
		Inland Steamers and Flats.		
270	360	"Sladen,"		
172	250	"Bhamo"		
		Contingencies		
			22,159	
			12,960	
			688	35,757
		Marine Survey.		
300	486	"Palinurus"		
1,014	1,500	"Investigator"		
		Contingencies		
			18,569	
			43,261	
			284	61,114
33	67	Vessels in Ordinary Bombay		
569	...	Hulk "Quangtung"		
400	...	Flat "Ganges"		
			2,580	
			4,313	
			1,080	7,973
		Carried forward		4,68,757
				22,72,557

(a) Represents normal cost figures.

No. 68B.—Account of Marine Charges for the Year ended 31st March 1919—concluded.

	Rs.	Rs.
Brought forward		28,73,687
IMPERIAL CHARGES:—INDIA, GENERAL—continued.		5,69,600
Salaries and Allowances of Officers and Men afloat—conold.		
Allowance to N. A. Volunteers, Calcutta, for hiring a launch for training purposes	1,500	
Contingencies	82	
Vessels employed on Military Service and Special Defences at—		
Aden	Rs. 11,591	
Bombay	38,796	
Calcutta	18,731	
Karachi	14,857	
Rangoon	9,959	
	93,984	
Contingencies	1,832	97,349
Yard/Craft, Bombay	41,746	
Ditto, Calcutta	14,384	
Contingencies		
General Duty and Leave Allowances	23,629	56,080
Contingencies	13,534	37,163
Additional Establishment for "Patrick Stewart"		
Shore Allowances		50,129
Total Salaries and Allowances		8,10,820
Total India converted into £ at R15=£1		£54,021
In England—		
Royal Indian Marine Furlough Pay		£5,899
Total		£59,920
Victualling of Officers and Men afloat.		
Purchase of Provisions for Europeans and Indians	4,41,413	
Allowances in lieu of Provisions	79,192	
Purchase of water for Royal Indian Marine vessels	43,717	
Total Victualling of Officers and Men afloat		5,64,322
Total India converted into £ at R15=£1		£37,622
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
Stores purchased monthly	10,53,785	
(A) Marine Stores and Coal for the Royal Indian Marine	19,74,423	
(B) Do. do. Local Governments and other Departments	85,81,355	
(C) Do. do. the Royal Navy	5,66,049	
Deduct—Debts to Local Governments, other Departments, and the Royal Navy	41,57,404	
	30,28,208	
(D) Cost of stores purchased at Home and passed out specially for adjustment in India	1,70,632	
Total Purchase of Marine Stores, etc.		31,93,840
Total India converted into £ at R15=£1		£213,256
In England: Stores for India—		
Coal	2,851	
Miscellaneous	(a) 446,608	
Total		£449,459
Purchase and Hire of Ships and Vessels.		
Purchase of Ships and Vessels		
Hire of Ships and Vessels	10,226	
Total Purchase and hire of ships, etc.		10,226
Total India converted into £ at R15=£1		£682
Miscellaneous.		
Piloting and towing, etc., Royal Indian Marine Ships	27,727	
Passage and Conveyance of Officers and Men	84,279	
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	2,51,109	
Medical Stores	2,400	
Allowances to Marine Officers for passing in Oriental languages		
Freight on Europe Stores		
Miscellaneous	2,60,295	
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"	6,25,810	
	1,855	
Total Miscellaneous		6,34,455
Total India converted into £ at R15=£1		£41,630
In England—		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas	£100,000	
Miscellaneous expenditure	£79	
Total		£100,079
Non-effective Services.		
Pensions	90,678	
Total India converted into £ at R15=£1		90,678
In England—		
Royal Indian Marine Retired Pay	25,952	
Indian Navy Retired Pay	1,527	
	£ 27,479	
Total		£118,157
TOTAL CHARGES IN INDIA		81,72,533
Total India converted into £ at R. 15 = £1		£544,835
TOTAL CHARGES IN ENGLAND		£562,811
TOTAL MARINE CHARGES		£1,107,646

L.—Military Receipts and Services.

(a) Includes £54,998-17s.-4d. for Schedule Measure Expenditure.

No. 70.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS (a) during the Year 1918-19

HEADS OF EXPENDITURE.	UNDER CONTROL OF DIRECTOR GENERAL, MILITARY WORKS.															UNDER CONTROL OF INDIAN MUNITIONS BOARD.	GRAND TOTAL.
	Director-General of Military Works.	Delhi Province. (c)	Madras (for Coorg only).	Bombay.	Bengal.	Port Blair.	United Provinces of Agra and Oudh.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Central India.	Assam.	TOTAL.	Rs.	Rs.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
New Works (70A)	2,26,10,506	3,70,442	396	12,42,013	21,281	1,215	10,657	3,935	2,50,010	1,52,704	18,056	...	7,907	18,013	2,47,07,140	6,68,629	2,53,75,769
Repairs (70B)	61,31,947	1,86,151	390	69,063	37,573	2,041	7,517	19,064	33,670	3,05,471	10,389	1,421	11,228	28,739	68,44,657	2,65,687	71,10,354
Establishment	20,14,832	88,788	173	1,65,186	12,242	703	2,058	5,217	42,629	1,05,545	6,251	284	4,223	13,371	24,58,508	70,497	25,29,005
Tools and Plant	34,404	59,855	9	32,005	833	45	157	470	4,536	11,625	436	32	371	1,637	144,925	27,985	1,72,910
Supplies	49,14,210	2,70,475	...	...	...	...	...	...	...	...	...	...	...	6	51,84,791	...	51,84,791
Stock furniture, including repairs and establishment	39,83,223	1,065	...	6,959	...	210	...	11,133	...	38,234	...	...	2,332	7,028	30,55,240	...	30,55,240
Totals	3,86,94,227	9,71,276	968	15,15,216	72,979	4,214	20,489	39,819	3,31,745	6,13,579	35,132	1,740	26,112	68,799	4,23,96,225	10,32,778	4,34,29,003
Deduct—Outlay in England	7,22,752	18,598	...	...	...	...	...	...	...	...	...	...	...	...	7,41,350	...	7,41,350
Net India Military Works	3,79,71,475	9,52,678	968	15,15,216	72,979	4,214	20,489	39,819	3,31,745	6,13,579	35,132	1,740	26,112	68,799	4,16,54,945	10,32,778	4,26,87,723
					77,193		60,308					27,972					
Total India converted into £ at Rs. 15-21																	£ 2,845,843
Charges in England: Stores for India																	(£) 49,422
GRAND TOTAL MILITARY WORKS																	2,895,271

(a) Expenditure on Special Defence works which was previously recorded under a separate Major Head is now included under this head.
 (b) Includes Rs. 21,676-5-5 for Schedule Measure Expenditure.
 (c) Includes expenditure on account of Delhi Cantonment.

70A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.—NEW WORKS.

PROVINCES.	Accommodation for British Troops.	Accommodation for Indian Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Sanitation, Drainage, and Water-supplies.	Electric and Mechanical installations for lighting and punka-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	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.
<i>Under control of the Director-General Military Works.—</i>																				
Director-General.	41,40,842	35,48,964	1,15,047	14,83,549	...	15,40,342	12,91,078	3,50,764	86,43,203	4,18,336	10,93,867	1,16,065	1,08,419	—458	51,567	46,572	...	2,29,43,167	3,32,661	2,26,10,506
Delhi Province	2,51,787	67,859	9,543	2,21,375	1,12,952	1,06,706	33,333	1,003	662	2,885	...	...	...	...	5,913	171	...	3,70,442	...	3,70,442
Coorg	...	...	...	...	...	...	396	...	...	...	...	...	...	...	...	...	...	396	...	396
Bombay	21,150	26,218	...	14,923	...	...	10,89,317	183	...	...	1,499	...	88,693	...	...	...	...	12,42,013	...	12,42,013
Bengal	...	...	...	560	...	...	15,602	...	...	...	5,119	...	...	...	...	...	...	21,281	...	21,281
Port Blair	58	24	...	12	...	...	1,121	...	...	...	...	...	...	...	...	...	...	1,215	...	1,215
United Provinces of Agra and Oudh	290	8	9,453	...	...	...	651	...	255	...	...	...	...	...	...	...	...	10,657	...	10,657
Rajputana	412	1,957	188	1,378	...	...	3,128	...	...	...	...	...	...	...	...	...	...	7,063	3,128	3,235
Punjab	...	...	...	...	...	...	1,20,509	...	1,19,131	...	594	9,776	...	...	...	...	...	2,50,010	...	2,50,010
Burma	69,788	36,550	505	10,862	...	5,912	15,579	...	...	1,244	12,135	...	...	...	...	...	...	1,53,704	...	1,52,704
Bihar and Orissa	...	...	6,530	...	...	...	...	...	...	2,195	...	...	...	9,331	...	...	...	18,056	...	18,056
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central India	648	7,359	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,907	...	7,907
Assam	...	705	24	966	...	...	9,037	1,913	...	...	5,340	...	...	...	...	...	...	18,018	...	18,018
TOTAL	44,34,973	36,89,514	1,41,290	12,90,949	1,12,952	1,51,959	25,79,781	3,53,863	87,63,255	1,24,760	11,18,554	1,25,841	1,02,112	8,873	57,480	46,743	...	2,50,42,323	3,35,789	2,47,07,140
<i>Under control of Indian Munitions Board.—</i>																				
Controller of War Accounts	...	...	...	...	...	...	...	...	...	6,68,29	...	...	...	...	...	...	...	6,68,629	...	6,68,629
GRAND TOTAL	44,34,973	36,89,514	1,41,290	12,90,949	1,12,952	1,51,959	25,79,781	3,53,863	87,63,255	1,24,760	11,18,554	1,25,841	1,02,112	8,873	57,480	46,743	...	2,57,11,358	3,35,789	2,53,75,569

Total India converted into £ at Rs. 15-21 £ . 1,681,718

No. 70B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS ON MILITARY WORKS—REPAIRS.

PROVINCES.	Buildings for accommodation for British Troops.	Buildings for accommodation for Indian 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 from contributions.	Net Total.
<i>Under control of Director General, Military Works—</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General	10,25,153	3,50,445	1,43,966	23,25,374	1,46,814	3,55,630	1,38,270	9,68,760	1,01,602	1,36,810	55,622	45,706	5,25,818	—176	124	...	66,25,098	4,93,131	61,31,947
Delhi Province	27,184	18,813	7,491	48,577	63,550	10,865	7,691	...	...	731	...	...	1,249	...	...	...	1,86,151	...	1,86,151
Coorg	...	...	...	...	...	390	...	...	...	...	...	...	...	...	...	...	390	...	390
Bombay	13,053	6,286	...	41,235	...	1,437	15	8,056	590	1,234	...	279	1,878	...	...	...	69,053	...	69,053
Bengal	...	664	1,101	1,943	...	3,106	...	1,859	...	25,297	...	...	3,604	...	...	...	37,573	...	37,573
Port Blair	1,721	...	37	6	...	262	...	...	15	...	...	...	...	...	...	...	2,041	...	2,041
United Provinces of Agra and Oudh	...	4,169	...	1,503	...	368	500	1,208	...	...	...	...	444	...	...	...	8,192	575	7,617
Rajputana	6,794	2,245	2,039	3,197	...	1,352	...	...	49	963	...	...	2,425	...	...	...	19,064	...	19,064
Punjab	...	...	...	94	...	...	...	18,799	...	759	14,182	...	...	...	...	...	33,834	254	33,570
Burma	55,759	40,950	29,368	1,22,327	835	5,032	3,045	701	7,801	21,567	...	...	10,536	...	...	...	3,05,471	...	3,05,471
Bihar and Orissa	...	...	...	...	...	...	...	...	4,288	...	...	...	6,123	...	...	...	10,389	...	10,389
Central Provinces and Berar	...	...	...	...	...	1,421	...	...	...	...	...	...	...	...	...	...	1,424	...	1,424
Central India	2,296	5,454	1,665	749	...	347	...	...	49	...	...	...	668	...	...	...	11,228	...	11,228
Assam	...	6,673	3,292	12,047	...	928	1,032	187	...	1,046	...	...	3,534	...	...	...	28,739	...	28,739
TOTAL	11,31,940	4,35,699	1,93,989	25,64,541	5,11,199	3,81,361	1,50,553	9,94,570	1,14,372	1,88,107	69,804	45,985	5,56,379	—176	124	...	73,38,647	4,93,990	68,44,657
<i>Under control of Indian Munitions Board—</i>																			
... of War Accounts	...	...	...	30,805	...	...	...	1,91,136	93,739	...	...	...	14,987	...	...	...	2,65,667	...	2,65,667
GRAND TOTAL	11,31,940	4,35,699	1,93,989	25,95,346	5,11,199	3,81,361	1,50,553	11,15,706	2,13,111	1,88,407	69,804	45,985	5,71,266	—176	124	...	76,04,314	7,93,950	71,10,334
Total India converted into £ at Rs-21 =																			474,022

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1918-19.

Section M.—Provincial Surpluses and Deficits.

Expenditure 1,079,131.

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	262	2,269,168	...	...
	72	Provincial Balances, Surpluses and Deficits.	263	13,083,867	...	1,079,131
				TOTAL	...	1,079,131

M.—Provincial Adjustments.

No. 71.—ACCOUNT of CONTRIBUTION BETWEEN IMPERIAL and PROVINCIAL REVENUES during the year 1918-19.

[Credits + Debits.—to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Madras.	Bombay.	Bengal.	United Provin- ces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provin- ces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution under the Provincial Settlements in order to provide for excess or deficiency of assigned Revenue as compared with assigned Expenditure .	-21,43,000	-9,38,000	-7,28,000	-19,76,000	+4,86,000	+12,90,000	-2,36,000	+21,40,000	+6,89,000	-14,16,000
Special Contribution—										
Recurring assignments in consequence of subsequent modifications of the provincial Settlements .	+17,66,153	+76,264	+25,07,429	+59,10,267	+16,83,284	-67,799	+29,56,152	+88,328	+59,367	+1,49,79,448
Do. do. in consequence of the new scheme of Taxation	-12,74,614	-50,47,000	-53,64,000	-12,63,102	-2,62,000	-17,34,134	-3,50,000	-2,91,300	-1,17,842	-1,57,03,992
Do. do. for Police Reforms	...	+3,25,000	...	+3,77,000	...	...	...	+1,74,000	...	+8,76,000
Do. do. for increase of Expenditure on account of Education	+28,00,000	+21,30,000	+41,51,000	+22,96,500	+13,30,400	+11,43,800	+17,85,500	+9,24,000	+5,97,500	+1,71,88,700
Do. do. for increase of Expenditure on Sanitation	+6,35,466	+6,20,000	+5,58,200	+6,87,312	+4,21,672	+3,30,460	+3,33,133	+3,00,000	+50,000	+39,36,263
Non-recurring assignments in aid of Educational, Sanitary, Public Works and Miscellaneous Expenditure	+7,99,000	+18,98,226	+6,83,584	+18,81,740	+10,06,039	+24,07,183	+5,72,717	+3,77,418	+30,35,065	+1,26,86,109
In aid of Provincial Resources generally	...	...	...	...	...	+15,11,000	...	...	...	+15,11,000
In adjustment of Inter-provincial transactions	...	...	-1,26,583	...	...	...	+2,66,163	+5,000	-1,44,580	...
Total Special Contributions	+47,28,008	+2,490	+24,41,730	+98,89,717	+41,73,425	+35,90,530	+55,63,665	+15,77,443	+34,79,510	+3,54,53,521
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+25,83,008	-9,35,510	+17,16,730	+79,13,717	+41,65,425	+48,80,530	+51,27,665	+37,17,446	+41,68,510	+3,40,87,521
Net contribution from Imperial to Provincial Rs. 3,49,37,521 converted into £ at Rs. 15=£1										£ 2,289,168

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1919.

	Opening Balance.	Revenue including contribution from Imperial as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUS.	PROVINCIAL DEFICIT.
						Increase of Balance.	Decrease of Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	2,01,08,437	3,71,64,929	10,75,72,386	8,85,44,808	2,10,28,578	9,20,121	...
Bombay	3,91,96,308	10,03,80,200	13,95,76,568	9,55,06,613	4,40,69,895	48,73,587	...
Bengal	3,57,64,673	7,39,00,920	11,06,65,593	7,34,65,048	3,72,00,545	4,35,872	...
United Provinces of Agra and Oudh	2,45,23,646	7,59,97,271	10,05,20,917	7,52,65,034	2,52,55,883	7,32,237	...
Punjab	1,94,51,581	5,73,76,100	7,68,27,681	5,37,32,536	2,30,95,145	36,43,564	..
Burma	95,11,552	6,48,55,627	7,43,67,179	6,11,68,682	1,31,98,497	38,88,945	...
Bihar and Orissa	1,41,05,734	3,51,26,652	4,92,32,386	3,39,40,722	1,52,91,664	11,83,930	...
Central Provinces and Berar	1,36,77,576	3,12,55,003	4,49,32,584	3,32,27,362	1,27,05,222	...	9,72,354
Assam	27,31,534	1,84,43,623	2,11,75,157	1,67,62,557	44,12,600	16,81,066	...
TOTAL . Rs.	18,00,71,041	54,48,00,330	72,48,71,371	52,83,13,362	10,62,58,009	1,71,59,322	9,72,354
Converted into £ at Rs. 15-£1 . £					13,083,867	1,143,955	64,824
Net Provincial Surplus .						1,079,131	

M.—Provincial Adjustments.

GOVERNMENT OF INDIA, FOR THE YEAR 1918-19.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1918-19.

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

Receipts £154,513. Disbursements £6,371,484.

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)	267	...	...	...
Capital Expenditure on Railways.	78A	Statement of money specifically provided for and of amount expended	268	...	...	...
" " "	78B	" " summary to end of 1918-19 " "	270	...	...	...
" " "	74	State Railways—Construction	272	...	...	4,857,499
Account of capital raised through Companies towards outlay on State Railways.	74A	Debenture capital raised by Companies	274	...	...	...
	"	Contributions by Companies from their Provident Fund	274	...	...	...
	74B	Detailed Account of East Indian Railway	274	356,629	...	...
	74C	" " Eastern Bengal Railway	275	114,532	...	...
	74D	" " Oudh and Rohilkhand Railway	276	86,600	...	...
	74E	" " North Western Railway	277	1,619,850	...	...
	74F	" " South Indian Railway	278	—29,809	...	...
	74G	" " Great Indian Peninsula Railway	279	535,579	...	...
	74H	" " Bombay, Baroda and Central India Railway	280	426,638	...	...
	74I	" " Madras and Southern Mahratta Railway	281	...	...	...
	74J	Statement of Progressive Discharge of Liabilities through the purchase of Railways	282	...	...	...
	75	Irrigation Works—Construction	286	...	...	236,722
Redemption of Liabilities.	76	Capital Charge involved in Redemption of Liabilities	287	...	...	...
General Public Works Statements.	77	Details of Expenditure on Establishment	288	...	...	...
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	296	...	...	...
	78A	Details and distribution of expenditure on Tools and Plant	300	...	...	...
Capital Account of Indian Railway Companies.	79	Capital raised and deposited by Companies	305	...	112,261	1,531,900
	"	Outlay of Railway Companies and Repayments	305	...	42,252	—540,430
	79A	Capital subscribed by Indian States	306	...	...	...
Initial Expenditure on New Capital at Delhi.	80	Initial Expenditure on New Capital at Delhi. Detailed account of works expenditure—	307	...	...	258,793
	80a	Buildings	308	163,989	...	...
	80b	Communication	308	7,851	...	...
	80c	Miscellaneous Public Improvements	308	5,722	...	...
	80d	Irrigation	309	7,323	...	...
	80e	Sanitation	309	47,472	...	...
	80f	Miscellaneous	309	19,768	...	...
	80g	Maintenance during construction	309	20,388	...	...
		Total £			154,513	6,371,484

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

No. 73.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees in

YEARS.	No. of Items.	CONSTRUCTION.*						
		RAILWAYS.			IRRIGATION.			Total Construction.
		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	17,026,531
1876-77	2	1,886,129	616,118	2,502,247	879,606	3,096	882,602	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	599,872	274	599,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,258	9,493	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,266,875	3,688,359	466,613	...	466,613	4,154,972
1881-82	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,552	1,996,123	3,483,195
1883-84	9	1,798,743	789,825	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	2,108,748	1,787,175	3,895,923	503,421	6,594	510,015	4,405,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,000	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	416,980	9,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	855,254	4,357	859,611	1,160,557
1889-90	15	878,640	997,588	1,876,228	303,975	1,993	305,968	2,182,006
1890-91	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,860	1,034,678	3,186,538	392,205	9,301	401,506	3,587,029
1893-94	19	2,012,594	711,071	2,724,665	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,568	4,716	439,270	3,430,980
1895-96	21	2,131,577	679,502	2,811,079	501,667	3,012	504,679	3,315,758
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,501	530,485	4,325,632
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	786,830	3,335,690	449,725	8,321	458,046	3,793,736
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,085,363	858,201	2,943,564	667,405	12,175	679,580	3,623,144
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,804	725,538	5,364,388
1903-1904	29	3,363,903	1,823,524	5,187,427	675,997	4,332	680,329	5,867,756
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	5,884,545	2,551,691	8,436,236	1,455,711	85,461	1,541,172	9,977,408
1907-1908	33	7,968,880	2,414,214	10,383,094	1,197,671	100,458	1,298,129	11,681,223
1908-1909	34	6,180,835	3,320,587	9,501,422	1,393,851	68,721	1,462,572	10,963,994
1909-1910	35	4,261,599	2,096,986	6,358,585	1,447,903	49,040	1,496,943	7,855,528
1910-1911	36	7,086,011	1,870,928	8,956,939	1,520,309	69,078	1,589,387	10,546,326
1911-1912	37	4,871,050	2,155,694	7,026,744	1,898,268	92,234	1,990,502	8,957,246
1912-1913	38	6,404,219	2,454,354	8,858,573	1,842,208	37,853	1,880,061	10,738,634
1913-1914	39	20,851,200	2,999,328	23,850,528	1,797,598	74,852	1,872,450	25,722,978
1914-1915	40	8,084,464	2,424,059	10,508,523	1,630,020	63,609	1,693,629	12,202,152
1915-1916	41	3,926,153	852,742	4,778,895	1,297,250	41,973	1,339,223	6,118,118
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	439,438	3,570,683	(c) 662,325	1,952	664,277	4,234,960
1918-1919	44	4,230,714	632,142	4,862,856	559,491	2,153	561,644	5,424,495
		155,319,053	58,261,738	213,580,791	41,376,809	3,863,294	45,240,103	258,820,894

* 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, £566,004. The purchase of the Nainital Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† 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 Rs 15 = £1.

(c) £57,868 transferred to "Civil Works" in connection with the separation of the accounts of the Poona Water Works from those of the Mutha canals project in Bombay.

DISTRIBUTION OF CAPITAL EXPENDITURE ON STATE RAILWAYS and

STATE RAILWAYS.		India, General.	North-West Frontier.	Madras.	Bombay.
India	R	6,83,80,075	...	...	...
Deduct—Charged to Revenue	R	—286	...	...	...
Net India	R	6,83,80,081	...	...	...
Converted at Rs 15 = £1	£	4,225,357	...	...	...
England	£	632,142	...	...	...
TOTAL	£	4,857,499	...	...	...
IRRIGATION.					
India	R	...	8,695	5,69,356	—2,46,384
Converted at Rs 15 = £1	£	...	580	37,957	—16,425
England	£	...	...	...	...
TOTAL	£	...	580	37,957	—16,425

ON STATE RAILWAYS AND IRRIGATION WORKS.

[respect of transactions in India.]

MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.											Capital charge in- volved by	GRAND TOTAL.
No. of Items.	CHARGED AGAINST REVENUE.						TOTAL CONSTRUCTION AS IN COLUMN 8 NET FROM		incurring a specific amount of debt in purchase, or in the Redemption of Liabili- ties.			
	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	10										11
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,005	3,748,303	13,878,228	...	17,620,531	...	17,620,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,050	3,309,534	...	3,396,103	...	3,396,103
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,087	...	2,988,087
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,852,624	...	3,027,837	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	90,209	146,946	89,606	105,219	629	887,034	1,810,408	...	2,698,042	586,300	3,284,342
8	-58,752	175,620	176,202	104,285	40,129	1,491	408,944	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	-198,540	15,936	199	504,315	2,788,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,007	...	975,335	2,817,743	...	3,798,078	1,314,746	5,107,824
11	392,607	124,538	...	...	421,370	10,458	949,028	3,516,310	...	4,465,938	1,086,045	5,551,983
12	133,833	71,906	...	...	15,705	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,364	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	...	14,934	5,904	84,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,038	...	...	9,840	3,315	66,472	3,115,504	...	2,182,066	...	2,182,066
16	...	49,594	...	...	37,123	-782	13,756	99,691	...	2,343,448	4,692,557	7,036,005
17	323,107	51,954	...	...	16,414	108,822	16,068	517,355	...	2,333,333	...	2,850,688
18	656,312	40,529	...	...	-70	226,324	7,007	930,102	...	2,657,527	...	3,587,629
19	707,303	37,567	...	...	8,281	49,288	15,570	817,949	...	2,414,109	...	3,232,158
20	371,246	23,740	...	...	39,328	13,073	14,442	469,826	...	2,964,154	...	3,430,980
21	353,245	25,545	...	...	13,504	5,107	13,089	410,400	...	2,905,928	181,132	3,186,286
22	...	31,230	...	...	196	8,500	5,693	45,009	...	4,280,083	957,134	5,237,217
23	...	25,011	...	...	6,264	2,528	8,476	42,270	...	3,516,747	661,790	4,178,537
24	480,235	7,779	...	...	8,141	969	9,668	496,692	...	3,282,053	...	3,768,745
25	...	23,930	...	...	8,784	2,356	15,723	50,793	...	4,093,159	1,057,487	5,150,646
26	...	81,114	...	...	4,239	-52,068	4,207	-12,508	...	4,040,953	2,012,840	6,053,793
27	...	79,692	...	...	81,871	-66,709	61,398	147,052	...	4,071,152	764,098	4,835,250
28	1,025	94,742	...	...	18,565	54,650	66,405	235,090	...	5,128,102	1,303,361	6,431,463
29	96,605	141,446	...	...	29,257	26,550	27,985	324,843	...	5,043,003	...	5,367,846
30	115,812	215,012	...	...	9,177	6,250	51,473	397,724	...	6,258,105	903,636	7,161,741
31	55,278	296,573	...	...	9,837	7,195	16,305	385,038	...	8,966,393	1,467,905	10,434,298
32	3,442	356,400	...	...	14,517	3,236	387,085	764,740	...	8,712,868	...	9,477,408
33	6,561	417,240	...	...	7,443	-197,975	35,007	268,336	...	11,412,767	1,897,112	13,309,879
34	70	403,030	...	...	80,269	415	76,053	509,837	...	10,471,657	4,278,547	14,750,204
35	12,015	432,888	...	...	13,708	1,246	11,765	471,622	...	7,373,966	2,459,426	9,833,392
36	86,805	359,060	...	...	4,044	795	26,439	427,833	...	10,119,093	2,294,278	12,413,371
37	44,275	383,465	...	...	240	886	10,506	439,331	...	8,517,915	...	8,957,246
38	41,411	426,501	...	...	4,260	45,291	517,469	10,221,225	...	13,333	10,725,361	21,046,726
39	8,576	491,424	...	...	2,058	1,414	98,864	602,886	...	25,120,742	34,667	25,155,409
40	-1,311	501,311	...	...	-488	459	69,198	569,174	...	11,683,038	2,368,577	14,051,615
41	-193	500,193	...	...	1,713	1,263	26,077	520,063	...	5,649,065	3,472,240	9,121,305
42	-476	833,001	...	...	2,204	5,282	340,611	2,384,431	...	...	...	2,725,042
43	-20	344,449	...	...	-766	-53,163	290,500	3,944,455	...	-500,000	4,784,955	4,284,955
44	-19	318,249	...	...	5,376	(b) 11,673	330,279	5,094,221	...	...	5,424,500	5,424,500
	5,248,069	7,413,215	2,998,755	1,046,527	1,238,102	4,920,071	22,770,339	236,050,555	25,702,420	233,118,465	60,502,103	319,822,997
										(a)		

and South-Eastern Railway is included in the following years: under India in 1903-09. £134,925; under England in 1903-60. £233,132; in 1869-70, in 1871-72. £290,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69. £14,000; and in takings, under England, in 1882-83. £11,762,582; in 1883-84. £12,785; in 1884-85. £702; in 1885-86. £2,144.

£1,06,750 Debt incurred in India.

(a) Includes £256,667 capital subscribed by the Jaipur Durbar towards outlay on the Nagda-Mutta Railway. (Account No. 79A.)

(b) Vide Account No. 75.

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1918-19.

Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
...	101,592	...	...	...	...	-20,950	6,34,60,717
...	101,592	...	...	...	...	-20,950	80,866
...	...	...	...	...	...	...	6,33,80,361
...	...	...	...	...	...	...	4,225,317
...	...	...	...	...	...	...	692,143
...	...	...	...	...	...	...	4,857,499
...	...	...	...	...	...	...	...
...	5,82,187	11,43,019	3,60,076	-4,415	11,05,790	...	35,32,624
...	38,832	76,535	24,605	-294	78,719	...	285,509
...	1,208	10	...	...	...	...	1,213
...	40,035	76,545	24,605	-294	78,719	...	286,722

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

No. 78A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1918-19.

Amount specifically provided.		Expenditure.	
	£		£
Capital Receipts from Railway Companies (see Account No. 79).	—1,419,699	State Railways (see Account No. 73, column 4).	4,862,856
Appropriation from Famine grant for avoidance of debt.	3,79,008	Capital expenditure by Railway Companies (see Account No. 79).	—582,682
Appropriation from Famine grant for protective Railways (see Account No. 73, column 9).	—19		
Appropriation from Revenue for other Railways (see Account No. 73, column 13).	5,376		
Excess over amount specifically provided (see below).	5,315,458		
TOTAL	4,280,174	TOTAL	4,280,174

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

	£	£
Net receipts under heads of Debt, Deposits and Advances other than items included above		9,722,869
Deduct—		
Excess of Expenditure (charged to Revenue) over Revenue	8,830,409	
Capital expenditure not charged to Revenue on Works other than Railways	522,515	
Cash Balance increased	65,492	
		4,409,416
Total (see above)		5,315,458

No. 73 B.—Summary of Amounts provided for Capital Expenditure on Railways and Annual Expenditure thereof from 1905-1906 to end of 1918-1919.

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

(1) Year.	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								OTHERS.	
	(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 Avoid- ance 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	2,091,654	2,606,667
1906-07	2,000,000	254,440	...	332,383	3,442	17,758 (b)	...	2,099,138	1,589,340	3,000,000
1907-08	8,632,947	2,243,776	...	250,000	6,561	190,532 (c)	1,123,604	12,066,356	300,615	1,666,667
1908-09	6,842,053	5,298,853	...	250,000	70	30,684 (d)	51	12,421,711	-3,737,710	1,333,333
1909-10	10,599,573	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	3,936,237	1,000,000
1911-12	3,355,103	17,497	...	457,967	44,275	1,085 (g)	...	3,875,927	3,940,334	1,333,333
1912-13	3,000,000	574,079	...	343,203	41,411	4,266	...	3,986,959	3,107,634	2,000,000
1913-14	...	4,752,147	200,000	342,489	8,576	3,472 (h)	...	5,306,084	2,312,423	2,000,000
1914-15	3,250,000	4,543,590 (k)	66,666	220,115	-1,311	223 (i)	...	8,084,283	-1,785,270	3,333,333
1915-16	3,250,000	3,865,417	66,667	425,305	-193	2,976 (j)	...	7,610,202	-1,183,661	3,333,400
1916-17	...	555,431	66,667	479,258	-476	2,204	...	1,103,084	7,476,170	4,486,680
1917-18	...	-1,303,810	100,000	651,806	-20	-766	...	-554,790	8,087,074	...
1918-19	...	-1,419,639	...	379,003	-19	5,376	...	-1,035,279	-3,820,409	...
	59,713,642	25,170,981	566,667	5,720,224	206,504	-86,585	1,123,655	92,415,088	22,918,322	27,319,060

* 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 by 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

(c) Ditto £7,443 ditto

(d) Ditto £30,369 ditto

(e) Ditto £18,708 ditto

(f) Ditto £4,044 ditto

(g) Ditto £249 ditto

(h) Ditto £2058 ditto

(i) Ditto £-483 and £247 ditto

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

(k) £212,323 Receipts and £164,141 Expenditure transferred from "Deposits" to Capital Account of Indian Railway Companies.

(l) Includes £1,713 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 1918-19.

RESOURCES.					CAPITAL EXPENDITURE ON RAILWAYS.					
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
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).
£	£	£	£	£	£	£	£	£	£	£
886,900	794,376	556,194	...	5,883,602	19,059,491	9,432,359	—362,525	250,000	10,589,600	19,959,491
279,811	4,282,927	797,627	...	8,353,951	10,453,089	7,936,236	1,766,953	749,900	...	10,453,089
142,840	—2,655,163	845,722	...	—1,390,763	10,675,598	10,883,074	—342,181	634,700	...	10,675,593
3,012,820	—99,380	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
2,303,534	—3,636,225	1,203,888	...	2,399,708	12,148,876	8,956,939	—1,375,963	2,317,900	2,350,000	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	2,860,647	1,523,923	...	8,511,541	12,478,500	8,858,573	1,112,327	2,477,800	...	12,478,500
572,260	5,810,780	1,729,396	...	8,472,067	13,778,751	23,850,528	—11,862,977	1,281,200	...	13,778,751
(k) 2,792,944	1,078,415	1,483,541	..	3,980,881	12,015,164	10,508,523	(k)1,506,641	...	...	12,015,164
2,398,268	—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	756,880	...	4,791,585	5,804,669	1,874,076	770,593	3,250,000	...	5,804,669
101,233,168	—5,265,394	623,534	100,000,000	8,431,324	2,876,534	3,570,678	—694,144	...	...	2,876,534
9,723,869	—65,492	522,515	..	5,815,453	4,280,174	4,362,856	—582,682	...	...	4,280,174
129,334,617	—11,003,734	14,763,608	100,000,000	54,404,677	146,819,765	117,956,988	—5,417,083	21,440,200	12,839,660	146,819,765

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 year 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 columns.

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

N.—Ry., 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	1	8,610	...	...	...	...	3,610
2. Aden Railway	{ Part II	2	19,15,918	- 528	74,367	...	...	19,82,757
3. Bombay, Baroda and Central India		3	-988	...	...	98	2,77,606	-2,78,607
			39,09,254	4,651	24,85,662	...	...	68,99,587
4. Burma		4	...	...	...	...	...	...
5. " Extensions		5	2,81,258	33,527	...	...	15,229	2,49,556
6. Bengal Nagpur		6	1,35,10,130	42,446	49,01,021	4,39,992	...	1,79,13,575
7. East Indian		7	86,07,108	46,743	16,95,700	106	...	53,49,449
8. Eastern Bengal System		8	3,06,690	67,891	13,44,453	406	...	17,18,728
9. Great Indian Peninsula		9	41,76,824	1,49,109	37,86,391	78,728	...	80,88,691
	Agra-Delhi Chord		27,748	...	...	...	...	27,748
	Baran-Kotah		33,980	...	...	...	...	33,980
	Bhopal		35,707	...	...	...	...	35,707
	Cawnpore-Banda		51,603	38	...	...	...	51,641
10. Jodhpur-Hyderabad (British Section)		10	29,342	53	...	...	306	29,097
11. Lucknow-Bareilly		11	...	...	...	...	...	...
12. Madras and Southern Mahratta		12	...	...	...	...	...	...
	Bezwada Extension		766	...	...	...	...	766
	Dhone Kurnool		...	...	...	...	...	...
13. North Western		13	1,79,23,785	1,68,978	62,83,582	80,594	...	2,42,94,751
	Laki Pezu Tank		1,09,452	28,556	...	319	13,462	1,24,227
	Nashki Extension		52,75,226	7,83,560	4,85,333	5,47,976	...	59,44,143
	Tank Murtaza Railway.		5,93,685	82,809	30,724	490	...	6,96,528
14. Oudh and Rohilkhand		14	8,42,944	84,742	6,21,313	...	...	12,09,989
15. South Indian		15	-2,05,106	837	...	1,39,606	95,769	-4,39,637
	Coomoor Ootacamund		3,508	...	...	...	5,713	-2,205
	Dharmapuri-Hosur Extension		...	-286	...	...	...	-286
	Tinnevely-Quilon (British Section)		-915	...	...	...	...	-915
	ditto (Indian State Section)		3,113	...	...	...	...	3,113
16. Tirhoot State Railway and Extensions including		16	80,911	-1,160	5,66,457	9,29,873	...	-3,83,665
	Khagria Roserah		...	...	...	...	...	...
	Samastipur-Roserah Extension		...	...	...	...	...	...
17. Bilaspur-Etawah		17	...	...	...	...	...	...
18. Frontier Railway Reserve Material		18	...	...	...	...	9,266	-9,266
19. Ganges Bridge		19	...	...	...	...	...	...
20. Nagpur-Chittattigarh Depreciation Account		20	...	...	...	...	...	...
21. Petroleum Operations, Baluchistan		21	...	...	...	...	...	...
22. Ranaghat-Bhagwangola		22	...	...	...	...	...	...
23. Sabarnati-Dhoolka		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	...	...	23,724	...	...	23,724
29. Expenditure in England for Stores purchased and remaining unappropriated		29	...	...	...	...	3,47,478	-3,47,478
TOTAL IMPERIAL			5,22,65,523	13,91,956	2,21,87,727	22,18,178	7,64,328	7,28,62,207
PROVINCIAL.								
United Provinces.								
Distillery siding (Izatnagar to Moheshpur Utaria)		30	1,01,592	...	...	...	...	1,01,592
Assam.								
31. Jorhat		31	187	...	...	5,351	15,736	-30,950
TOTAL PROVINCIAL			1,01,789	..	..	5,351	15,736	80,643
TOTAL CONSTRUCTION OF STATE RAILWAYS			5,23,67,312	13,91,956	2,21,87,727	22,23,529	7,80,064	7,29,42,850
Total converted into £ at Rs15-£1								£ 4,862,856
Charged to Revenue		{ Famine Relief and Insurance { India		{ England		{		-15
		{ Construction of Railways charged against Revenue		{		{		5,875
		{ Preliminary Expenditure, etc., not originally charged to Construction		{		{		4,235,985
Not charged to Revenue		{ India		{		{		522,146
		{ England		{		{		4,862,856
TOTAL								4,862,856

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1918-19.

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	56,22,290	...	...	56,22,290	...	56,22,290	
2	11,76,43,573	9,74,118	12,40,296	11,98,57,987	16,332	11,98,41,655	
3	5,74,309	16,950	—2,01,378	3,88,881	180	3,88,701	
4	29,85,65,852	1,80,64,465	1,55,07,905	32,71,87,782	(a) 38,91,935	32,32,95,847	See Account No. 74H.
5	9,07,26,632	69,03,995	...	9,76,30,627	2,18,303	9,74,12,324	(a) Includes Rs. 1,35,000 Contribution by the Palampur Durbar.
6	3,42,27,588	38,10,484	71,584	3,76,09,656	...	(b) 3,78,09,656	(b) Includes Rs. 25,708 expended on the Daga Loop.
7	28,07,20,725	43,445	25,50,940	28,33,21,110	9,59,541	(d) 28,23,61,569	See Account No. 74B.
8	87,93,91,216	78,11,020	1,31,91,152	40,03,93,388	1,02,99,573	39,00,93,815	See Account No. 74C.
9	29,75,07,027	1,35,34,808	1,76,11,720	32,86,53,555	22,48,987	32,64,04,568	See Account No. 74D.
10	28,48,18,259	70,03,810	2,02,91,442	31,21,74,511	50,64,944	30,71,03,567	
11	1,42,15,799	6,82,593	...	1,48,98,392	2,612	1,48,95,780	
12	46,74,232	2,84,593	...	49,62,825	12,188	40,50,637	
13	37,74,897	3,62,124	...	41,35,014	4,111	(c) 41,30,903	(c) Represents amount contributed by the Government for Construction: Rs. 40,70,313 and Survey Charges Rs. 60,570.
14	76,38,665	4,04,465	...	80,43,130	2,463	80,40,667	
15	42,40,153	3,08,083	...	45,48,236	1,430	45,46,806	
16	48,24,382	3,06,580	...	51,30,962	9,803	51,21,159	
17	12,98,38,089	62,12,807	...	13,60,50,876	1,58,615	18,58,92,261	See Account No. 74 I.—Includes Rs. 1,65,78,416 outlay on Bellary-Kistna Railway.
18	11,85,105	1,17,275	...	12,52,380	2,472	12,49,908	
19	9,35,767	82,803	...	10,18,570	228	10,18,342	
20	72,53,75,039	2,92,19,310	2,86,87,280	78,32,81,729	82,20,976	77,50,60,753	See Account No. 74E.
21	30,76,639	8,83,341	3,619	34,63,599	10,406	34,53,193	
22	2,51,51,689	12,92,140	7,47,720	2,71,91,558	6,52,706	2,65,38,852	
23	8,05,868	1,00,420	2,50,492	11,56,780	620	11,56,260	
24	11,93,91,903	27,27,473	53,81,012	12,75,00,388	85,59,945	12,89,40,443	See Account No. 74D.
25	9,18,59,988	52,82,107	58,94,254	10,25,86,249	66,23,288	9,59,12,961	See Account No. 74F.
26	40,01,006	3,06,501	659	43,07,166	1,086	43,06,080	
27	17,59,379	3,01,633	9,868	21,80,880	371	21,80,509	
28	39,12,292	4,55,244	...	43,67,536	...	43,67,536	
29	1,06,62,386	11,96,740	...	1,18,59,126	...	1,18,59,126	
30	9,07,76,859	44,47,861	26,74,622	9,78,98,042	1,80,63,174	7,98,35,468	(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. 70,865.
31	75,132	...	...	75,132	...	75,132	
32	...	33,545	5,19,402	5,52,947	22	5,52,925	
33	76,416	...	...	76,416	...	76,416	
34	6,57,038	...	...	6,57,038	...	6,57,038	
35	1,19,198	...	...	1,19,198	11	1,19,187	
36	2,77,036	25,676	...	3,02,712	262	3,02,450	
37	59,900	...	...	59,900	...	59,900	
38	5,27,071	...	...	5,27,071	...	5,27,071	
39	1,82,672	...	...	1,82,672	...	1,82,672	
40	2,45,035	...	...	2,45,035	...	2,45,035	
41	11,08,281	3,775	...	11,12,056	70,641	10,41,415	
42	25,960	...	36,633	62,593	2,520	60,073	
43	...	...	77,980	77,980	...	77,980	
44	3,04,06,97,900	10,73,12,984	11,46,13,271	3,26,26,23,555	6,01,04,595	3,20,25,18,960	
45	1,01,592	...	...	1,01,592	...	1,01,592	
46	10,24,969	41,247	36,891	11,03,107	11,794	10,91,313	
47	11,26,561	41,247	36,891	12,04,699	11,794	11,92,905	
48	8,04,18,23,831	10,73,54,231	11,46,50,162	8,26,38,28,254	6,01,16,389	8,20,37,11,865	
49	...	...	...	...	...	213,580,791	
50	...	...	...	...	...	5,159,034	See Account No. 48C.
51	...	...	...	...	...	89,035	
52	...	...	...	...	...	4,141,857	See Account No. 50 and No. 64.
53	...	...	...	...	...	1,046,527	
54	...	...	...	...	...	146,852,648	
55	...	...	...	...	...	58,791,690	
56	...	...	...	...	...	213,580,791	

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

No. 74A.—ACCOUNT OF CAPITAL RAISED THROUGH COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS during, and to end of, the Year 1918-19.

		East Indian.	South Indian.	Great Indian Peninsula.	Bombay, Baroda and Central India.	TOTAL.
<i>During the year 1918-19.</i>						
Debentures raised (net).	Nominal amount	£ ..	£ ...	£ ...	£ ...	£ ...
	Cash received	£ ...	£ ...	£ ...	£ ...	£ ...
Receipts converted into rupees	R	...	...	...	...	...
Ditto reconverted into £ at R15=£1	£	...	...	...	...	...
Contribution from Provident Fund	£	...	...	...	...	...
Ditto converted into £ at R15=£1	£	...	...	...	...	...
<i>To 31st March 1919.</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	£ 3,306,491	£ 3,253,158	£ 959,864	£ 25,267,553
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	959,864	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 1918-19.

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	...	32,03,972	32,03,972
Overdrawn Capital to 31st December 1879	"	...	26,45,269	26,45,269
Capital Account : Preliminary Expenses	"	...	10,55,805	10,55,805
Land	"	2,49,217	1,29,50,978	1,32,00,195
Formation	"	7,31,369	1,94,79,780	2,02,11,149
Bridge-work	"	1,72,290	3,20,82,203	3,22,54,493
Fencing	"	12,223	40,39,874	40,52,097
Electric telegraph	"	4,071	5,62,598	5,66,669
Ballast and Permanent-way	"	8,02,267	7,53,55,782	7,61,58,049
Stations and Buildings	"	13,02,696	5,47,89,718	5,61,52,414
Plant	"	-1,45,997	1,39,02,906	1,37,56,909
Ferries, etc.	"	15,208	-4,07,436	-3,92,228
Rolling-stock	"	4,47,446	14,74,54,861	14,79,02,307
General Charges	"	46,743	77,64,277	78,11,020
New Minor Works	"	59	4,11,117	4,11,176
Suspense Accounts	"	16,95,700	1,14,95,452	1,31,91,152
Commission, etc., on Loans	"	...	44,52,021	44,52,021
Collieries Block	"	-43,746	38,05,065	37,61,319
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	53,49,540	39,50,43,842	40,03,93,388
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.	"	106	18,11,960	18,12,066
Total Deductions	"	106	1,02,99,467	1,02,99,573
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	53,49,440	38,47,44,375	39,00,93,815
Ditto ditto converted into £ at R15=£1		356,629	25,649,625	26,006,254
TOTAL DEBT AND CAPITAL OUTLAY		356,629	37,889,507	38,046,136
CHARGED IN ENGLAND	£	...	12,032,765	12,032,765
CHARGED IN INDIA	£	356,629	25,656,742	(a) 26,013,371

(a) Includes the debt of £7,117 (R1,06,750) incurred in India on the purchase.
 * £226,061 and £3,247,864 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 £237,044 and £5,001,813 have also been discharged during and to end of the year, respectively, by annuity payments, vide Account No. 74-J., page 282.

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1918-19.

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) "	...	77,61,983	77,61,983
Capital Account : Preliminary Expenses "	...	12,33,560	12,33,560
Land "	5,58,633	1,74,27,344	1,79,85,977
Formation "	1,49,049	2,44,61,788	2,46,10,837
Bridge-work "	—1,68,017	5,37,48,628	5,35,80,611
Fencing "	1,33,269	50,64,118	51,97,382
Electric Telegraph "	...	82,462	82,462
Ballast and Permanent-way "	61,583	6,07,54,009	6,08,16,492
Stations and Buildings "	9,47,586	3,94,29,736	4,03,77,322
Plant "	1,18,222	92,24,731	93,42,953
Ferries, etc. "	—2,09,464	33,34,824	31,25,370
Rolling-stock "	—12,84,181	7,18,62,117	7,05,77,936
General Charges "	67,991	1,34,66,818	1,35,34,809
Suspense Accounts "	13,44,453	1,62,67,267	1,76,11,720
Exchange "	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	17,19,134	32,69,34,421	32,86,53,555
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 "	...	7,27,579	7,27,579
(2) Other receipts on Capital Account "	406	15,20,702	15,21,108
Total Deductions "	406	22,48,281	22,48,287
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	17,18,728	32,46,85,840	32,64,04,568
Ditto ditto converted into £ at R15 = £1 £	114,582	21,645,723	21,760,305
TOTAL DEBT AND CAPITAL OUTLAY £	114,582	23,716,021	(a) 23,830,603
CHARGED IN ENGLAND "	150,210	11,662,765	11,812,975
CHARGED IN INDIA "	—35,628	12,053,256	12,017,628

(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.	446,693
Assam Behar do. do.	344,377
Kaunia-Dhuria do. do.	64,884
Barsoi-Kisangunge do. do.	82,679
Ganhati extension to close of 1910-11	841,837
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	2,342,145
Singhani Fulchhari extension to close of 1917-18	140,046
Outlay on the system from 1898-94 to 1918-19	14,134,305

TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND 23,830,603

*£15,960 and £228,577 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 £25,827 and £205,044 have also been discharged during and to end of the year respectively, by annuity payments—vide Account No. 74 J., page 282.

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

**No. 74D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during,
and to end of, the Year 1918-19.**

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 "	...	5,086,049	5,086,049
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 "	...	10,386,049	10,386,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Capital Account : Preliminary Expenses R	...	4,73,955	4,73,955
Land "	—11,783	33,09,224	32,97,441
Formation "	12,756	41,00,215	41,12,971
Bridge-work "	—1,881	1,65,94,560	1,65,92,679
Fencing "	2,186	35,24,879	35,27,065
Ballast and Permanent-way "	40,286	3,82,50,802	3,82,90,948
Stations and Buildings "	4,40,053	1,66,88,208	1,71,28,261
Plant "	81,649	25,76,374	26,08,023
Rolling-stock "	1,29,678	3,32,30,882	3,33,60,560
General Charges "	34,742	26,92,731	27,27,473
Suspense Accounts "	6,21,813	47,59,690	53,81,012
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	12,98,699	12,62,01,889	12,75,00,888
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	12,98,999	12,26,41,444	12,39,40,443
Ditto ditto converted into £ at R15-£1 £	86,600	8,176,097	8,262,697
TOTAL DEBT AND CAPITAL OUTLAY £	86,600	18,512,146	(a) 18,598,746
CHARGED IN ENGLAND "	61,222	15,552,413	15,613,635
CHARGED IN INDIA "	25,378	2,959,733	2,985,111

(7) 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-Burhwal (metre gauge) section to close of 1896-97	145,966
Ditto Rai Bareilly-Benares section to close of 1897-98	508,332
Ditto Allahabad-Fyzabad Railway	484,940
Ditto Allahabad-Jaunpur	237,979
Ditto Balaman-Sitapur	143,158
Ditto Bosa-Sitapur	216,567
Ditto Gajronia-Chandpur	48,379
Ditto Akhbarpur-Tanda	27,745
Ditto Dhakia-Sambhal	48,335
Ditto Allahabad-Rai-Bareilly-Cawnpore	797,933
Outlay from 1895-96 to 1918-19	4,350,273
TOTAL	18,598,746

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1918-19.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:			
India 3½ per cent. Stock issued in redemption of portion of Annuity . £	...	4,911,621	4,911,621*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Purchase of Kalka-Simla Railway R	...	46,24,786	46,24,786
Overdrawn Capital to 31st December 1885 "	...	28,70,470	28,70,470
Ditto ditto of Kalka-Simla Railway "	...	1,16,65,186	1,16,65,186
Capital Account: Preliminary Expenses "	5,842	46,71,929	46,77,771
Land "	33,708	1,01,98,987	1,02,32,695
Formation "	8,68,166	7,87,23,713	7,95,98,879
Bridge-work "	8,16,106	11,81,29,001	11,89,45,107
Fencing "	76,847	74,20,784	74,97,611
Electric Telegraph "	239	3,72,268	3,73,107
Ballast and Permanent-way "	54,37,667	16,99,20,871	17,53,58,538
Stations and Buildings "	21,83,064	8,61,97,867	8,83,80,951
Plant "	4,31,403	1,72,52,576	1,76,83,979
Ferries "	84,228	8,76,489	9,60,717
Rolling-stock "	79,86,515	18,50,64,847	19,80,51,362
General Charges "	1,68,978	2,90,50,332	2,92,19,310
Suspense Accounts "	62,82,582	2,24,04,798	2,86,87,380
Exchange "	...	94,55,880	94,55,880
Open line maintenance "	...	...	...
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE ..	2,43,75,345	75,89,06,384	78,32,81,729
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 }	...	53,63,367	53,63,367
(2) Stores made over to the new undertaking "	...	...	...
(3) Other receipts on Capital Account "	80,594	27,77,025	28,57,619
Total Deductions "	80,594	81,40,392	82,20,976
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	2,42,04,751	75,07,66,002	77,50,60,753
Ditto ditto converted into £ at R15-£1 £	1,619,650	50,051,067	51,670,717
TOTAL DEBT AND CAPITAL OUTLAY . £	1,619,650	54,962,688	(a) 56,582,338
CHARGED IN ENGLAND . £	438,048	33,090,556	33,528,604
CHARGED IN INDIA . £	1,181,602	21,872,132	23,053,734

(a) Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—

	£
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
Indus Valley Railway to close of 1884-85	5,080,775
Punjab Northern, Northern and Southern Sections to close of 1884-85	5,090,157
Sind-Pishin, Southern Section ditto	946,096
Jeeb Deab K. K. Thal	2,138,689
Shorkat Road-Obishoki to close of 1912-13	525,800
Ladhraan Khanawal ditto 1913-14	283,936
Sarakkela Havelian ditto 1914-15	294,307
Kalabagh Bannu ditto	418,839
Jakhal Hissar ditto	193,989
Jullandhar Hoshiarpore ditto	124,530
North Western system from 1885-86 to 1918-19.	86,402,748
TOTAL	56,582,338

* £139,173 and £1,875,611 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 £279,801 and £1,523,010 have also been discharged during, and to end of the year, respectively, by annuity payments—vide Account No. 74 J., page 293.

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

**No. 74F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of,
the Year 1918-19.**

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of pre- vious year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
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 "	—1	7,85,762	7,85,761
Land "	3,03,269	29,22,717	32,25,986
Formation "	38,514	58,77,952	59,11,466
Bridge-work "	25,218	1,48,94,453	1,44,19,671
Fencing "	—142	12,01,168	12,01,026
Electric Telegraph "	—599	1,86,626	1,86,027
Ballast and Permanent-way "	67,071	1,46,12,811	1,46,79,882
Stations and Buildings "	1,65,742	1,10,10,836	1,11,76,578
Plant "	22,165	26,15,273	26,37,438
Ferries "	—1,13,777	29,78,873	28,65,096
Rolling Stock "	—7,07,566	3,11,81,809	3,04,74,243
General Charges "	837	52,81,270	52,82,107
Suspense Accounts "	—95,762	59,89,916	58,94,154
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 "	—3,00,031	10,23,36,280	10,25,36,249
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 "	...	49,61,389	49,61,389
(2) Other Receipts on Capital Account "	1,39,606	15,81,543	16,61,449
Total Deductions "	1,39,606	64,53,632	66,23,388
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	—4,39,637	9,63,52,598	(a) 9,59,12,961
Ditto ditto converted into £ at R15-£1 £	—29,309	6,423,507	6,394,193
TOTAL DEBT AND CAPITAL OUTLAY £	—29,309	11,118,064	11,088,755
CHARGED IN ENGLAND £	...	5,904,799	5,904,799
CHARGED IN INDIA £	—29,309	5,311,265	5,181,986

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

No. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1918-19.

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 "	...	4,26,30,847	4,26,30,847
Capital Account: Preliminary Expenses "	...	6,29,007	6,29,007
Land "	71,328	1,33,55,532	1,34,26,860
Formation "	6,88,672	2,21,96,818	2,28,85,490
Bridge-work "	1,40,384	1,51,94,855	1,53,35,239
Fencing "	1,92,686	41,61,840	43,54,526
Electric Telegraph "	...	89,518	89,518
Ballast and Permanent-way "	1,80,748	5,65,88,577	5,67,69,325
Stations and Buildings "	21,77,694	4,30,38,539	4,52,06,233
Plant "	1,52,020	66,87,338	68,39,358
Rolling-stock "	2,47,293	6,99,91,814	7,02,39,107
General Charges "	1,49,199	59,71,715	61,20,914
Collieries General Block Account "	3,25,999	26,56,844	29,82,843
Suspense Accounts "	37,86,391	1,65,05,061	2,02,91,442
Exchange "	...	8,47,908	8,47,908
Commission, etc., on Loans "	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	81,12,414	30,40,61,097	31,21,73,511
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 "	78,723	2,26,103	3,04,826
Total deductions "	78,723	49,91,221	50,69,944
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	80,33,691	29,90,69,876	30,71,03,567
Ditto ditto converted into £ at R15-£1 £	535,579	19,937,992	20,473,571
TOTAL DEBT AND CAPITAL OUTLAY £	535,579	31,764,442	32,300,021
CHARGED IN ENGLAND £	...	12,864,106	12,864,106
CHARGED IN INDIA £	535,579	19,400,336	19,935,915

(a) Capital obligations (not included in debt shown above) to the extent of ₹586,925 and ₹27,842,977 have been discharged during, and to end of the year, respectively, by annuity payments—vide Account No. 74 J., page 282.

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

No. 74H.—CAPITAL ACCOUNT of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY during, and to end of, the Year 1918-19.

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 £	...	2,891,800	2,891,800
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 "	...	27,86,575	27,86,575
Land "	4,33,957	70,38,723	75,22,680
Formation "	2,08,660	2,24,98,507	2,27,07,267
Bridge-work "	—36,355	3,72,71,479	3,72,35,124
Fencing "	1,008	63,15,712	63,17,375
Electric Telegraph "	13,862	6,34,504	6,43,866
Ballast and Permanent-way "	1,76,875	7,57,52,326	7,59,29,201
Stations and Buildings "	14,39,075	4,45,58,135	4,59,97,210
Plant "	1,55,954	69,62,696	71,18,650
Rolling-stock "	15,15,563	7,00,76,049	7,15,91,612
General Charges "	4,651	1,30,49,814	1,30,54,465
Suspense Accounts "	24,85,662	1,30,82,303	1,55,67,965
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 "	63,99,567	32,07,88,215	32,71,87,782
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 "	63,99,567	31,68,96,280	32,32,95,847
Ditto ditto converted into £ at Rs. 15-£1 £	426,638	21,126,419	(a) 21,553,057
TOTAL DEBT AND CAPITAL OUTLAY £	426,638	33,806,865	34,033,503
CHARGED IN ENGLAND £	...	14,922,436	14,922,436
CHARGED IN INDIA £	426,638	18,884,429	19,111,067

(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-Bhilai Nagda, 1910-11	1,285,969
Rewari-Phulera Ohord	882,390
Palanpur Deesa	16,380
Bayana Agra to end of 1913-14	287,525
Braach Jambusar to end of 1914-15	88,577
Bombay, Baroda and Central India to end of 1918-19	8,217,913
TOTAL	21,553,057

* The receipts on Capital Account of the Nagda-Muttra Railway and the metro-gauge sections amounting to Rs. 3,61,944 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 1918-19.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
Amount of the Debentures for which the Secretary of State incurred the liability on purchase £	...	2,144,800	2,144,800
TOTAL . . .	...	2,144,800	(b) 2,144,800
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Overdrawn Capital to 31st December 1907 Rs.	...	4,45,08,258	(a) 4,45,08,258
Capital Account: Preliminary Expenses "	...	4,30,401	4,30,401
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 "	...	2,23,30,686	2,23,30,686
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 . .	...	11,94,52,443	11,94,52,443
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 Rs15-21 . . £	...	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 Rs15-12	1,15,43,285
ii. Overdraft of Southern Mahratta Railway Capital at 31st December 1907	10,11,476
iii. Advances (£2,129,900) made to the Southern Mahratta Railway Company to 31st December 1907	3,19,48,509
	4,45,08,258

*Includes :—

Madras Railway obsolete stores		-75,293
Hospet-Kattur	23,98,454	
Bellary-Royadrag		
Guntakul-Mysore	59,82,519	7,48,65,880
Katpadi-Dharmavaram		
North East Line (Madras Railway)	6,68,59,907	11,93,13,845

(b) Capital obligations (not included in debt shown above) to the extent of £123,929 and £1,183,029 have been discharged during and to end of the year, respectively, by annuity payments, vide Account No. 74 J., page 282.

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

N.—Ry. Irrn. and other 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 1918-19.

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 1918-19.	To end of 1918-19.	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 1918-19.	To end of 1918-19.
		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	257,044	5,001,613	7,573,467	80,765	7,654,232	226,061	3,247,864
Eastern Bengal	3,391,917	542,070	...	2,849,847	25,827	505,044	541,055	67,713	608,768	16,980	228,573
Scinde, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	79,301	1,522,010	4,911,621	...	4,911,621	139,172	1,878,611
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	536,925	7,842,977	...	...	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	128,929	1,183,029	...	...	...	...	...
TOTAL	97,829,817	12,735,652	3,250,000	81,844,165	1,028,026	16,054,673	13,026,143	148,478	13,174,621	382,213	5,355,048

GOVERNMENT OF INDIA, FOR THE YEAR 1918-19.

N. My. Irvn. and other Capt. not charged to Revenue

(d) Shatiatope.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1918-19—*contd.*

PROVINCE AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	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	5,90,102	2,60,482	—98,383	—3,386	7,48,815	7,068	7,41,747	9,01,12,960	1,46,33,080	4,42,510	3,36,194	10,97,24,744	3,51,708	10,93,73,036
" met from Revenue	1,02,224	65,604	1,045	...	1,68,873	5,177	1,63,696	73,93,562	16,22,249	1,42,465	...	91,58,276	13,335	91,44,881
Bombay.														
Desert Canal	11,257	2,327	—256	...	13,328	...	13,328	21,43,714	4,85,707	25,421	...	26,54,842	37	26,54,805
Pegari Canal	35,235	7,294	—803	...	41,776	...	41,776	20,38,180	3,59,583	5,476	...	24,03,239	19	24,03,220
Eastern Nara Works	1,18,351	38,767	1,054	...	1,58,172	...	1,58,172	55,03,961	13,86,349	73,249	...	68,63,519	176	68,63,343
Hathmati Canal and Kharicut	...	...	...	...	...	...	...	10,05,077	2,24,186	13,189	...	12,42,452	1,469	12,40,983
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	201	3,52,446
Kadva River Works	...	...	...	...	...	...	...	7,60,525	1,88,801	22,555	...	9,71,881	140	9,71,741
Krishna Canal	...	...	...	...	...	...	...	1,55,273	2,568	...	...	8,92,977	...	8,92,977
Lower Panjhra River Works	...	...	...	...	...	...	...	7,35,136	74,888	3,228	...	4,45,419	37	4,45,382
Kruk Tank	...	...	...	...	...	...	...	3,67,303	2,12,509	9,713	...	12,29,311	1,194	12,28,117
Mutha Canal	—4,58,745	—45,810	—9,861	...	—5,14,416	...	—5,14,416	10,07,089	2,12,509	9,713	—1,136	62,51,331	12,328	62,39,003
Unkarwah Canal	...	...	...	...	...	...	...	50,92,474	10,41,706	1,18,288	...	7,68,048	...	7,68,048
Jamrao Canal	51,529	12,025	—813	...	62,741	...	62,741	6,31,221	1,34,478	2,349	...	87,12,533	931	87,11,552
Dad Canal	—5,149	—1,887	—46	...	—6,882	...	—6,882	70,18,056	15,08,173	1,81,598	4,806	25,67,752	34	25,67,728
Nasrat Canal	—800	—262	—7	...	—1,069	...	—1,069	21,74,687	3,73,779	19,296	...	18,06,934	158	18,06,776
Nasirakhi Canal	...	...	...	...	...	...	...	15,45,918	2,53,148	6,868	...	5,112	...	5,112
Mahiwah Canal	...	...	...	...	...	...	...	4,876	236	...	...	13,80,893	6	13,80,893
Sukkar Barrage	...	...	...	...	...	...	...	11,27,521	2,43,877	9,500	...	—284	...	—284
TOTAL	—3,48,272	12,654	—10,732	...	—2,46,350	...	—2,46,350	3,14,20,933	67,11,333	5,12,835	3,470	3,86,48,621	16,780	3,86,31,841
Deduct—Outlay charged against Revenue (Account No. 63A)	27	6	1	...	34	...	34	17,05,791	4,74,148	28,956	—1,136	22,07,759	490	22,07,269
	—2,48,299	12,648	—10,733	...	—2,46,384	...	—2,46,384	2,97,15,192	62,37,185	4,83,879	4,606	3,64,40,862	16,290	3,64,24,572
Bengal.														
Minsapur Canal	3,119	519	61	...	3,699	1,573	2,126	54,95,220	19,33,650	9,18,812	...	83,47,682	33,131	83,14,551
Fidal Canal	...	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	25,51,818	1,013	25,50,805
TOTAL	3,119	519	61	...	3,699	1,573	2,126	73,21,323	25,17,061	10,61,116	...	1,08,99,500	34,144	1,08,65,356
Deduct—Outlay charged against Revenue (Account No. 63A)	3,119	519	61	...	3,699	1,573	2,126	5,87,487	1,43,227	1,00,994	...	8,31,708	1,671	8,30,037
	...	...	...	...	...	...	...	67,33,836	23,73,834	9,60,122	...	1,00,67,792	32,473	1,00,35,319

N. B. - Irra. and other Capl. not charged to Revenue.

United Provinces of Agra and Oudh.														
Ganges Canal	8,48,875	1,81,057	16,991	30,289	5,24,982	5,101	5,19,861	3,07,83,426	53,78,900	11,61,964	4,10,719	3,77,34,409	2,46,931	3,74,87,478
Lower Ganges Canal	19,888	11,193	3,552	—4,923	29,685	10,640	19,045	3,07,72,248	62,35,010	19,97,425	3,34,279	3,93,38,962	4,90,939	3,88,48,083
Agra Canal	2,908	1,878	—81	—1,939	2,311	...	2,311	90,60,772	19,96,659	3,71,885	64,302	1,14,93,018	54,782	1,14,93,886
Eastern Jumna Canal	19,727	6,497	—146	—2,303	17,775	...	17,775	40,28,907	8,06,754	63,456	53,738	49,53,855	29,585	49,23,090
Dun Canals	17,794	8,443	—190	—816	25,236	336	24,900	11,78,284	1,82,946	11,298	14,724	13,87,252	2,245	13,85,007
Hijoor Canals	8,057	1,062	—603	...	3,516	...	3,516	2,73,718	42,257	1,066	...	3,17,041	335	3,16,706
Gorai Canal	11,421	3,969	—2,351	...	13,129	...	13,129	6,38,338	1,05,465	47,999	...	7,91,832	255	7,91,577
TOTAL	4,15,440	1,63,594	17,322	20,258	6,16,614	16,077	6,00,537	7,67,35,693	1,47,46,821	36,55,093	8,77,762	9,60,15,869	8,24,302	9,51,91,067
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
	4,15,440	1,63,594	17,322	20,258	6,16,614	16,077	6,00,537	7,55,77,668	1,45,56,999	36,45,829	8,77,762	9,46,58,158	8,23,049	9,38,35,109
Punjab.														
Western Jumna Canal, including Sira Branch	—3,057	—968	—46	23,363	19,292	...	19,292	1,31,31,430	33,27,278	2,18,004	2,36,373	1,69,13,085	11,481	1,69,01,804
Upper Bari Doab Canal	7,533	2,608	140	5,53,839	5,64,114	...	5,64,114	1,62,95,102	34,74,174	9,26,511	9,79,310	2,16,75,097	16,955	2,16,58,142
Lower Bari Doab Canal	2,04,791	61,765	4,040	—77,137	1,93,459	17,632	1,76,827	1,68,79,477	31,57,879	19,50,744	7,10,713	2,26,98,813	5,28,001	2,21,70,812
Sirhind Canal	2,946	483	34	54,643	57,406	...	57,406	1,76,32,961	46,60,669	21,05,654	2,84,869	2,45,84,143	1,07,518	2,44,76,635
Upper Chenab Canal	54,481	15,110	543	—74,046	—3,962	4,192	—3,154	2,78,41,695	45,63,072	21,92,570	7,38,412	3,52,35,749	5,64,057	3,47,71,692
Lower Chenab Canal	5,577	1,708	57	—29,936	—22,694	...	—22,694	2,58,72,180	48,37,439	6,41,122	3,80,633	3,17,31,404	14,558	3,17,16,846
Upper Sutlej Inundation Canal	...	...	...	—5,027	—5,027	...	—5,027	13,76,235	2,95,212	24,687	15,277	17,11,411	156	17,11,255
Siddhni Canal	...	...	...	—1,553	—1,553	...	—1,553	9,45,656	2,64,243	38,039	42,735	12,90,673	224	12,90,449
Lower Jhelum Canal	2,72,304	1,15,993	11,468	36,446	4,36,211	...	4,36,211	1,31,95,368	23,26,477	3,75,789	4,33,925	1,63,31,489	62,609	1,62,68,880
Upper Jhelum	2,93,177	1,34,245	—391	—1,31,336	2,95,695	3,64,054	—68,859	3,45,66,744	50,73,668	46,13,415	8,09,758	4,50,63,675	9,76,054	4,40,87,521
Indus Inundation Canal	—331	—90	—3	1,665	1,241	236	1,005	24,22,045	4,59,023	25,081	59,062	29,65,211	63,852	29,01,359
TOTAL	8,36,671	3,30,854	15,842	3,50,915	15,34,282	3,86,114	11,48,168	17,00,58,893	3,24,39,084	1,31,11,616	46,91,057	22,03,00,650	23,45,465	21,79,55,185
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	15,34,505	3,62,147	54,530	...	19,51,172	63,696	18,87,476
	8,36,671	3,30,854	15,842	3,50,915	15,34,282	3,86,114	11,48,168	16,85,24,388	3,20,76,937	1,30,57,096	46,91,067	21,83,49,478	22,81,769	21,60,67,709
Burma.														
Mandalay Canal Project	4,585	1,007	—91	...	5,501	...	5,501	46,79,770	8,48,438	71,184	...	55,99,387	12,914	55,86,473
Shwabe Canal Project	76,814	16,754	—1,509	...	91,569	33	91,536	48,11,117	9,03,003	1,62,475	...	59,33,595	22,237	59,11,358
Mon Canal Project	1,016	223	—20	...	1,219	...	1,219	44,14,572	9,62,161	1,39,481	...	55,16,214	25,366	54,90,848
Yeu Canal Project	2,79,379	61,371	—5,526	—2,285	3,32,939	484	3,32,455	34,05,578	3,68,752	83,132	32,448	43,94,910	9,786	43,85,124
Twante Canal Project	—51,368	—11,283	+1,016	...	—61,635	...	—61,635	51,89,432	3,26,695	7,229	1	55,23,357	15,915	55,07,442
TOTAL	3,09,926	68,082	—6,130	—2,285	3,69,593	517	3,69,076	2,25,00,469	39,66,094	4,68,451	32,449	2,69,67,463	86,218	2,68,81,245
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	2,79,124	1,05,398	5,935	...	3,90,457	...	(b) 3,90,457
	3,09,926	68,082	—6,130	—2,285	3,69,593	517	3,69,076	2,22,21,345	38,60,696	4,62,516	32,449	2,66,77,006	86,218	2,64,90,788
Carried forward { Outlay on Construction	19,06,986	8,38,185	—82,020	3,65,502	30,26,658	4,11,349	26,15,304	39,81,50,321	7,50,13,473	2,34,51,641	59,40,982	50,25,56,347	36,55,617	49,88,97,730
met from Revenue	1,06,370	66,129	1,107	...	1,72,606	6,750	1,65,856	1,26,58,494	28,97,091	3,42,134	—1,136	1,58,96,583	80,506	1,58,16,078
Rs.														
(a) Imperial	26,87,685													
Provincial	24,68,323													
	12,55,968													
(b) Imperial	33,713													
Provincial	3,56,744													
	3,90,457													

No. 75.—DETAILED ACCOUNT of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the year 1918-19—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 .	19,06,986	8,36,186	—82,020	3,66,502	30,26,653	4,11,349	26,15,304	39,81,50,321	7,50,13,473	2,34,51,621	59,40,932	50,25,56,347	36,58,617	49,88,97,730
„ met from Revenue	1,05,370	66,129	1,107	...	1,72,606	6,750	1,65,856	1,26,58,494	28,97,091	3,42,134	—1,136	1,58,96,583	80,505	1,58,16,078
<i>Bihar and Orissa.</i>														
Orissa Project	1,948	686	53	...	2,687	...	2,687	1,96,91,056	48,01,214	20,73,782	...	2,65,66,152	1,01,661	2,64,64,491
Sons Project	4,592	1,829	—4,276	...	2,145	...	2,145	1,90,26,620	52,57,583	21,57,912	...	2,64,42,115	4,80,959	2,59,61,156
TOTAL	6,540	2,515	—4,223	...	4,832	...	4,832	3,87,17,676	1,00,58,897	42,31,694	...	5,30,08,267	5,82,620	5,24,25,647
Deduct—Outlay charged against Revenue (Account No. 63A)	6,540	2,515	192	...	9,247	...	9,247	9,76,027	2,11,685	8,403	...	11,96,115	236	11,95,879
	...	...	—4,415	...	—4,415	...	—4,415	3,77,41,649	98,47,212	42,23,291	...	5,18,12,152	5,82,384	5,12,29,768
<i>Central Provinces.</i>														
Wainganga Canal	1,43,788	56,154	948	—3,244	2,02,646	...	2,02,646	33,08,580	7,37,829	47,665	3,339	40,97,413	1,054	40,96,359
Mahanadi Canal	6,45,981	1,81,470	74,590	—1,702	9,00,339	1,675	8,98,664	65,86,422	12,64,721	3,56,174	14,244	82,21,561	5,597	82,15,964
Asola Mendha Tank	3,293	1,226	21	...	4,480	...	4,480	13,83,847	2,89,715	23,073	...	16,96,635	9,985	16,86,650
TOTAL	7,98,002	2,38,850	75,559	—4,946	11,07,465	1,675	11,05,790	1,12,78,849	22,92,265	4,23,912	17,583	1,40,15,609	16,636	1,39,96,973
Deduct—Outlay charged against Revenue (Account No. 48A)	...	...	...	...	...	...	...	5,54,277	1,25,767	13,202	...	6,93,246	263	(a) 6,92,983
	7,98,002	2,38,850	75,559	—4,946	11,07,465	1,675	11,05,790	1,07,24,572	21,66,498	4,13,710	17,583	1,33,22,363	16,373	1,33,05,990
TOTAL OUTLAY ON CONSTRUCTION	27,11,528	10,77,550	—10,634	3,60,556	41,38,950	4,13,024	37,25,926	44,81,46,846	8,73,64,635	2,31,10,227	59,58,515	56,95,80,223	42,57,873	56,53,22,350
Deduct—Total charged against Revenue	1,11,910	68,644	1,299	...	1,81,853	6,750	1,75,103	1,41,88,798	32,34,543	3,63,739	—1,136	1,77,85,944	81,004	1,77,04,940
	25,99,618	10,08,906	—11,933	3,60,556	39,57,097	4,06,274	35,50,823	43,39,58,048	8,41,30,092	2,77,46,488	59,59,651	55,17,94,279	41,76,869	54,76,17,410
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	5,40,24,160
Net—Irrigation Works—Construction (not charged to Revenue)	...	...	...	...	...	...	35,50,823	...	...	...	...	...	...	49,35,93,250
Total converted into £ at Rs15-21						£	236,722							32,906,217
India						£	335,509							29,165,085
England Store for India						£	1,213							3,741,122

(a) Asola Mendha Tank Rs. 5,93,937
 Wainganga Canal 30,376
 Mahanadi 68,470
6,92,983

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 1918-19.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIA.			
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.1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL	...	12,039,882	12,039,882
BOMBAY, BARODA AND CENTRAL INDIA.			
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	...	10,089,146	10,089,146
Amount of Debentures for which the Secretary of State incurred the liability on the Purchase	...	2,391,300	2,391,300
TOTAL	...	12,480,446	12,480,446
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL	...	1,569,784	1,569,784
BENGAL CENTRAL.			
India 3 per cent. Stock issued for purchase of the Company's undertaking	...	500,000	500,000
Ditto ditto for payment of compensation to Secretary and clerks	...	514	514
TOTAL	...	500,514	500,514
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity	...	4,911,621	4,911,621
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 PROV. VINCE.	BALUCHISTAN.			VICE-REGAL ESTATES.	INDIAN MUNITIONS BOARD.	TOTAL.			Other Public Works.	Irrigation.	TOTAL.
		Other Public Works.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.			
DIRECTION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretarial.															
Director-General and Assistants	1	2,33,085	...	...	...	...	...	...	...	2,33,085	...	2,33,085	...	...	...
Chief Engineers and Assistants	2	4,18,156	71,490	...	...	...	...	...	...	4,89,646	...	4,89,646	...	...	...
Upper and Lower Subordinates	3	9,140	6,573	...	...	...	...	...	...	15,719	...	15,719	...	...	...
Office Establishment	4	3,11,973	81,211	...	...	...	...	...	...	3,93,184	...	3,93,184	...	...	...
Travelling allowance	5	75,600	10,504	...	...	...	...	...	...	86,104	...	86,104	...	...	...
Office Expenses	6	97,816	17,484	...	...	...	...	...	...	1,15,300	...	1,15,300	...	...	...
Presidency and Local Allowances	7	18,951	...	...	...	...	...	...	...	18,951	...	18,951	...	...	...
Presidency House-rent	8	896	...	...	...	...	...	...	...	896	...	896	...	...	...
Special Officers in Permanent Works, Delhi	9	...	35,859	...	...	...	...	...	...	35,859	...	35,859	...	...	...
TOTAL	10	11,65,623	2,23,121	...	...	...	...	...	...	13,88,744	...	13,88,744	...	...	...
Superintending Engineers															
Superintending Engineers and Assistants	11	...	22,304	...	...	...	...	...	...	22,304	...	22,304	...	26,007	26,007
Upper and Lower Subordinates	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	...	...	...	...	...	...	...	...	...	...	...	...	22,497	22,497
Travelling Allowances	14	...	...	...	...	...	...	...	...	...	...	...	...	1,848	1,848
Office Expenses	15	...	...	...	...	...	...	...	...	...	...	...	...	8,285	8,285
Presidency and Local Allowances	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	18	...	22,304	...	...	...	...	...	...	22,304	...	22,304	...	58,637	58,637
TOTAL DIRECTION	19	11,65,623	2,45,425	...	...	...	...	...	...	14,11,048	...	14,11,048	...	58,637	58,637
CONSTRUCTION.															
Engineer Establishment	20	15,33,047	96,158	...	...	14,291	14,291	...	...	16,29,200	14,291	16,43,491	...	92,942	92,942
Upper Subordinates	21	5,20,046	78,543	...	...	6,458	6,458	16,629	...	6,15,318	6,458	6,21,676	...	18,337	18,337
Lower Subordinates	22	1,68,136	20,418	...	...	1,220	1,220	1,578	...	1,90,127	1,220	1,91,347	...	18,248	18,248
Petty Establishment	23	56,329	...	1,272	...	6,655	6,655	1,026	...	58,627	6,655	65,282	...	7,036	7,036
Office Establishment including accountants	24	7,75,957	61,069	...	...	8,151	8,151	7,782	63,594	9,08,402	8,151	9,10,553	...	42,444	42,444
Medical ditto	25	...	...	...	...	...	...	...	...	...	...	...	...	8,278	8,278
Travelling Allowances	26	4,57,220	42,073	120	...	8,619	8,619	2,622	3,020	5,05,054	8,619	5,13,673	...	43,163	43,163
Office Expenses	27	3,03,510	10,434	...	...	3,363	3,363	2,632	3,883	3,20,509	3,363	3,23,871	...	41,376	41,376
Presidency and Local Allowances	28	78,870	...	...	...	4,875	4,875	2,499	...	79,869	4,875	84,244	...	9,933	9,933
Presidency House-rent	29	2,787	...	...	...	...	...	...	...	2,787	...	2,787	...	...	...
TOTAL CONSTRUCTION	30	33,93,902	8,08,689	1,392	...	53,631	53,631	34,813	70,497	43,09,292	53,631	43,62,923	...	2,76,663	2,76,663
Carried over	31	50,59,535	5,54,114	1,392	...	53,631	53,631	34,813	70,497	57,20,341	53,631	57,73,972	...	2,85,399	2,85,399

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1919—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.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,33,085	...	2,33,085
2	1,81,887	...	1,81,887	...	...	...	1,25,900	...	1,25,900	85,266	...	85,266	...	8,81,739	...	8,82,739
3	27,596	...	27,596	...	...	...	4,691	...	4,691	...	...	...	...	48,006	...	48,006
4	1,20,758	...	1,20,758	1,345	...	1,345	78,508	...	78,508	1,34,276	...	1,34,276	...	7,28,066	...	7,28,066
5	3,718	...	3,718	...	...	...	4,150	...	4,150	5,066	...	5,066	...	99,033	...	99,033
6	19,581	...	19,581	252	...	252	13,220	...	13,220	22,307	...	22,307	...	1,70,040	...	1,70,040
7	10,649	...	10,649	...	...	...	4,381	...	4,381	20,609	...	20,609	...	54,590	...	54,590
8	20,778	...	20,778	...	...	...	...	...	...	...	...	...	...	21,674	...	21,674
9	...	...	...	...	...	...	...	...	...	...	...	...	...	35,859	...	35,859
10	3,84,887	...	3,84,887	1,597	...	1,597	2,30,940	...	2,30,940	2,67,524	...	2,67,524	...	22,27,692	...	22,28,692
11	1,39,047	...	1,39,047	...	...	...	53,610	66,944	1,20,554	57,700	68,810	1,21,010	...	2,72,661	1,50,281	4,28,942
12	...	...	...	...	...	...	8,407	10,694	19,101	134	1,609	1,748	...	8,541	12,308	20,844
13	86,587	...	86,587	...	...	...	35,625	85,107	70,732	47,742	38,838	81,380	...	1,69,984	91,242	2,61,176
14	12,418	...	12,418	...	...	...	12,729	12,380	25,109	9,998	7,981	14,979	...	32,145	22,209	54,354
15	15,355	...	15,355	...	...	...	7,174	14,688	21,862	13,284	5,817	19,097	...	35,809	28,790	64,599
16	1,039	...	1,080	...	...	...	4,361	6,927	11,288	4,320	— 5	4,315	...	9,720	6,922	16,642
17	5,288	...	5,288	...	...	...	...	...	...	...	2,542	2,542	...	5,288	2,542	7,830
18	2,59,714	...	2,59,714	...	...	...	1,21,906	1,46,740	2,68,646	1,30,174	1,14,892	2,45,066	...	5,34,098	3,20,259	8,54,357
19	5,94,001	...	5,94,001	1,597	...	1,597	3,52,846	1,46,740	4,99,586	3,97,698	1,14,892	5,12,590	...	27,57,790	3,20,259	30,78,049
20	5,07,551	...	5,07,551	9,403	...	9,403	8,69,095	3,97,723	7,67,421	1,88,886	88,801	2,27,187	15,514	26,70,309	5,93,260	32,63,569
21	7,45,939	...	7,45,939	16,188	...	16,188	2,57,683	2,36,301	4,98,084	1,00,760	47,126	1,47,886	2,400	17,38,188	3,08,122	20,46,310
22	1,84,026	...	1,84,026	2,980	...	2,980	1,13,652	1,18,110	2,31,768	55,007	43,899	98,906	...	5,45,792	1,81,483	7,27,275
23	1,16,368	...	1,16,368	835	...	835	97,425	1,71,737	2,69,165	11,298	12,858	24,151	...	2,84,556	1,98,281	4,82,837
24	4,16,595	...	4,16,595	13,441	...	13,441	3,02,645	2,72,214	5,74,859	2,44,261	72,911	3,17,172	7,409	18,92,753	3,95,720	22,88,473
25	2,890	...	2,890	...	...	...	656	6,299	6,955	5,046	1,850	6,996	...	9,132	10,927	20,059
26	3,54,925	...	3,54,925	12,346	...	12,346	2,35,728	2,33,373	4,69,101	1,07,048	61,564	1,68,612	1,759	12,16,860	3,46,724	15,63,584
27	1,25,908	...	1,25,908	2,992	...	2,992	1,35,196	1,87,084	2,73,210	48,091	26,328	74,117	138	6,83,689	2,07,848	8,41,537
28	1,19,605	...	1,19,605	6,243	...	6,243	1,31,611	1,31,083	2,62,694	25,911	7,712	33,623	3,120	3,65,859	1,43,553	5,09,412
29	...	...	...	...	...	...	...	...	...	3,020	8,819	12,748	...	6,716	8,819	15,535
30	35,73,742	...	35,73,742	64,418	...	64,418	16,45,224	16,93,883	33,39,107	7,40,837	3,70,561	11,11,398	30,340	93,68,854	23,94,797	1,17,58,111
31	31,82,343	...	31,82,343	66,015	...	66,015	19,96,070	18,40,838	38,36,908	11,36,535	4,85,453	16,28,988	30,840	1,21,21,644	27,15,006	1,48,36,650

N.—By. Inra. and other Cmpl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS.	INDIA, GENERAL.													NORTH-WEST FRONTIER PROVINCE.		
	No. of Items.	D. G. MILY. WORKS.	PERM. WORKS, DELHI.	DELHI PROVINCE.	Consulting Architect and Electrical Adviser to the Government of India.	BALUCHISTAN.			VICEROYAL ESTATES.	INDIAN MUNITIONS BOARD.	TOTAL.			Other Public Works.	Irrigation.	TOTAL.
		Other Public Works.	Other Public Works.	Other Public Works.		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	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		50,59,525	5,54,114	1,392	...	...	53,631	53,631	34,813	70,497	57,20,341	53,631	57,73,972	...	3,85,299	3,85,299
(a) ACCOUNTS.																
Examiners, Deputies and Assistants	32	53,631	...	...	...	...	...	...	...	...	53,631	...	53,631	...	...	...
Accountants	33	50,652	...	...	...	...	...	...	...	...	50,652	...	50,652	...	...	...
Office Establishment	34	77,069	...	...	...	...	...	...	...	...	77,069	...	77,069	...	...	...
Travelling Allowances	35	20,389	...	...	...	...	...	...	...	...	20,389	...	20,389	...	...	...
Office Expenses	36	21,647	...	...	...	...	...	...	...	...	21,647	...	21,647	...	...	...
Presidency and Local Allowances	37	20,213	...	...	...	...	...	...	...	...	20,213	...	20,213	...	...	...
Presidency House-rent	38	33	...	...	...	...	...	...	...	...	33	...	33	...	...	...
TOTAL ACCOUNTS	39	2,43,534	...	...	...	...	...	...	...	...	2,43,534	...	2,43,534	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	40	...	13,800	...	...	...	...	...	...	...	13,800	...	13,800	...	...	...
CONSULTING ARCHITECT, ELECTRICAL ADVISER AND OTHER MISCELLANEOUS ACCOUNTS	41	...	11,268	...	80,802	...	...	...	...	...	92,070	...	92,070	...	...	...
REVENUE ESTABLISHMENT	42	...	...	...	...	...	454	454	...	...	...	454	454	...	1,27,478	1,27,478
NAVIGATION ESTABLISHMENT, ETC.	43	...	...	...	...	...	...	...	...	...	...	...	...	...	10,517	10,517
SURVEY AND OTHER SPECIAL ESTABLISHMENTS	44	...	...	...	...	...	...	...	...	...	...	...	...	...	7,264	7,264
LEAVE AND PENSION ALLOWANCES DEBITABLE TO INDIAN STATES, ETC.	45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
HARBOR DEPARTMENT	46	2,42,509	...	...	...	...	...	...	...	...	2,42,509	...	2,42,509	...	...	...
GOVERNOR'S ESTATES ESTABLISHMENTS	47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
POLITICAL ESTABLISHMENT	48	...	...	...	...	...	...	...	...	...	...	...	...	...	15,536	15,536
SPECIAL OFFICERS IN PERMANENT WORKS, DELHI AND THEIR ESTABLISHMENT	49	...	46,515	...	...	...	...	...	...	...	46,515	...	46,515	...	...	...
TOTAL AMOUNT AUDITED	50	55,45,568	6,25,697	1,392	80,802	...	54,085	54,085	34,813	70,497	63,18,789	54,085	64,12,854	...	4,93,094	4,93,094
Add—Charges by other Branches and Departments, etc.	51	84,358	...	1,57,677	...	1,37,805	7,953	1,45,758	4,461	...	3,94,801	7,953	3,92,854	1,33,942	5,153	1,29,098
TOTAL	52	56,29,926	6,25,697	1,59,069	80,802	1,37,805	62,038	1,90,843	39,374	70,497	67,43,070	62,038	68,05,108	1,23,942	5,71,380	6,25,192
Deduct—Charges to other Branches and Departments, etc.	53	55,49,127	3,11,209	...	...	...	43	43	222	...	38,60,558	43	38,60,601	...	7,238	7,238
GRAND TOTAL		54,20,80,799	3,14,488	1,59,069	80,802	1,37,805	61,995	1,90,800	39,052	70,497	63,93,512	61,995	64,45,507	1,23,942	4,93,312	6,17,254

(c) Charges for accounts establishment in the Public Works Department are now shown under "13—General Administration."

of the Public Works Department during the Year ended 31st March 1919—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 294.			
	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.	
	31,68,343	...	31,68,343	66,015	...	66,015	19,98,070	18,40,628	38,38,693	11,38,535	4,85,453	16,23,988	30,340	1,21,21,044	27,15,006	1,48,36,050	
32	...	...	...	...	...	...	...	...	...	...	...	...	...	53,581	...	53,581	
33	...	...	...	...	...	...	...	...	...	...	...	...	...	50,652	...	50,652	
34	...	...	...	...	...	...	...	...	...	...	...	...	...	77,069	...	77,069	
35	...	...	...	...	...	...	...	...	...	...	...	...	...	20,389	...	20,389	
36	...	...	...	...	...	...	...	...	...	...	...	...	...	21,647	...	21,647	
37	...	...	...	...	...	...	...	...	...	...	...	...	...	20,213	...	20,213	
38	...	...	...	...	...	...	...	...	...	...	...	...	...	33	...	33	
39	...	...	...	...	...	...	...	...	...	...	...	...	...	2,43,534	...	2,43,534	
40	1,35,809	...	1,35,809	...	...	...	52,871	...	52,871	1,05,598	...	1,05,598	...	8,08,078	...	8,08,078	
41	50,216	...	50,216	...	...	...	95,423	...	95,423	72,100	...	72,100	...	8,09,809	...	8,09,809	
42	...	...	...	...	...	...	18,798	1,48,805	1,67,603	...	44,661	44,661	...	13,798	8,21,898	8,35,191	
43	...	...	...	...	...	...	...	...	...	...	1,43,528	1,43,528	...	...	1,54,045	1,54,045	
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,264	7,264	
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
46	...	...	...	...	...	...	...	...	...	...	...	...	...	2,42,509	...	2,42,509	
47	...	...	...	...	...	...	...	...	...	31,997	...	31,997	...	31,997	...	31,997	
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15,586	15,586	
49	...	...	...	...	...	...	...	...	...	...	...	...	...	46,515	...	46,515	
50	33,54,368	...	33,54,368	66,015	...	66,015	21,60,157	19,89,428	41,49,585	18,48,280	6,73,642	20,21,872	30,340	1,33,17,870	32,18,249	1,65,31,128	
51	...	18,89,894	18,89,894	5,000	1,038	6,038	40,249	...	40,249	2,41,988	2,00,982	4,42,850	...	7,05,480	20,54,388	28,49,868	
52	33,54,368	18,89,894	51,64,262	71,015	1,038	72,053	22,00,408	19,89,428	41,89,836	15,90,218	6,74,004	24,04,222	30,340	1,41,13,359	52,67,697	1,93,80,998	
53	12,15,989	...	12,15,989	8,051	...	8,051	4,09,040	1,13,185	5,22,175	2,07,264	2,57,480	4,94,724	...	64,00,871	4,08,576	68,09,447	
54	14,35,379	18,89,894	33,25,273	62,064	1,038	63,102	17,51,208	15,76,328	33,27,536	13,83,254	5,85,544	19,69,468	30,371	77,12,488	48,50,081	1,25,71,549	

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