

No. 77.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

		BROUGHT FORWARD FROM PAGE 289.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
PARTICULARS.	No. of Items.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	2,33,085		2,33,085												
Chief Engineers and Assistants	2	9,32,739		9,32,739	41,367	57,341	98,728				57,384	1,28,293	1,85,677	1,22,149		1,22,149
Upper and Lower Subordinates	3	48,000		48,000												
Office Establishment	4	7,28,068		7,28,068	62,901	56,102	1,39,303				45,066	70,915	1,25,681	1,11,545		1,11,545
Other Miscellaneous Establishment	5															
Travelling allowances	6	99,033		99,033	7,290	6,121	13,411				6,578	10,872	16,940	16,347		16,347
Office expenses	7	1,70,840		1,70,840	15,910	8,969	24,779				15,378	25,327	40,705	33,631		23,631
Presidency and local allowances	8	54,590		54,590	4,468	5,185	9,671				4,126	8,088	12,214	10,342		10,342
Presidency house-rent	9	21,674		21,674												
Special officers in Permanent Works, Delhi	10	35,859		35,859												
TOTAL	11	22,23,692		22,23,692	1,61,264	1,83,718	2,94,982				1,29,022	2,61,995	3,81,017	2,84,018		2,84,018
Superintending Engineers.																
Superintending Engineers and Assistants	12	2,72,661	1,66,261	4,38,922	84,769	80,878	1,65,647	16,923		16,923	58,440	2,02,437	2,60,867	1,24,509		1,24,509
Upper and Lower Subordinates	13	8,641	13,303	20,944												
Office and Petty Establishments	14	1,69,431	91,342	2,60,773	36,535	35,015	71,550	13,599		13,599	36,339	1,06,154	1,42,383	1,41,009		1,41,009
Travelling allowances	15	32,145	22,309	54,454	8,417	11,568	19,985	8,251		8,251	9,743	16,803	26,538	12,144		12,144
Office expenses	16	35,909	28,790	64,699	10,554	12,017	22,571	4,085		4,085	18,630	48,206	66,738	11,679		11,679
Presidency and local allowance	17	9,720	6,922	16,642	175	118	293	3,363		3,363	20	944	964	1,100		1,100
Presidency house-rent	18	5,288	3,542	7,830												
TOTAL	19	5,34,098	3,20,269	8,54,367	1,43,450	1,39,698	2,83,148	43,211		43,211	1,10,962	2,74,628	4,94,588	2,90,441		2,90,441
TOTAL DIRECTION	20	27,67,790	3,20,269	30,78,059	2,03,714	2,73,314	5,07,028	43,211		43,211	2,49,984	6,26,621	8,76,605	5,74,454		5,74,454
CONSTRUCTION.																
Engineer Establishment	21	26,70,309	5,91,260	32,61,569	3,72,144	3,53,247	6,25,391	20,402		20,402	2,38,469	9,71,431	11,97,690	4,75,042	1,07,151	5,82,193
Upper Subordinates	22	17,26,188	3,08,122	20,34,310	1,66,586	97,730	2,64,316	10,144		10,144	58,430	2,60,376	3,18,732	3,79,549	33,307	4,13,356
Lower Subordinates	23	5,46,792	1,81,483	7,28,275	84,269	1,43,208	2,27,477	8,363	3,454	10,807	40,568	2,44,757	3,85,315	2,34,671	48,963	2,83,634
Petty Establishments	24	2,84,556	1,08,281	3,92,837	7,514	53,714	61,228	3,348		3,348	3,864	1,17,473	1,20,437	40,007	5,417	45,424
Office Establishment including Accountants	25	18,42,763	8,95,720	27,38,483	2,21,898	2,83,480	4,05,378	22,455	704	23,170	1,38,101	6,95,366	8,23,467	4,99,180	90,399	5,06,489
Medical Establishments	26	9,132	10,927	20,059		8,245	8,245				173	57,815	57,988	1,306	120	1,426
Other Miscellaneous Establishment	27															
Travelling allowances	28	12,10,960	3,45,744	15,56,704	2,17,267	2,45,989	4,63,256	14,850	44	14,894	1,19,262	4,61,754	5,81,346	4,31,899	75,328	4,77,317
Office expenses	29	6,39,692	2,07,648	8,47,340	60,495	1,99,244	2,59,740	6,785		6,785	63,601	4,52,846	5,16,439	1,24,400	33,307	1,27,707
Presidency and local allowances	30	8,66,860	1,49,553	10,16,413	80,040	37,814	117,854	8,069	33	8,102	7,891	83,094	90,975	4,327	51,819	35,756
Presidency house-rent	31	6,716	8,819	15,535												
TOTAL CONSTRUCTION	32	78,63,354	12,86,737	91,50,091	10,79,315	13,92,290	24,64,408	68,107	3,394	71,501	6,57,548	20,24,715	26,97,309	11,70,129	4,36,790	25,90,310
Carried over	33	1,21,31,544	37,15,066	1,58,46,610	18,68,037	16,65,594	35,33,631	1,36,315	3,394	1,39,709	7,06,896	28,51,238	38,57,908	17,64,354	4,30,320	31,25,324

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1919—*concd.*

Railways.)

No. of Items.	Bihar and Orissa.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDER- ABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,33,085	...	2,33,085
2	79,647	...	79,647	97,792	...	97,792	...	...	...	...	44,535	...	44,535	12,75,532	1,85,634	14,61,166
3	...	...	...	...	...	...	...	...	...	...	...	...	...	43,006	...	43,006
4	66,900	...	66,900	80,111	...	80,111	...	...	...	...	47,542	...	47,542	11,46,121	1,36,017	12,84,138
5	...	...	...	...	...	...	...	...	...	...	4,164	...	4,164	4,164	...	4,164
6	4,298	...	4,298	11,719	...	11,719	...	...	...	...	6,238	...	6,238	1,61,403	16,403	1,67,856
7	9,173	...	9,173	8,336	...	8,336	...	...	...	...	5,724	...	5,724	2,48,692	34,296	2,82,988
8	7,423	...	7,423	1,045	...	1,045	...	...	...	...	4,334	...	4,334	86,345	13,273	99,618
9	356	...	356	...	...	...	...	...	...	...	...	...	...	22,030	...	22,030
10	...	...	...	...	...	...	...	...	...	...	...	...	...	35,869	...	35,869
11	1,67,796	...	1,67,796	1,86,003	...	1,86,003	...	...	...	...	1,12,637	...	1,12,637	32,53,327	8,85,713	38,39,040
12	42,000	63,069	1,05,069	83,714	49,853	1,33,567	21,908	...	21,908	...	20,452	...	20,452	7,05,378	5,52,708	12,57,386
13	...	...	...	...	...	...	...	...	...	...	...	...	...	8,541	12,303	20,844
14	38,718	43,018	81,736	89,849	41,163	1,31,012	14,782	...	14,782	...	10,803	...	10,803	5,39,457	3,16,592	8,56,049
15	7,205	9,576	17,181	11,533	3,669	15,202	3,871	...	3,871	...	4,890	...	4,890	96,869	63,915	1,59,784
16	5,071	5,804	11,065	9,505	3,805	12,430	3,249	...	3,249	...	3,280	...	3,280	98,808	97,574	1,96,382
17	398	450	848	2,548	1,208	3,756	...	...	...	...	238	...	238	17,560	9,543	27,103
18	...	...	...	...	...	...	...	...	...	...	...	...	...	5,288	2,542	7,830
19	98,790	1,32,127	2,30,917	1,57,508	98,859	2,56,367	43,810	...	43,810	...	45,813	...	45,813	14,70,883	10,54,876	25,25,759
20	2,61,560	1,32,127	3,93,687	3,42,811	98,268	4,41,079	43,810	...	43,810	...	1,56,150	...	1,56,150	47,24,210	14,40,599	61,64,799
21	1,18,611	1,46,435	2,65,046	2,29,887	1,40,649	3,70,536	11,660	...	11,660	2,400	81,383	...	81,383	41,06,167	23,15,170	64,21,337
22	40,318	81,899	1,22,217	93,789	33,526	1,27,315	14,045	...	14,045	1,171	83,773	...	83,773	25,63,629	9,04,888	34,67,427
23	40,067	82,050	1,22,117	83,507	1,35,002	2,08,509	8,163	...	8,163	840	36,062	...	36,062	10,81,993	5,37,317	16,19,310
24	8,875	30,401	39,276	32,338	27,142	59,480	6,396	...	6,396	...	10,536	...	10,536	3,96,224	4,32,488	8,28,712
25	1,35,394	1,43,505	2,78,899	2,02,422	1,55,603	3,58,025	15,354	...	15,354	6,148	1,28,397	...	1,28,397	82,55,622	17,40,017	99,95,639
26	1,137	6,844	8,021	92	6,753	6,845	325	...	325	...	6,855	...	6,855	19,050	99,715	1,08,765
27	...	...	...	...	...	...	...	...	...	...	3,108	...	3,108	3,108	...	3,108
28	48,884	1,21,718	1,70,602	1,47,961	78,056	2,26,017	16,718	...	16,718	1,796	90,126	...	90,126	22,07,492	13,32,443	35,39,935
29	16,306	65,899	82,205	48,917	35,937	84,854	3,720	...	3,720	637	33,877	...	33,877	9,91,428	9,85,078	19,76,506
30	2,169	23,399	25,568	32,319	27,941	60,260	...	...	...	...	57,501	...	57,501	5,06,877	3,85,246	8,92,123
31	...	...	...	...	...	...	...	...	...	...	...	...	...	6,716	8,819	15,535
32	4,13,674	7,06,148	11,19,822	8,41,353	6,80,007	15,21,360	75,971	...	75,971	12,601	5,80,756	...	5,80,756	1,53,31,338	89,31,901	2,42,63,239
33	2,78,500	2,34,375	5,12,875	11,89,768	7,78,285	19,68,053	1,19,781	...	1,19,781	12,801	6,68,908	...	6,68,908	1,99,55,448	1,08,73,460	3,08,28,908

N.—By. Irr. and other Capi. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS	No. of Items	BROUGHT FORWARD FROM PAGE 291.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,21,21,814	27,15,000	1,48,36,814	13,65,927	10,66,594	24,32,521	1,30,318	3,234	1,33,552	0,06,600	39,01,336	46,07,905	27,44,584	4,20,780	31,65,364
ACCOUNTS.																
Examiners, Deputies and Assistants	32	53,531	...	53,531	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	33	50,652	...	50,652	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	34	77,009	...	77,009	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	35	20,380	...	20,380	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	36	21,047	...	21,047	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	37	20,213	...	20,213	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent.	38	33	...	33	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	39	2,43,534	...	2,43,534	...	...	...	...	...	...	...	...	...	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS.																
Sanitary Engineers and their Establishments	40	3,08,076	...	3,08,076	68,132	...	68,132	...	...	...	51,858	...	51,858	22,733	...	22,733
CONSULTING ARCHITECT, ELECTRICAL ADVISER, THEIR ESTABLISHMENTS AND OTHER VARIOUS ACCOUNTS.																
Consulting Architect, Electrical Adviser, their Establishments and other various accounts	41	3,09,809	...	3,09,809	51,954	...	51,954	...	...	...	33,708	...	33,708	...	...	...
Revenue Establishment	42	13,793	3,21,308	3,35,101	...	6,88,098	6,88,098	...	2,627	2,627	...	10,73,928	10,73,928	2,29,003	2,55,472	4,84,075
Navigation Establishment, etc.	43	...	1,54,045	1,54,045	...	84,637	84,637	...	...	...	...	1,13,035	1,13,035	70,661	30,482	1,10,143
Special Survey and other Establishment	44	...	7,264	7,264	...	...	...	...	...	...	...	2,61,007	2,61,007	...	...	...
Leave and Pension Allowances payable to Indian States, etc.	45	...	...	...	...	...	...	...	...	...	...	17,191	17,191	...	...	...
Barack Department	46	2,42,509	...	2,42,509	...	...	...	...	...	...	...	...	...	...	...	...
Governor's State Establishment	47	31,907	...	31,907	...	...	...	...	...	...	...	...	...	...	...	...
Political Establishment	48	...	15,536	15,536	...	...	...	...	...	...	...	...	...	...	...	...
Special Officers in Permanent Works Delhi and their Establishment	49	40,515	...	40,515	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	50	1,20,17,670	32,13,340	1,52,31,010	14,96,013	24,38,920	39,34,942	1,30,318	5,861	1,36,179	9,92,225	63,26,497	73,18,732	30,76,561	7,06,794	87,83,355
Add—Charges by other Branches and Departments, etc.																
Add—Charges by other Branches and Departments, etc.	51	7,05,480	20,34,888	27,40,368	50,017	22,515	72,532	...	30,057	30,057	...	60,316	60,316	...	3,01,565	3,61,881
TOTAL	52	1,27,23,150	52,48,228	1,79,71,378	15,46,030	24,61,435	40,07,474	1,30,318	35,918	1,66,236	9,92,225	63,86,813	73,79,048	30,76,561	10,08,359	91,45,236
Deduct—Charges to other Branches and Departments, etc.																
Deduct—Charges to other Branches and Departments, etc.	53	64,00,871	4,08,576	68,09,447	4,32,313	8,564	4,31,877	66,571	...	66,571	85,490	1,49,523	2,35,013	24,67,557	1,38,398	26,05,955
GRAND TOTAL	54	77,12,279	48,39,652	1,25,51,931	10,13,717	26,52,861	35,75,597	70,447	35,918	1,06,265	8,06,735	62,37,323	71,14,061	26,15,060	8,46,757	79,60,818

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1919—concl.

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDER- ABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	8,75,380	8,38,375	16,03,635	11,83,703	7,75,265	19,02,028	1,19,781		1,19,781	12,691	6,88,008		6,88,008	1,00,55,445	1,03,72,400	3,03,27,035
33	...	...	...	...	...	...	...	...	...	...	...	...	...	53,531	...	53,531
33	...	...	...	...	...	...	...	...	...	...	...	...	...	50,652	...	50,652
34	...	...	...	...	...	...	...	...	...	...	...	...	...	77,060	...	77,060
35	...	...	...	...	...	...	...	...	...	...	...	...	...	20,380	...	20,380
36	...	...	...	...	...	...	...	...	...	...	...	...	...	21,647	...	21,647
37	...	...	...	...	...	...	...	...	...	...	...	...	...	20,213	...	20,213
38	...	...	...	...	...	...	...	...	...	...	...	...	...	33	...	33
39	...	...	...	...	...	...	...	...	...	...	...	...	...	2,43,534	...	2,43,534
40	1,10,362	...	1,10,362	...	...	...	...	...	...	...	...	...	...	5,87,063	...	5,87,063
41	68,766	...	68,766	10,780	...	10,780	...	...	...	...	...	...	...	4,78,137	...	4,78,137
42	...	4,84,837	4,84,837	...	63,866	63,866	...	...	...	...	...	...	...	2,43,390	37,00,826	40,24,222
43	...	51,108	51,108	...	...	...	...	...	...	...	...	...	...	70,661	4,33,307	5,12,968
44	322	...	322	...	...	...	...	...	...	...	...	...	...	322	2,68,271	2,68,593
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,191	17,191
46	...	...	...	...	...	...	...	...	...	...	...	...	...	2,42,509	...	2,42,509
47	...	...	...	...	...	...	...	...	...	...	...	...	...	31,907	...	31,907
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15,530	15,530
49	...	...	...	...	...	...	...	...	...	...	...	...	...	46,515	...	46,515
50	8,80,610	18,04,220	22,24,830	11,04,543	8,42,181	20,86,074	1,19,781	...	1,19,781	12,691	6,88,008	...	6,88,008	2,18,85,540	1,46,97,621	8,67,83,170
51	4,11,623	2,07,543	6,19,066	...	71,372	71,372	3,804	...	3,804	...	...	6,790	6,790	12,71,623	27,50,449	40,28,072
52	22,72,132	16,71,703	29,43,995	11,04,543	9,15,503	21,10,040	1,25,385	...	1,25,385	12,691	6,88,008	6,790	6,85,098	2,31,57,172	1,76,54,070	4,08,11,243
53	9,45,418	6,78,281	9,23,799	1,81,012	11,003	1,92,015	9,705	...	9,705	1,708	18,841	...	18,841	89,85,806	12,68,057	1,08,11,968
54	20,88,714	9,38,323	19,20,006	10,18,531	9,04,500	19,18,031	1,16,680	...	1,16,680	10,896	6,78,007	6,790	6,61,837	1,42,31,896	1,63,68,613	3,04,82,979

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

**No. 78.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE
REVENUE ACCOUNTS of the Year**
(Excluding

PARTICULARS.	No. of Items.	Reference to De- tailed Account.	INDIA, GENERAL.							MADRAS.			
			Director- General, Military Works.	Permanent Works, Delhi	Delhi Province.	Baluah- tan.	Viceroyal Estates.	Military Works under the control of Indian Munitions Board.	TOTAL.	North- West Frontier Province.	Madrass Proper.	Coorg.	Bombay.
			Pago.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS AND REPAIRS.													
FAMINE RELIEF AND INSURANCE—													
Original Works.	1	130 to 132	...	...	...	...	...	...	...	...	1,71,739	...	26,11,133
IRRIGATION.													
(Imperial and Provincial.)													
Minor Works and Navigation, Capital.	2	184 to 189	...	...	...	99,367	...	...	99,367	...	1,90,365	...	96,948
Minor Works and Navigation, Revenue	3	190 to 193	...	...	...	...	...	...	...	...	4,666	...	88,829
	4	193	...	...	...	28,219	...	...	28,219	...	3,05,545	...	4,08,081
Minor Works and Navigation, Agricultural.	5	182 to 183	...	...	...	17,749	...	...	17,749	2,66,094	8,37,048	166	4,39,096
	6	183	...	...	...	783	...	...	783	...	17,99,693	2,421	15,58,735
OTHER PUBLIC WORKS.													
Imperial Civil Works.	7	200 to 201	1 19,990	...	4,82,348	3,59,147	2,31,688	...	11,98,166	6,36,119	42,787	35,774	7,27,288
	8	201	1,86,838	...	7,87,703	2,88,240	2,20,255	...	14,38,036	9,18,631	49,245	1,23,020	1,59,799
Provincial Civil Works	9	209	...	...	...	...	...	...	...	...	29,95,559	...	64,67,667
	10	209	...	...	...	...	...	...	...	...	12,34,072	...	26,06,700
Imperial Military Works.	11	226 to 227	2,26,10,506	...	3,70,442	...	...	6,68,639	2,86,49,577	...	...	396	12,42,018
	12	227	61,81,947	...	1,86,161	...	...	2,65,667	65,83,765	...	...	890	69,058
Initial Expenditure on New Capital at Delhi.	13	307	...	40,91,522	...	...	...	...	40,91,522	...	...	...	...
IRRIGATION.													
(Imperial and Provincial.)													
Major Works--Working Expenses.	14	161 to 165	...	...	...	...	...	...	...	70,180	1,07,648	...	1,04,222
	15	165	...	...	...	...	...	...	...	3,55,490	12,10,417	...	10,44,087
Capital Outlay on Irrigation Works.	16	283 to 286	...	...	...	...	...	...	...	89,944	8,97,934	...	2,43,299
TOTAL WORKS AND REPAIRS	17		2,90,49,281	40,91,522	17,76,542	7,98,505	4,51,938	9,34,296	8,70,97,184	23,86,438	32,36,713	1,63,167	1,78,20,227

(a) Excluding outlay on Public Works by Civil Officers.

It bears to the TOTAL OUTLAY ON WORKS and REPAIRS as shown in the FINANCE AND
ended 31st March 1919.

(Railways.)

No. of Lines	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
	Bengal proper.	Port Blair.	United Provinces of Agra and Oudh proper.	Raj- putana.				Central Provinces and Berar proper.	Central India.	Hyder- abad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	4,00,161	1,783	...	...	96,294	8,68,020	...	...	...	41,49,136
2	3,22,874	...	68,818	9,082	8,308	1,65,589	6,540	2,31,253	...	...	...	11,94,139
3	11,049	...	45,396	14,860	2,115	...	...	2,680	...	...	...	1,19,395
4	2,90,263	...	56,047	45,094	32,301	1,82,602	446	14,586	...	...	...	18,08,018
5	7,21,876	...	59,046	958	1,40,675	1,36,894	69,912	62,394	...	...	468	22,51,861
6	7,08,650	...	26,854	...	4,09,986	3,66,418	1,12,477	31,848	...	...	23,286	50,41,096
7	3,98,044	54,531	1,41,653	1,38,289	13,94,691	72,864	2,64,869	56,434	2,55,077	11,317	31,161	54,34,059
8	5,20,045	31,931	1,08,189	1,86,855	1,63,664	75,908	41,547	22,601	2,73,864	25,965	19,084	41,65,334
9	48,46,596	...	21,80,218	...	26,09,102	27,11,085	27,45,753	31,50,351	...	...	5,99,756	2,82,56,087
10	80,49,351	...	28,37,833	...	25,20,534	37,04,678	11,86,434	19,39,763	...	...	16,64,920	2,06,94,185
11	21,281	1,215	10,657	3,935	2,50,010	1,52,704	18,056	...	7,907	...	18,018	2,58,75,769
12	37,573	2,041	7,617	19,064	33,570	3,05,471	10,389	1,424	11,228	...	23,789	71,10,324
13	...	...	...	...	...	...	...	...	...	...	...	40,91,522
14	1,228	...	86,268	...	7,13,330	44,066	1,00,393	5,136	...	...	...	13,29,446
15	1,43,393	...	13,51,653	...	43,08,995	3,33,112	5,32,060	2,04,588	...	...	...	94,85,644
16	...	...	4,15,449	...	3,36,671	3,09,236	...	7,98,002	...	...	...	25,29,613
17	1,10,51,131	69,713	77,40,845	4,19,715	1,34,21,863	35,15,303	51,35,160	73,89,036	5,42,076	37,232	23,35,332	12,26,16,126

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

No. 78.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE for the Year ended
(Including)

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL.									MADRAS.	
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Consulting Architect and Electrical Engineer to the Government of India.	Baluchistan.	Viceroy's Estates.	Military Works under the control of Indian Munitions Board.	TOTAL.	North-West Frontier Province.	Madras Proper.	Coorg.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.													
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	180 to 182	...	...	...	...	...	...	...	...	...	42,854	...
IRRIGATION.													
(Imperial and Provincial.)													
Minor Works and Navigation Capital Establishment	21	184 to 189	...	...	...	...	21,141	...	...	21,141	...	95,048	...
Minor Works and Navigation, Revenue Establishment	22	190 to 193	...	...	...	...	16,947	...	...	16,947	...	79,876	...
Minor Works and Navigation, Agricultural Establishment	28	182 to 188	...	...	...	...	23,907	...	...	23,907	77,176	8,28,542	1,023
OTHER PUBLIC WORKS.													
Imperial Civil Works Establishment	24	200 to 201	65,967	...	75,281	80,802	1,37,805	39,052	...	3,98,907	1,28,942	37,884	62,791
Provincial ditto	25	209	...	...	...	...	...	...	...	...	...	14,00,495	...
Imperial Military Works Establishment	26	257	20,14,832	...	88,788	...	...	...	70,497	21,69,117	...	...	173
Initial expenditure on New Capital at Delhi	27	807	...	8,14,488	...	...	...	...	...	3,14,488	...	...	...
IRRIGATION.													
(Imperial and Provincial.)													
Major Works—Working Expenses, Establishment	28	161 to 166	...	...	...	...	...	...	...	...	8,89,151	6,31,892	...
Capital Outlay on Irrigation Works, Establishment	29	288 to 286	...	...	...	...	...	...	...	...	26,986	1,67,892	...
TOTAL ESTABLISHMENT.	30		20,80,799	3,14,488	1,59,069	80,802	1,99,800	39,052	70,497	39,44,507	6,17,264	33,78,276	63,987
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS.	31		7.16	7.69	8.95	...	25.18	8.64	7.55	7.24	26.22	29.65	29.43

(a) Including outlay on Public Works by Civil Engineer.

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Account
31st March 1919—*contd.*

Railways.

No. of Lines.	Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERRAR.			Assam.	GRAND TOTAL.
		Bengal Proper.	Port Blair.	United Provinces.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	5,15,036	3,558	...	1,42,660	3,688	...	...	43,599	2,94,181	...	...	...	10,45,066
21	28,929	69,718	...	21,378	2,060	3,204	70,508	2,515	88,750	...	...	...	3,93,261
22	1,40,389	1,35,676	...	96,435	29,737	43,129	55,935	346	14,408	...	...	...	6,12,628
23	4,32,707	2,94,392	...	84,442	438	6,61,919	3,48,082	65,291	85,580	...	...	6,790	29,05,283
24	1,23,996	1,44,668	29,668	50,547	74,280	72,284	84,422	52,453	15,571	1,11,457	10,898	14,348	13,58,071
25	14,92,542	12,35,044	...	10,06,750	...	7,90,822	14,88,722	9,68,005	9,97,670	...	...	6,47,348	1,00,17,404
26	1,65,186	18,242	708	2,058	5,217	48,629	1,05,545	6,251	284	4,223	...	13,371	25,28,999
27	...	...	...	...	...	...	...	...	...	...	...	...	3,14,436
28	7,56,286	83,200	...	19,47,314	...	51,98,086	3,36,108	7,81,681	1,87,736	...	...	...	1,03,10,384
29	18,442	...	...	1,63,598	...	3,30,854	68,082	...	2,38,860	...	...	...	10,08,906
30	55,67,652	12,59,498	80,371	35,15,177	1,15,365	71,43,927	25,07,399	19,20,096	19,18,031	1,15,680	10,898	6,81,857	3,04,99,979
31	21-10	17-77	33-25	45-41	37-49	53-23	29-45	37-29	25-90	21-11	29-23	23-58	24-87

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

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

PARTICULARS.	No. of Item.	INDIA, GENERAL.								NORTH-WEST FRONTIER PROVINCE.			MADRAS.			No. of Item.
		Director General Military Works (other Public Works).	Permanent Works, Delhi (other Public Works).	Delhi Province (other Public Works).	BALUCHISTAN.			Miscellaneous (other Public Works).	Military Works under the control of Indian Medical Board.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	
					Other Public Works.	Irrigation.	TOTAL.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
NEW SUPPLIES.																
Scientific instruments and drawing materials.	1	9,672	—1,724	...	...	...	...	39	...	...	...	...	12,104	...	12,104	1
Plant and machinery	2	21,068	27,932	26,352	...	...	...	1,835	1,538	...	...	...	—2,09,700	...	—2,09,700	2
Tools	3	3,37,407	...	4,879	...	2,244	2,244	509	20,447	...	...	...	22,846	...	22,846	3
Navigation Plant	4	...	...	...	...	...	...	...	...	...	...	...	4,800	...	4,800	4
Camp equipage	5	—1,420	...	—800	...	...	...	...	...	...	...	...	240	...	240	5
Live-stock	6	2,592	...	125	...	...	...	...	...	...	...	...	...	...	...	6
Office, etc., furniture	7	23,854	900	54	...	...	...	153	...	...	...	...	4,793	...	4,793	7
Barack furniture	8	...	...	36,847	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	9	...	25,253	...	...	...	...	...	...	...	—89,153	—89,153	...	63,553	63,553	9
TOTAL NEW SUPPLIES	10	3,93,763	61,661	67,657	...	2,244	2,244	2,596	27,985	...	—89,153	—89,153	—1,06,046	63,553	—1,02,495	10
Repairs and carriage	11	94,931	42,144	22,245	...	555	555	915	...	...	...	...	80,106	...	80,106	11
Repairs to Motor Cars	12	383	1,811	...	...	...	...	...	...	...	...	...	...	...	...	12
TOTAL	13	4,89,076	95,638	89,902	...	2,799	2,799	3,511	27,985	...	—89,153	—89,153	—84,943	63,553	—22,389	13
Add—Charges by other Branches and Departments.	14	6,453	—10,779	—7,369	8,959	...	8,959	...	...	22,452	...	22,452	...	...	...	14
TOTAL	15	4,95,529	84,857	82,533	8,959	2,799	11,758	3,511	27,985	22,452	—89,153	—66,701	—84,943	63,553	—22,389	15
Deduct—Charges to other Branches and Departments.	16	4,57,418	...	2,538	...	...	...	16	...	...	...	...	77,372	...	77,372	16
GRAND TOTAL	17	88,116	84,857	79,975	8,959	2,799	11,758	3,495	27,985	22,452	—89,153	—66,701	—1,62,314	63,553	—99,931	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.																
FAMINE RELIEF AND INSURANCE	18	...	...	...	...	...	...	...	...	...	...	...	...	1,258	1,258	18
IRRIGATION.																
(Imperial and Provincial.)																
Minor Works and Navigation, Capital.	19	...	...	...	...	2,149	2,149	...	...	...	...	...	...	1,709	1,709	19
Minor Works and Navigation, Revenue.	20	...	...	...	...	423	423	...	...	...	...	...	...	2,540	2,540	20
Minor Irrigation and Agricultural Works.	21	...	...	...	...	228	228	...	...	...	800	800	...	27,452	27,452	21
OTHER PUBLIC WORKS.																
Imperial Civil Works, Tools and Plant.	22	3,712	...	20,620	8,959	...	8,959	3,495	...	22,452	...	22,452	1,194	...	1,194	22
Provincial Civil Works, Tools and Plant.	23	...	...	...	...	...	...	...	...	...	...	...	—1,69,408	...	—1,69,408	23
Imperial Military Works, Tools and Plant.	24	34,404	...	59,355	...	...	...	...	27,985	...	...	...	...	...	...	24
Initial Expenditure on New Capital at Delhi.	25	...	84,857	...	...	...	...	...	...	...	...	...	...	...	...	25
IRRIGATION.																
(Imperial and Provincial.)																
Major Works, Working Expenses	26	...	...	...	...	...	...	...	...	...	16,055	16,055	...	22,214	22,214	26
Capital Outlay on Irrigation Works.	27	...	...	...	...	...	...	...	...	...	—1,04,708	—1,04,708	...	4,269	4,269	27
TOTAL AS IN THE ABOVE	28	88,116	84,857	79,975	8,959	2,799	11,758	3,495	27,985	22,452	—89,153	—66,701	—1,62,314	63,553	—99,931	28

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

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS
31st March 1919.

(Railways.)

No. of Item.	COORG.			BOMBAY.			BENGAL.				UNITED PROVINCES.			CARRIED OVER.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	1	2,086	1,729	3,765	1,464	...	1,464	159	2,314	-1,022	1,292	28,119	707	28,826
2	...	...	...	79,710	1,192	80,902	14,797	...	14,797	...	867	-1,45,287	-1,44,370	-34,880	-1,44,045	-1,78,931
3	1,016	...	1,016	98,745	9,654	1,01,399	12,152	...	12,152	1,344	35,159	15,608	50,797	5,35,294	27,506	5,62,800
4	...	...	...	4,080	-86,791	-82,701	180	-78,281	-78,121	...	...	3,125	3,125	8,960	-1,69,877	-1,60,897
5	...	...	...	977	2,073	3,050	86	...	86	...	1,392	4,805	5,195	678	6,870	7,554
6	...	...	...	825	...	825	...	...	...	...	...	4,438	4,438	3,542	4,438	7,975
7	127	...	127	11,405	10,152	21,017	3,338	...	3,238	9	5,447	1,012	5,059	47,340	11,784	59,104
8	...	...	...	...	...	...	...	...	...	...	...	...	...	36,847	...	36,847
9	...	58	58	...	...	...	1,741	-1,22,674	-1,20,938	...	...	...	...	26,984	-1,49,216	-1,22,232
10	1,144	85	1,202	1,43,778	-71,021	1,20,857	33,838	-1,96,955	-1,68,317	1,408	43,809	-1,18,878	-73,869	6,50,908	-4,11,952	2,39,056
11	3,044	...	3,044	1,10,369	84,402	1,80,771	36,799	2,50,709	2,87,508	2	39,308	60,801	99,607	4,35,881	3,78,587	8,12,218
12	...	...	...	4,053	...	4,053	189	...	189	...	...	...	...	6,436	...	6,436
13	4,188	58	4,346	3,18,703	-7,519	3,05,181	70,626	51,754	1,32,380	1,408	82,615	55,987	25,628	10,93,205	-85,485	10,87,710
14	...	...	...	-4,674	18,781	14,207	9,892	23,008	32,700	...	27,960	15	28,011	52,810	41,904	94,614
15	4,188	58	4,246	3,06,828	11,303	3,10,988	80,318	74,752	1,55,060	1,408	1,10,611	-55,972	54,639	11,46,018	6,809	11,54,334
16	594	...	594	60,451	...	60,451	1,545	31,137	32,682	...	37,538	619	38,198	6,37,414	31,749	6,68,163
17	3,694	58	3,692	2,44,175	11,202	2,59,857	78,773	43,525	1,37,398	1,408	73,025	-56,584	16,441	5,09,402	-25,440	4,83,161
18	...	...	...	707	44,907	45,614	...	...	...	...	27,960	-73,859	-45,893	28,708	-27,604	1,009
19	...	...	...	...	857	857	...	8,153	8,153	...	...	-12,584	-12,584	...	83	83
20	...	...	...	...	-9	-9	...	6,397	6,397	...	...	-20,005	-20,005	...	-10,754	-10,754
21	...	58	58	...	-27,688	-27,688	...	26,182	26,182	...	...	-2,460	-2,460	...	24,272	24,272
22	3,485	...	3,485	8,130	...	8,130	7,985	...	7,985	1,363	2,148	...	2,148	83,694	...	83,694
23	...	...	...	2,07,843	...	2,07,843	69,905	...	69,905	...	43,734	...	43,734	1,56,864	...	1,56,864
24	9	...	9	31,005	...	31,005	888	...	888	45	157	...	157	1,54,843	...	1,54,843
25	...	...	...	...	...	...	...	...	...	...	...	...	...	84,857	...	84,857
26	...	...	...	...	4,128	4,128	...	2,994	2,994	...	...	35,002	35,002	...	81,498	81,498
27	...	...	...	...	-10,738	-10,738	...	...	...	...	...	17,322	17,322	...	-82,829	-82,829
28	3,694	58	3,692	2,44,175	11,202	2,59,857	78,773	43,525	1,37,398	1,408	73,025	-56,584	16,441	5,09,402	-25,440	4,83,161

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

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

(Excluding

PARTICULARS.	No. of Items.	Brought forward.			RAJPUTANA.			PUNJAB.			BURMA.			No. of Items.
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	26,119	707	26,826	199	...	199	1,391	...	1,391	-6,817	-6,817	-13,889	1
Plant and machinery.	2	31,836	1,44,045	1,78,931	166	...	166	83,947	...	83,947	12,366	-3,137	9,234	2
Tools.	3	5,35,294	27,501	5,62,800	816	...	816	64,359	...	64,359	14,796	1,841	16,637	3
Navigation Plant.	4	8,980	1,69,877	1,60,897	...	...	...	...	...	...	-94,974	-94,974	-1,89,348	4
Camp equipage.	5	678	6,870	7,548	...	...	...	751	...	759	10	...	10	5
Live-stock.	6	3,542	4,433	7,975	251	...	251	...	...	...	...	...	...	6
Office, etc., furniture.	7	47,340	11,641	59,104	81	...	81	2,758	...	2,758	1,788	642	2,800	7
Barrack furniture.	8	36,847	...	36,847	...	...	...	...	...	...	...	...	...	8
Miscellaneous.	9	26,994	-1,49,216	-1,22,222	...	...	...	...	1,07,449	1,07,449	...	...	...	9
TOTAL NEW SUPPLIES	10	6,50,908	-4,11,852	2,39,056	1,513	...	1,513	1,08,214	1,07,449	2,10,663	-72,837	-1,01,940	-1,74,471	10
Repairs and carriage.	11	4,35,861	3,76,357	8,12,218	8,635	...	8,635	85,385	...	85,385	2,20,140	45,709	2,65,849	11
Repairs to motor cars.	12	6,486	...	6,486	1,200	...	1,200	861	...	869	...	...	...	12
TOTAL	13	10,93,205	-35,495	10,57,710	11,343	...	11,318	1,39,468	1,07,449	2,46,917	1,47,609	-56,231	91,378	13
Add—Charges by other Branches and Departments	14	52,810	41,804	94,614	700	1,452	1,162	...	...	...	...	92,001	92,001	14
TOTAL	15	11,46,015	6,309	11,52,324	12,048	1,452	13,500	1,39,468	1,07,449	2,48,917	1,47,609	85,770	1,85,379	15
Deduct—Charges to other Branches and Departments	16	6,37,414	21,749	6,69,163	4,226	...	4,226	16,788	...	16,788	13,858	62,021	75,879	16
GRAND TOTAL	17	5,08,601	-25,440	4,83,161	7,822	1,452	9,274	1,22,680	1,07,449	2,30,129	1,33,751	-36,251	1,07,500	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.														
FAMINE RELIEF AND INSURANCE.	18	28,703	-27,694	1,009	700	25	725	...	...	...	...	...	...	18
IRRIGATION. (Imperial and Provincial.)														
Minor Works and Navigation, Capital.	19	...	82	82	...	186	186	...	287	287	...	-3,096	-3,096	19
Minor Works and Navigation, Revenue.	20	...	-10,751	-10,751	...	1,222	1,222	...	1,217	1,217	...	-3,560	-3,560	20
Minor Irrigation and Agricultural Works.	21	...	24,272	24,272	...	19	19	...	13,339	13,339	...	-6,906	-6,906	21
OTHER PUBLIC WORKS														
Imperial Civil Works, Tools and Plant.	22	83,634	...	83,634	6,652	...	6,652	36,086	...	36,086	3,369	...	3,369	22
Provincial Civil Works, Tools and Plant.	23	1,56,564	...	1,56,564	...	...	...	82,058	...	82,058	1,18,757	...	1,18,757	23
Imperial Military Works, Tools and Plant.	24	1,54,843	...	1,54,843	470	...	470	4,526	...	4,526	11,625	...	11,625	24
Initial Expenditure on New Capital at Delhi.	25	84,857	...	84,857	...	...	...	...	...	...	...	...	...	25
IRRIGATION. (Imperial and Provincial.)														
Major Working Expenses.	26	...	81,498	81,498	...	...	...	...	76,764	76,764	...	-7,500	-7,500	26
Capital Outlays on Irrigation Works.	27	...	-92,839	-92,839	...	...	...	...	15,843	15,843	...	-4,320	-4,320	27
TOTAL AS IN THE ABOVE	28	5,08,601	-25,440	4,83,161	7,822	1,452	9,274	1,22,680	1,07,449	2,30,129	1,33,751	-36,251	1,07,500	28

(a) Excluding outlay on Public Works in

Works Department and its distribution to heads of the Finance and Revenue Accounts

31st March 1919—continued.

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
1	Rs. 2,414	...	Rs. 2,414	Rs. 1,321	Rs. 1,806	Rs. 3,127	Rs. 342	...	Rs. 342	...	...	...	...	Rs. 25,269	Rs. -4,359	Rs. 20,910
2	21,110	...	21,110	13,544	52,651	66,195	483	...	483	...	...	...	...	46,730	-94,521	-47,791
3	...	...	...	5,648	84,486	90,134	3,568	...	3,568	41	39,687	...	39,687	6,642,09	1,18,813	7,78,122
4	1,680	3,100	4,680	...	-80	-80	...	...	...	...	...	...	...	-84,364	-2,61,281	-3,45,645
5	57	...	57	...	-460	-460	...	...	...	...	...	...	...	1,504	6,416	7,920
6	580	...	580	1,582	508	2,068	8	...	8	...	403	...	403	6,326	4,939	11,265
7	2,216	...	2,216	...	1,149	1,149	...	...	...	...	...	...	...	54,133	13,555	67,688
8	...	...	...	...	...	...	...	...	...	...	...	...	...	36,847	...	36,847
9	...	-15,164	-15,164	...	...	...	...	...	...	...	...	...	...	26,994	-56,931	-29,937
10	27,927	-12,064	15,873	22,075	1,40,088	1,62,113	4,401	...	4,401	41	40,090	...	40,090	7,77,648	-2,78,369	4,99,279
11	20,921	33,993	57,814	1,09,967	18,978	1,28,935	7,651	...	7,651	277	43,918	...	43,918	8,82,740	4,77,987	13,60,727
12	...	...	...	...	...	...	...	...	...	...	...	...	...	8,505	...	8,505
13	48,688	24,829	73,667	1,32,082	1,59,016	2,91,048	12,052	...	12,052	318	84,003	...	84,003	16,68,899	1,99,568	18,68,461
14	25,924	...	25,924	...	...	...	...	...	...	...	...	832	832	79,434	1,36,089	2,15,523
15	74,782	24,829	99,611	1,32,082	1,59,016	2,91,048	12,052	...	12,052	318	84,003	832	84,835	17,48,327	8,35,657	20,83,984
16	3,346	...	3,346	12,106	385	12,491	1,421	...	1,421	124	1,285	...	1,285	6,90,568	94,155	7,84,723
17	71,436	24,829	96,265	1,19,926	1,58,631	2,78,557	10,631	...	10,631	191	82,718	832	83,550	10,67,759	2,41,502	12,99,261
18	...	1,826	1,826	...	63,196	63,196	...	...	...	...	...	...	...	20,408	37,853	58,261
19	...	192	192	...	2,772	2,772	...	...	...	...	...	...	...	...	424	424
20	...	...	...	...	412	412	...	...	...	...	...	...	...	...	-10,468	-10,468
21	...	11,755	11,755	...	2,719	2,719	...	...	...	...	...	832	832	...	46,080	46,080
22	3,168	...	3,168	1,838	...	1,838	10,260	...	10,260	194	1,758	...	1,758	1,46,954	...	1,46,954
23	67,823	...	67,823	1,18,061	...	1,18,061	...	...	...	...	79,323	...	79,323	6,22,595	...	6,22,595
24	436	...	436	32	...	32	371	...	371	...	1,637	...	1,637	1,73,950	...	1,73,950
25	...	...	...	...	...	...	...	...	...	...	...	...	...	84,857	...	84,857
26	...	15,471	15,471	...	18,978	18,978	...	...	...	...	...	...	...	...	1,80,141	1,80,141
27	...	-4,415	-4,415	...	75,559	75,559	...	...	...	...	...	...	...	...	-11,988	-11,988
28	71,436	24,829	96,265	1,19,926	1,58,631	2,78,557	10,631	...	10,631	194	82,718	832	83,550	10,67,759	2,41,502	12,99,261

Large Civil Officers.

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

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

STATE												
TRANSACTIONS.	Assam-Bengal.	South Behar.	Sialkot Narawal.	Mymensingh-Jamalpur-Jagannathganj.	Bengal Nagpur.	Burma.	Dhond-Baramati.	Sara Senguni.	Mymensingh-Bhairab-Bazar.	Mandira Bham.	Kinoola Baginbat.	Katthal Lalabazar.
DURING THE YEAR 1918-19.	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL :												
Share Capital :												
India	...	...	—3,334	...	...	...	767	...	39,384	...	5,847	596
England	...	...	...	...	...	...	...	...	...	...	...	...
Debentures :												
England	...	...	...	...	...	...	...	...	...	...	...	...
Debenture Stock :												
England	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest :												
India	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	—3,334	...	...	...	767	...	39,384	...	5,847	596
B. Payments for discharge of Debentures, etc.	...	...	...	...	774,900	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	—3,334	...	—774,900	...	767	...	39,384	...	5,847	596
ON ACCOUNT OF CAPITAL EXPENDITURE												
Payments :												
India	—77,450	...	—1,016	198	—1,135,752	—52,554	780	1,234	40,148	133	8,903	968
England	85,881	...	...	...	863,122	15,982	...	...	...	...	...	...
C. TOTAL	8,431	...	—1,016	198	—772,680	—36,622	780	1,234	40,148	133	8,968	968
Repayments :												
India	...	...	...	...	...	...	...	...	...	...	...	...
England	8,431	...	...	...	2,270	28,686	...	...	...	...	...	...
D. TOTAL	8,431	...	...	...	2,270	28,686	...	...	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	...	—1,016	198	—774,900	—85,808	780	1,234	40,148	133	8,968	968
A. + D. TOTAL RECEIPTS	8,431	...	—3,334	...	2,270	28,686	767	...	39,384	...	5,847	596
B. + C. TOTAL PAYMENTS	8,431	...	—1,016	198	2,270	—36,622	780	1,234	40,148	133	8,968	968
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (Rs=£1)	...	...	...	...	...	...	...	...	...	...	...	...
TO 31st MARCH 1919.												
ON ACCOUNT OF SHARE AND OTHER CAPITAL :												
Share Capital :												
India	...	899,782	126,266	170,420	...	...	36,255	398,858	318,826	143,667	47,327	10,072
England	1,500,000	...	...	...	3,000,000(b)	3,000,000	...	...	...	...	...	...
Debentures :												
Nominal amount	905,900	...	...	...	5,099,490	...	...	...	...	...	...	...
Cash received	886,607	...	...	...	5,062,477	...	...	...	...	...	...	...
Debenture Stock :												
Stock represented	...	...	...	...	2,000,000	1,350,000	...	...	...	...	...	...
Cash received	...	...	...	...	1,948,588	1,199,819	...	...	...	...	...	...
Capital not bearing Interest :												
India	...	...	...	...	...	...	...	...	...	...	...	...
England	15,885	...	...	...	17,600	20,000	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	(a) 2,403,992	899,782	126,266	170,420	10,028,663	4,219,819	36,255	398,858	318,826	143,667	47,327	10,072
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (Rs=£1)	...	...	...	...	...	...	...	...	...	...	...	...
	2,403,992	899,782	126,266	170,420	10,028,663	4,219,819	36,255	398,858	318,826	143,667	47,327	10,072
ON ACCOUNT OF CAPITAL EXPENDITURE:												
Net Payments :												
India	—818,106	450,606	124,153	170,820	—3,477,081	1,576,278	36,097	498,807	314,822	143,410	46,440	9,745
England	2,722,098	...	...	...	12,505,744	8,519,283	...	...	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	2,403,992	450,606	124,153	170,820	10,028,663	5,095,561	36,097	498,807	314,822	143,410	46,440	9,745
BALANCE OF ACCOUNT WITH COMPANY:												
At Credit	...	...	2,118	100	...	...	158	...	4,204	257	867	236
At Debit	...	50,874	...	...	...	875,742	...	44,949	...	...	...	...

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

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State

|| Excluding premium, which is included

§ Mysore State Railway Debenture Capital. The cash received in this case was £1,324,000

¶ Excluding £1,500,000 Share Capital issued as fully paid up on 1st July 1908 in exchange.

(a) Besides £238,758 and £194,239 debited and £27,878 credited to Capital Account on account of interest on share capital paid by the

(b) Includes £4,711 being the Capital stock in respect of which the holders exercised

(c) Represents gain by exchange on Debentures since discharged

the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1918-19; the RECEIPTS and March 1919; and the BALANCES at that date.

RAILWAYS.

Kanighat Falls.	Central Provinces (Murtajapur, Yeotmal and Ellorpur.)	Rohilkhand and Kumaon.	Hardwar-Dehra.	Madras and Southern Mahratta (including Mysore, Gunter, Tenali Railway).	Amritsar-Patti-Kapur.	Ahmedabad-Parantij including Idar Road and Brahmapur.	Tapti valley.	Ahmedabad-Dholka Railway.	Pulgaon Arvi.	Baripada Talband.	Chapuramath Sighat.	Branch Line Companies under the audit of Government Examiner, East Indian Railway.	Pachora Jannar.	Panpash Raipura.	TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
2,084	1,733	...	419	...	...	38	...	...	...	2,333	5,534	5,175	16,971	34,769	112,361
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2,084	1,733	...	419	...	...	38	...	...	...	2,333	5,534	5,175	16,971	34,769	112,281
...	...	75,000	...	692,000	...	...	...	...	...	...	...	...	...	...	1,531,900
2,084	1,733	-75,000	419	-692,000	...	33	...	...	...	2,333	5,534	5,175	16,971	34,769	-1,419,639
2,206	1,532	-2,224, 11,584	675	24,952 105,776	14	1	117	...	-735	3,360	7,356	5,220	14,366	34,779	-1,122,785 582,295
2,206	1,532	9,359	675	130,728	14	1	117	...	-735	3,360	7,356	5,220	14,366	34,779	-540,480
...	...	88	...	2,777	...	...	...	...	...	...	...	...	...	...	42,252
...	...	88	...	2,777	...	...	...	...	...	...	...	...	...	...	42,252
2,206	1,532	9,271	675	127,951	14	1	117	...	-735	3,360	7,356	5,220	14,366	34,779	-582,682
2,084	1,733	88	419	2,777	...	38	...	...	...	2,333	5,534	5,175	16,971	34,769	154,518
2,206	1,532	84,359	675	812,728	14	1	117	...	-735	3,360	7,356	5,220	14,366	34,779	991,470
...	...	84,271	...	...	...	...	...	...	...	...	...	...	...	...	84,271
118,093	271,192	...	188,751	8,460 3,491,540	182,043	226,408	804,457	65,318	61,266	55,000	143,691	733,620	96,077	68,510	4,668,804 11,191,540
...	...	00,000	...	1,643,000	...	...	...	...	...	...	...	...	...	...	7,648,800
...	...	...	...	1,632,425	...	...	...	...	...	...	...	...	...	...	7,383,509
...	...	...	...	2,500,000	...	...	...	...	...	...	...	...	...	...	6,950,000
...	...	...	...	\$1,200,000	...	...	...	...	...	...	...	...	...	...	6,819,943
...	...	...	...	2,471,538	...	...	...	...	...	...	...	...	...	...	12,986
...	...	(o) 18,102	...	\$1,200,000	...	...	...	...	...	...	...	...	...	...	107,992
...	...	...	...	-166	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	55,007	...	...	...	...	...	...	...	...	...	...	...
118,093	271,192	2,13,102 542,505	188,751	8,858,804	182,043	226,408	804,457	65,318	61,266	55,000	143,691	733,620	96,077	68,510	30,884,724 542,505
118,093	271,192	755,607	188,751	8,858,804	182,043	226,408	804,457	65,318	61,266	55,000	143,691	733,620	96,077	68,510	30,927,329
118,093	270,639	97,520 658,087	188,626	2,388,598 6,282,510	181,459	226,140	804,037	65,105	59,701	54,770	143,340	733,615	94,184	68,319	5,958,924 25,687,722
118,093	270,639	755,607	188,626	8,621,108	181,459	226,140	804,037	65,105	59,701	54,770	143,340	733,615	94,184	68,319	31,646,646
7	560	...	125	237,696	584	263	420	218	1,565	230	351	5	1,893	191	252,148 971,565

Company and Bombay, Baroda and Central India Railway Company.

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

under "Capital not bearing Interest."

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

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

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

the option of transferring it to the Secretary of State in the year 1918-14, and shown as Capital expenditure on State Railways in Account No. 74.

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

No. 79A.—ACCOUNT of CAPITAL CONTRIBUTED by INDIAN STATES towards Outlay on
STATE RAILWAYS to end of the Year 1918-19.

Railways.	Native States.	During 1918-19.	To end of 1918-19.
Nagda-Mutta	Jaipur Darbar	R ...	R 85,00,000
	Total R .	...	85,00,000
	Converted into £ at Rs-£1 . £	...	566,667

No. 80a.—Detailed Account of Works Expenditure—D(i) Buildings during, and to end of, the year 1918-19.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
(i) Government House	R 3,39,295	R 13,49,404
ii) Secretariat	4,45,497	25,24,637
(iii) Other Buildings—		
A.—Central Buildings—		
(i) Viceroy's Court	63,012	5,24,493
(ii) Great Court	49,645	2,34,947
(iii) Furniture and Fittings	...	67,088
(iv) Central Vista	58,014	1,42,388
B.—Other Government Offices	...	...
C.—Residential Buildings	12,79,031	43,55,404
D.—Medical Buildings	...	...
E.—Police Buildings	...	...
F.—Fire Station	...	...
G.—Miscellaneous Civil Buildings	36,833	36,833
H.—Military Buildings	1,68,008	1,68,008
I.—Other Buildings	...	...
Total Buildings	24,59,885	94,13,202
Total converted into £ at R15 - £1 £	163,989	627,547

No. 80b.—Detailed Account of Works Expenditure—D(ii) Communications during, and to end of, the year 1918-19.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
A.—Constructing Avenues	R ...	R 6,512
B.—Arteries	1,09,112	6,56,072
C.—Miscellaneous roads	...	18,864
D.—Service Roads	8,448	23,754
E.—Roads on Ridge	...	...
F.—Dust-proof treatment	203	11,386
G.—Through Communications	...	13,493
Total Communications	1,17,763	7,25,081
Total converted into £ at R15 - £1 £	7,851	48,339

No. 80c.—Detailed Account of Works Expenditure—D(iii) Miscellaneous Public Improvements during, and to end of, the year 1918-19.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
A.—Parks and Gardens—	R	R
(1) Central Vista Construction	45,019	45,019
(2) Other Parks and Gardens	18,841	2,46,994
B.—Recreation Parks	675	12,206
C.—Follies	21,302	36,260
D.—Road Closures	...	...
E.—Indrapat Reservoir	...	...
F.—Extensions to South	...	...
Total Miscellaneous Public Improvements	85,837	3,40,479
Total converted into £ at R15- £1	5,722	22,698

No. 80d.—Detailed Account of Works Expenditure—D(v) Irrigation during, and to end of year, 1918-19.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Irrigation Water Supply	1,14,425	1,14,425
Total Irrigation	1,14,425	1,14,425
Total converted into £ at Rs.15-£1 £	7,628	7,628

No. 80e.—Detailed Account of Works Expenditure—D (vi) Sanitation during, and to end of, the year 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Storm water drains	3,51,690	8,77,099
(ii) Sewerage and Sewage disposal	2,33,741	2,33,741
(iii) Water supply	1,26,218	1,25,344
(iv) Conservancy	425	425
Total Sanitation	7,12,074	12,36,609
Total converted into £ at Rs. 15-£1 £	47,472	82,441

No. 80f.—Detailed Account of Works Expenditure—D (ix) Miscellaneous during, and to end of, the year 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary	3,243	62,487
B.—Preparation of site	1,62,256	21,22,257
C.—Experiments and models	1,668	59,536
D.—Service Roads	—644	5,75,707
E.—Water supply and other general services	1,27,819	14,02,096
F.—Medical and sanitary	—4,693	65,050
G.—Miscellaneous	6,873	8,62,643
Total Miscellaneous	2,96,522	51,49,776
Total converted into £ at Rs. 15-£1 £	19,768	3,43,318

No. 80g.—Detailed Account of Works Expenditure—D (x) Maintenance during construction during, and to end of, the year 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	36,638	1,64,221
(ii) Maintenance of roads	43,481	1,77,705
(iii) Maintenance of public parks and gardens	42,011	1,71,461
(iv) Maintenance of road circuits	...	...
(v) Maintenance of irrigation water supply	22,378	46,268
(vi) Maintenance of temporary water supply	20,220	1,18,572
(vii) Maintenance expenditure in connection with conservancy and sanitation	18,983	98,014
(viii) Up-keep of hospitals and dispensaries	5,614	27,123
(ix) Renewal of coolie camps	...	10,810
(x) Renewing hospital and dispensary for coolies	...	3,146
(xi) Maintenance of storm water drains	827	1,785
(xii) Entertainment of chowkidars and other menial establishment	7,573	30,002
(xiii) Running expenses of electric power plant for general purposes	36,707	1,29,915
(xiv) Running expenses of railways for general purposes	41,686	1,47,414
(xv) Running expenses of tractors and lorries	2,735	52,028
(xvi) Unforeseen	26,214	49,809
Total Maintenance during construction	3,06,066	12,27,270
Total converted into £ at Rs. 15-£1 £	20,388	81,818

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

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS

1918-19.

Exchange Compensation Allowance.

Expenditure £ 54,759.

	No. of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Expenditure.
Exchange Compensation Allowance.	81	Expenditure	313		£ 54,759

No. 81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1919.

EXPENDITURE.	India. General.	North- West Fron- tier Province.	Madras.	Bombay	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
Direct Demands on the Revenues:														
Land Revenue	Rs. 236	Rs. 774	Rs. 6,724	Rs. 8,930	Rs. 3,444	Rs. 7,114	Rs. 5,138	Rs. 3,973	Rs. 3,177	Rs. 3,157	Rs. 1,394	Rs. 44,061	Rs. 2,297	Rs. 41,764
Opium	...	...	...	...	...	1,150	...	...	...	...	...	1,150	1,150	...
Salt	517	...	375	306	...	...	...	...	...	...	...	1,198	1,198	...
Excise	221	...	749	92	221	221	...	230	...	179	...	1,913	811	1,102
Customs	...	...	118	845	666	...	...	3	17	...	...	1,649	1,649	...
Income Tax	...	...	...	...	125	86	...	...	...	...	...	211	106	105
Forest	23	...	...	...	...	...	...	...	...	...	...	23	23	...
TOTAL	997	774	7,963	10,173	4,456	8,571	5,138	4,206	3,194	3,336	1,394	50,205	7,234	42,971
Posts and Telegraphs	168	...	...	...	...	...	...	...	...	...	...	168	168	...
Mint	667	...	...	624	...	...	...	...	...	...	...	1,361	1,361	...
Salaries and Expenses of Civil Depart- ment:														
General Administration	7,095	461	2,862	2,797	4,540	4,686	3,663	4,271	2,921	2,802	1,910	38,008	9,722	28,286
Law and Justice—Courts of Law	500	996	8,739	5,856	12,200	12,305	8,965	7,503	6,619	4,861	2,118	70,362	1,496	68,866
Law and Justice—Jails	1,052	...	496	270	676	505	632	359	75	156	...	4,221	1,052	3,169
Police	1,298	1,039	3,277	3,336	3,589	4,051	2,472	5,262	2,271	2,006	1,793	30,394	2,337	28,057
Ports and Pilotage	...	...	...	197	962	...	...	583	5	...	...	1,747	...	1,747
Education	85	202	2,729	3,735	2,981	2,776	2,085	1,698	1,149	1,253	635	19,329	287	19,042
Ecclesiastical	678	337	1,407	1,154	823	697	1,071	180	79	371	104	7,006	7,006	...
Medical	1,759	374	1,946	2,666	2,669	2,783	1,568	1,179	833	690	374	16,841	2,133	14,708
Sanitation	573	...	493	710	...	...	119	342	156	15	234	2,642	573	2,069
Political	6,744	3,459	311	820	123	...	1,430	588	150	229	993	14,847	11,804	3,043
Agriculture	303	...	550	771	434	397	1,017	1,289	322	263	99	5,445	303	5,142
Scientific and Miscellaneous Departments	1,477	...	293	271	270	21	199	...	...	221	...	2,757	1,477	1,280
TOTAL	21,564	6,368	23,108	22,583	29,272	28,221	23,221	23,354	14,580	12,867	8,261	2,13,899	33,190	1,75,709
Miscellaneous Civil Charges:														
Stationery and Printing	171	...	176	...	21	6	...	...	...	...	...	374	171	203
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	171	...	176	...	21	6	...	...	...	...	...	374	171	203

Famine Relief and Insurance:

Construction of Protective Irrigation Works	...	...	...	42	...	36	...	...	...	67	...	145	145	...
Railway Revenue Account:														
State Railways: Working Expenses	22,501	...	...	...	...	...	...	...	...	...	...	22,501	22,501	...
Miscellaneous Railway Expenditure	1,519	...	...	...	...	...	...	...	...	...	...	1,519	1,519	...
TOTAL	24,020	...	...	...	...	...	...	...	...	...	...	24,020	24,020	...
Irrigation:														
Major Works: Working Expenses	...	173	...	...	...	131	720	...	...	...	...	1,027	555	473
Minor Works and Navigation	...	31	...	244	...	22	38	...	...	...	...	338	194	144
TOTAL	...	207	...	244	...	153	758	...	...	...	...	1,365	749	616
Other Public Works:														
Civil Works	...	...	754	279	1,195	46	126	388	431	403	286	3,933	2	3,936
Army Services:														
Army—Effective	(a) 4,76,276	...	...	...	...	...	...	...	...	...	...	4,76,276	4,76,276	...
Marine	33,005	...	...	...	...	...	...	...	...	...	...	33,005	33,005	...
Military Works	15,853	...	...	...	...	...	...	...	...	...	...	15,853	15,853	...
TOTAL	5,25,134	...	...	...	...	...	...	...	...	...	...	5,25,134	5,25,134	...
TOTAL CHARGED AGAINST REVENUE . Rs.	5,72,721	7,849	32,004	34,015	34,944	37,036	29,243	27,948	18,235	16,673	9,041	8,20,609	5,97,174	2,23,436
Railway, Irrigation and other Capital not charged to Revenue:														
State Railways: Construction	364	...	...	...	...	...	...	...	...	...	...	364	364	...
Irrigation Works: Construction	...	...	...	...	...	39	...	...	...	...	...	39	39	...
Initial Expenditure on New Capital at Delhi	370	...	...	...	...	...	...	...	...	...	...	370	370	...
TOTAL NOT CHARGED TO REVENUE . Rs.	734	...	...	...	...	39	...	...	...	...	...	773	773	...
GRAND TOTAL . Rs.	5,73,455	7,849	32,004	34,015	34,944	37,075	29,243	27,948	18,235	16,673	9,941	8,21,382	5,97,947	2,23,436
Total Converted into £ at Rs. 15-£1												54,759	39,863	14,896

(a) 1st (Peshawar) Division	Rs. 36,757
2nd (Rawalpindi) "	69,378
3rd (Lahore) "	47,796
4th (Quetta) "	25,080
5th (Mhow) "	25,638
6th (Poona) "	33,325
Carried over	2,38,124

7th (Meerut) Division	Rs. 2,38,124
8th (Lucknow) "	31,369
9th (Secunderabad) "	32,344
Burma "	22,361
Supply Circle "	12,395
Controller of War Accounts	18,356
	1,21,327
TOTAL	4,76,276

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1918-19.

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

Receipts, £874,722,960. Disbursements, £865,105,915.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1 B.
				£	£	£
O. Permanent Debt	82	Statement of Permanent Debt	316	19,638,192	34,644,218	(a) —15,011,021
"	82A	Temporary Debt	318	92,084,318	72,511,593	+19,572,725
P. Unfunded Debt	82B	Special Loans	318	...	4,167	
"	83	Treasury Notes	318	...	...	
"	84	Deposits of Service Funds	319	87,898	100,724	+4,326,894
"	85	Post Office cash certificates	319	15,771,492	11,428,105	
Q. Deposits and Advances.	85	Savings Bank Deposits	321	...	...	
"	72	Provincial Balances	263	1,143,955	64,824	
"	App. A	Appropriation for Reduction of Debt	...	379,003	...	
"	86	Deposits of Local Funds	321	7,759,348	7,375,569	
"	87	Deposits of Sinking Funds	322	17,826	...	
"	App. A	Gold Standard Reserve	...	32,698,900	32,413,801	
"	88B	Special Reserve	323	22,798,331	9,737,634	
"	App. A	Consols Depreciation Fund	...	763,744	755,548	—5,412,915
"	...	Paper Currency Reserve	...	115,583,459	115,583,459	
"	88 C	Deposit Account with the United States of America	323	34,680,000	36,762,902	
"	89	Departmental and Judicial Deposits	324	42,978,792	41,448,412	
"	Appendix A	Depreciation Fund for War Loan (1929-47) Advances	...	273,383	109,609	
"	"	Suspense Accounts	...	14,893,046	16,215,456	
"	"	Miscellaneous	...	410,239	20,239,222	
"	"	...	...	1,534,772	621,237	
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances	337	905,968	941,438	—35,470
R. E. Loans and Advances by Provincial Governments.	90A	Ditto ditto	353	948,437	2,273,618	—1,325,176
S. Loans to Local Boards for Railway Construction.	91	Receipts and Payments	354	17,290	...	+17,290
T. Remittances	Appendix A	Inland Money Orders	...	53,336,850	53,314,509	
"	"	Other Local Remittances	...	...	165,289	
"	"	Other Departmental Accounts	...	408	53,482	
"	"	Remittances between Civil Treasuries and Departments	...	139,646,917	142,468,904	+8,968,884
U. Secretary of State's Bills.	92	Remittance Account between England and India	359	232,509,849	220,538,001	
"	93	Bills drawn and discharged	360	6,599,945	8,193,089	
V. Cash Balance	93A	Sterling Bills on London	361	5,315,000	5,135,000	
"	94	Opening and Closing Balances	362	31,950,593	32,016,085	
		TOTAL		874,722,960	865,105,915	

(a) Net figure carried to Account No. 1B is —£14,590,686. The difference of —£420,335 is made up of +£93,670 being the debt discharged by conversion operations during 1918-19 [vide note (c), page 317] less £514,005, the aggregate of the sums of £383,213, and £131,792 representing the amount of debt discharged by means of Sinking Funds [vide notes (a) and (b) on page 317].

O. to V.—Debt, Deposits, etc.

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No 82.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1919, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

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FINANCE AND REVENUE ACCOUNTS OF THE

		IN INDIA.		Amount, 1st April 1918.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1919.		
		IMPERIAL LOANS BEARING INTEREST.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Debt bearing Interest: In India In England	Debt not bearing Interest: In India In England	5½ per cent. War Bonds, 1928		...	(g) 25,25,21,653	...	25,25,21,653	...	...	(f) 25,25,21,653		
		1925		...	(g) 4,19,49,024	...	4,19,49,024	...	...	(f) 4,19,49,024		
		5 per cent. War Loan, 1929-47		25,17,53,643	(g) 27,201	44,19,650	25,62,00,494	(h) 20,28,100	...	(f) 25,41,72,394		
		4½ per cent. Loan for Indore State Railway		1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000		
		4 per cent. Loan from Maharaja Scindia for State Railway		1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000		
		4 " Railway Loan from Nawab of Bampur		47,00,000	...	...	47,00,000	...	...	47,00,000		
		4 " Gwalior Loan of 1907		74,00,000	...	...	74,00,000	12,00,000	...	72,00,000		
		4 " Terminable Loan of 1915-16		4,99,86,000	...	...	4,99,86,000	...	...	4,99,86,000		
		4 " Conversion Loan of 1916-17		9,97,32,200	...	500	9,97,32,700	...	7,45,600	9,99,87,100		
		8½ " Loan of 1842-43		20,94,86,300	...	1,37,100	20,96,23,800	...	5,43,900	20,90,80,000		
		8½ " " 1854-55		29,43,38,600	...	8,65,000	29,52,03,600	127	8,60,900	(f) 29,43,42,573		
		8½ " " 1865		34,13,08,700	...	13,48,400	34,26,57,100	...	29,73,700	33,96,83,400		
8½ " " 1879		3,41,36,900	...	29,83,000	3,71,19,900	...	4,96,800	3,66,23,100				
8½ " " 1900-1901		31,46,03,400	...	10,93,900	31,56,97,300	...	53,29,300	31,03,58,000				
8 " " 1896-97		6,83,29,150	...	...	6,83,29,150	...	12,92,900	6,70,88,250				
TOTAL IMPERIAL DEBT in INDIA bearing Interest			Rs.	1,70,07,74,893	29,44,97,878	1,08,47,950	2,00,61,20,721	32,28,227	1,22,53,000	1,99,06,39,494		
		LOANS NOT BEARING INTEREST.										
118,884,092 236,942,654	927 14,921	4 per cent. Muttra-Hathras Light Railway Debenture Loan		1,800	...	...	1,800	...	...	1,800		
		4 " Cawnpur and Achmeyra Railway Debenture Loan		900	...	...	900	...	...	900		
		4 " Debenture Loan for Cawnpur-Achmeyra Section of the Rajputana-Malwa Railway		5,200	...	...	5,200	-100	...	(f) 5,300		
		4 " Stock Notes issued in 1882-83 and accounted for as follows:—		788	...	...	788	...	...	788		
		In Madras		2,475	...	...	2,475	...	...	2,475		
		Bombay		1,612	...	...	1,612	...	...	1,612		
		Bengal		538	...	...	538	...	...	538		
		United Provinces of Agra and Oudh		587	...	...	587	...	...	587		
		Panjab		...	...	...	...	...	...	...		
		TOTAL DEBT in INDIA not bearing Interest			Rs.	13,900	...	...	13,900	-100	...	14,000
		TOTAL DEBT in INDIA			Rs.	1,70,07,88,793	29,44,97,878	1,08,47,950	2,00,61,34,621	32,28,127	1,22,53,000	1,99,06,53,494
		TOTAL DEBT IN INDIA CONVERTED INTO £ AT Rs. 15=£1			£	113,385,919	19,633,192	723,197	133,742,308	215,206	816,867	132,710,233
Do. BEARING INTEREST			£	113,384,992	19,633,192	723,197	133,741,381	215,215	816,867	132,709,299		
Do. NOT BEARING INTEREST			£	927	...	...	927	-7	...	934		
		IN ENGLAND.										
		BEARING INTEREST.										
118,709,209 303,513,649	904 14,921	Liability for British Government 5 per cent. War Loan (1929-47) taken over by India		£	64,058,408	...	...	64,058,408	33,415,000	...	30,648,408	
		India 3½ per cent. Stock			(f) 90,519,304	...	...	90,519,304	{ (a) 261,882 (b) 92,123 }	...	90,165,399	
		India 3 " "			(f) 65,269,189	...	...	65,269,189	{ (a) 120,331 (b) 38,689 }	...	65,109,189	
		India 3½ " "			11,684,987	...	...	11,684,987	...	...	11,684,987	
		India Bonds			500,000	...	...	500,000	500,000	...	...	
		East Indian Railway Debenture Stock 4½ per cent.			1,435,650	...	...	1,435,650	...	...	1,435,650	
		Eastern Bengal Railway Debenture Stock 4 " "			348,666	...	...	348,666	...	...	348,666	
		South Indian Railway Debenture Stock 4½ " "			425,000	...	...	425,000	...	...	425,000	
		Great Indian Peninsula Railway Debenture Stock 4 per cent.			2,701,450	...	...	2,701,450	...	...	2,701,450	
		TOTAL DEBT in ENGLAND bearing Interest				236,942,654	...	...	236,942,654	34,429,005	...	202,513,649
				NOT BEARING INTEREST.								
		533,293,503	15,845	India 5 per cent. Stock			9,305	...	9,305	...	...	9,305
India 4 per cent. Stock					5,616	...	...	5,616	...	...	5,616	
TOTAL DEBT in ENGLAND not bearing Interest					£	14,921	...	...	14,921	...	14,921	
TOTAL DEBT IN ENGLAND			£	236,957,575	...	...	236,957,575	34,429,005	...	202,528,570		
TOTAL DEBT			£	350,343,494	19,633,192	(e) 723,197	370,699,896	(c) 34,644,213	(e) 816,867	335,222,593		

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Classification of the Debt.

Permanent Debt, exclusive of that for Railways, Irrigation and other Capital Works
For Railways (including advances made to Railway Companies)
For Irrigation Works
For Initial Expenditure on New Capital at Delhi

TOTAL

65,451,827	14,808,488	723,197	80,493,512	34,644,213	816,867	45,022,403
229,145,143	4,529,863	...	243,686,006	...	...	(d) 243,686,006
43,992,000	480,043	...	44,472,043	...	...	44,472,043
1,753,494	285,793	...	2,039,287	...	...	2,039,287
£ 350,343,464	19,633,192	723,197	370,699,853	34,644,213	816,867	395,238,803

Sinking Funds created pursuant to Section 51 of Acts 42 and 43 Vict. C. 206, and Section 2 (a) of Acts 44 and 45 Vict. C. 53, and the application thereof.

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

India 4 per cent. Stock
India 4 per cent. Rupee Debt, Rs. 1,05,750 at 1s. 4d. the rupee
India 3½ per cent. Stock
India 3 per cent. Stock

INDIA DEBT CREATED AND ISSUED

INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL.
East Indian Railway Annuity.	East Indian Railway 4 per cent. Debenture Stock.	Eastern Bengal Railway Annuity.	Eastern Bengal Railway 4 per cent. Debenture Stock.	Scinde, Punjab and Delhi Railway Annuity.	
£ 328,462	£ 64,350	£ 22,812	£ 63,692	£ 200,406	
5,115,939	...	...	...	...	5,115,939
7,117	...	...	...	...	7,117
2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
215,243	32,597	...	708	...	248,546
7,578,467	80,765	541,055	67,713	4,911,621	13,174,621
3,06,132	15,671	201,355	10,228	1,739,489	4,973,835
60,968	365	5,230	219	44,914	India 3½ p. c. stock £ 261,882
133,874	854	10,975	556	94,258	India 3 p. c. stock £ 219,331.
3,230,974	16,890	217,560	11,013	1,878,611	5,355,048
4,342,453	65,875	823,455	76,700	3,023,010	7,819,573

India Debt purchased and cancelled to 31st March 1918:

India 4, 3½, 3 and 2½ per cent. Stocks

(a) India Debt purchased and cancelled during the year ended 31st March 1919:

India 3½ and 3 per cent. Stocks purchased with £76,910, being the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the Stock originally created for the redemption thereof
India 3½ and 3 per cent. Stocks purchased with £171,916, being interest on the amounts standing to the credit of the Fund

INDIA DEBT PURCHASED AND CANCELLED £

Balance of India Debt issued as above outstanding on 31st March 1919:

India 3½ per cent. Stock (*) 8,941,211
India 3 per cent. Stock (†) - 4,898
India 3½ per cent. (formerly 4 per cent.) Rupee Debt 7,117
India 3½ per cent. stock (‡) - 153,857

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

Money.	India 3½ per cent. stock.	India 3 per cent. stock.
£ 83,713	£ 92,123	£ 39,669

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

Under Permanent Debt Discharged
On account of discharge of a portion of the liability assumed for British Government 5 per cent War Loan (1929-47) taken over by the Government of India
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £242,886 under "Railway Revenue Account" (see also Sinking Fund Account above)
On account of Eastern Bengal Railway Sinking Fund do do
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do do
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which is charged to State Railways—Interest on Debt
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which is charged to Interest on Debt

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

- Aggregate of columns 4 and 19 in Account No. 73, Summary of Capital Expenditure
- Deduct—Capital Outlay on State Railways from funds raised by companies and contributed by Indian States included in above. Accounts No. 74A and No. 79A.
- Deduct—Portion of Specific Debt incurred in connection with purchase of Railways redeemed by operation of Sinking Funds
- Add—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount (£201,697) redeemed by the operation of the Discount Sinking Fund

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

(vi) Advances made to the Tanjore, Kistna and Tinnevely District Boards for the Mayavaram-Mutpet and Berwada-Masulipatam and Tinnevely District Board Railways (Acct. No. 91)

GRAND TOTAL

India	England	Total
£ 215,208	£ 54,000	£ 269,208
...	33,450,000	33,450,000
...	226,061	226,061
...	16,980	16,980
...	139,172	139,172
...	7,761	7,761
...	124,031	124,031
215,208	34,429,005	34,644,213
...	...	274,082,894
...	...	28,229,006
...	...	5,355,048
...	...	564,135
TOTAL	...	24,022,85
...	...	543,605
...	...	130,616
GRAND TOTAL	...	243,686,006

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

- Difference is due to transactions in connection with the conversion of 3 per cent. loans of 1896-97 into 3½ per cent. loans, and also those in connection with the conversion 3, 3½ and 4 per cent. loans into 5 per cent. War Loan (1929-47).
- Differences with the figures shown in the Statement of Public Debt for the half-year ended 31st March 1919 are due to subsequent adjustments made in the India accounts for March 1919 Supplementary.
- Includes actual loan receipts in respect of which War Loan securities have not been issued in 1918-19.
- Discharge due to the purchase and cancellation of Debt (Rs. 17,78,100) by the operation of the Depreciation Fund and cancellation of Debt (Rs. 2,50,000) on account of war gifts by the Palanpur and the Rewa Durbars.
- Differs from last years closing balance for corrections since made.

- India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.
- India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.
- India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.

O. to V.—Debt, Deposits, etc.

No. 82A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1919.

	Balance, 1st April 1918.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1919.
INDIA.					
5½ per cent. War Bonds 1920	19,79,55,713	(a) 12,006	19,79,68,619	(c) 89,700	(b) 19,79,28,919
5½ " " " 1921	...	(a) 25,80,25,867	25,80,25,867	...	(b) 25,80,25,867
6½ " " " 1922	11,95,18,352	(a) 2,376	11,95,20,728	(c) 3,41,000	(b) 11,91,79,728
5½ " " " 1923	...	(a) 2,42,05,428	2,42,05,428	...	(b) 2,42,05,428
Treasury Bills	43,57,05,000	98,39,46,000	1,36,96,51,000	87,72,21,000	43,24,30,000
Temporary Loans from Gwalior Durbar	...	50,72,198	50,72,198	50,72,198	...
Do. do. from Bank of Bombay	4,00,00,000	9,50,00,000	13,50,00,000	13,50,00,000	...
Do. do. Bank of Bengal	...	7,00,00,000	7,00,00,000	7,00,00,000	...
TOTAL INDIA R	79,81,79,065	1,88,12,64,775	2,17,44,43,840	1,08,76,73,898	1,08,67,69,942
Total India converted into £ at R 15-£1 £	62,878,605	92,084,318	144,962,923	72,511,593	72,451,380

(a) Vide note (g) page 317.

(b) Vide note (f) page 317.

(c) Represents cancellation of Bonds on account of war gifts by Indian states.

No. 82B.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1919.

	Balance, 1st April 1918.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1919.
INDIA, GENERAL.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Koliah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,769	...	41,769	...	41,769
Deposits of the Monegar Choultry (4 per cent.)	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL R	11,09,147	...	11,09,147	...	11,09,147
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	28,87,523	...	28,87,523	62,328	28,25,195
Endowments by the late King of Oudh, 3rd (5 p. c.)	99,85,913	...	99,85,913	179	99,85,734
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL R	1,47,87,239	...	1,47,87,239	62,507	1,47,24,732
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
GRAND TOTAL R	1,68,17,934	...	1,68,17,934	62,507	1,67,55,427
Grand Total converted into £ at R 15-£1 £	1,121,195	...	1,121,195	4,167	1,117,028

No. 83.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1919.

	Balance, 1st April 1918.	Issues in 1918-19.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1919.
INDIA, GENERAL.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Treasury Notes at 3½ per cent. on account of Soldiers Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent.	71,619	...	71,619	...	71,619
TOTAL R	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at R 15-£1 £	29,861	...	29,861	...	29,861

No. 84.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1919.

	Balance, 1st April 1918.	Receipts in 1918-19.	TOTAL.	Re-payments in 1918-19.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
Bengal Uncovenanted Service Family Pension Fund .	(a) 1,35,20,395	8,88,328	1,44,08,723	12,36,717	1,31,72,006
Bengal and Madras Service Family Pension Fund .	6,23,882	85,854	7,09,236	26,330	6,83,006
TOTAL	1,41,48,777	9,74,182	1,51,17,959	12,62,947	1,38,55,012
DEPARTMENTAL.					
Indian Military Widows' and Orphans' Fund .	81,254	74,682	1,56,136	2,789	1,53,347
TOTAL	1,42,25,031	10,49,064	1,52,74,095	12,65,736	1,40,08,359
MADRAS.					
Military Assistant Surgeons' Fund .	8,48,078	15,884	8,63,962	19,100	8,44,862
BOMBAY.					
Uncovenanted Service Family Pension Fund .	33,00,732	2,58,504	35,54,236	2,26,026	33,28,210
TOTAL INDIA AND ENGLAND Rs.	1,78,73,841	13,18,452	1,91,92,293	15,10,862	1,76,81,431
Deduct—Transactions in England	1,418	1,868	3,286	...	3,286
TOTAL, INDIA	1,78,72,423	13,16,584	1,91,89,007	15,10,862	1,76,78,145
Total India converted into £ at Rs15= £1	1,191,494	87,773	1,279,267	100,724	1,178,543
ENGLAND:					
Receipts on account of Indian Military Widows' and Orphans' Fund .	95	125	220	...	220
GRAND TOTAL IN £	1,191,589	87,898	1,279,487	100,724	1,178,763

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS including POST OFFICE CASH CERTIFICATES, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1919.

	Balance, 1st April 1918.	Receipts in 1918-1919.	Transfers.	TOTAL.	Repayments in 1918-1919.	Transfers.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
POST OFFICE CASH CERTIFICATES.							
India, General	8,88,44,541	8,16,23,713	...	12,04,68,254	8,85,16,647	...	(b) 8,19,51,607
POST OFFICE SAVINGS BANKS.							
India, General	(a) 16,58,51,831	13,45,13,410	...	30,03,65,241	11,21,66,411	...	18,82,58,830
STATE RAILWAY PROVIDENT INSTITUTIONS.							
CIVIL.							
India, General	1,27,659	25,727	...	1,53,386	15,173	...	1,38,213
DEPARTMENTAL.							
India, General	3,93,68,737	73,24,277	...	4,66,93,014	86,20,778	...	4,30,72,236
Bombay	17,836	1,702	...	19,538	4,081	...	15,457
Assam	(a) 40,437	6,299	...	46,736	832	...	45,904
TOTAL	3,94,27,010	73,32,368	...	4,67,59,378	86,25,891	...	4,31,33,687
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	3,95,54,669	73,58,095	...	4,69,12,764	86,40,864	...	4,32,71,900
COMPANIES RAILWAY PROVIDENT FUND.							
India, General	(a) 4,60,15,369	4,83,13,834	...	9,43,29,708	82,52,849	...	8,60,76,854
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India, General	52,040	2,443	...	54,483	54,072	...	411
Madras	2,00,584	18,390	...	2,24,924	6,111	11,909	2,06,904
Bombay	70,463	7,867	...	78,180	8,199	...	69,981
Bengal	(a) 1,13,994	58,620	...	1,72,614	...	...	1,72,614
United Provinces of Agra & Oudh	20,310	2,460	...	22,770	...	...	22,770
Punjab	(a) 1,78,269	20,075	...	1,96,844	1,200	...	1,95,144
Burma	(a) 85,394	7,602	...	92,996	6,804	10,892	75,240
Bihar and Orissa	2,09,650	22,921	...	2,32,571	...	...	2,32,571
Central Provinces and Berar	81,111	8,273	...	89,884	...	6,998	82,886
TOTAL	10,15,765	1,48,451	...	11,64,216	78,446	29,799	10,57,971
DEPARTMENTAL.							
India, General	4,07,090	1,76,680	...	5,83,770	1,79,402	...	4,04,368
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	14,22,855	3,25,131	...	17,47,980	2,55,848	29,799	14,62,239
Carried over	84,15,69,265	22,21,33,683	...	66,88,22,948	16,27,72,619	29,799	40,10,20,530

(a) Differs from last year's closing balance for corrections since made.
(b) Vide foot note (f), page 317.

O. to V.—Debt, Deposits, etc.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1919—*contd.*

	Balance, 1st April 1918.	Receipts in 1918-1919.	Transfers.	TOTAL.	Repayment in 1918-19.	Transfers.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	34,16,89,205	22,21,33,683	...	56,38,22,848	16,27,72,619	29,799	40,10,20,530
FOREST OFFICERS' PROVIDENT FUND.							
India, General	5,18,387	17,744	...	5,36,131	4,31,012	...	1,05,619
Madras	(a) 31,183	8,517	...	42,680	...	...	42,680
Bombay	2,845	488	...	3,333	...	...	3,333
Bengal	...	10,713	...	10,713	...	...	10,713
United Provinces of Agra and Oudh	...	45,820	...	45,820	...	...	45,820
Punjab	...	43,524	...	43,524	...	...	43,524
Burma	...	1,96,743	...	1,96,743	50	...	1,96,693
Bihar and Orissa	...	39,005	...	39,005	...	...	39,005
Central Provinces and Berar	...	85,821	...	85,821	926	...	81,895
Assam	...	17,920	...	17,920	...	...	17,920
TOTAL F. O. P. FUND	5,55,895	4,66,295	...	10,22,190	4,31,988	...	5,90,202
POLICE OFFICERS' PROVIDENT FUND							
India, General	82,648	4,092	...	86,740	98	...	86,644
Madras	(a) 51,744	9,698	...	1,01,442	6,458	...	94,984
Bombay	24,754	2,180	...	25,934	1,501	...	24,433
Bengal	39,251	4,143	...	43,393	180	...	43,213
United Provinces of Agra and Oudh	17,315	2,340	...	19,655	12	3,754	15,899
Punjab	31,213	4,638	...	35,851	...	...	35,851
Burma	(a) 1,10,772	8,297	...	1,19,069	13,088	4,514	1,00,569
Bihar and Orissa	(a) 1,23,836	14,183	...	1,38,018	2,498	...	1,35,520
Central Provinces and Berar	1,47,820	17,160	...	1,64,980	3,950	...	1,61,030
TOTAL	6,18,353	66,729	...	6,85,082	28,691	8,268	6,48,123
GENERAL PROVIDENT FUND.							
CIVIL.							
India, General	(a) 63,97,224	9,88,559	9,487	73,95,280	18,45,062	...	55,60,218
Madras	60,10,085	11,72,144	11,909	71,94,138	6,00,802	...	65,93,336
Bombay	(a) 64,87,668	13,00,404	...	77,88,132	6,19,166	...	71,68,966
Bengal	a 55,84,361	13,20,597	...	69,04,958	6,49,142	...	62,55,816
United Provinces of Agra and Oudh	53,76,901	12,06,303	3,754	65,86,958	4,05,932	...	61,81,026
Punjab	47,10,739	8,95,616	...	56,06,355	3,85,722	...	52,20,633
Burma	(a) 33,68,454	11,17,938	15,406	4,01,798	3,19,322	...	41,82,476
Bihar and Orissa	(a) 29,70,989	6,81,006	...	36,51,995	2,90,074	...	33,61,921
Central Provinces and Berar	(a) 26,30,335	8,20,475	6,998	34,57,808	3,47,625	...	31,10,183
Assam	10,75,792	3,35,488	...	14,11,280	87,157	...	13,24,073
TOTAL CIVIL	4,46,12,518	98,38,540	47,564	5,44,98,652	55,50,004	...	4,89,48,648
DEPARTMENTAL.							
India, General	(a) 72,63,548	15,98,095	...	88,61,643	11,22,997	...	77,38,646
TOTAL G. P. FUND	5,18,76,096	1,14,36,635	47,564	6,33,60,295	66,73,001	...	5,66,87,294
OTHER MISCELLANEOUS PROVIDENT							
(CIVIL) FUNDS (b).							
India, General	80,212	11,424	...	91,636	...	...	91,636
Madras	(a) 49,554	15,872	...	65,426	...	...	65,426
Bombay	64,000	16,243	...	80,242	4,206	...	76,036
Bengal	(a) 1,30,502	24,087	...	1,54,589	6,015	...	1,48,574
United Provinces of Agra and Oudh	39,016	9,187	...	48,183	4,000	...	44,183
Punjab	55,525	9,012	...	64,537	...	...	64,537
Burma	(a) 21,961	6,996	...	28,927	...	...	28,927
Bihar and Orissa	(a) 41,232	9,647	...	50,879	...	...	50,879
Central Provinces and Berar	3,421	93	...	3,514	3,514	...	...
TOTAL CIVIL	4,85,423	1,02,510	...	5,87,933	17,735	...	5,70,198
DEPARTMENTAL.							
India, General	(a) 11,698	3,702	...	15,400	...	...	15,400
TOTAL OTHER M. P. FUND	4,97,121	1,06,212	...	6,03,333	17,735	...	5,85,598
CEMETERY ENDOWMENT FUND.							
India, General	28,096	1,078	...	29,172	...	...	29,172
North-West Frontier Province	6,048	78	...	6,116	...	...	6,116
Madras	30,768	3,888	...	34,651	...	...	34,651
Bombay	77,007	1,882	...	78,889	...	...	78,889
Bengal	39,967	978	...	40,945	...	...	40,945
United Provinces of Agra and Oudh	1,02,926	3,605	...	1,06,530	...	...	1,06,530
Punjab	58,729	2,191	...	60,920	...	...	60,920
Burma	22,810	330	...	23,140	...	...	23,140
Bihar and Orissa	18,099	1,108	...	19,202	...	...	19,202
Central Provinces and Berar	15,593	420	...	16,013	...	...	16,013
Assam	3,110	320	...	3,430	...	...	3,430
TOTAL	4,01,142	15,366	...	4,16,508	...	...	4,16,508
Carried over	89,56,37,872	22,42,24,920	47,564	62,99,10,856	10,99,24,034	38,067	35,99,48,255

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

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

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1919—concl'd.

	Balance, 1st April 1918.	Receipts in 1918-1919.	Transfers.	TOTAL.	Repayments in 1918-1919.	Transfers.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BANKS ACCOUNTS—cont'd.							
Brought forward	89,56,37,872	23,42,24,920	47,564	62,99,10,856	16,99,24,084	38,067	46,96,48,255
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	(a)1,02,051	10,497	...	1,12,548	853	...	1,11,695
OPIMUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh	5,048	630	...	5,678	...	...	5,678
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	(a)1,04,952	11,935	...	1,16,887	280	9,497	1,07,110
TOTAL BANKS ACCOUNTS	89,58,49,923	23,42,47,983	47,564	63,01,45,469	16,99,25,197	47,564	46,01,72,708
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	52,294	61,064	...	1,13,358	65,747	...	47,611
HINDU FAMILY ANNUITY FUND.							
India, General	29,499	85,008	...	1,14,507	93,894	...	20,618
UNCOVENANTED SERVICE FUND,							
LIFE ASSURANCE BRANCH.							
Bombay	15,814	16,693	...	32,507	10,777	...	21,730
LOCAL FUND PENSION FUND.							
Bombay	58,027	40,016	...	98,043	22,907	...	75,136
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	4,093	28,626	...	32,719	29,096	...	3,623
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	1,42,93,042	20,42,659	...	1,63,35,701	11,96,405	...	1,51,40,296
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	54,326	49,833	...	1,03,659	77,558	...	26,101
TOTAL SPECIAL ACCOUNTS	1,45,07,095	23,24,399	...	1,68,31,424	14,06,384	...	1,53,35,110
GRAND TOTAL	41,08,57,018	28,65,72,381	47,564	64,69,76,963	17,14,21,581	47,564	47,55,07,818
Grand Total converted into £ at Rs 15 = £1	27,357,134	15,771,492	3,171	43,131,797	11,428,106	3,171	31,700,521

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1919.

	Balance, 1st April 1918.	Receipts in 1918-19.	TOTAL.	Repayments in 1918-19.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT FUNDS.					
India, General	84,760	3,27,278	4,22,038	3,22,854	99,184
North-West Frontier Province	(a)3,29,495	7,72,577	11,02,072	7,39,302	3,62,770
Madras	(a)97,65,100	2,53,72,200	3,51,37,300	2,23,68,184	1,27,71,116
Bombay	(a)32,07,835	1,10,05,421	1,42,13,256	1,09,23,858	32,89,398
Bengal	31,81,007	1,11,78,255	1,43,59,262	1,06,94,856	36,59,406
United Provinces of Agra and Oudh	(a)42,21,472	1,42,90,108	1,85,11,580	1,42,51,810	42,59,770
Punjab	36,78,981	96,81,744	1,33,60,725	90,03,041	43,57,684
Burma	(a)22,24,102	69,89,351	92,13,453	60,80,675	31,32,778
Bihar and Orissa	22,61,276	93,18,365	1,15,79,641	88,81,959	29,97,682
Central Provinces and Berar	(a)19,29,947	54,15,765	73,45,712	51,48,111	21,97,601
Assam	(a)5,38,921	22,16,869	27,55,790	21,24,984	6,30,806
TOTAL DISTRICT FUNDS	3,14,22,896	9,65,72,933	12,79,95,829	9,06,37,614	3,74,58,215
Carried over	3,14,22,896	9,65,72,933	12,79,95,829	9,06,37,614	3,74,58,215

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

O. to V.—Debt, Deposits, etc.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, BALANCES of DEPOSITS of LOCAL FUNDS, for the Year ended 31st March 1919—*contd.*

	Balance, 1st April 1918.	Receipts in 1918-1919.	TOTAL.	Re-payments in 1918-1919.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	3,14,22,896	9,65,72,933	12,79,95,829	9,05,37,614	3,74,58,215
OTHER FUNDS.					
India, General	(a) 8,33,082	10,49,763	14,12,845	9,87,424	4,25,421
North-West Frontier Province	(a) 4,20,748	8,85,653	13,06,401	8,03,413	5,02,988
Nadras	(a) 11,41,732	34,07,304	45,49,036	33,94,844	11,54,192
Bombay	(a) 11,86,820	33,55,304	45,42,124	32,06,172	13,35,952
Engal	(a) 16,11,441	15,97,406	32,08,847	14,84,454	7,24,393
United Provinces of Agra and Oudh	(a) 10,59,414	23,19,681	33,79,095	27,50,599	6,28,496
Punjab	(a) 6,12,259	15,95,592	22,07,851	16,94,155	5,13,696
Burma	8,22,133	20,63,613	28,85,746	22,19,927	6,65,819
Bihar and Orissa	17,00,706	15,36,265	32,36,971	16,15,440	16,21,531
Central Provinces and Berar	8,67,211	19,33,026	28,00,236	18,68,318	9,31,918
Assam	(a) 52,636	73,689	1,26,325	75,871	50,454
TOTAL OTHER FUNDS	R 88,88,182	1,98,17,295	2,86,55,477	2,00,95,917	85,59,560
GRAND TOTAL	4,02,61,078	11,63,90,228	15,60,51,306	11,06,33,531	4,60,17,775
Total converted into £ at Rs15-£1	£ 2,684,072	7,759,348	10,443,420	7,375,569	3,067,851

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

No. 87.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1919.

	Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan)	(a) 41,98,374	2,67,143	41,95,517	...	44,65,517
CENTRAL PROVINCES AND BERAR.					
Deposits of Sinking Fund	1,698	251	1,949	...	1,949
	42,00,072	2,67,394	44,67,466	...	44,67,466
Converted into £ at Rs15-£1	£ 280,005	17,826	297,831	...	297,831

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

No. 87A.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1919.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT—CHARGES, CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.	
Quantity oz.	Payment made in			Purchase price.	Outturn value.	Difference representing gross profit.	In England.		In India.	TOTAL.	R	£
	England	India	TOTAL.				£	Equivalent in R				
...	£	£	£	R	R	R	£	...	R	£	R	£
...	...	...	...	...	...	...	...	...	...	...	...	...

No. 87B.—ACCOUNT of loss on Rupee Coinage for the Year ended 31st March 1919.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A LOSS.									
Quantity oz.	Payment made in.			Purchase price. Rs.	Charges connected with purchase and coinage.				Total Charges.	Outturn value.	Difference representing loss.		
	England. £	India. £	Total. £		England.		India.	Total.			Rs.	Rs.	Rs.
					£	Rs.	Rs.	Rs.					
232,407,376	48,686,665	15,390,593	59,077,260	55,43,60,456	1,184,952	1,70,24,274	1,05,80,986	2,75,55,260	58,19,15,716	52,01,15,200	6,18,60,516	4,120,084	

(a) Includes 22,522,964 paid in 1917-18.

No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1919.

Balance, 1st April 1918.	Net profit, on rupee coinage.	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council bills the proceeds of which have been appropriated to the Gold Standard Reserve.	TOTAL.	Charges.	Balance, 31st March 1919.
£ 34,507,288	£ ...	£ 1,866,767	£ ...	£ 35,864,005	£ ...	£ 35,864,005

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1919.

In 5 per cent. National War Bonds redeemable 1st October 1922 the face value of £	6,004,000
In 5 per cent. War loan 1929-47 the face value of £	3,762,181
In Local Loans 8 per cent. Stock	200,000
In Transvaal Government 3 per cent. (Guaranteed Stock 1923-53 the face value of £	1,092,023
In Guaranteed 2½ per cent. Stock	438,720
In 8 per cent. Exchequer Bonds, redeemable 24th March 1920	2,998,000
In 6 per cent. Exchequer Bonds, redeemable 16th February 1920	5,515,500
In 5 per cent. Exchequer Bonds 1922 repayable on notice 1st October 1919 the face value of £	5,977,700
Do. do. redeemable 5th October 1921	999,800
In Canada 3½ per cent. Bonds, redeemable 1st July 1919	161,000
In 5 per cent. Exchequer Bonds 1919 redeemable 5th October 1919 the face value of £	40,000
British Treasury Bills the face value of £	2,938,000
TOTAL FACE VALUE	30,156,924
Total estimated value of securities mentioned above on 31st March 1919	29,729,505
Cash placed by the Secretary of State for India in Council at short notice	6,015,672
TOTAL	(a) 35,745,177

(a) Differs from the closing balance shown in Account No. 88 by £118,828, representing depreciation in the market value of the securities as compared with the cost price.

No. 88B.—ACCOUNT of the Special RESERVE for the Year ended 31st March 1919.

England.	ADDITIONS TO THE RESERVE IN 1918-19.	WITHDRAWALS FROM THE RESERVE IN 1918-19.		Total withdrawals in 1918-19.	Balance, 31st March 1919.
Balance, 1st April 1918.	Investment in British Treasury Bills.	British Treasury Bills, maturing.	Realisation of Securities in aid of Ways and Means.		
£ 20,000,809	£ 9,737,634	£ 6,737,224	£ 13,961,107	£ 23,798,331	£ 6,939,612
Investment of sums appropriated from Cash Balances—					
£1,496,000	National War Bonds (October 1922)			1,495,564	
£1,186,000	Exchequer Bonds 5 per cent. (October 1919)			1,191,813	
£692,000	Ditto ditto (December 1920)			698,961	
£2,902,000	Ditto ditto (October 1921)			2,900,014	
£848,000	Ditto ditto (April 1922)			662,860	
6,924,000				6,989,612	
TOTAL					6,989,612

No. 88C.—ACCOUNTS showing RECEIPTS, PAYMENTS, and BALANCES OF DEPOSIT ACCOUNT with the UNITED STATES OF AMERICA for the year ended 31st March 1919.

Balance 1st April 1918.	Receipts. Silver purchased in America.	Total Receipts in 1918-19	Payments in India on behalf of the Federal Reserve Bank.	Remittance of Gold.	Payments in London by the Secretary of State for India.	Total Payments in 1918-19.	Balance, 31st March 1919.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
-3,79,90,358	52,02,00,000	52,02,00,000	16,00,79,874	3,07,94,147	26,05,69,510	55,14,43,631	-6,92,39,789
-2,583,084	34,680,000	34,680,000	10,671,992	2,052,843	24,087,967	36,762,802	-4,615,986

O. to V.—Debt, Deposits, etc.

No. 89—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1919.

INDIA, GENERAL.		Balance, 1st April 1918.	Receipts in 1918-1919.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1919.
<i>Civil Deposits.</i>		Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Deposits		2,42,546	11,11,918	13,54,464	9,39,892	3,84,572
Civil Courts' Deposits		(a) 2,76,514	5,50,552	8,27,066	5,78,388	2,48,738
Criminal Courts' Deposits		39,125	51,777	90,902	46,921	43,981
Personal Deposits		(a) 37,76,618	76,31,889	1,14,08,507	1,06,22,984	8,85,523
Municipal Funds		1,68,344	10,76,273	12,74,617	9,96,782	2,77,835
Renewal and Enfacement Fees on Government Promissory Notes		(a) 73	831	404	846	58
Grant made by the British Cotton-growing Association		(a) 1,434	...	1,434	...	1,434
Trust Interest Fund		(a) 2,35,360	1,04,23,330	1,06,58,690	1,02,90,227	3,68,463
Deposits of deceased officers and men of the Indian Army		3,627	18,998	22,625	122	22,503
Deposits on account of Enemy Property		(a) 1,24,556	20,218	1,44,574	3,355	1,41,219
Public Works Deposits		3,84,364	5,59,022	9,43,386	6,13,046	3,80,340
Unclaimed General Provident Fund Deposits		(a) 977	50	1,477	27	1,450
Royalty on suspended patents belonging to enemy subjects		3,874	4,541	8,415	...	8,415
Deposit pertaining to Hostile Firms		1,14,408	...	1,14,408	4	1,14,404
<i>Other Deposits.</i>						
1st Peshawar Division		6,951	25,341	32,292	18,608	13,689
2nd Rawalpindi "		(a) 26,259	65,121	91,380	31,699	9,681
3rd Lahore "		(a) 63,518	1,86,846	2,50,364	1,71,085	78,679
4th Quetta "		8,037	2,02,068	2,10,095	1,41,031	69,064
5th Mhow "		(a) 38,016	94,595	1,32,611	90,102	42,509
6th Poona "		8,44,168	44,77,857	53,22,025	14,36,274	38,86,751
7th Meerut "		(a) 26,740	85,655	1,12,395	69,157	43,238
8th Lucknow "		(a) 64,235	82,340	1,46,575	20,049	1,26,526
9th Secunderabad "		(a) 1,18,387	1,18,249	2,31,036	1,78,125	53,511
Burma "		33,804	78,952	1,07,756	24,731	83,025
Supply Circle		(a) 15,226	51,285	66,511	56,341	10,170
Central War Accounts		3,27,248	1,65,434	1,61,814	1,04,424	2,66,238
Non-Military Pay and Pensions Accounts		40,516	9,04,078	9,44,594	8,84,858	59,706
1st Peshawar Division		8	526	534	518	16
2nd Rawalpindi "		(a) 3	1,198	1,201	1,161	40
3rd Lahore "		(a) 2,493	2,416	4,908	4,599	309
4th Quetta "		405	1,652	2,057	1,391	666
5th Mhow "		(a) 241	1,217	1,458	1,243	215
6th Poona "		498	1,335	1,833	902	931
7th Meerut "		...	614	614	614	...
8th Lucknow "		310	895	1,205	878	327
9th Secunderabad "		52	991	1,043	987	56
Burma "		(a) 21	183	204	143	61
Supply Circle		53	501	554	554	...
Central War Accounts		...	1,088	1,088	1,049	39
Military Works Deposits		14,55,440	34,96,652	49,52,092	29,35,820	20,16,272
Marine Deposits		(a) 4,20,133	4,66,467	8,86,600	6,29,364	2,57,236
Deposits (Railway Capital Accounts)		(a) 15,04,168	85,28,001	50,32,189	34,00,918	16,31,266
Deposits (Railway Revenue Accounts)		2,30,68,546	9,64,76,886	11,95,45,482	9,43,38,355	2,52,07,077
State Railway Fine Fund (Railway Revenue Accounts)		67,950	3,57,199	4,25,149	2,96,731	1,28,418
Postal and Telegraph Fine Fund		(a) 3,661	677	4,338	192	4,146
Posts and Telegraphs Furniture Fund		213	1,718	1,931	1,881	50
Trust Interest Account (Posts and Telegraphs)		159	9,623	9,782	9,607	175
Void Money Orders (Posts and Telegraphs)		(a) 8,45,691	1,01,41,713	1,09,87,404	1,00,87,573	8,99,831
Short payments on account of Money Orders (Posts and Telegraphs)		19,258	4,79,505	4,98,763	3,85,705	1,13,058
Foreign Money Orders (Posts and Telegraphs)		—1,26,12,843	10,14,93,569	8,88,80,726	9,25,16,576	—36,35,850
British Postal Orders (Posts and Telegraphs)		1,49,47,801	12,44,044	1,61,91,845	23,15,497	1,88,76,348
British Postal Orders Remittance (Posts and Telegraphs)		—1,49,47,801	10,71,453	—1,38,76,348	...	—1,38,76,348
Dead Accounts, Savings Bank (Posts and Telegraphs)		9,77,634	22,410	10,01,044	4,975	9,96,069
Customs Duty on Foreign Parcels (Posts and Telegraphs)		22,270	4,342	26,612	23,148	3,464
Aligarh Workshop Cheques (Posts and Telegraphs)		(a) 24,996	1,52,248	1,77,244	1,39,472	37,772
Postal and Telegraph deposits		16,84,785	45,99,362	62,84,147	46,78,551	16,06,596
Penny Postage Stamps (Posts and Telegraphs)		—15,543	8,462	—7,081	23,274	—80,855
International Reply Coupons Issued (Posts and Telegraphs)		4,630	142	4,772	44	4,728
Ditto ditto Exchanged (Posts and Telegraphs)		—1,945	253	—1,692	322	—2,014
Unclaimed General Provident Fund Deposits (Posts and Telegraphs)		692	163	855	...	855
Recoveries of loans from Co-operative Credit Societies (Posts and Telegraphs)		5,610	2,99,535	3,05,145	2,97,739	7,406
Sale of Red Cross Seals (Posts and Telegraphs)		421	244	665	470	195
Deposits on account of Ferry Charges in Kashmir (Posts and Telegraphs)		...	48	48	66	—18
New Loan Excess Credit (Posts and Telegraphs)		...	3,34,039	3,34,039	3,27,375	6,664
Cash Certificates short payments (Posts and Telegraphs)		...	77,897	77,897	46,898	31,004
Unclaimed difference in Cash Certificate account, 1917-18 (Posts and Telegraphs)		...	46,073	46,073	1,084	44,989
TOTAL	R	2,38,40,539	25,28,08,500	27,61,44,089	23,97,73,817	3,63,70,222
Carried forward	R	2,38,40,539	25,28,08,500	27,61,44,089	23,97,73,817	3,63,70,222

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

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1919—*contd.*

	Balance, 1st April 1918.	Receipts in 1918-19.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward R	2,38,40,539	25,23,08,500	27,61,44,089	23,97,78,817	8,63,70,223
NORTH-WEST FRONTIER PROVINCE.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 6,25,578	16,78,698	23,04,271	14,14,689	8,89,688
Personal Deposits	(a) 4,83,546	42,74,866	47,08,412	42,01,493	5,06,919
Municipal Funds	10,44,829	17,02,715	27,47,041	10,10,225	11,36,819
Trust Interest Fund	(a) 2,494	18,482	20,986	19,400	1,586
Public Works Deposits	52,301	99,782	1,52,083	79,284	72,799
Renewal and Enforcement fees on Government Promissory Notes	...	12	12	10	2
Deposits on account of Enemy Property	415	15,053	15,468	...	15,468
TOTAL R	21,58,658	77,89,618	99,48,276	73,25,045	26,23,231
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	45,40,470	59,14,074	1,04,54,544	54,97,827	49,56,717
Civil Courts' Deposits	(a) 36,53,770	1,89,09,048	2,05,62,818	1,82,98,845	72,68,973
Criminal Courts' Deposits	2,71,209	2,91,909	5,63,118	2,89,788	2,73,330
Personal Deposits	11,21,301	1,85,95,215	1,97,16,516	1,79,82,192	17,54,824
Municipal Funds	25,78,637	53,68,988	79,47,625	54,03,887	25,43,738
Trust Interest Fund	51,847	19,54,669	20,06,516	19,44,824	62,192
Deposits for work done for public bodies or individuals	1,47,242	6,28,438	7,75,680	5,49,159	2,26,521
Deposits of the Tea Cess Fund	3,166	36,269	39,435	34,198	5,237
Public Works Deposits	(a) 6,13,270	12,24,500	18,37,770	8,61,146	9,76,624
Renewal and Enforcement fees on Government Promissory Notes	(a) 44	310	360	829	31
Unclaimed General Provident Fund Deposits	9,169	1,296	10,465	3,007	7,398
Deposits pertaining to Hostile Firms	5,09,154	7,218	5,16,372	4,52,070	64,302
Deposits on account of Enemy Property	7,65,353	7,05,018	15,30,371	19,714	15,10,657
TOTAL R	1,72,64,633	4,80,96,898	6,59,61,530	4,68,11,466	1,96,50,064
BOMBAY.					
<i>Civil Deposits.</i>					
Revenue Deposits	15,92,069	49,03,542	64,95,611	37,58,283	27,37,328
Civil Courts' Deposits	19,16,099	79,47,911	98,64,010	70,91,302	27,72,708
Criminal Courts' Deposits	(a) 94,813	3,03,265	3,98,078	2,51,769	1,46,309
Personal Deposits	37,67,136	5,01,55,852	5,39,22,988	4,87,89,178	51,83,810
Municipal Funds	11,84,899	59,76,205	71,60,804	58,14,830	13,45,774
Marine Deposits	62,594	2,98,747	3,61,341	2,78,085	63,256
Forest Deposits	3,00,850	4,14,368	7,15,208	3,51,340	3,63,868
Trust Interest Fund	(a) 73,502	23,48,287	24,20,789	23,11,545	1,09,244
Deposits for work done for public bodies or individuals	2,02,052	7,44,784	9,46,836	7,57,574	1,89,262
Deposits of the Tea Cess Fund	1,672	25,548	27,220	23,969	3,251
Public Works Deposits	(a) 11,84,096	13,88,714	25,72,810	14,99,277	10,73,533
Deposits pertaining to Hostile Firms	1,04,78,279	63,657	1,05,41,936	8,82,838	1,01,59,098
Renewal and Enforcement fees on Government Promissory Notes	(a) 408	1,534	1,942	1,590	352
Deposits on account of Enemy Property	(a) 13,32,197	6,87,362	19,69,559	3,56,174	16,13,385
Deposits of deceased officers and men of the Indian Army	...	670	670	670	...
Administrator General's Deposits	...	55,534	55,534	55,534	...
TOTAL R	2,21,89,166	7,52,65,965	9,74,55,131	7,17,23,958	2,57,31,178
Carried over R	6,54,52,995	88,40,55,981	44,95,08,976	36,51,34,286	8,43,74,690

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

O. to V.—Debt, Deposits, etc.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1919—*contd.*

	Balance, 1st April 1918.	Receipts in 1918-1919.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	6,54,52,995	38,40,55,981	44,95,08,976	36,51,34,286	8,43,74,690
BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	15,32,015	20,02,733	35,34,748	20,17,235	15,17,518
Civil Courts' Deposits	58,42,649	1,40,88,608	1,99,31,257	1,31,89,660	67,51,597
Criminal Courts' Deposits	2,19,450	2,25,726	4,45,176	2,44,927	2,00,249
Personal Deposits	46,71,474	6,41,21,291	6,87,92,765	6,17,24,908	70,67,862
Municipal Funds	9,68,634	37,92,840	47,61,474	36,55,180	11,06,294
Trust Interest Fund	49,802	8,00,551	8,50,353	7,49,525	1,00,828
Deposits for work done for public bodies or individuals	3,68,608	66,42,082	70,06,685	63,79,764	6,25,921
Deposits of the Tea Cess Fund	(a) 36,567	3,89,270	4,25,837	4,07,355	17,982
Forest Deposits	986	88,906	89,892	88,906	986
Public Works Deposits	3,16,357	7,60,993	10,77,350	5,49,632	5,27,718
Deposits of Jute Cess Collections	(a) 2,22,729	8,25,350	10,48,079	8,32,190	2,15,889
Unclaimed General Provident Fund Deposits	(a) 22,088	3,714	26,412	6,349	20,063
Renewal and Enfacement Fees on Government Promissory Notes	194	578	770	681	109
Deposits pertaining to Hostile Firms	(a) 99,00,275	4,52,423	1,08,52,698	4,95,497	98,57,201
Deposits on account of Enemy Property	24,48,057	5,53,107	29,96,164	1,858	29,94,306
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	33,810	5,051	38,861	9,755	29,105
TOTAL	2,66,34,300	9,47,53,221	12,13,27,521	9,03,08,897	3,10,73,624
UNITED PROVINCES OF AGRA AND OUDH.					
<i>Civil Deposits.</i>					
Revenue Deposits	14,39,150	45,92,231	60,38,381	42,59,802	17,78,579
Civil Courts' Deposits	55,10,013	1,22,37,867	1,77,47,880	1,18,54,408	58,93,412
Criminal Courts' Deposits	97,274	2,09,733	3,07,007	2,21,715	85,292
Personal Deposits	23,57,633	3,10,78,738	3,34,36,371	3,10,47,959	23,88,412
Municipal Funds	(a) 18,13,253	77,68,398	95,81,651	76,18,501	19,93,150
Trust Interest Fund	10,311	4,57,277	4,67,588	4,34,106	83,482
Unclaimed General Provident Fund Deposits	(a) 1,309	201	1,510	832	678
Deposits for work done for public bodies or individuals	17,950	1,81,128	1,99,078	1,75,905	23,173
Forest Deposits	4	...	4	4	...
Public Works Deposits	8,05,552	17,37,281	25,42,833	16,73,880	8,68,953
Renewal and Enfacement fees on Government Promissory Notes	138	542	678	508	170
Deposits pertaining to Hostile Firms	20,788	1,98,203	2,18,994	29,618	1,89,376
Deposits on account of Enemy Property	...	9,366	9,366	9,198	173
TOTAL	1,20,73,373	5,84,77,968	7,05,51,341	5,78,26,491	1,32,24,850
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	26,82,150	80,60,558	1,07,42,708	76,87,572	31,05,136
Personal Deposits	(a) 21,06,035	2,20,37,152	2,41,43,187	2,10,78,151	30,65,086
Municipal Funds	33,59,706	89,21,258	1,22,80,964	87,04,005	35,76,959
Trust Interest Fund	8,456	1,53,639	1,62,095	1,34,171	27,924
Deposits for Government Loans (temporary)	...	61,792	61,792	61,792	...
Public Works Deposits	(a) 7,32,517	18,07,199	20,39,716	13,97,073	6,42,843
Deposits on account of Enemy Property	(a) 1,41,066	14,362	1,55,428	974	1,64,454
Special War Deposits	50,000	...	50,000	...	50,000
Renewal and Enfacement fees on Government Promissory Notes	36	148	184	113	71
Deposits pertaining to Hostile Firms	495	592	1,087	285	802
TOTAL	90,80,461	4,05,56,700	4,96,37,161	3,90,14,186	1,06,23,025
BUERMA.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 7,06,707	26,08,165	33,14,872	24,01,518	9,13,254
Civil Courts' Deposits	5,28,508	9,95,400	15,23,908	11,19,965	4,08,943
Personal Deposits	12,50,401	1,50,87,457	1,63,37,858	1,51,67,302	11,70,556
Municipal Funds	16,67,761	48,06,918	64,74,679	41,46,274	23,28,405
Deposits on account of Enemy Property	18,57,770	15,13,858	28,71,128	60,881	28,10,747
Marine Deposits	2,795	32,600	35,395	29,370	6,025
Trust Interest Fund	(a) 1,105	37,962	39,067	38,156	911
Deposits for work done for public bodies or individuals	41,481	48,275	89,756	6,075	83,681
Public Works Deposits	(a) 7,56,148	10,50,727	18,06,870	10,36,352	7,70,513
Renewal and Enfacement fees on Government Promissory Notes	38	119	157	79	78
Deposits pertaining to Hostile Firms	67,01,539	11,57,108	78,58,647	77,97,574	61,073
TOTAL	1,30,14,248	2,73,38,689	4,08,52,337	3,18,03,146	85,49,191
Carried over	12,62,45,377	60,51,81,959	73,14,27,336	58,85,81,956	14,78,45,387

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

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits for the Year ended 31st March 1919—*concl'd.*

	Balance, 1st April 1918.	Receipts in 1918-1919.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward R	12,62,45,377	60,51,81,959	73,14,27,336	58,35,81,956	14,78,45,380
BIHAR AND ORISSA.					
<i>Civil Deposits.</i>					
Revenue Deposits	10,00,054	19,33,424	29,33,478	16,91,655	12,86,823
Civil Courts' Deposits	21,60,835	44,37,898	66,08,233	45,27,855	28,70,378
Criminal Courts' Deposits	(a) 3,16,818	6,29,148	9,45,966	5,03,690	3,82,276
Personal Deposits	(a) 16,79,365	91,28,707	1,08,08,072	90,63,129	17,44,943
Municipal Funds	7,72,655	24,65,204	32,37,859	21,78,754	10,59,105
Trust Interest Fund	10,321	1,07,906	1,18,227	1,03,242	14,985
Deposits for work done for public bodies and individuals	(a) 2,23,272	1,68,762	3,92,034	2,70,008	1,22,020
Public Works Deposits	(a) 2,47,071	5,07,535	7,54,606	4,37,099	3,17,507
Renewal and Enforcement Fees on Government Promissory Notes	57	190	247	236	11
Unclaimed General Provident Fund Deposits	380	...	380	...	380
Deposits pertaining to Hostile Firms	91,432	...	91,432	91,432	...
on account of Enemy Property	3,927	2,98,000	3,01,927	669	3,01,258
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	6,438	472	5,966	6,114	12,080
TOTAL R	67,99,199	1,97,37,246	2,65,36,445	1,80,98,883	75,87,562
CENTRAL PROVINCES AND BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 6,80,025	13,10,957	19,90,982	13,65,504	6,25,478
Civil Courts' Deposits	10,98,697	41,68,842	52,62,339	35,59,365	17,02,974
Criminal Courts' Deposits	...	2,064	2,064	2,064	...
Personal Deposits	(a) 10,60,193	56,36,425	67,02,618	57,84,080	9,17,988
Municipal Funds	(a) 8,81,643	40,40,961	49,22,604	39,66,295	9,56,309
Forest Deposits	1,071	5,253	6,324	5,738	588
Trust Interest Fund	(a) 1,061	1,49,247	1,50,308	1,36,900	13,408
Deposits for work done for public bodies or individuals	22,128	14,470	36,598	8,609	27,989
Public Works Deposits	6,35,712	8,64,023	14,99,735	9,10,040	5,89,695
Renewal and Enforcement fees on Government Promissory Notes	11	111	122	112	10
Unclaimed General Provident Fund Deposits	1,159	...	1,159	840	819
Deposits pertaining to Hostile Firms	...	1,834	1,834	1,862	22
TOTAL R	48,87,700	1,61,89,037	2,05,76,787	1,57,41,507	48,35,280
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	3,02,550	4,96,242	7,98,792	4,58,742	3,45,050
Civil Courts' Deposits	(a) 1,09,416	1,96,863	3,06,279	1,97,289	1,08,990
Personal Deposits	4,67,908	19,54,784	24,12,692	18,75,709	5,86,983
Municipal Funds	1,50,111	6,25,729	7,75,840	6,15,088	1,59,844
Trust Interest Fund	(a) 813	14,589	15,402	15,192	210
Deposits for work done for public bodies or individuals	25,067	53,496	78,563	13,331	65,234
Public Works Deposits	1,10,652	1,25,392	2,36,044	1,37,389	98,655
Renewal and Enforcement Fees on Government Promissory notes	10	42	52	60	2
Unclaimed General Provident Fund Deposits	1,706	...	1,706	314	1,392
Labour Board Cess Fund	3,088	79,058	82,146	72,098	10,048
<i>Other Deposits.</i>					
Deposits (Railway Revenue Account)	3,863	27,379	31,242	22,668	8,574
State Railway Fine Fund (Railway Revenue Accounts)	...	54	54	54	...
Deposits (Railway Capital Accounts)	146	...	146	...	146
TOTAL R	11,65,380	35,73,630	47,38,960	34,03,832	13,35,128
GRAND TOTAL R	13,85,97,608	64,46,81,872	78,32,79,478	62,17,26,178	16,15,53,800
Total converted into £ at Rs 15 = £1 £	9,239,840	42,978,792	52,218,632	41,448,412	10,770,230

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

O. to V.—Debt, Deposits, etc.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO INDIAN STATES.								
INDIA, GENERAL.								
Besantia State	836	...	836	762	74	7,000	4 per cent.	...
Gwalior Durbar	5,00,000	...	5,00,000	5,00,000	...	24,00,000	5½ "	...
Bijawar	11	50,000	50,011	11	50,000	2,00,000	4 & 6 "	...
Dungarpur State	75,000	...	75,000	20,000	55,000	5,25,000	4 "	8,686
Hyderabad State	33,11,825	...	33,11,825	9,67,527	23,44,298	2,00,00,000	4 "	1,32,473
Jhabua State	20,029	...	20,029	20,029	...	4,80,000	4 "	187
Samthar State	...	20,000	20,000	...	20,000	40,000	6 "	...
Kiabengarh State	20,000	...	20,000	20,000	...	40,000	4 "	800
Shahpura	90,000	50,000	1,10,000	30,000	80,000	2,75,000	4 & 6 "	2,100
Sultan of Muscat	50,000	...	50,000	50,000	...	1,25,000	Nil	...
TOTAL LOANS TO INDIAN STATES	40,37,701	1,20,000	41,57,701	16,08,329	25,49,372			1,39,320

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

No. 90.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1919, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanc- tioned.	Rate of Inter- est	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
MADRAS.								
Madras Corporation	30,80,940	9,00,000	39,80,940	72,420	39,18,520	43,30,000	(a) 4 & 6 per cent.	1,51,638
Ditto Port Trust	1,38,96,016	50,000	1,39,26,046	3,13,401	1,36,12,645	1,78,41,018	4, 5 & 6 "	5,66,723
Ditto Coast Lights Fund	4,77,596	...	4,77,596	...	4,77,596	9,38,476	4 "	19,104
TOTAL	1,74,64,582	9,30,000	1,83,94,582	3,85,821	1,80,08,761			7,36,865
BOMBAY.								
Bombay Municipality (Water-supply)	(b) 21,37,634	...	21,37,634	28,995	21,08,639	37,30,053	4 per cent.	84,581
Ditto Port Trust, for Dock Extension, etc.	1,25,00,125	17,00,000	1,42,00,125	...	1,42,00,125	1,42,00,125	4, 4½, 4, 3½ & 3 per cent.	3,39,960
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,01,55,295	...	2,01,55,295	...	2,01,55,295	2,11,70,754	4 per cent.	8,06,212
Ditto ditto, for Loans not bearing interest under Acts I and VI of 1873 and 1879	1,94,651	...	1,94,651	...	1,94,651	8,44,679	Nil	...
TOTAL	3,49,87,705	17,00,000	3,66,87,705	28,995	3,66,58,710			12,31,153
BENGAL.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	1,19,187
Ditto ditto, for construction of Kidderpore Dock	2,61,52,950	...	2,61,52,950	3,71,479	2,57,81,471	2,87,70,566	4 "	10,42,440
TOTAL	2,79,17,950	...	2,79,17,950	3,71,479	2,75,46,471			11,61,577
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. R	8,03,70,237	26,30,000	8,30,00,237	7,86,295	8,22,13,942			31,29,595

LOANS TO MOFUSSEIL MUNICIPALITIES.

INDIA, GENERAL.

Muzer Municipality	5,28,594	...	5,28,594	19,008	5,09,546	8,98,000	5 & 4 per cent.	52,440
Muzer ditto	711	226	937	1937	...	15,000	"	14
Bulhi ditto	6,68,453	...	6,68,453	71,106	5,98,317	16,15,000	"	26,044
TOTAL	11,97,758	226	11,97,984	90,051	11,07,863			98,498
MADRAS.								
Bargalore Civil and Military Station Municipality	8,5,501	...	68,501	9,405	57,096	1,30,000	"	(c) 2,507
TOTAL LOANS TO MOFUSSEIL MUNICIPALITIES	12,84,259	226	12,66,485	99,456	11,65,029			51,065

(a) Two per cent. additional appropriated to form a Sinking Fund.
 (b) Differs from last year's closing balance for correction since made.
 (c) Interest adjusted in India Books.

No. 90.—Account of Imperial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1919 and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1918.	Amount Advanced	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanc- tioned.	Rate of Interest	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Adil-sh-Sultanah Kerian	6,365	...	6,365	1,778	4,587	21,400	4½ per cent.	...
Bilhari Jagir	...	1,424	1,424	...	1,424	10,000	6 "	...
Bijna Jagir	...	6,000	6,000	...	6,000	9,500	6 "	...
Bugties of Baluchistan	18,000	...	18,000	2,000	16,000	20,000	Nil.	...
Ishak Kahols	24,000	...	24,000	2,500	21,500	41,500	Nil.	...
Dharwai Jagir	...	3,200	3,200	...	3,200	5,500	6 per cent.	...
Garaali Jagir	...	9,733	9,733	...	9,733	15,000	6 "	...
Khan Sahib Syed Mehr Sha Kharin	374	...	374	371	...	3,750	5 "	19
Malik Ali Jan	1,301	...	1,301	105	1,196	1,500	4 "	52
Mir Asim Jan, son of late Ex Khan of Kalat	27,433	...	27,433	3,913	23,520	50,000	4 "	1,026
Mir Hajar Ghazni Marri Rasalder Main Levies	2,122	...	2,122	189	1,933	6,000	5 "	111
Mirza Suraya Jah	21,723	...	21,723	7,231	14,492	70,000	4 "	737
Murree of Baluchistan	18,000	...	18,000	...	18,000	20,000	Nil.	...
Mirshah Khan Bijran Marri of Khol	1,184	...	1,184	...	1,184	3,000	5 per cent.	...
Nutawan Helut Jagir	...	7,979	7,979	...	7,979	18,000	6 "	...
Laghan Jagir	...	17,956	17,956	...	17,956	35,000	6 "	...

Sheik Khale Sultan Khan	4	...	4	4	...	18,000	5 per cent.	...
Sheikha Jafir	...	8,000	8,000	...	8,000	23,000	6	...
Son of Malik Sultan Md. Khan	5,888	...	5,888	1,737	4,151	18,000	4	235
Sheik of Kuwait	1,87,500	...	1,87,500	...	1,87,500	3,87,500	Nil.	...
Sheik Muhammad Jogezi	4,320	...	4,320	480	3,840	4,800	Nil.	...
Sheikders of Ajmer	198	...	198	145	53	8,25,000	5 per cent.	...
TOTAL	3,18,412	51,292	3,72,704	20,189	3,52,215			2,180
NORTH-WEST FRONTIER PROVINCE.								
Abdul Rahman Khan, Chief of Western Khattocks	(a) 1,95,235	...	1,95,235	5,437	1,89,798	2,00,000	6 per cent.	12,000
MADRAS.								
Prince of Arcot	1,625	...	1,625	1,500	125	15,000	Nil.	...
BOMBAY.								
Sultan of Shehr and Makalla (Aden)	2,00,000	...	2,00,000	30,000	1,70,000	2,00,000	Nil.	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	7,15,272	54,292	7,69,564	57,426	7,12,138			14,180
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cartonment Committee, Secunderabad (waterworks)	49,313	...	49,393	15,612	33,781	8,30,500	4 per cent.	2,323

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

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1919, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
REGIMENTAL AND OTHER LOANS.								
Military.								
INDIA, GENERAL.								
<i>2nd Rawalpindi Division.</i>								
Officer Commanding, 37th Lancers	9,000	...	9,000	1,000	8,000	10,000	4 per cent.	373
Ditto 19th Lancers	25,000	...	25,000	...	25,000	25,000	4 "	1,000
Ditto 31st Lancers	25,000	70,000	95,000	10,000	85,000	95,000	4 "	2,000
TOTAL	59,000	70,000	1,29,000	11,000	1,18,000			3,373
<i>3rd Lahore Division.</i>								
General Officer Commanding, 3rd Lahore Division	16,000	...	16,000	...	16,000	16,000	4½ "	720
Officer Commanding, 17th Cavalry	25,000	...	25,000	25,000	...	25,000	4 "	250
Ditto Depot Guide Cavalry	25,000	25,000	50,000	25,000	25,000	25,000	4 "	214
Ditto 10th Lancers	30,000	...	30,000	...	30,000	30,000	4 "	1,550
Ditto 13th do.	...	...	...	...	...	50,000	4 "	38
TOTAL	96,000	25,000	1,21,000	50,000	71,000			2,772
<i>4th Quetta Division.</i>								
Assistant Adjutant General, Quetta, Honorary Secretary and Treasurer, Soldiers' Club	62,960	...	62,960	62,960	...	98,000	4 and 4½ per cent.	4,196
Officer Commanding, 1-4th Gurkha Rifles	800	...	500	800	...	2,000	Nil.	...
Ditto Loralai	...	7,000	7,000	4,500	2,500	7,000	6 per cent.	302
Secretary, Cantonment Committee	2,000	...	2,000	2,000	...	10,000	4 "	80
Officer Commanding, 25th Cavalry	...	35,000	35,000	...	35,000	35,000	4 "	...
Ditto 1-39th Garhwal Rifles	...	...	...	...	...	9,000	4 "	16
TOTAL	65,760	42,000	1,07,760	70,260	37,500			4,494

<i>5th Madras Division.</i>									
Commandant, Cavalry School, Bangalore	13,600	...	13,600	...	13,600	16,000	Nil.		
Officer Commanding, 38th Central India Horse	23,700	...	23,700	...	23,700	23,700	4 per cent.	1,651	
Ditto 35th Scinde Horse	...	25,000	25,000	...	25,000	25,000	4 "		
Ditto 35th Cavalry	35,000	...	35,000	35,000	...	35,000	4 "	583	
TOTAL	72,300	25,000	97,300	35,000	67,300			2,234	
<i>6th Poona Division.</i>									
Officer Commanding, 3rd Sappers and Miners	6,430	...	6,430	2,103	4,327	25,000	4 per cent.	337	
Officers Commanding, Bombay Volunteer Artillery Corps	2,264	...	2,264	2,264	...	3,300	4 "		
Secretary, Cantonment Committee, Poona	22,000	...	22,000	3,000	19,000	34,000	4 "	990	
Officer Commanding, 29th Lancers, Kirkee	...	...	...	...	...	20,000	4 "	911	
TOTAL	30,694	...	30,694	7,367	23,327			2,238	
<i>7th Meerut Division.</i>									
Officers Commanding, Indian Cavalry and Infantry Regiments	46,000	35,000	81,000	39,141	41,859	97,000	4 per cent.	3,111	
<i>8th Lucknow Division.</i>									
Officer Commanding, at Alipore Cantonment	800	...	800	800	...	5,000	4 per cent.	52	
Ditto 17th Cavalry	...	...	...	...	...	25,000	4 "	250	
TOTAL	800	...	800	800	...			282	
Carried over	3,70,554	1,97,000	5,67,554	2,13,568	3,53,986			18,452	

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1919, and the amount of such Loans at the commencement and close of the Year—concluded.

	Amount 1st April 1918.	Amount Advanced.	TOTAL.	Amount. Repaid.	Amount. 31st March 1919.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	3,70,554	1,27,000	5,67,554	2,13,568	3,53,986			18,452
REGIMENTAL AND OTHER LOANS—contd.								
Military—contd.								
INDIA, GENERAL—contd.								
9th Secunderabad Division.								
Commandant, Madras Volunteer Guards	5,833	..	5,833	2,066	3,767	31,000	(a)	721
Ditto Bangalore Volunteer Rifles	34,667	..	34,667	5,331	29,336	65,000	4 per cent.	1,387
Ditto Coorg and Mysore Rifles	2,500	..	2,500	500	2,000	5,000	4 ..	100
Officer Commanding 7th Haryana Lancers	45,000	..	45,000	20,000	25,000	45,000	4 ..	1,833
TOTAL	88,000	..	88,000	27,900	60,100			4,041
Burma Division.								
Officer Commanding, 15th Company, Burma	18,608	..	18,608	1,163	17,445	44,700	Nil	..
Ditto Rangoon Volunteer Rifles	12,222	..	12,222	3,056	9,166	30,000	4 per cent.	643
TOTAL	30,830	..	30,830	4,219	26,611			643
TOTAL REGIMENTAL AND OTHER LOANS	Rs. 4,89,384	1,97,000	6,86,384	2,45,687	4,40,697			23,136
ADVANCES UNDER SPECIAL LAWS.								
INDIA, GENERAL.								
Advances to Istikharadars of Ajmer	1,85,266	2,00,000	3,85,266	9,538	3,75,728	5,75,000	6½ per cent.	18,551
MADRAS.								
Advances under the Bangalore Sanitary Improvement Loans Law	1,788	..	1,788	190	1,598	..	..	(b) 3
Total Advances under Special Laws	1,87,054	2,00,000	3,87,054	9,728	3,77,326			18,554

ADVANCES TO CULTIVATORS.

INDIA, GENERAL.

Advances for Improvement of Land	3,92,897	1,74,973	4,97,869	63,662	4,34,007
Loans for relief of Agriculturists and other purposes	5,36,164	4,00,640	9,36,804	1,88,337	7,50,437
Loans under Co-operative Credit Societies Act	8,513	...	8,543	5,663	2,880

TOTAL 8,67,434 5,75,612 14,43,016 2,56,692 11,87,324

N.-W. FRONTIER PROVINCE.

Advances for Improvement of Land	2,59,522	17,132	2,76,654	53,334	2,23,320
Loans under the Agriculturists' Loans Act	(d) 4,59,407	3,27,108	7,86,515	4,07,224	3,79,391

TOTAL 7,18,929 3,44,240 10,63,169 4,60,558 6,02,611

TOTAL ADVANCES TO CULTIVATORS Rs. 15,86,333 9,19,852 25,06,185 7,16,250 17,89,935

MISCELLANEOUS LOANS AND ADVANCES.

INDIA, GENERAL

B. P. Shetty	200	...	200	96	104
Dewan of Durgah	3,025	...	3,025	284	2,741
T. B. Narayana	(d) 259	...	259	180	79
Roman Catholic Bishop of Ajmer	12,000	...	12,000	...	12,000
H. K. Sanjunda	360	...	360	98	262
H. Javarayya	14	...	14	14	...
V. Javarayya	4	...	4	4	...
S. K. Santappa	...	200	200	67	133
Bengal and North-Western Railway	1,70,000	...	1,70,000	50,000	1,20,000
Rohilkhand and Kumaon Railway	60,000	...	60,000	...	60,000
Bank of Bengal, Calcutta	...	1,00,00,000	1,00,00,000	1,00,00,000	...

TOTAL 2,45,862 1,00,00,200 1,02,46,062 1,00,50,743 1,95,319

GRAND TOTAL 8,89,45,495 1,41,21,570 10,30,67,065 1,35,89,526 8,94,77,539

Grand Total converted into £ at Rs 15 - £1 5,929,700 941,438 6,871,138 905,968 59,65,170

Distribution of the Grand Total—

India, General	73,91,180	1,11,47,330	1,85,38,510	1,22,96,141	62,42,369
North-West Frontier Province	9,14,164	3,44,240	12,58,404	4,65,995	7,92,409
Madras	1,76,24,496	9,30,000	1,84,64,496	3,96,916	1,80,67,580
Bombay	3,51,87,705	17,00,000	3,68,87,705	58,995	3,68,28,710
Bengal	2,79,17,950	...	2,79,17,950	3,71,479	2,75,46,471

200	6½	per cent.	9
3,787	Nil		...
360	6½	per cent.	11
12,000	Nil		...
360	6½	per cent.	22
360	6½	"	1
360	6½	"	...
200	6½	"	7
2,70,000	5	"	11,787
80,000	5	"	3,758
1,00,00,000	5	"	17,124

TOTAL 32,694

34,59,072

230,605

2,95,236
84,141
(e) 7,36,885
12,31,153
11,61,577

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

(b) Interest adjusted in India Books.

(c) Exclusive of Rs. 51,584 interest on Loans to Local Boards for Railway Construction, vide Acct. No. 31, page 354.

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

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1919
and the amount of such LOANS at the commencement and close of the Year.

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LOANS TO MOFUSSIL MUNICIPALITIES.		Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
MADRAS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	per cent.	Rs.
Adoni	Municipality	19,380	...	19,380	3,109	16,271	66,000	4½	824
Anakapalle	"	22,257	...	22,257	9,107	13,150	27,500	4 & 5	1,510
Berwada	"	a) 80,573	...	80,573	5,975	74,598	1,25,000	4	3,223
Tiruvannamalai	"	...	35,000	35,000	...	35,000	35,000	6	6,225
Berhampur	"	1,55,615	...	1,55,615	5,105	1,50,510	1,86,070	4	...
Dharapuaam	"	...	9,400	9,400	...	9,400	9,400	6	...
Chidambaram	"	22,356	...	22,356	872	21,484	24,000	4	804
Cocanada	"	1,24,454	5,000	1,29,454	11,578	1,17,876	2,66,020	4, 4½ & 6	5,205
Cochin	"	12,604	...	12,604	592	12,012	14,800	4	504
Coimbatore	"	37,701	12,500	43,201	3,335	39,866	87,000	4 & 5	1,223
Conjeevaram	"	77,590	...	77,590	6,002	70,588	1,62,160	4 & 4½	3,243
Coonoor	"	95,435	...	95,435	8,927	86,508	1,73,100	4	3,317
Cuddalore	"	2,039	...	2,039	1,006	1,033	9,000	4	84
Cuddapah	"	7,222	...	7,222	846	6,376	14,695	4½ & 6	411
Dindigul	"	(a) 18,084	...	18,084	2,375	15,709	49,300	4 & 4½	792
Ellore	"	35,000	...	35,000	951	34,049	35,000	6	2,100
Erode	"	45,248	...	45,248	1,229	44,019	47,000	4	1,810
Gudiyattam	"	12,687	...	12,687	1,972	10,715	37,500	4	787
Guntur	"	8,430	...	8,430	8,893	71,537	1,43,000	4 & 6	3,897
Karur	"	4,808	...	4,808	88	4,720	12,000	4	192
Kumbakonam	"	8,243	...	8,243	1,541	6,702	11,250	4	334
Kurnool	"	34,209	...	34,209	3,305	30,904	77,300	4 & 4½	1,421
Kodakanal	"	36,211	...	36,211	2,742	33,469	62,900	4	1,448
Madurai	"	1,30,154	1,01,840	2,32,324	9,800	2,22,524	3,43,340	4½ & 6	6,718
Mangalore	"	1,417	...	1,417	1,417	...	12,000	4	67
Mannargudi	"	1,063	...	1,063	1,003	...	9,000	4	43
Masulipatam	"	...	1,19,670	1,19,670	...	1,19,670	1,19,670	6	...
Mayavaram	"	(a) 15,217	...	15,217	642	14,575	17,000	4	609
Narasaraopet	"	...	11,750	11,750	...	11,750	11,750	6	...
Nerapattam	"	3,78,632	...	3,78,632	21,483	3,57,149	4,83,350	4 & 5	15,323
Nellore	"	74,614	...	74,614	3,207	71,407	98,000	4	2,086
Onasamund	"	16,253	...	16,253	3,462	12,791	55,900	4	651
Palamcottah	"	8,500	...	8,500	1,700	6,800	8,500	6	510
Palghat	"	(a) 16,324	...	16,324	892	15,432	21,000	4	653
Palakurmed	"	2,850	4,000	6,850	150	6,700	7,000	5 & 6	142
Pottabulum	"	83,197	...	83,197	3,764	79,433	1,12,000	4	3,323
Rajahmundry	"	62,756	...	62,756	6,356	56,400	1,12,000	4	2,554
Rajahmundry	"	3,67,151	...	3,67,151	14,624	3,52,527	4,38,000	4 & 5	14,919
Rajahmundry	"	52,038	...	52,038	1,041	50,997	54,000	4	2,088
Tanjore	"	92,492	...	92,492	8,960	83,532	2,51,600	4 & 4½	3,100
Talukottai	"	13,525	...	13,525	853	12,672	19,100	4	553
Thirupattur	"	65,829	...	65,829	2,567	63,262	70,870	4	2,633
Thiruvannamalai	"	9,500	...	9,500	950	8,550	9,500	6	843
Thiruvannamalai	"	63,954	...	63,954	11,836	52,118	2,50,500	4 & 4½	2,588
Tuticorin	"	16,250	...	16,250	3,581	12,669	57,500	4	650
Vijayanagara	"	1,83,011	15,400	1,98,411	20,893	1,77,518	2,87,900	4, 4½ & 6	9,840
Vellore	"	1,64,815	...	1,64,815	10,599	1,54,216	2,52,200	4 & 5	7,223
Vijayanagara	"	18,000	...	18,000	1,407	16,593	18,000	6	1,020
TOTAL		27,53,888	3,14,560	30,67,448	2,67,195	28,00,253			1,19,548

FINANCE AND REVENUE ACCOUNTS OF 1919

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1919, and the amount of such **LOANS** at the commencement and close of the Year—*contd.*

				Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES— <i>contd.</i>				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward				57,61,053	5,25,139	62,86,192	3,48,334	59,37,858			2,32,997
BENGAL— <i>contd.</i>				38,05,804	1,06,000	39,11,804	2,32,825	36,79,039			1,48,215
Xatwa	Municipality			28,257	...	28,257	1,027	27,230	30,000	4 & 5 per cent.	1,284
Khalna	"			(a) 7,850	...	7,850	642	7,218	13,000	4 " "	308
Kurseong	"			20,577	30,000	50,577	1,176	49,401	5,000	4 " 6 "	811
Kuthia	"			8,579	...	8,579	382	8,197	10,000	4 " "	339
Malda (English Bazar)	"			296	...	296	296		2,500	4 " "	12
Manicktolla	"			73,327	...	73,327	2,849	70,478	1,00,000	4 " "	2,905
Moheepur	"			580	...	580	132	448	1,250	4 " "	31
Mymensing	"			86,546	...	86,546	2,426	84,120	96,000	4 & 6 "	4,630
Naihati	"			3,457	...	3,457	229	3,228	5,000	4 " "	136
Narayangunge	"			1,09,110	...	1,09,110	3,514	1,05,596	1,75,000	4 " "	4,220
Nasarchat	"			(a) 12,448	...	12,448	679	11,769	16,000	4 " "	491
Serejgunge	"			2,866	...	2,866	254	2,612	5,000	4 " "	112
Serampore	"			32,647	...	32,647	1,635	31,012	40,000	4 " "	1,290
Sherpur (Bogra)	"			1,430	...	1,430	78	1,352	1,500	5 " "	72
South Suburban	"			8,457	...	8,457	1,800	6,657	29,000	4 " "	320
Tallygunge	"			7,401	...	7,401	1,061	6,340	23,000	4 " "	280
Tongail	"			8,952	...	8,952	378	8,574	10,000	4 " "	358
Titagarh	"			31,633	...	31,633	4,611	27,022	78,000	4 " "	1,214
Uttarpara	"			25,000	...	25,000	673	24,327	25,000	6 " "	1,490
TOTAL				42,75,267	1,36,000	44,11,267	2,62,272	41,48,995			1,68,748
UNITED PROVINCES OF AGRA AND OUDH.											
Agra	Municipality			10,90,829	...	10,90,829	98,096	9,92,733	23,81,320	44½, 5 & 6 "	51,455
Aligarh	"			8,14,767	...	8,14,767	1,01,305	7,13,462	21,50,202	4 to 6 "	33,215
Bahraich	"			92,867	...	92,867	3,652	89,215	1,00,000	4 " "	3,707
Balla	"			96,379	...	96,379	8,048	88,331	1,30,000	4 & 5 "	4,277
Bareilly	"			1,41,179	...	1,41,179	18,998	1,22,181	2,00,000	4 " "	5,647
Bombay	"			(a) 28,27,161	50,000	28,77,161	60,031	28,17,130	36,40,101	4 to 6 "	1,14,479
Budapest	"			34,570	...	34,570	2,297	32,273	50,000	4 " "	1,353
Cawnpore	"			9,18,916	...	9,18,916	71,334	8,47,582	22,69,000	4 " "	3,074
Chandigarh	"			65,709	...	65,709	6,219	59,490	1,20,000	4 " "	2,557
Chandigarh	"			(a) 4,08,624	...	4,08,624	3,81,603	47,021	5,21,000	4 " "	9,431
Chandigarh	"			48,148	...	48,148	5,419	42,699	1,00,000	4 " "	1,663
Chandigarh	"			73,988	...	73,988	5,520	68,468	1,15,000	4 " "	2,868
Chandigarh	"			26,409	...	26,409	1,202	25,207	66,000	4 " "	1,046
Chandigarh	"			35,198	...	35,198	2,455	32,743	45,000	4 " "	1,309
Chandigarh	"			1,00,138	...	1,00,138	7,087	93,051	1,50,000	4 " "	2,981
Chandigarh	"			2,622	2,117	4,739	3,136	1,603	5,000	4 " "	85

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1919, and the amount of such **LOANS** at the commencement and close of the Year—*contd.*

LOANS TO MOFUSSIL MUNICIPALITIES— <i>contd.</i>			Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount 31st March 1919.	Amount of Loan sanc- tioned	Rate of Interest.	Amount of Interest received and credited to Revenue.
			Rs. 2,50,48,550	Rs. 11,59,267	Rs. 2,62,07,817	Rs. 20,49,578	Rs. 2,41,58,039	Rs.		Rs. 10,02,376
Bihar and Orissa.										
Brought forward										
Arrah Municipality			45,584	...	45,584	8,441	39,143	1,20,000	4 per cent.	1,760
Bhagalpur "			(a) 1,95,343	...	1,95,343	18,218	1,77,125	4,17,500	4 "	7,633
Gaya "			81,872	...	81,872	4,077	77,795	1,00,000	4 "	3,234
Giridih "			229	...	229	229	...	1,300	4 "	5
Hazaribagh "			17,158	...	17,158	781	16,374	20,000	4 "	879
Jamsherd " "			4,992	...	4,992	1,034	3,958	10,000	4 "	189
Monghyr "			5,925	...	5,925	3,719	55,186	78,500	4 "	2,320
Motihari "			7,656	...	7,656	297	7,359	8,217	4 "	313
Muzaffarpur "			(a) 9,792	...	9,792	5,517	91,215	1,39,000	4 & 4½	3,923
Patna "			1,16,732	...	1,16,732	18,617	98,115	3,74,000	4 & 4½	5,009
Puri "			29,883	...	29,883	2,485	27,403	50,000	4 "	1,171
Farukia "			11,033	...	11,033	632	10,371	15,000	4 "	435
Ranchi "			13,174	...	13,174	1,772	11,402	20,000	4 "	509
Sahebganj "			27,919	...	27,919	1,455	26,464	35,000	4 "	1,104
TOTAL			7,07,327		7,07,327	65,327	6,42,000			28,274
CENTRAL PROVINCES AND BENAR.										
Akola Municipality			2,60,000	...	2,60,000	...	2,60,000	2,60,000	4 "	13,586
Amraoti Camp "			5,572	...	5,572	1,321	4,251	12,500	4 "	230
Arvi "			1,65,38	...	1,65,133	14,903	1,50,175	1,75,000	4 "	6,360
Bhandara "			1,781	...	1,781	1,781	...	35,000	4 "	71
Buldana "			9,059	...	9,059	537	8,522	10,000	4 "	362
Burhanpore "			20,061	...	20,061	1,405	18,656	30,000	4 "	788
Chhindwara "			4,298	...	4,298	1,075	3,223	30,000	4 "	175
Damoh "			1,84,714	...	1,84,714	6,766	1,77,948	1,94,400	4 "	7,707
Drug Notified Area			2,68	...	2,68	724	1,444	6,500	4½	98
Harda Municipality			1,62,713	...	1,62,713	7,825	1,54,887	1,95,000	4 "	6,431
Jubbulpore "			(a) 3,07,015	...	3,07,015	25,996	2,81,019	5,20,000	4 "	12,023
Khandwa "			92,519	...	92,519	19,404	73,115	3,60,000	4 "	3,509
Nagpur "			(a) 15,23,896	62,500	15,86,396	55,989	15,30,407	18,87,955	4 & 6	80,444
Pandhurna "			4,287	...	4,287	193	4,091	5,000	4 "	171
Raipur "			14,714	...	14,714	4,347	10,367	40,000	4 "	516
Sagar "			3,940	...	3,940	292	3,648	5,000	4 "	158
Sannat "			1,120	...	1,120	550	570	4,000	4 "	39
Semri "			19,844	...	19,844	1,102	18,652	27,000	4 "	794
Wardha "			1,10,411	...	1,10,411	10,491	1,00,550	1,95,000	4 "	4,313
TOTAL			24,98,871	62,500	25,61,371	1,54,855	23,01,516			1,17,835
ASSAM.										
Dibrugarh Municipality			16,158	...	16,158	2,436	13,722	25,000	4 "	644
Guwahati "			9,831	...	9,831	1,650	8,181	22,270	4 "	393
Silchar "			27,944	...	27,944	1,089	26,855	30,000	4 "	1,112
Tinsukia "			90,000	...	90,000	1,355	88,645	90,000	4 "	4,600
Tezpur "			40,000	...	40,000	1,960	38,040	48,334	4 "	1,698
TOTAL			1,83,983		1,83,983	8,490	1,75,493			8,210
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rs.			2,88,33,530	12,17,767	3,00,51,297	22,78,250	2,77,77,047			11,66,776

LOANS TO PORT FUNDS.									
BOMBAY.									
Kharshi Port Trust	3,44,923	...	3,44,923	1,23,803	2,21,120	22,61,600	4 1/2	"	14,143
Aden Port Trust	(a) 8,26,212	...	8,26,212	50,517	7,69,495	12,00,000	4	"	31,781
TOTAL	11,71,135	...	11,71,135	1,80,320	9,90,615				45,923
BENGAL.									
Chittagong Port Fund	(a) 5,12,583	...	5,12,583	15,569	4,96,914	6,25,500	4	"	26,508
BURMA.									
Moulmein	52,402	...	52,402	6,635	45,767	2,00,000	4	"	2,000
Tavoy	66,988	...	66,988	15,184	51,804	77,000	4	"	2,654
TOTAL	1,19,390	...	1,19,390	21,819	97,571				4,760
TOTAL LOANS TO PORT FUNDS	18,03,108	...	18,03,108	2,17,808	15,87,300				71,176
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
MADRAS.									
Taluk Board, Erode	2,325	...	2,325	1,140	1,185	10,000	4	"	93
District Board, Chittoor	16,882	...	16,882	1,24	15,758	20,000	4	"	675
District Board, Choutur	75,000	25,000	1,00,000	22,630	77,370	1,00,000	6	"	3,561
District Board, Malabar	54,800	...	54,800	1,491	53,310	51,800	6	"	3,288
District Board, Madurai	78,152	...	78,152	8,462	69,690	94,150	4	"	3,126
District Board, Trichinopoly	18,200	62,000	80,200	1,223	78,977	1,18,200	5 & 6	"	910
TOTAL	2,45,359	87,000	3,32,359	39,089	2,93,270				11,643
BOMBAY.									
Dharwar District Local Board	19,812	...	19,812	8,994	10,818	1,60,000	4 1/2	"	778
District Local Board, East Khandesh	4,71,594	...	4,71,594	51,566	4,20,028	6,50,000	4	"	18,990
District Local Board, West Khandesh	59,712	...	59,712	2,623	57,089	58,000	4	"	2,381
TOTAL	5,51,118	...	5,51,118	63,183	4,87,935				22,079
BENGAL.									
Burdwan District Board	46,228	...	46,228	2,642	43,586	50,000	4	"	1,623
Darjeeling Road Committee	17,199	...	17,199	6,689	10,510	1,00,000	4	"	692
Jessore District Board	38,671	...	38,671	7,245	31,426	65,000	4	"	1,514
Rangpur	26,833	...	26,833	4,454	22,379	75,000	4	"	1,029
Murshidabad	34,385	...	34,385	2,599	31,786	54,000	4	"	1,351
24 Pargunnas	16,05,099	...	16,05,099	2,495	16,02,604	16,33,091	4	"	1,17,509
Barisal	86,347	...	86,347	5,13	81,214	1,28,000	4	"	3,495
TOTAL	18,54,762	...	18,54,762	28,087	18,26,675				1,27,243
Carried over	26,51,239	87,000	27,38,239	1,80,350	26,07,58				1,60,965

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

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year—*contd.*

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—<i>contd.</i>								
Brought forward	26,51,239	87,000	27,38,239	1,30,350	26,07,880			1,60,965
UNITED PROVINCES OF AGRA AND OUDH.								
Farukhabad	(a) 31,021	...	31,021	4,679	26,342	44,000	4 per cent.	1,239
Mirza ur	34,701	...	34,701	5,767	28,934	58,000	4 "	1,327
Shahjahanpur District Board	1,67,170	...	1,67,070	15,471	1,51,599	2,20,000	4 "	6,682
Bisauli Town Area (Budann)	(a) 695	...	695	95	600	1,000	4 "	27
Basti Town Area	...	10,000	10,000	...	10,000	10,000	6 "	81
TOTAL	2,33,487	10,000	2,43,487	26,012	2,17,475			9,356
BIHAR AND ORISSA.								
Gaya Lodging House Fund	87,692	...	87,692	3,841	83,851	1,00,000	4 "	2,470
Mosafferpore	2,33,376	...	2,33,376	15,309	2,18,067	3,25,000	4 "	2,183
Ranchi	44,684	...	44,684	1,887	42,797	50,000	4 "	1,769
Champaran	16,355	...	16,355	3,849	12,506	50,000	4 "	616
Jharia Mines Board Fund	29,815	...	29,815	3,745	26,070	40,000	4 "	1,147
Jharia Water Board	8,00,000	...	8,00,000	...	8,00,000	29,37,000	4 "	32,000
Deoghar	5,931	...	5,931	647	5,284	12,000	4 "	231
Munbhoom District Board	87,404	...	87,404	8,822	78,582	1,00,000	4 "	3,409
TOTAL	13,05,057	...	13,05,057	38,100	12,66,957			61,826
ASSAM.								
North Sylhet Local Board	9,698	...	9,698	318	9,380	10,000	5 "	485
Silchar Local Board	23,012	...	23,012	2,087	20,925	25,000	5 "	1,180
Mangaldai Local Board	19,395	...	19,395	635	18,760	20,000	5 "	970
TOTAL	52,105	...	52,105	3,040	49,065			2,635
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES Rs.	42,41,888	97,000	43,38,888	1,27,511	41,41,377			2,24,781
LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES.								
MADRAS.								
Salvation Army Property Company	10,000	...	10,000	...	10,000	10,000	4 "	405
Union of Madhavpur Dargawam	10,300	...	10,300	682	9,618	12,000	3 1/2 "	380
Landholder of Pungur	1,32,882	—33	1,32,849	...	1,32,849	1,33,000	4 & 5 "	6,550
TOTAL	1,53,182	—33	1,53,149	682	1,52,467			7,335

BOMBAY.

Landholders, etc.

Multan Muhammad Fakir Khan	...	10,000	...	10,000	...	10,000	...	10,000
Mahals of Thana	...	3,917	...	3,917	...	3,917	...	3,917
Balvan Sir Ahmad Padkhi	...	1,400	...	1,400	...	1,400	...	1,400
P. V. Bhikshaji, a Forest Contractor	...	4,999	...	4,999	2,500	2,499	...	2,499
Barid Bhivaji Madhwarao Potnis	...	33,829	...	33,829	2,194	31,635	...	31,635
Mir Sahab Khan	...	800	...	800	...	800	...	800
Mir Ali Husein Khan, son of Mir Ahmad Khan	...	625	...	625	...	625	...	625
Abdull Sultan	...	20,000	...	20,000	...	20,000	...	20,000
TOTAL	61,653	13,947	75,600	6,119	69,481			

10,000
5,000
3,000
20,000
50,000
8,000
4,500
30,000

Nil.
64 per cent.
Nil.
61 per cent.
6
Nil.
Nil.
Nil.

INDIAN STATES.

NATRIAWAR AGENCY.

Jurisdictional States:-

1. Jhalawad Prant.

Uda	...	50,757	...	50,757	37,932	12,825
Thakur Mia Hamir Khan and others of Mora-Venod	...	983	...	988	420	568
Shikho -						
Jamsingji Vanshaji	...	971	...	971	70	901
Chandra Singhji Bapubhai	...	(a) 2,869	...	2,869	448	2,421
Gajasinghji Atabhai	...	(a) 2,166	...	2,166	387	1,779
Mahabhai Rai Singhji	...	901	...	901	265	636
Rajmalji Jashibhai	...	(a) 790	...	790	107	683
Other States	...	(a) 4,069	...	4,069	1,334	2,735
Total Jhalawad Prant	63,511	...	63,511	40,966	22,545	

2. Halar Prant.

Maliya Taluka	...	15,269	...	15,269	15,339	...
Kotda Sangani	...	1,00,024	...	1,00,024	...	1,00,024
Pal	...	4,958	...	4,968	1,340	3,718
Gadhka	...	17,195	...	17,195	...	17,195
Asam Ratansinhji of Lodhika	...	...	6,557	6,557	...	6,557
Dansinhji do.	...	...	5,704	5,704	...	5,704
Maliya Taluka	...	24,378	...	24,378	24,378	...
Carried over	1,61,824	12,261	1,74,085	40,887	1,33,198	
	63,511	...	63,511	40,966	22,545	

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

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1919, and the amount of such **LOANS** at the commencement and close of the Year—*contd.*

		Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO INDIAN STATES, LANDHOLDERS, ETC.— <i>contd.</i>		R	R	R	R	R	R		R
BOMBAY— <i>contd.</i>									
Kathiawar Agency—Jurisdictional States— <i>contd.</i>									
Brought forward		63,511	...	63,511	40,986	22,545			2,946
		1,61,824	12,261	1,74,085	40,887	1,32,198			7,199
2. <i>Halas Prant</i> — <i>contd.</i>									
<i>Vadali</i> —									
Jadeja Jiyaji Pathaji		636	316	952	...	952			460
Khachar Surag Sadul of Chotila		17,145	...	17,145	...	17,145			234
Khachar Amra Sanga of Sanoera		5,155	...	5,155	266	4,889			230
Khachar Bhan Sanga of Sanoera		4,592	...	4,592	288	4,304			1,047
Khachar Jawa Meor of Anandpur		18,601	...	18,601	443	18,148			1,068
Khachar Dasa Bhoj of Anandpur		25,054	...	25,054	1,065	23,989			150
The Kherana Mulgirasia		3,838	613	4,451	...	4,451			50
The Dahwadia Mulgirasia		331	...	331	293	38			42
The Khandi Mulgirasia		801	...	801	358	443			37
The Fulizar Mulgirasia		824	...	824	63	761			...
Jadeja Jiwa Meor of Anandpur		...	1,586	1,586	...	1,586			...
Bhansi Taluka		...	4,385	4,385	...	4,385			...
Other States		...	1,951	1,951	...	1,951			...
TOTAL HALAS PRANT		2,38,601	21,122	2,59,723	43,673	2,16,250			10,507
3. <i>Sorath Prant</i> .									
<i>Jaisalmer</i> —									
Vale Unad Godad		4,330	...	4,330	2,937	1,393			257
Do. Ala Bhima		3,807	...	3,807	3,350	257			675
Vale Vajisar Valera		14,328	...	14,328	3,325	11,003			123
<i>Dahanu</i> —									
Kothia Unad Bhan		12,531	...	12,531	2,441	10,090			620
Do. Surag Bhim		7,033	...	7,033	30	6,653			498
Do. Vajisar Bhim		19,725	...	19,725	102	19,623			366
Do. Vajisar Champaraj		16,308	...	16,308	551	15,757			470
Vale Bhan and Vira Mats of Khari Bagara		5,866	...	5,866	5,866	...			2,884
TOTAL SORATH PRANT		82,728	...	82,728	18,952	64,776			

4. Gohelwad Prant.

Vale State	1,18,842	...	1,18,842	14,823	1,04,020	...	...	6,179
Katha Pitha—								
Vale Mahela Chomla	(a) 1,755	...	1,755	392	1,363	...	...	18
Do. Dasa and Ram Bhim	3,099	...	3,099	711	2,388	...	...	8
Do. Bhaya Nathia	8,578	...	8,578	1,200	7,378	...	...	228
Other States	568	...	568	64	504	...	...	22
Bhadia—								
Khasar Lakha Kala	1,070	...	1,070	...	1,070	...	...	...
Do. Dada Kala	2,036	...	2,036	...	2,036	...	...	...
Do. Kihal Ram	992	...	992	139	853	...	...	...
Do. Ram Bhim	1,362	...	1,362	...	1,362	...	...	...
Other States	478	...	478	...	478	...	...	5
Hadia—								
Oghad and Surag Chomla Hawat and Mana Elehal	8,208	...	8,208	...	8,208	...	...	...
Vankia—								
Vale Taluka	30,000	...	30,000	...	30,000	...	...	...
Other States	844	1,829	2,673	95	2,578	...	...	34
Karvana—								
Khasar Luna Devait	4,156	1,997	6,153	264	5,889	...	...	6
Do. Kala Raja	962	692	1,654	...	1,654	...	...	...
Do. Bhoka Raja	361	588	1,449	...	1,449	...	...	...
Do. Bhura Bhoj	(a) 927	735	1,662	...	1,662	...	...	4
Do. Jiwa Mula	5,239	...	5,239	100	5,139	...	...	...
Do. Kala Mula	5,019	...	5,019	111	4,908	...	...	...
Do. Surag and Moti Kanthal	5,282	...	5,282	...	5,282	...	...	59
Vale Taluka	31,857	...	31,857	...	31,857	...	...	...
Other States	...	97	97	...	97	...	...	...
Total Gohelwad Prant	2,33,035	5,938	2,38,973	17,993	2,20,975			5,552
Total Jurisdictional States	6,19,075	27,060	6,46,135	1,21,589	5,24,545	(b)	4.5 & 6½ per cent.	31,898
Kathiawar Agency—Non-jurisdictional States	7,82,131	1,55,364	9,37,495	60,045	8,77,450	(b)	4 & 5 per cent.	25,927
TOTAL KATHIAWAR AGENCY—Carried over	14,01,206	1,82,424	15,83,630	1,81,634	14,01,996			47,820

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

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

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year—continued.

	Amount 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO INDIAN STATES, LANDHOLDERS, ETC.—contd.								
BOMBAY—contd.								
TOTAL KATHIAWAR AGENCY—Brought forward	14,01,200	1,82,434	15,83,630	1,81,634	14,01,996			47,820
Mañi Kantha Agency.								
Jurisdictional States:—								
Amliara	5,090	...	5,090	2,193	2,597	17,915	4 per cent.	410
Dabha	1,732	...	1,732	726	1,006	9,150	4 "	74
Gadot	6	...	6	6	...	2,371	4 "	1
Idar	3,17,086	...	3,17,086	70,106	2,46,980	11,08,910	4 "	14,894
Katosan	13,389	...	13,389	3,000	10,389	21,511	4 "	...
Malpar	3,630	...	3,630	...	3,630	12,250	4 "	70
Pasandra	1,679	...	1,679	744	935	6,800	4 "	256
Rasaman	2,797	...	2,797	744	2,053	8,624	4 "	271
Rupal	5,719	3,000	8,719	729	7,990	12,327	4 1/2 "	347
Sathamba	3,626	...	3,626	1,856	2,270	13,606	4 "	...
Yalagum	1,472	...	1,472	...	1,472	6,650	4 "	154
Vansa	3,205	...	3,205	516	2,359	16,013	4 "	...
TOTAL MAHI KANTHA AGENCY	3,69,431	3,000	3,62,431	80,750	2,81,681			16,477
Rewa Kantha Agency.								
Jurisdictional States:—								
Samth	17,000	...	17,000	17,000	...	1,50,000	4 "	1,106
Thakore Indrasingji of Chhalari	...	...	...	...	...	15,000	6 1/2 "	211
Non-Jurisdictional States and Estates	233	8,000	8,233	60	8,169	33,080	4 & 5 "	31
TOTAL REWA KANTHA AGENCY	17,233	8,000	25,233	17,060	8,169			1,337
Palanpur Agency.								
Jurisdictional States:—								
Waghela Indrasingji of Thar	1,206	...	1,206	575	631	20,917	4 "	126
Khandi of Dondar	4,056	...	4,056	2,807	1,240	34,876	4 & 5 "	193
Thar	76,190	...	76,190	...	76,190	1,91,312	4 "	3,228
Palanpur	3,73,227	...	3,73,227	...	3,73,227	15,2,897	4 "	...
Radhanpur	5,32,453	...	5,32,453	53,431	4,79,022	7,25,359	4 "	21,569
Wari	19,450	...	19,450	2,720	16,730	28,111	4 "	280
Woo	7,823	...	7,823	...	7,823	63,762	4 "	...
Waghela Indrasingji of Thar	1,063	...	1,063	305	758	2,000	4 "	94
Del Gokhwaral (subject of Bhapatsingji) of Thar	760	...	760	...	760	2,063	4 "	...

Palampur Agency	2,000	...	2,000	312	1,188	2,000	4	188
Palampur Agency	1,768	1,200	2,908	180	2,728	2,000	4 & 6	70
Palampur Agency	(a) 1,761	1,300	2,961	675	2,286	2,000	4 & 6	76
Palampur Agency	(a) 99,467	31,083	1,24,550	12,418	1,12,132	2,50,896	4 & 5	3,489
TOTAL PALAMPUR AGENCY	11,15,244	33,483	11,47,727	78,828	10,74,904			20,297
Bijapur Agency								
Jurisdictional States:- Jah	...	30,000	30,000	...	30,000	50,000	6	...
Jurisdictional States:- Sachin	66,900	...	66,900	18,775	48,125	2,29,750	4	2,568
TOTAL INDIAN STATES, ETC.	29,60,019	2,56,907	32,16,928	3,72,051	28,44,875			97,569
TOTAL LANDHOLDERS (see p. 343)	61,653	13,947	75,600	6,119	69,481			2,306
TOTAL BOMBAY	80,21,672	2,70,854	32,92,526	3,78,170	29,14,356			97,874
BENGAL.								
Kurmi Wards Estates	31,149	...	31,149	2,546	28,603	45,829	4	1,246
Maharaja Sir Prodyot Kumar Tagore	(a) 31,80,789	...	31,80,789	1,70,000	29,90,789	60,00,000	4 & 6	1,45,508
Nawab of Dacca	12,46,285	...	12,46,285	3,46,285	9,00,000	16,25,000	3 & 3 1/2 per cent.	34,769
TOTAL	44,38,223	...	44,38,223	5,18,831	39,19,392			1,82,511
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	2,05,900	...	2,05,900	24,515	1,81,385	(b) 10,00,000	1 to 6	4,896
Ajodhya " (Fyzabad)	25,00,000	...	25,00,000	50,508	24,49,492	25,00,000	4	99,492
Konga " (Mirzapur)	1,998	...	1,998	311	1,687	4,500	4 1/2	90
Babus of Narni (Ballia)	95,338	...	95,338	4,338	91,000	1,17,445	3 1/2	5,057
Muradpur Estate (Rae Bareilly)	9,44,439	...	9,44,439	53,849	8,90,590	12,00,000	4	54,842
Spimati Ramabai and Srimant Vishwa Nath Rao (Bareilly)	22,302	...	22,302	5,107	17,195	43,000	4 1/2	947
Srimant Sada Sheo Rao (Bareilly)	24,610	...	24,610	5,002	19,608	45,000	4 1/2	1,062
Rampur Muttra Estate (Sitapur)	27,989	...	27,989	27,989	...	3,04,197	6	1,150
Maharaja Kesho Prasad Singh Bahadur of Dumraon	...	5,00,000	5,00,000	...	5,00,000	5,00,000	6	...
Imamgar Estate (Khori)	1,18,081	...	1,18,081	1,18,081	...	8,36,495	6	2,943
Lalkurti Estate (Meerut)	46,209	...	46,209	2,766	25,443	3,98,931	6	3,084
TOTAL	39,86,866	5,00,000	44,86,866	3,10,264	41,76,602			1,74,553

(a) Differs from last year's closing balance for corrections since made.
(b) A part of the loan does not bear any interest.