

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—*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.
	R	R	R	R	R	R		R
LOANS TO INDIAN STATES, LANDHOLDERS, Etc.—conold.								
PUNJAB.								
Siraj Uddin Haider of Farrukhnagar	22,574	...	22,574	3,420	19,154	40,000	4 per cent.	909
Court of Wards for S. Balwant Singh of Atari	...	1,37,000	1,37,000	251	1,36,749	1,37,000	6 "	5,676
TOTAL	22,574	1,37,000	1,59,574	3,671	1,55,903			6,579
BUERMA.								
Loans to Landholders and other Notabilities	15,055	7,910	22,965	11,539	11,426	21,815	Nil.	578
Loans to Native Chiefs	11,705	6,000	17,506	3,778	13,728	33,000	5 and 6½ per cent.	843
TOTAL	26,561	13,910	40,471	15,317	25,154			1,416
BIHAR AND ORISSA.								
Bagia Encumbered Estate	729	...	729	728	...	8,000	4 "	29
Nawada State	1,87,715	...	1,87,715	12,744	1,73,971	3,00,000	8½ "	6,468
Guardian of Zainab Begum	1,755	...	1,755	52	1,703	2,000	Nil	...
TOTAL	1,90,198	...	1,90,198	14,524	1,75,674			6,497
CENTRAL PROVINCES AND BERRAR.								
Loans to the Bishop of Nagpur	38,388	...	38,388	110	38,278	39,692	4 per cent.	1,235
Loans to Changbhakar State	...	3,000	3,000	...	3,000	3,000	6 "	...
TOTAL	38,388	3,000	41,388	110	41,278			1,235
ASSAM.								
Loans to Manipur State	3,88,103	...	3,88,103	23,302	3,64,801	4,60,000	4 & 5 "	18,274
TOTAL LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES	1,32,65,767	9,24,731	1,31,90,498	12,64,871	1,19,25,627			4,98,312

ADVANCES UNDER SPECIAL LAWS.

BOMBAY.

Katra and Panch Mahals Thakors
Ahmedabad Talukdars
Breach Thakors

TOTAL

BENGAL.

Drainage and Embankment Advances

UNITED PROVINCES OF AGRA AND OUDH.

Bundelkhand Encumbered Estates Act

BIHAR AND ORISSA.

Drainage and Embankment Advances
Advances under the Public Demand Recovery Act of 1895

TOTAL

TOTAL ADVANCES UNDER SPECIAL LAWS

ADVANCES TO CULTIVATORS.

MADRAS.

Advances for improvement of land
Advances for relief of Agriculturists and other purposes
Loans to Co-operative Credit Societies

TOTAL

BOMBAY.

Advances for improvement of land
Advances for relief of Agriculturists and other purposes
Loans to Co-operative Credit Societies

TOTAL

Carried over

70,708	8,798	79,507	8,770	70,737
4,06,665	24,010	4,29,675	17,196	4,12,479
33,473	2,000	35,473	7,464	28,009
5,09,847	34,808	5,44,655	33,430	5,11,225
(a) 3,97,235	21,273	4,19,508	61,514	3,56,934
(a) 9,80,752	17,938	9,98,710	99,045	8,99,665
1,12,376	9,717	1,22,093	5,037	1,16,996
10,492	...	10,492	2,364	7,528
1,22,868	9,717	1,32,585	8,061	1,24,524
20,10,702	83,756	20,94,458	2,02,050	18,92,408
29,41,665	1,85,088	31,26,753	3,31,203	27,95,549
24,33,294	5,8,086	30,08,980	4,39,141	25,69,839
6,750	...	6,80	3,225	2,425
53,71,689	7,50,774	61,22,463	7,94,371	53,27,092
(a) 58,52,585	77,42,104	1,35,94,689	17,09,057	1,18,85,632
2,28,595	13,879	2,42,474	10,026	2,32,500
60,81,160	77,55,983	1,38,37,143	17,28,083	1,21,09,060
1,14,52,849	85,26,757	1,99,79,606	25,23,554	1,74,57,052

4,06,098
11,28,855
58,838

4, 5 & 6 1/2
4, 5 & 6 1/2
6 1/2

4,991
41,718
919

47,628

6,060

34,857

134
387

521

89,066

1,57,363
1,35,769
282

2,93,404

2,98,878
11,018

3,09,896

8,03,300

(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—concluded.**

	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.
ADVANCES TO CULTIVATORS—contd.								
Brought forward	<i>R</i> 1,14,62,849	<i>R</i> 85,26,757	<i>R</i> 1,99,79,606	<i>R</i> 25,22,554	<i>R</i> 1,74,57,052			<i>R</i> 6,09,300
BENGAL.								
Advances for improvement of land	1,98,164	33,743	2,31,912	61,494	1,70,418			9,765
Advances for relief of Agriculturists and other purposes	8,91,152	6,64,240	15,55,392	2,37,223	13,18,169			27,612
Loans to Co-operative Credit Societies	(a) 55,282	562	55,844	8,792	27,052			1,085
TOTAL	11,24,598	6,98,550	18,23,148	3,07,509	15,15,639			38,462
UNITED PROVINCES OF AGRA AND OUDH.								
Advances for improvement of land	(a) 75,92,063	13,47,474	89,39,537	13,40,958	75,98,582			3,74,729
Advances for relief of Agriculturists and other purposes	26,29,108	1,50,26,954	1,77,16,062	18,00,680	1,59,15,382			98,804
Loans to Co-operative Credit Societies	10,120	85	10,205	2,168	7,037			976
TOTAL	1,02,31,291	1,64,34,513	2,66,65,807	31,44,206	2,35,21,601			4,74,509
PUNJAB.								
Advances for improvement of land	12,91,095	1,40,160	14,31,255	2,53,760	11,77,495			77,308
Advances for relief of Agriculturists and other purposes	5,90,181	6,42,213	11,72,394	5,20,616	6,51,778			20,926
Loans to Co-operative Credit Societies	70,989	45,000	1,15,988	21,459	94,529			5,707
TOTAL	18,82,264	8,47,373	27,29,637	7,95,835	19,33,802			1,03,939
BUKHA.								
Advances for improvement of land	42,276	7,630	49,906	11,015	38,891			2,207
Advances for relief of Agriculturists and other purposes	26,89,173	20,23,778	47,12,951	14,52,053	32,60,898			1,92,820
Loans to Co-operative Credit Societies	550	...	550	...	550			109
Advances to Damia Fishermen	8,958	5,990	14,948	5,975	8,973			232
TOTAL	27,40,957	20,37,398	47,78,355	14,69,043	33,09,312			1,96,368
BIHAR AND ORISSA.								
Advances for improvement of land	1,72,219	1,55,583	3,27,805	81,586	2,46,219			12,779
Advances for relief of Agriculturists and other purposes	4,96,526	1,99,576	6,96,102	1,91,318	5,04,784			20,197
Loans to Co-operative Credit Societies	4,352	132	4,484	1,418	3,066			200
TOTAL	6,73,097	3,55,594	10,28,691	2,74,252	7,54,439			33,176
CENTRAL PROVINCES AND BHRAR.								
Advances for improvement of land	7,45,628	11,54,875	19,00,503	2,94,693	16,05,810			66,078
Advances for relief of Agriculturists and other purposes	4,74,994	11,56,823	16,31,817	3,68,151	12,63,666			66,078
TOTAL	12,20,622	23,11,698	35,32,320	6,62,844	28,69,476			132,156
ASSAM.								
Advances for improvement of land	1,000	...	1,000	128	872			...
Advances for relief of Agriculturists and other purposes	33,31,272	32,868	66,18,140	7,27,760	58,90,380			98,196
Loans to Co-operative Credit Societies	18,518	...	18,518	3,018	15,500			...
TOTAL	34,50,790	32,868	66,82,658	7,30,906	59,51,472			98,196
TOTAL ADVANCES TO CULTIVATORS	3,26,76,471	2,12,43,751	5,39,20,222	99,07,149	4,40,13,073			16,10,326

MISCELLANEOUS LOANS AND ADVANCES.

MADRAS									
Purchase of Canoes	899	100	499	182	137	1,200	6½ per cent.	62	62
Purchase of an oil engine, etc.	900	...	900	300	600				
TOTAL	1,299	100	1,399	482	737				
BOMBAY.									
Loans to Rabarics (cattle Graziers)	566	20,976	21,542	418	21,124	...	6½ per cent.	62	62
Advances for cheap grain shops	...	2,47,775	2,47,775	...	2,47,775				
Loans to Weavers in the Bijapur District	4,205	29,800	33,655	1,197	32,458	...	6½ per cent.	13	13
TOTAL	4,771	2,98,251	3,08,002	1,615	3,01,387				
BENGAL.									
Advances to ex-students of the Weaving Institutions	3,110	1,995	4,766	1,998	2,708	...	Nil.	75	75
TOTAL	3,110	1,995	4,766	1,998	2,708				
UNITED PROVINCES OF AGRA AND OUDH.									
American Presbyterian Mission at Etah	800	...	800	500	800	800	5 " "	43	43
Dairy at Allahabad	25,000	...	25,000	...	25,000				
Proprietors of the Babinauli concern for establishment of Central Sugar Factory (Gorakhpur)	5,94,936	...	5,94,936	34,936	5,60,000	7,00,000	5 " "	20,729	20,729
Salvation Army, Simla	...	31,000	31,000	...	31,000				
Glass Works, Bijhori (Moradabad)	20,000	...	20,000	...	20,000	20,000	6 per cent.	...	...
Bamunagar Cutch Factory, Nairi Tal	...	30,000	30,000	...	30,000				
TOTAL	6,40,726	61,000	7,01,736	35,436	6,61,300				
PUNJAB.									
Advances for replacement of Brood mares in the Jhelum Colony.	83,082	83,740	1,66,322	62,985	1,03,837	...	Nil.	3,479	3,479
Advances for replacement of Camels in the Chenab Colony	33,200	5,000	41,200	21,650	22,600				
Advances to poorer inhabitants of Dera Ghazi Khan	157	25	182	106	75	...	6 " "	3	3
TOTAL	1,32,439	88,765	2,11,204	84,741	1,26,512				
BURMA.									
Advance in Pakoktu District	77,497	...	77,497	9,926	67,571	...	Nil.	2,335	2,335
Advances to Artisans Societies	...	48,000	48,000	...	48,000				
Advances to Weavers	...	500	500	100	400	...	6 " "	2,335	2,335
TOTAL	77,497	48,500	1,25,997	10,026	1,15,971				
CENTRAL PROVINCES AND BEHAR.									
Advances to weavers	...	35,000	35,000	24,632	10,368	...	Nil.	36,234	36,234
TOTAL MISCELLANEOUS LOANS AND ADVANCES	8,42,902	5,33,192	13,82,094	1,58,910	12,24,184				
GRAND TOTAL	8,42,902	5,33,192	13,82,094	1,58,910	12,24,184				
Grand Total converted into £ at Rs15=£1	5,61,935	3,55,461	9,21,396	1,05,273	8,16,122				
Distribution of the Grand Total—									
Madras	85,24,417	11,72,401	96,96,818	11,01,599	85,94,919	(b) 4,32,051	0,28,874	5,43,933	11,77,031
Bombay	1,43,47,808	83,70,455	2,29,18,263	24,65,940	2,04,52,323				
Bengal	1,22,06,078	8,57,419	1,24,34,497	11,95,980	1,22,47,617	4,00,77,776	50,12,395	2,40,921	2,40,921
United Provinces of Agra and Oudh	2,72,64,991	1,74,81,509	4,17,66,500	40,68,714	4,00,77,776				
Punjab	51,00,351	11,31,133	62,13,389	12,00,904	50,12,395	15,94,379	42,21,584	2,33,377	2,33,377
Burma	37,11,755	20,99,808	58,15,563	15,94,379	42,21,584				
Bihar and Orissa	29,98,517	3,65,311	33,63,828	4,00,264	29,63,564	87,21,537	1,85,228	1,85,228	1,85,228
Central Provinces and Berar	41,52,581	24,11,193	65,37,774	8,42,441	56,95,333				
Assam	39,74,931	32,848	40,07,849	7,65,738	32,12,111				

(a) Differs from last year's closing balance for correction since made
(b) Exclusive of Rs43,385, interest on Loans to Local Boards for Railway Construction (vide Account No. 91, page 354).

No. 91.—ACCOUNT of LOANS to LOCAL BOARDS for RAILWAY CONSTRUCTION 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 sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
MADRAS.								
<i>Imperial.</i>								
Tanjore District Board Railway	8,32,020	...	8,32,020	38,123	7,93,897	12,34,720	4 per cent.	32,900
Tinnevely District Board Railway	1,29,137	...	1,29,137	1,29,137	...	6,20,000	5 "	18,284
Total Imperial R	9,61,157	...	9,61,157	1,67,260	7,93,897			51,584
Converted into £ at R15=£1 £	64,079	...	64,079	11,152	52,927			3,489
<i>Provincial.</i>								
Kristna (a) 11,07,405	...	11,07,405	92,063	10,15,342	18,52,836	4 "		43,385
Converted into £ at R15=£1 £	73,827	...	73,827	6,137	67,690			2,592
R	20,68,592	..	20,68,592	2,59,353	18,09,239			94,969
Total converted into £ at R15=£1 £	137,906	...	137,906	17,290	120,616			6,331

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

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

		UNADJUSTED BALANCES.		No. of Items.
		1st APRIL 1918.		
		Debits.	Credits.	
His Majesty's Imperial Government.		£	£	
Expenditure in India in connection with Expeditionary Forces and other War Services		...	2,281,331	1
Stores supplied in connection with Munitions		...	...	2
Additional Troops lent for service at Hong Kong in 1912		3,090	...	3
Little Busses Light Vessel Dues		...	2,759	4
Balances on Shipping Master's Accounts		17,313	...	5
Expenditure in India in connection with the Indian Force in North China		916	...	6
Moiety of expenditure in connection with South Persian Military Police		800,000	...	7
Hire of transports on behalf of the Commonwealth of Australia		...	59,176	8
Indian Native Regiments lent for service in the Colonies		1,456	...	9
Supplies for the Ministry of Munitions		48,854	...	10
Moiety of expenditure in India in connection with Persian Gulf Radio Offices		4,716	...	11
Ditto	Lighting and Buoying the Persian Gulf	26,979	...	12
Ditto	Surveying the Persian Gulf	...	130	13
Ditto	Troops lent for service in Persia	24	...	14
Postal and Money Order Transactions		...	801,182	15
Emigration of coolies, African Protectorates and supplies to H. M. Ships on the East India Station		204,197	...	16
Pensions paid in India to Out-pensioners of Chelsea and Naval and Greenwich Hospitals		84,385	...	17
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore		2,590	...	18
Enlistment of Natives of India for service in the Colonies		1,050	...	19
Expenditure in India in connection with the employment of a Mountain Battery in Egypt		66	...	20
Moiety of expenditure incurred in connection with Defence Works at Aden		...	3,333	21
Motor ambulances and aircraft tanks and machine guns presented by Indian Princes and others		84,275	...	22
Teak shipped from India		...	...	23
Recoveries on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment		...	232,508	24
Australian wool supplied to the Cawnpore Woollen Mills		...	...	25
Turkish Light Houses in the Red Sea		3,420	...	26
Expenditure in India in connection with Admiralty Transports		62,551	...	27
Remittances to India granted to Crown colonies		...	...	28
Advances from Naval Funds to Marine Transport Officer, Suez		...	...	29
Remittances to Command Paymaster, Straits Settlements		1,063	...	30
Miscellaneous		(a) 825,064	...	31
Australian and New Zealand Personnel		...	...	32
Australian horses		...	...	33
Extension of ordnance factories in India		...	...	34
Miscellaneous charges on war stores		...	...	35
Total carried over		(a) 2,121,626	2,879,414	

(a) Differs from last year's

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1919 the commencement and close of that Year.

No. of Item.	1918-19.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1919.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	134,691,090	56,114,852	...	92,252,827	...	15,956,941
2	...	367,035	385,356	...	18,351	...
3	13,057	11,970	278	...	5,055	...
4	96	4,589	4,075	...	...	8,177
5	12,877	4,119	815	...	26,386	...
6	12,839	7,389	...	10,683	...	4,317
7	1,200,600	...	...	1,052,707	7,843	...
8	63,645	6,106	8,976	...	4,386	...
9	1,408	...	...	...	2,561	...
10	120,252	452	...	124,770	44,584	...
11	8,087	2,682	...	6,299	...	279
12	8,902	...	...	24,180	10,701	...
13	...	...	...	...	...	180
14	...	...	...	21	...	...
15	3,652,722	...	...	3,621,439	...	269,899
16	950,664	3,240	...	1,037,209	94,412	...
17	52,186	1,027	...	59,895	25,640	...
18	5,269	42	...	7,010	814	...
19	1,238	80	...	1,122	1,146	...
20	...	...	...	...	66	...
21	24,477	...	...	21,305	...	161
22	257	117,598	109,969	...	75,903	...
23	9,411	...	...	9,411	...	...
24	169,314	171,435	237,240	...	2,616	...
25	...	109,878	213,378	...	103,600	...
26	6,638	...	...	7,455	2,603	...
27	3,027,169	1,908,925	...	1,738,889	...	548,104
28	22,223	...	...	22,223	...	...
29	...	8,820	8,820	...	...	...
30	17	...	...	...	1,030	...
31	4,467,537	2,324,599	349,280	580,051	797,231	...
32	71,667	...	...	61,447	10,220	...
33	...	93,994	93,994	...	...	...
34	...	4,995	4,906	...	...	80
35	...	2,682	2,682	...	...	...
	136,594,013	61,288,452	1,411,789	101,548,145	1,226,415	16,783,068

showing balance for correction since made.

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

		UNADJUSTED BALANCES.		No. of Items.
		1st APRIL 1918.		
		Debits.	Credits.	
		£	£	
Brought forward		(b)2,121,826	2,879,414	
His Majesty's Indian Government in London.				
Expenditure in England for Hire of Transports, Canal Dues, etc.	...		11,502	36
Ditto for Transport of Remounts	24,990	...		37
Ditto on account of purchase of mules for war purposes	...	...		38
Ditto on account of stores shipped to India under War and Ordnance Factory Indents, etc.	(b)1,763	...		39
Family and Miscellaneous Remittances (including allotments of Pay, etc., of officers and men with Expeditionary Forces, and of British Soldiers serving in India)	(b)442	158,095		40
Remittances by Administrators General	...	8,527		41
Bengal and North-Western Railway Company—Advances for purchase of stores, etc.	...	...		42
Bombay, Baroda and Central India Railway Company, ditto ditto	...	...		43
East Indian Railway Company, Advances for purchase of stores, etc.	...	...		44
Great Indian Peninsula Railway Company, ditto ditto	...	...		45
South Indian Railway Company, ditto ditto	...	...		46
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	...	...		47
Stores chargeable to Provincial and Local Funds and to Indian States	...	...		48
Nickel, etc., supplied for coinage purposes	...	...		49
National Health Insurance in respect of soldiers in India	...	116,875		50
Mission to the Court of Persia—Telegraphic Transfers	...	65,000		51
Pay and Pensions chargeable to Provincial and Local Funds, etc.	...	81		52
Subscriptions to the General Provident Fund	...	10		53
Opium transactions	...	...		54
Surplus Revenue of occupied Territory in Mesopotamia	363,300	...		55
Employment of enemy ships under R. I. M.	...	...		56
Expenditure in connection with the Transport "Golconda"	...	...		57
Expenditure in connection with Loyalty	...	...		58
Transactions in connection with Relief Funds	...	83,905		59
Funds for East Africa	...	305,166		60
Rupees sent from India to Egypt	...	52		61
Funds supplied for Treasury Chest in Ceylon	(b)10,833	...		62
Purchase of silver	2,336,540	...		63
Egyptian Currency coined at the Bombay and Calcutta Mints	169,490	...		64
Liquidation of Hostile Firms in India	...	...		65
Gold shipped to India from Australia and New Zealand	...	...		66
Purchase of Tea in Ceylon	4,167	...		67
Credit given by Government of India to Government of Ceylon	...	...		68
Remittances to India granted to African Lands	...	28,176		69
Remittances to India on account of Interned Enemy Aliens	1,763	...		70
British securities deposited on account of Indian War Loan subscriptions	80,914	...		71
National Health Insurance Stamps	48,191	...		72
Paper Currency Reserve Transfer—from Home Treasury balances to Reserve in England	...	...		73
Egyptian currency taken into India and Mesopotamia by troops	116	...		74
Bronze coinage from Calcutta Mint for Australian Commonwealth	929	...		75
Paper Currency Reserve—Gold withdrawn in London	...	...		76
Miscellaneous	2,338	(b)2,397		77
Burma Ruby Mines—arrears of Royalties	...	...		78
Exchange of Indian Currency notes	140	...		79
Currency notes for East Africa	...	...		80
Purchase of Java Quinine	...	...		81
Payment to Imperial Bank of Persia against Kran credits	...	...		82
Treasury notes shipped to Bombay	...	...		83
Transfer from Gold Standard Reserve to Home Treasury Balances	...	...		84
	(b)3,045,926	(b)774,266		
	(b)5,168,552	(b)3,653,710		

(a) Includes £10,000 rental paid to
(b) Differs from last year's

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1919 the commencement and close of that year.

No. of Item.	1918-19.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1919.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	146,598,048	61,268,452	1,421,769	101,548,245	1,228,415	16,763,058
36	29	81,533	83,174	...	...	9,837
37	...	...	...	...	21,986	...
38	15,163	24,827	9,164	...	...	...
39	70,838	10,456,263	9,617,852	...	...	756,770
40	46,562	884,771	939,614	...	...	62,248
41	222	...	90,123	91,856	...	8,038
42	...	58,524	55,507	1,9 3	...	...
43	929	20,909	207,593	3,433	...	...
44	...	25,119	(a) 271,139	14,120	...	...
45	...	346,6 0	849,387	2,717	...	...
46	...	40,510	41,576	1,066	...	...
47	...	18,540	18,540	...	...	...
48	83	45,707	45,586	...	...	28
49	...	9,649	9,649	...	...	...
50	...	41,514	...	...	...	157,949
51	...	820,000	875,000	...	...	10,000
52	...	5,2 9	5,714	...	384	...
53	2,414	2,926	2,936	2,422	...	8
54	1,409,168	716	...	1,408,447	...	...
55	5,755	113,445	100,000	...	855,570	...
56	1,203	31,864	30,661	...	...	...
57	...	1,103	1,303	...	...	...
58	16,213	27,651	38,323	16,213	10,600	...
59	72	66	52	85,939	...	119,846
60	8,193,507	...	...	2,681,500	206,841	...
61	...	...	...	...	...	52
62	...	...	...	8,333	2,500	...
63	11	39,429,894	43,686,665	...	6,593,322	...
64	38,388	...	...	182,288	20,599	...
65	86,814	503,785	49,597	86,814	...	454,188
66	10	40	30	...	...	...
67	...	...	...	12,083	...	7,918
68	...	...	...	50,167	...	56,667
69	132,629	...	...	104,453	...	...
70	26,996	3	...	27,191	1,262	...
71	637,417	...	...	718,331	...	...
72	171,709	109,190	51,000	...	163,760	...
73	33,333	6,308,66	6,338,333	...	...	...
74	42,462	4	...	38,167	4,537	...
75	8,797	2	...	8,945	779	...
76	...	...	...	867,009	...	867,609
77	331,681	465,015	482,578	240,218	102,912	...
78	8,800	...	...	8,800	...	...
79	...	...	72	...	212	...
80	...	...	...	382,500	...	382,500
81	...	128,645	128,645	...	...	...
82	...	1,850,000	1,850,000	...	...	...
83	...	500,000	500,000	...	...	...
84	260,986	...	...	260,986	...	...
	0,551,306	62,916,908	65,968,833	6,776,244	7,488,333	2,393,666
	153,147,349	124,185,360	67,385,652	108,324,489	8,714,743	10,176,754

the South Bihar Railway Company.
closing balance for corrections since made.

O. to V.—Debt, Deposits, etc.

No. 93.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1919, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	BILLS OUTSTANDING ON 1ST APRIL 1918.		BILLS DRAWN ON INDIA.		BILLS DISCHARGED IN INDIA.		BILLS OUTSTANDING ON 31st MARCH 1919.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	R	£	R	£	R	£	R	£
CHARGED UNDER SECRETARY OF STATE'S BILLS :								
In Calcutta	84,94,000	598,066	10,19,65,000	7,559,321	11,34,59,000	8,157,387	...	...
In Madras	42,37,000	298,466	4,12,94,000	3,008,811	4,55,31,000	3,357,277	...	...
In Bombay	98,59,000	696,592	14,02,82,000	10,328,182	15,01,41,000	11,024,774	...	...
TOTAL	2,25,90,000	1,593,124	28,65,41,000	(a) 20,946,314	30,91,31,000	22,539,438	...	...
Deduct—Amount remitted from Calcutta on account of Paper Currency Reserve								
	R	£						
	21,51,95,529	14,346,369	21,51,95,529	14,346,369	21,51,95,529	14,346,369		
			7,13,45,471	6,599,945	9,39,35,471	8,103,069		

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

No. 93A.—STATEMENT of STERLING Bills and Telegraphic transfers drawn on London during 1918-19.

	AMOUNT OUTSTANDING ON 1st APRIL 1918.		BILLS DRAWN IN INDIA.		BILLS DISCHARGED IN LONDON.		AMOUNT OUTSTANDING ON 1st MARCH 1919.	
	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.
	£	R	£	R	£	R	£	R
Calcutta	...	...	2,593,000	3,58,85,363	2,648,000	3,52,86,403	45,000	5,98,280
Madras	...	...	69,000	9,18,405	69,000	9,18,405	...	...
Bombay	...	...	2,553,000	3,30,98,552	2,418,000	3,22,01,672	135,000	17,96,880
TOTAL	...	...	(a) 5,315,000	7,08,02,320	5,135,000	6,84,06,480	189,000	23,95,840

(a) For average rate of exchange on sterling bills, vide account No. 45, page 121.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1918-19.

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103 REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	420

**No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES
the Year 1918-1919, including the amount of ADVANCES and REPAYMENTS on VARIOUS
PROVINCES, and the TOTAL BALANCE in the**

	No. of Account	India. General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Provinces.	% of Total
Revenue	2	Rs. 62,40,57,607	Rs. 19,22,59,781	Rs. 26,75,07,364	Rs. 26,82,34,107	Rs. 12,13,62,662	Rs. 10,78,00,386	1
Railway Irrigation and other Capital not charged to Revenue—								
Outlay of Railway Companies - Re- payments	79	...	...	...	...	...	...	2
Raised and deposited by Railway Companies—On account of Sub- scribed Capital	79	10,88,913	...	...	...	...	...	3
Permanent Debt incurred	82	29,44,97,878	...	...	...	...	...	4
Temporary Debt incurred	82A	1,38,12,64,775	...	...	...	...	...	5
Unfunded Debt—								
Deposits of Service Funds	84	10,47,198	15,884	2,63,504	...	...	...	6
Post Office cash certificates	86	8,16,28,713	...	...	...	...	...	7
Savings Bank Deposits	86	19,52,70,685	12,28,509	18,86,924	14,19,137	12,70,325	9,75,129	8
TOTAL		22,79,41,594	12,44,893	16,40,428	14,19,127	12,70,325	9,75,129	9
Deposits and Advances not bearing interest—								
Balances of Provincial Allotments	72	...	9,20,121	48,73,587	4,35,872	7,32,287	36,42,664	10
Appropriation for Reduction of Debt	98	56,85,082	...	...	...	...	...	11
Deposits of Local Funds	86	18,87,041	2,87,79,504	1,48,60,725	1,27,70,661	1,66,09,769	1,89,85,666	12
Deposits of Sinking Funds	87	...	...	2,67,143	...	...	...	13
Gold Standard Reserve	...	40,49,793	...	...	...	...	...	14
Paper Currency Reserve	...	...	...	...	...	...	...	15
Consolidated Depreciation Fund	...	...	...	...	...	...	...	16
Special Reserve	...	...	...	...	...	...	...	17
Depreciation Fund for War Loan (1929-47)	...	41,00,000	...	...	...	...	...	18
Deposit Account with the United States of America	88C	52,02,00,000	...	...	...	...	...	19
Departmental and Judicial Deposits	89	25,28,08,500	4,80,96,898	7,52,65,965	9,47,53,221	5,84,77,968	4,82,46,818	20
Advances	97	10,75,56,524	96,68,471	8,61,89,986	17,60,895	56,81,431	1,59,13,449	21
Suspense Accounts	98	32,88,248	2,69,477	22,18,008	73,767	22,750	1,29,680	22
Miscellaneous	99	40,40,690	2,39,987	5,89,874	...	...	...	23
TOTAL		90,26,80,728	8,84,64,458	18,87,65,233	10,97,94,416	8,15,24,175	8,09,08,527	24
Loans and Advances by Imperial Government	90	1,22,96,141	3,96,916	58,895	3,71,479	...	4,66,995	25
Loans and Advances by Provincial Governments	90A	...	11,01,899	24,05,940	11,95,880	46,68,714	12,00,994	26
Loans to Local Boards for Railway Construction	91	...	2,59,853	...	...	...	...	27
Remittances—								
Inland Money Orders	100	80,07,52,740	...	...	...	...	...	28
Other Local Remittances	"	...	...	...	...	...	...	29
Other Departmental Accounts	"	6,037	...	...	...	...	...	30
Net Receipts by Civil Treasuries from—								
Railways	"	6,27,99,614	5,12,01,521	8,75,58,768	2,49,32,434	2,76,62,729	3,94,11,180	31
Net Receipts from Civil Treasuries by—								
Posts and Telegraphs	"	6,88,80,418	...	...	...	...	...	32
Marine	"	6,89,80,880	...	...	...	...	...	33
Military Works	"	6,63,38,897	...	...	...	...	...	34
Military	"	1,68,08,11,693	...	...	...	...	...	35
Remittance Account between Eng- land and India	102	1,81,49,28,442	2,35,820	2,75,15,434	24,42,614	55,708	44,891	36
TOTAL		4,46,22,48,721	5,14,86,841	12,51,74,197	2,78,65,048	2,77,19,435	3,94,56,021	37
Secretary of State's Bills drawn	93	...	...	...	...	...	...	38
Sterling Bills on London	94	4,03,95,000	10,35,000	3,82,95,000	...	...	...	39
Total Receipts		7,84,69,46,357	32,61,98,591	56,89,07,157	39,53,80,067	23,65,44,311	23,06,64,933	40
Opening Balance	94	6,30,10,225	3,53,18,609	7,72,44,328	67,66,725	1,90,24,000	4,00,00,000	41
GRAND TOTAL		7,99,99,56,582	37,15,17,200	64,61,51,485	46,21,46,792	25,55,68,311	27,06,64,933	42

of INDIA on the 31st March 1919; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and INDIAN TREASURIES on the 31st March 1919.

No. of Items.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT 1/15 = 1/21.	ENGLAND.	GRAND TOTAL
1	Rs. 11,80,64,849	Rs. 4,77,09,200	Rs. 4,44,70,472	Rs. 2,09,65,442	Rs. 1,80,01,81,22	£ 120,028,748	£ 3,228,996	123,257,744
2	...	...	...	...	...	...	42,252	42,252
3	...	...	...	...	18,83,918	112,261	...	112,261
4	...	...	...	...	29,44,97,878	19,033,192	...	19,033,192
5	...	...	...	...	1,38,12,64,775	92,084,318	...	92,084,318
6	...	...	...	...	18,16,584	87,778	195	87,898
7	...	...	...	...	8,16,29,713	2,108,248	...	2,108,248
8	13,87,876	7,67,864	9,32,242	3,59,977	20,49,48,666	13,608,244	...	13,608,244
9	13,87,876	7,67,864	9,32,242	3,59,977	23,78,88,965	15,859,265	135	15,859,390
10	36,86,945	11,85,980	...	16,81,000	1,71,59,322	1,143,955	...	1,143,955
11	...	...	...	...	56,85,032	379,003	...	379,003
12	90,52,964	1,08,54,630	73,48,790	22,90,558	11,63,90,228	7,759,848	...	7,759,848
13	...	...	251	...	2,67,394	17,826	...	17,826
14	...	...	...	...	40,49,793	269,986	32,428,974	32,698,960
15	...	...	...	...	...	...	115,583,459	115,583,459
16	...	...	...	...	...	...	763,744	763,744
17	...	...	...	...	...	...	22,798,331	22,798,331
18	...	...	...	...	41,00,000	273,333	...	273,333
19	...	...	...	...	52,02,00,000	34,680,000	...	34,680,000
20	2,73,38,089	1,97,87,246	1,61,89,037	35,73,630	64,46,81,872	42,978,792	...	42,978,792
21	67,02,631	9,65,629	55,67,271	7,03,018	18,96,12,855	12,640,857	2,252,189	14,893,046
22	1,69,780	27,627	11,261	3,047	61,53,590	410,239	...	410,239
23	...	...	...	...	48,70,451	324,696	1,210,076	1,534,772
24	4,59,50,409	3,27,71,062	2,91,10,610	82,54,919	1,01,81,70,537	100,878,035	175,086,773	276,914,808
25	...	...	...	...	1,36,89,526	905,968	...	905,968
26	15,84,679	4,00,264	8,42,441	7,65,738	1,42,26,549	948,437	...	948,437
27	...	...	...	...	2,59,353	17,290	...	17,290
28	...	...	...	...	80,00,52,740	53,336,850	...	53,336,850
29	...	...	...	...	...	...	...	...
30	...	...	...	...	6,037	403	...	403
31	2,03,49,171	—9,24,578	—23,16,076	—4,22,825	31,02,41,883	20,682,792	...	20,682,792
32	...	...	...	...	6,88,30,418	4,555,361	...	4,555,361
33	...	...	...	...	6,89,80,880	4,598,725	...	4,598,725
34	...	...	...	...	6,63,38,807	4,422,593	...	4,422,593
35	...	...	...	...	1,58,08,11,893	105,387,446	...	105,387,446
36	73,28,474	1,11,228	11,687	6,603	1,86,27,80,399	124,185,860	108,324,489	232,509,849
37	2,76,77,645	—8,18,350	—23,04,389	—4,16,222	4,75,75,42,947	317,169,530	108,324,489	425,494,019
38	...	...	...	...	...	...	6,599,945	6,599,945
39	...	...	...	...	7,97,25,000	5,315,000	...	6,315,000
40	19,56,14,958	8,08,35,040	7,30,57,376	2,99,39,854	10,09,42,80,663	672,952,044	293,232,580	966,184,624
41	1,70,17,656	37,99,061	1,39,46,329	33,34,422	22,95,77,662	15,825,177	16,625,416	31,950,593
42	21,25,22,614	8,46,21,091	8,60,02,666	2,27,64,376	10,32,41,58,325	669,277,221	309,857,996	998,135,217

**No. 95.—ACCOUNT of the Aggregate of Balance of Public Money in the Treasuries of India
1918-1919, including the amount of Advances and Repayments on various Accounts, the
the Total Balance in the Indian Treasuries**

	No. of Ac- count.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Provinces.	No. of Item.
Expenditure	3	Rs. 88,18,53,702	Rs. 9,87,23,037	Rs. 12,32,35,007	Rs. 8,50,28,895	Rs. 10,16,27,809	Rs. 8,81,51,702	1
Add—Provincial Surpluses transferred to Deposits	3	...	9,20,121	48,73,587	4,35,872	7,32,237	36,43,564	2
Deduct—Provincial Deficits charged to Deposits	3	...	...	...	...	...	...	3
TOTAL		88,18,53,702	9,96,43,158	12,31,08,594	8,54,64,767	10,23,60,146	8,67,95,266	4
Railway, Irrigation and other Capital not charged to Revenue—								
Outlay on Irrigation Works	73	...	5,69,356	—2,46,384	...	5,82,487	11,56,714	5
Outlay on State Railways	73	6,33,50,361	...	...	...	...	...	6
Initial Expenditure on New Capital at Delhi	80	42,66,828	...	...	...	...	...	7
India's Financial Contribution to the War	...	...	...	...	...	...	...	8
Outlay of Railway Companies— Payments for Capital Outlay	...	—1,68,40,888	...	...	...	...	...	9
Raised and deposited by Railway Companies— Payments for discharge of debentures	79	...	...	...	...	...	...	10
Permanent Debt discharged—								
<i>Sterling Debt—</i>								
Liability for British 5 per cent War Loan (1929-47)	...	...	...	...	...	...	...	11
India Bonds	82	...	...	...	...	...	...	12
India 4 per cent. stock	...	...	...	...	...	...	...	13
<i>Rupce Debt—</i>								
5 per cent. War Loan (1929-47)	82	20,28,100	...	...	...	...	...	14
4 p. c. Loans	82	(a) 12,58,700	...	...	...	...	...	15
3½ p. c. "	82	(b) 11,58,877	...	...	...	...	...	16
3 p. c. "	82	(c) 1,89,600	...	...	...	...	...	17
Provincial Debentures	82	100	...	...	...	...	...	18
TOTAL		46,83,177	...	...	...	...	...	19
Temporary Debt discharged		1,08,76,73,898	...	...	...	...	...	20
Unfunded Debt—								
Special Loans	82A	...	...	...	...	62,507	...	21
Deposits of Service Funds	82B	12,65,736	19,100	2,26,026	...	...	...	22
Post Office Cash Certificates	84	3,86,16,617	...	...	...	...	...	23
Savings Bank Deposits	85	12,90,91,716	6,13,371	6,70,837	6,55,337	4,09,944	3,86,922	24
TOTAL		16,88,74,098	6,32,471	8,96,863	11,55,387	4,72,451	3,86,922	25
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	73	...	...	...	...	...	...	26
Deposits of Local Funds	86	13,10,278	2,57,61,008	1,41,30,030	1,21,79,310	1,70,02,409	1,22,40,211	27
Gold Standard Reserve	82	...	...	...	...	...	...	28
Paper Currency Reserve	...	...	...	...	...	...	...	29
Consolidated Depreciation Fund	...	...	...	...	...	...	...	30
Depreciation Fund for War Loan (1929-47)	...	16,44,143	...	...	...	...	...	31
Special Reserve	...	...	...	...	...	...	...	32
Deposit Account with the United States of America	88B	...	...	...	...	...	...	33
Departmental and Judicial Deposits	88C	55,14,43,531	...	...	...	...	...	34
Advances	89	23,97,73,817	4,63,11,466	7,17,23,958	9,03,03,867	5,73,26,491	4,63,30,181	35
Suspense Accounts	97	11,94,40,760	96,21,703	2,71,02,836	21,93,034	56,60,962	1,72,00,594	36
Miscellaneous	98	30,19,22,795	1,417	9,08,037	1,44,553	3,38,516	44,608	37
TOTAL	99	8,82,729	...	...	...	...	...	38
Loans and Advances by Imperial Government	90	1,11,47,830	9,80,000	17,00,000	...	...	3,44,240	39
Loans and Advances by Provin- cial Governments	90A	...	11,72,401	85,70,455	8,57,419	1,74,31,599	11,13,138	40
Loans to Local Boards for Railway construction	91	...	...	...	...	...	...	41
Remittances—								
Inland Money Orders	100	79,97,17,633	...	...	...	...	...	42
Other Local Remittance	100	59,71,84,159	1,44,54,730	—39,39,79,603	18,41,81,211	—12,67,97,353	—17,14,91,521	43
Other Departmental Accounts	100	16,39,04,802	—2,46,29,042	74,88,868	—59,31,926	—5,08,91,700	—5,81,50,040	44
Net Payments into Civil Treasuries by— Railways	100	31,02,30,740	...	—2,894	—4,704	—1,06,836	...	45
Net Issues from Civil Treasuries to— Posts and Telegraphs	100	8,55,30,185	2,33,21,280	3,58,84,536	—2,68,25,621	2,76,57,180	2,15,32,791	46
Marine	100	42,42,964	2,42,594	4,33,01,062	2,30,77,311	—1,914	1,460	47
Military Works	100	66,20,243	27,55,191	1,87,61,842	2,24,010	69,43,138	2,90,77,275	48
Military	100	45,71,04,350	7,61,13,567	58,03,46,628	90,49,560	17,43,25,343	24,53,42,151	49
Remittance Account between England and India	100	2,20,46,35,555	25,06,707	6,50,00,628	2,16,76,781	6,951	69,331	50
TOTAL	103	4,58,41,70,131	9,47,64,966	15,68,03,957	20,64,46,612	3,11,84,815	6,84,81,397	51
Secretary of State's Bills paid	93	—9,28,84,726	5,03,59,156	6,37,16,666	...	...	...	52
Sterling Bills on London paid	...	...	...	...	...	...	...	53
Total Disbursements	...	7,91,22,43,956	32,97,67,162	67,50,70,042	39,72,44,929	23,28,59,875	23,30,53,311	54
Closing Balance	94	8,77,12,826	4,17,50,038	7,10,81,603	49,00,873	1,62,40,862	75,99,863	55
GRAND TOTAL		7,99,99,56,582	37,15,17,200	64,61,51,645	40,21,45,802	24,88,00,537	23,07,52,073	56

(a) Includes Rs. 56,700 on account of the conversion of 4 per cent.
(b) Includes Rs. 11,53,750 due to conversion of 3½ per cent. loan.
(c) Do. 1,89,600 due to conversion of 3 per cent. loan.

on the 31st March 1919; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1919—*concl'd.*

No. of Item.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT Rs 15 = £1.	ENGLAND.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	6,67,61,384	8,84,03,133	3,94,73,446	1,72,82,648	1,53,55,42,903	102,369,527	23,629,495	125,999,022
2	86,85,945	11,85,920	...	16,81,066	1,71,59,322	1,143,955	...	1,143,955
3	...	...	9,72,354	...	9,72,354	64,824	...	64,824
4	7,04,48,279	3,96,89,068	3,85,01,992	1,89,63,714	1,55,17,29,871	103,448,658	23,629,495	127,078,153
5	3,69,076	—4,415	11,05,790	...	35,32,624	235,508	1,218	236,723
6	...	...	...	...	6,33,80,361	4,225,357	632,142	4,857,499
7	...	...	...	...	42,66,828	284,455	1,334	285,793
8	...	...	...	...	...	...	...	...
9	...	...	...	...	—1,68,40,886	—1,122,725	582,295	—540,430
10	...	...	...	...	...	...	1,531,900	1,531,900
11	...	...	...	...	...	...	33,415,000	33,415,000
12	...	...	...	...	...	...	500,000	500,000
13	...	...	...	...	20,28,100	135,207	...	135,207
14	...	...	...	...	12,56,700	83,780	...	83,780
15	...	...	...	...	11,58,877	77,258	...	77,258
16	...	...	...	...	1,89,600	12,640	...	12,640
17	...	...	...	...	—100	—7	...	—7
18	...	...	...	...	...	...	...	...
19	...	...	...	...	46,93,177	308,878	33,915,000	34,223,878
20	...	...	...	...	1,08,76,73,898	72,511,593	...	72,611,593
21	...	...	...	...	62,507	4,167	...	4,167
22	...	...	...	...	15,10,862	100,724	...	100,724
23	...	...	...	...	3,85,16,647	2,567,776	...	2,567,776
24	3,40,222	2,92,572	3,56,025	87,989	13,29,01,934	8,860,329	...	8,860,329
25	3,40,222	2,92,572	3,56,025	87,989	17,29,84,950	11,532,996	...	11,532,996
26	...	...	...	...	...	...	...	...
27	83,00,602	1,04,97,399	9,72,354	22,00,855	9,72,354	64,824	...	64,824
28	...	...	70,11,429	...	11,06,33,531	7,375,569	...	7,375,569
29	...	...	...	...	...	...	32,413,801	32,413,801
30	...	...	...	...	...	...	115,583,459	115,583,459
31	...	...	...	...	...	...	755,548	755,548
32	...	...	...	...	16,44,143	109,609	...	109,609
33	...	...	...	...	...	...	9,737,634	9,737,634
34	3,18,08,140	1,89,98,883	1,57,41,507	34,03,832	55,14,43,531	36,762,909	...	36,762,909
35	5,95,739	10,62,035	67,72,447	6,52,888	62,17,26,178	41,448,412	...	41,448,412
36	1,37,664	43,256	38,998	8,483	19,46,03,048	12,973,535	3,241,920	16,215,455
37	...	...	...	...	50,35,88,225	20,239,222	...	20,239,222
38	4,61,37,151	8,06,01,572	2,95,30,735	62,66,058	3,82,729	25,515	795,772	821,287
39	...	...	...	...	1,78,49,93,839	118,999,589	162,328,134	281,327,723
40	20,99,808	3,65,311	24,11,198	32,368	1,41,21,570	941,438	...	941,438
41	...	...	...	...	3,41,04,197	2,273,613	...	2,273,613
42	...	...	...	...	...	...	...	...
43	7,95,50,791	69,40,767	36,79,548	87,56,611	79,97,17,633	53,314,509	...	53,314,509
44	—76,97,226	—1,81,29,994	—1,21,77,556	26,16,656	24,79,337	165,289	...	165,289
45	...	—5,542	...	51,922	8,02,232	53,482	...	53,482
46	—4,06,02,970	1,24,13,556	—1,04,28,235	—1,01,19,168	51,922	81,01,62,586	20,677,606	30,677,506
47	27,74,947	94,008	2,286	—94,587	8,84,13,534	4,560,902	...	4,560,902
48	6,38,794	88,356	14,61,398	62,621	7,86,43,129	4,909,642	...	4,909,642
49	4,37,47,815	78,84,475	2,13,52,325	33,52,393	6,68,20,698	4,441,350	...	4,441,350
50	16,65,799	15,47,547	1,00,691	556	1,61,81,13,805	107,874,574	...	107,874,574
51	8,00,65,550	1,08,33,081	39,40,155	40,27,006	2,29,72,10,236	152,147,349	67,885,653	220,033,001
52	...	...	...	...	5,23,71,67,980	349,144,533	67,885,652	416,030,185
53	...	...	...	...	12,28,96,086	8,193,069	...	8,193,069
54	19,94,00,489	5,11,77,164	7,59,00,995	2,98,77,635	...	...	5,135,000	5,135,000
55	1,81,72,138	84,56,927	1,01,02,610	83,56,641	10,06,46,54,455	670,976,963	295,142,169	966,119,132
56	21,26,32,614	8,46,34,001	8,00,08,603	8,27,64,275	25,95,03,870	17,300,258	14,715,827	32,016,085
	...	...	...	...	10,32,41,56,828	688,277,221	309,857,996	998,135,217

Conversion loan into 5 per cent. War Loan, 1928-29.
5 per cent. War Loan, 1929-30.
5 per cent. loan and 5 per cent. War Loan.

No. 96.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT for the Year ended 31st March 1919.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.	Total Converted into £ at Rs.15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Appropriation for Reduction of Debt	56,85,032	...	...	...	...	...	...	...	...	...	...	56,85,032	3,70,003

No. 97.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the Year ended 31st March 1919.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—												
Civil Advances	2,20,89,777	3,35,826	13,05,360	72,94,262	7,33,068	30,25,603	6,63,156	22,72,003	2,02,534	28,74,395	1,36,843	4,09,32,587
Advances for Rest Camps	...	473	...	...	...	6,164	3,823	...	...	...	...	9,484
Special Advances	2,35,300	...	6,38,932	...	1,68,399	99,168	20,894	...	4,71,238	1,298	20,627	16,56,873
Forest Advances	4,81,443	2,09,526	24,73,450	44,43,882	5,91,465	20,56,669	22,07,159	33,70,650	2,41,241	26,35,805	4,70,326	1,91,81,416
Credits on behalf of His Majesty's Treasury	33,47,091	...	...	...	...	...	...	...	...	...	...	33,47,091
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	8,69,482	2,50,668	...	...	6,607	...	...	...	61	11,26,813
Salt and Excise Advances	...	...	14,152	17,520	...	...	...	...	...	1,669	...	33,641
Opium Advances	...	...	...	...	...	98,539	...	...	...	...	...	98,539
Stock Account—Opium	...	...	4,446	34,68,280	...	...	...	...	...	...	...	34,72,726
Do. —Ganja	5,660	...	...	...	...	...	...	...	15,738	...	...	21,398
Advances Recoverable, Posts and Telegraphs	44,07,213	...	...	...	...	...	...	...	...	...	...	44,07,213
Advances Recoverable, Marine	4,49,25,732	...	...	...	...	...	...	...	...	...	...	4,49,25,732
Advances Recoverable, Military (Net)	(a) 3,48,689	...	...	...	...	...	...	...	...	...	...	3,48,689
Stock Account—Grain Depot	...	...	...	...	...	...	...	...	...	...	...	...
Do. Agriculture	...	...	...	...	...	...	...	...	...	...	...	...
Advances Recoverable, Public Works	...	4,625	...	...	22,682	...	2,28,933	270	8,029	...	...	2,54,489
PERMANENT ADVANCES—												
Permanent Advances, Civil	13,322	40	13,245	61,565	7,695	48,411	2,610	24,669	26,819	54,104	2,838	2,56,216
Ditto Posts and Telegraphs	225	...	...	...	...	...	...	...	...	...	...	225
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	20,32,572	...	...	...	...	...	...	...	...	...	...	20,32,572
Ditto Mauritius	7,02,383	...	...	...	...	...	...	...	...	...	...	7,02,383

Ditto	Ditto	Strait Settlements	25,57,782	...	...	...	...	...	...	...	...	...	...	25,57,782
Ditto	Ditto	Hong-Kong	77,533	...	...	...	...	...	...	...	...	...	...	77,533
Ditto	Ditto	Federated Malay States	14,25,102	...	...	...	...	...	...	...	...	...	...	14,25,102
Ditto	Ditto	Kedah State	1,362	...	...	...	...	...	...	...	...	...	...	1,362
Account Current with Indian States—														
Civil			8,40,938	...	42,49,104	2,94,065	2,37,636	...	1,21,29,773	...	...	...	...	1,72,60,916
Posts and Telegraphs			2,35,85,435	...	...	...	...	...	...	...	...	...	...	2,35,85,435
Charges on account of Quarantine Officers recoverable from Persian Government			26,104	...	...	...	...	...	...	...	...	...	...	26,104
COINAGE ACCOUNTS—														
Mint Certificates			...	...	...	1,38,84,910	...	...	...	...	...	...	...	1,38,84,910
Small Coin Depot Balances (Net)			2,78,386	...	...	...	...	4,09,837	...	35,039	...	75,923	...	7,99,075
Ballion Advances for Coinage (Net)			...	...	...	...	...	...	...	...	...	...	...	...
Bronze Coinage Accounts (Net)			1,75,432	...	...	1,61,736	...	...	...	...	...	...	...	3,37,168
Nickel Coinage Accounts (Net)			...	...	...	7,84,787	...	...	...	...	...	...	...	7,84,787
Profit on Rupee Coinage Account (Net)			...	...	...	...	...	...	...	...	...	...	...	...
Currency silver in process of coinage (Net)			...	...	...	55,28,461	...	...	...	...	...	...	...	55,28,461
TOTAL INDIA			10,75,58,534	5,50,489	95,68,471	3,61,89,936	17,60,895	56,81,431	1,53,62,960	57,02,631	9,65,629	55,67,271	7,06,518	18,96,12,855

ENGLAND—

Total Receipts in India converted into £ at Rs. 15 = \$1 . \$ 19,640,857

Repayment of Advances—

Repayment by the War Office :—Expenditure in England in connection with Expeditionary Forces and other War Services													3,112,479
Stores supplied on Contracts transferred to the War Office													70,770
													2,183,249
Repayment by the Imperial Government of Expenditure in England in connection with													
Stores taken over by the War Office													1,520
Pay of Indian Army Officers lent for duty under the Ministry of Munitions													1,306
Pay of Second Lieutenants on appointment to the Indian Army													11,000
Pay of Indian Army Officers lent for duty under the Admiralty													46
Meets of expenditure in England in connection with													
Defence Works at Aden													9,905
South Persia Military Police													7,293
Persian Gulf Radio Offices													127
Portion of advances for the purposes of the Persian Government													25,095
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents													14,897
Expenditure in connection with the Indian Soldiers' Fund													361
													68,940
													2,252,189
TOTAL													14,893,048

(a) Peshawar Division	Rs.
Rawal Pindi	76,036
Mhow	1,41,999
Lucknow	91,125
Dacca	11,770
	27,819
	3,48,849

[illegible]

COINAGE ACCOUNTS—													
Gold Coinage Account (Net)	3,62,809	...	...	10,56,388	...	...	...	...	...	...	...	...	10,56,388
Silver Coinage Account (Net)	...	...	...	...	...	...	...	...	...	...	...	...	3,62,809
Bullion advances for coinage (Net)	79,63,362	...	...	88,93,306	...	...	...	...	...	...	...	...	1,63,56,668
Small coin depot balances (Net)	...	...	1,82,210	1,07,800	...	...	2,24,245	...	1,53,620	...	...	...	6,67,875
Currency Silver in process of Coinage (Net)	37,12,002	...	...	...	...	...	...	...	...	...	...	...	37,12,002
TOTAL INDIA R	11,94,40,750	5,85,305	96,21,763	2,71,02,836	21,93,034	56,60,962	1,66,15,289	58,95,789	10,62,035	57,72,447	6,52,838	19,46,04,048	

Total Disbursements in India converted into £ at Rs. 15-£1 £ 12,973,538

ENGLAND—

ADVANCES REPAYABLE—

RECOVERABLE FROM THE WAR OFFICE:

Expenditure in England in connection with Expeditionary Forces and other War Services	2,112,479
Stores supplied on Contracts transferred to the War Office	73,919

RECOVERABLE FROM THE IMPERIAL GOVERNMENT:

Expenditure in England in connection with		
Pay of Indian Army Officers lent for duty under the Admiralty	824	
Pay of Indian Army Officers lent for duty under the Ministry of Munitions	2,590	
Pay of Second-Lieutenants on appointment to the Indian Army	8,189	
Stores taken over by the War Office	1,640	
Supplies from India to the Ministry of Munitions	509	
War Stores Suspense Account	756,410	
Moiety of expenditure in England in connection with		
South Persia Military Police	546	
Lighting and buoying the Persian Gulf	2,191	
Persian Gulf Radio Offices	1,228	
Advances for the purposes of the Persian Government	264,331	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents	16,598	
Expenditure in connection with the Indian Soldiers' Fund	421	
		1,055,532
		3,241,920
TOTAL	£.	16,215,456

(a) Lahore Division	R 23,940
Quetta "	13,973
Poonah "	1,81,536
Meerut "	92,285
Secunderabad "	2,25,686
Military Supply Accounts	2,85,049
Non-military Pay and Pension Accounts	73,726
Central War Accounts	10,19,585
	19,15,740

No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1919.

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts—												
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	...	...	523	...	...	22,750	18,074	1,20,628	...	...	...	1,61,975
English Stores Suspense Account	...	...	8,807	...	4,155	...	149	18	...	...	...	13,129
National Health Insurance Stamps	9,56,645	...	...	...	...	...	...	...	...	...	...	9,56,645
Australian Wheat Account	...	...	...	20,65,000	...	...	...	...	...	...	...	20,65,000
Suspense Account Posts and Telegraphs	19,021	...	...	...	...	...	...	...	...	...	...	19,021
Distillery deposits of Indian Units	...	...	...	...	...	...	...	...	...	11,261	...	11,261
Recoveries of service Payments	...	...	1,050	...	33	...	...	...	...	...	...	1,083
CHEQUES AND BILLS—												
Pre-audit Cheques	1,72,544	...	2,41,926	73,247	63,454	...	39,223	49,134	...	...	...	6,39,528
Departmental Cheques	...	...	1,417	79,756	6,125	...	...	...	...	...	106	87,404
Delhi Audit Officer's Cheques Issued	13,837	...	...	...	...	...	...	...	...	...	...	13,837
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	5,764	...	...	...	72,184	...	27,627	...	...	1,06,565
Military Do.	(a)2,34,443	...	...	...	...	...	...	...	...	...	...	2,34,443
Marine Do.	26,494	...	...	...	...	...	...	...	...	...	...	26,494
Postal and Telegraph Departmental Balances	66,127	...	...	...	...	...	...	...	...	...	...	66,127
RAILWAY CASH BALANCES—												
Railway Capital	25,681	...	...	...	...	...	...	...	...	...	...	25,681
Do. Revenue	17,03,456	...	...	...	...	...	...	...	...	...	2,941	17,06,397
Total Receipts in India	Rs. 32,33,248	...	2,59,477	22,18,008	73,767	22,760	1,29,630	1,69,780	27,627	11,261	3,047	61,53,690

Total Receipts in India converted into £ at Rs. 15-211 . . . 2410,259

DISBURSEMENTS—												
Suspense Accounts—												
Suspense Account, Civil	11,83,681	26,308	...	1,72,659	1,35,057	...	...	...	43,955	11,788	5,688	15,78,394
English Stores Suspense Account	...	...	...	13,463	...	2,720	...	...	...	...	...	16,123
Suspense Account, Central War Accounts	25,74,79,211	...	...	...	...	...	...	...	...	...	...	25,74,79,211
Suspense Account, Savings Bank Investment, Posts and Telegraph.	83,755	...	...	...	...	...	...	...	...	...	...	83,755
Securities of Railway Coy.'s Provident Fund	3,37,22,470	...	...	...	...	...	...	...	...	...	...	3,37,22,470
Recoveries of Service Payments	...	...	...	...	...	...	...	...	...	20	...	20
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	...	...	1,593	...	...	...	15,099	...	16,692
Viceroy's Tour Cheques	5,602	...	...	...	...	...	...	...	...	...	...	5,602
Bill Payable	...	...	1,417	...	...	...	...	...	...	...	...	1,417
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	6,38,118	18,300	...	7,21,915	9,496	3,31,203	...	1,37,664	...	12,093	2,795	18,74,583
Military Do.	(b) 87,78,735	...	...	...	...	...	...	...	...	...	...	87,78,735
Military Works Do.	31,323	...	...	...	...	...	...	...	...	...	...	31,323
Total Disbursements in India	Rs. 30,19,22,795	44,608	1,417	9,08,037	1,44,553	3,38,515	...	1,37,664	43,955	38,998	8,483	30,35,83,325

Total Disbursements in India converted into £ at Rs. 15-£1 = £20,239,223

(a) Military 1st (Peshawar) Division	40,788
Do. 7th (Meerut) do.	56,515
Do. 9th (Secunderabad) do.	1,25,369
Do. Supply Accounts do.	11,771
	<u>2,34,443</u>

(b) Military 2nd (Bawalpindi) Division	93,475
Do. 3rd (Lahore) do.	22,990
Do. 4th (Quetta) do.	56,795
Do. 5th (Mhow) do.	92,583
Do. 6th (Poona) do.	1,47,448
Do. 8th (Lucknow) do.	59,721
Do. Burma Division	34,294
Central War Accounts	80,90,315
Non-Military Pay and Pension Accounts	1,81,114

87,78,735

No. 99.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS ADVANCES, ETC., for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Receipts.	R	R	R	R	R	R	R	R	R	R	R	R
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	3,63,566	...	...	...	...	...	...	...	...	...	...	3,63,566
Government Account	32,00,027	...	...	...	...	...	...	...	...	...	...	32,00,027
London Bills Exchange	4,76,997	...	2,39,987	5,89,874	...	...	...	...	...	...	...	13,06,858
Total Receipts in India	Rs. 40,40,590	...	2,39,987	5,89,874	...	...	...	...	...	...	...	43,70,451
Total Receipts in India converted into £ at Rs. 15-£1												£ 324,696
ENGLAND:—								£	£			
Enemy Ships employed under the control of the India Office									851,052			
War 1914:—												
Burma War Fund:												
Discount on British Treasury Bills maturing								5,537				
British Treasury Bills maturing								343,469				
								349,006				
Gift for war purposes by Sir Sassoon David								2,000				
Sundry items								5,601				
Ottoman Public Debt:									7,601			
Dividend on Exchequer Bonds									1,426			
Receipt in respect of the Currie Scholarship									35			
Receipt in respect of the Norman Memorial Fund									17			
Passages of Indian Students									938			
												1,210,076
Total Receipts												£ 1,534,772
Disbursements.												
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	3,84,754	...	...	...	...	...	...	...	...	...	...	3,84,754
Government Account	17,975	...	...	...	...	...	...	...	...	...	...	17,975
Total Disbursements in India	Rs. 3,82,729	...	...	...	...	...	...	...	...	...	...	3,82,729
Total Disbursements in India converted into £ at Rs. 15-£1												£ 25,515
ENGLAND:—								£	£			
Enemy Ships employed under the control of the India Office									237,444			
War 1914:—												
Burma War Fund:												
Payments to various Societies									11,500			
Investment in British Treasury Bills									338,127			
									349,627			
Payment to the Indian Soldiers' Fund of the gift by Sir Sassoon David									2,000			
Sundry items									4,241			
Ottoman Public Debt, Deposit:										6,241		
Investment in £1,500 Exchequer Bonds, 5 per cent. (1919)										1,512		
Payments in respect of the Norman Memorial Fund										35		
Passages of Indian Students										923		
												595,773
Total Disbursements												£ 621,257

No. 100.—ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1919.

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts.													
MONEY ORDERS	80,00,52,740	...	80,00,52,740	...	..	...	...	..	..	...	...	...	80,00,52,740
OTHER DEPARTMENTAL ACCOUNTS													
Transfers between Indian Postal and Telegraph Department and Indo-European Telegraphs	15,72,866	15,66,829	6,087	...	...	...	...	...	...	...	...	...	6,087
Accounts Current between Marine and Military	4,99,201	4,99,201	...	...	...	...	...	...	...	...	...	...	...
Transfers between Public Works Officers	67,89,984	67,89,984	...	...	...	...	...	...	...	...	...	...	...
TOTAL	88,62,051	88,66,014	6,087	...	...	..	..	...	...	...	...	...	6,087
NET RECEIPTS BY CIVIL TREASURERS FROM RAILWAYS—													
Accounts Current between Civil and Railway, Civil Accounts	76,80,21,405	44,77,79,522	6,37,99,614	5,12,01,521	8,75,58,763	2,49,22,434	2,76,62,729	3,94,11,130	2,03,49,171	-9,24,578	-23,16,076	-4,22,825	31,02,41,383
NET RECEIPTS FROM CIVIL TREASURERS BY POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts	51,77,03,517	44,93,73,099	6,83,30,418	...	...	...	...	...	...	...	...	...	6,83,30,418
Accounts Current between Civil and Marine, Marine Accounts	11,72,62,248	4,82,81,368	6,89,80,880	...	...	...	...	...	...	...	...	...	6,89,80,880
Accounts Current between Civil and Military Works, Military Works Accounts	7,45,33,210	81,84,313	6,63,38,897	...	...	...	...	...	...	...	...	...	6,63,38,897
Accounts Current between Civil and Military, Military Accounts	1,72,49,67,452	14,41,55,759	1,58,08,11,693	...	...	...	...	...	...	...	...	...	1,58,08,11,693
TOTAL	2,43,44,56,427	64,99,94,539	1,78,44,61,888	...	...	...	...	...	...	...	...	...	1,78,44,61,888
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,86,27,80,399	...	1,81,49,28,448	2,35,320	3,76,15,434	24,42,614	55,706	44,891	73,28,474	1,11,228	11,687	6,603	1,86,27,80,399

Disbursements.													
MONEY ORDERS	...	79,97,17,633	79,97,17,633	...	...	...	...	...	...	...	...	...	79,97,17,633
Other Local Remittances	6,69,40,44,827	6,69,65,24,164	59,71,84,159	1,44,54,739	-59,89,79,603	18,41,81,211	-12,67,97,353	-17,14,91,521	7,95,50,791	69,40,757	36,79,544	87,86,611	24,79,337
OTHER DEPARTMENTAL ACCOUNTS													
Accounts current between Civil and Civil	1,89,13,06,781	1,89,22,87,102	16,85,69,404	-2,46,29,042	74,88,858	-59,31,926	-5,08,91,700	-5,81,50,040	-76,97,226	-1,81,29,994	-1,21,77,656	20,29,643	4,80,321
Transfers Railway Department	50,84,04,899	50,84,04,899	12,987	...	...	...	...	...	...	...	...	-12,987	...
Accounts current between Military and Military	1,02,87,19,004	1,02,90,40,915	3,21,911	...	...	...	...	...	...	...	...	...	3,21,911
TOTAL	3,42,89,30,684	3,42,97,32,916	16,89,04,302	-2,46,29,042	74,88,858	-59,31,926	-5,08,91,700	-5,81,50,040	-76,97,226	-1,81,29,994	-1,21,77,656	20,16,656	8,02,232
NET PAYMENTS INTO CIVIL TREASURIES BY RAILWAYS—													
Accounts Current between Civil and Railway, Railway Accounts	44,71,60,577	75,73,23,163	31,02,30,740	...	-2,894	-4,704	-1,06,836	...	...	-5,642	...	51,922	31,01,62,586
NET ISSUES FROM CIVIL TREASURIES TO POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Postal and Telegraphs, Civil Accounts	44,92,81,794	51,76,95,328	3,55,30,185	2,33,21,280	3,58,84,536	-2,68,25,621	2,76,57,180	2,15,82,791	-4,06,02,970	1,24,13,556	-1,04,28,235	-1,01,19,168	6,84,13,534
Accounts Current between Civil and Marine, Civil Accounts	4,76,77,104	12,13,20,233	42,42,964	2,42,594	4,33,04,062	2,30,77,311	-1,914	1,460	27,74,947	94,006	2,286	-94,587	7,36,43,129
Accounts Current between Civil and Military Works, Civil Accounts	93,81,964	7,60,02,662	66,20,243	27,55,121	1,87,61,842	2,24,010	69,43,138	2,90,77,275	6,26,794	88,356	14,61,...	62,621	6,66,20,698
Accounts Current between Civil and Military, Civil Accounts	15,73,45,914	1,77,54,63,919	45,71,04,350	7,61,13,567	58,03,46,628	90,49,550	17,43,25,349	24,53,42,151	4,37,47,815	73,84,475	2,13,52,...	33,52,395	1,61,81,18,605
TOTAL	66,36,86,176	2,49,04,82,142	50,34,97,742	10,24,32,662	67,82,97,068	55,25,250	20,39,23,753	29,60,03,677	65,46,586	1,99,80,593	1,23,87,674	-67,98,739	1,82,67,95,966
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA													
	...	2,29,72,10,236	2,30,46,35,555	25,06,707	6,50,00,523	2,18,76,781	6,951	69,221	16,65,799	15,47,547	1,00,591	556	2,29,72,10,236

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1919.

Abstract.

	Net Receipts + Payments—
INDIA, GENERAL	—59,71,84,159
NORTH-WEST FRONTIER PROVINCE	+5,84,64,808
MADRAS	—1,44,54,789
BOMBAY	+59,39,79,608
BENGAL	—18,41,81,211
UNITED PROVINCES OF AGRA AND OUDH [6	+12,67,97,858
PUNJAB	+11,80,26,718
BURMA	—7,95,50,791
BIHAR AND ORISSA	—69,40,757
CENTRAL PROVINCES AND BEHAR	—86,74,546
ASSAM	—87,56,411
TOTAL	—24,79,337
Total converted into £ at Rs15=£1	—1,65,289

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1919—contd.

Details.	INDIA, GENERAL.			NORTH WEST FRONTIER PROVINCE.			MADRAS.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	73,35,84,363	73,35,84,363	...	5,35,37,680	5,35,37,680	...	28,51,43,258	28,51,43,258	...
Forest Remittances	18,80,217	18,89,590	— 9,373	5,30,745	5,30,919	— 174	77,63,995	77,71,420	— 7,425
Customs Remittances	...	...	...	...	...	...	1,01,83,863	1,01,81,505	+ 5,298
Salt Remittances	...	...	...	...	...	...	2,03,77,973	2,05,15,465	— 1,37,492
Post Office Remittances—									
Transfers between Postal and Telegraph Officers	25,51,66,951	25,56,97,485	— 5,30,534	...	...	...	...	...	...
Treasury Suspense Account	70,87,68,061	70,84,48,889	+ 3,19,172	...	...	...	...	...	...
Mint Remittances	1,94,81,725	1,93,97,303	+ 84,522	...	...	...	...	...	...
Small Coin Depot Remittances	1,86,46,110	1,86,51,310	— 5,200	5,10,400	5,10,400	...	44,23,010	44,28,010	— 2,000
Miscellaneous Remittances	29,05,180	28,92,324	+ 12,856	...	...	...	3,61,022	3,56,572	+ 4,450
Public Works Remittances	...	...	...	14,69,713	15,27,702	— 57,989	1,24,81,348	1,25,83,223	— 1,01,877
North-West Frontier Suspense Account	...	...	...	5,45,09,710	9,82,771	+ 5,35,27,009	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	5,62,840	4,63,475	+ 99,365	33,50,085	33,54,248	— 4,163	37,77,690	37,86,990	+ 40,700
Foreign Supply Bills	1,92,19,120	1,97,02,397	— 4,83,277	9,150	1,03,450	— 7,300	1,21,699	1,21,750	— 51
Remittance Transfer Receipts since April 1873	18,20,125	18,24,355	— 1,04,230	11,40,778	11,39,535	+ 2,243	64,32,069	65,49,588	— 1,17,519
Foreign Remittance Transfer Receipts	1,29,35,929	1,30,16,354	— 80,425	7,67,548	7,76,161	— 8,553	22,79,644	21,92,561	+ 87,083
Emigrants' Remittance Receipts	489	53	+ 436	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	46,61,63,172	1,08,17,03,813	— 59,55,40,641	...	4,270	— 4,270	3,93,09,700	5,35,35,606	— 1,42,25,906
Central Adjusting Account	35,10,11,426	35,19,58,206	— 9,46,780	...	...	...	...	...	...
TOTAL	2,59,21,45,658	3,18,93,29,817	— 59,71,84,159	11,59,21,870	6,24,57,76	+ 5,34,64,803	39,25,61,269	40,71,16,006	— 1,44,54,737

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1919—*contd.*

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APPENDIX A.—FINANCE AND REVENUE ACCOUNTS OF

	BOMBAY.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—<i>contd.</i>												
REMITTANCES BETWEEN DISTRICTS—<i>contd.</i>												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—<i>contd.</i>												
Cash Remittances between Treasuries	92,41,31,103	92,41,31,103	...	16,65,27,698	16,65,27,698	...	29,80,63,934	29,80,63,984	...	34,97,67,429	34,97,67,429	...
Opium Remittances	...	...	...	...	...	...	1,50,20,695	1,50,19,953	+742	...	...	...
Customs Remittances	5,75,03,585	5,75,03,585	...	8,76,32,158	8,76,32,158	...	...	...	...	...	...	...
Forest Remittances	98,75,243	98,75,242	+1	25,74,447	26,96,645	-1,22,198	1,14,11,780	1,16,17,709	-2,05,929	36,34,700	36,08,378	+26,322
Small Coin Depot Remittances	77,82,617	78,55,518	-72,901	...	...	...	45,10,090	45,10,690	...	31,25,555	31,25,555	...
Judicial Remittances	...	...	...	13,388	12,450	+1,038	...	...	...	...	...	...
Miscellaneous Remittances	47,75,797	43,55,317	+3,90,480	7,23,243	6,57,498	+65,805	21,34,840	21,42,887	-8,047	...	255	...
P. W. Remittances	2,79,36,595	2,80,83,113	-1,16,518	1,43,89,238	1,43,54,444	+34,794	1,41,23,432	1,46,18,719	-4,95,237	2,53,87,084	2,54,49,172	-61,488
Salt Remittances	2,24,60,995	2,24,60,990	+5	...	...	...	...	...	...	...	...	...
Mint Remittances	1,12,82,168	1,12,81,925	+243	...	...	...	...	...	...	...	...	...
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	9,82,771	5,45,09,780	-5,35,27,009
REMITTANCES BY BILLS—												
Supply Bills since April 1873	2,77,98,450	2,77,08,664	+89,786	2,12,48,670	2,12,67,370	-18,700	29,29,083	24,19,665	+9,418	67,09,863	66,89,219	+20,644
Foreign Supply Bills	2,02,50,794	2,11,39,156	-8,88,362	89,900	81,900	+8,000	2,04,661	2,00,661	+4,000	2,03,132	2,00,745	+2,387
Remittance Transfer Receipts since April 1873	1,07,82,736	1,06,41,517	+1,41,219	72,53,743	72,33,241	+20,502	64,76,426	65,17,130	-40,734	68,43,331	67,35,509	+1,07,822
Foreign Remittance Transfer Receipts	1,20,02,986	1,18,18,534	+1,84,402	7,67,308	7,43,348	+18,960	53,38,497	53,50,071	-11,574	57,00,484	57,20,113	-19,629
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	63,00,31,937	3,57,50,689	+59,42,81,248	7,03,95,383	25,45,94,795	-18,41,99,412	13,93,21,595	1,17,76,881	+12,75,44,714	19,00,18,882	1,85,41,213	+17,14,77,669
TOTAL	1,76,66,15,006	1,17,26,35,403	+59,39,79,603	37,16,15,176	55,57,96,387	-18,41,81,211	49,95,35,733	37,27,38,380	+12,67,97,353	59,23,74,086	47,43,47,368	+11,80,26,718

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1919—concl'd.

	BURMA.			BIHAR AND ORISSA.			CENTRAL PROVINCES AND BENGAL.			ASSAM.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—concl'd.												
REMITTANCES BETWEEN DISTRICTS—concl'd.												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—concl'd.												
Cash Remittances between Treasuries	8,27,34,020	8,27,34,020	...	5,00,03,074	5,00,03,074	...	1,58,46,967	1,58,46,967	...	3,36,90,399	3,36,90,399	...
Customs Remittances	2,04,84,139	2,04,82,331	+1,808	...	...	...	...	...	...	...	...	...
Forest Remittances	2,83,32,137	2,82,16,282	+1,15,855	11,44,852	11,37,598	+7,254	67,19,889	67,20,590	—910	19,57,840	19,63,190	—5,350
Small Coin Depot Remittances	20,26,389	20,53,389	—26,500	16,20,400	16,25,160	—5,000	...	...	...	11,66,223	11,66,223	...
Miscellaneous Remittances	...	...	...	12,16,541	11,86,606	+29,875	11,35,571	11,14,083	+21,488	2,63,983	2,61,494	—2,489
Public Works Remittances	1,33,57,694	1,33,60,977	—3,283	77,53,969	78,73,547	—1,19,578	92,80,752	93,28,166	—47,414	30,64,415	31,18,945	—54,530
REMITTANCES BY BILLS—												
Supply Bills since April 1873	91,36,648	91,35,843	+805	34,000	29,000	+5,000	8,01,126	8,01,126	...	2,21,776	2,16,395	+5,380
Foreign Supply Bills	40,887	38,087	+2,800	7,05,418	7,04,968	+450	1,11,117	1,71,167	...	66,82,565	66,88,765	—6,200
Remittance Transfer Receipts since April 1873	79,25,083	74,76,969	+4,48,114	52,03,434	50,45,031	+1,58,373	44,13,843	43,72,380	+41,463	10,67,912	10,15,562	+52,350
Foreign Remittance Transfer Receipts	5,43,113	5,77,162	—34,049	14,50,180	16,08,218	—1,57,738	14,30,415	14,42,569	—12,154	4,85,025	4,92,813	—7,788
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	58,73,273	8,59,29,606	—8,00,56,333	1,62,21,941	2,90,81,324	—68,59,383	1,12,17,100	1,49,02,119	—36,85,019	77,51,850	1,64,84,507	—87,32,657
Central Adjusting Account	...	...	...	...	...	...	...	...	...	1,300	1,665	—365
TOTAL	17,04,53,883	25,00,04,674	—7,95,50,791	8,53,54,169	9,22,91,926	—69,40,757	5,10,24,121	5,47,04,167	—36,79,546	5,83,43,347	6,50,99,958	—87,56,611

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra N.-W. Frontier and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—													
ACCOUNT BETWEEN—													
India and Madras—													
India Accounts	4,01,36,806	6,54,74,174	-2,53,39,308										} -6,025
Madras Accounts	6,46,45,796	3,93,12,513		+2,53,39,283									
India and Bombay—													
India Accounts	73,40,64,895	74,08,61,568	-67,96,613										} -28,131
Bombay Accounts	73,56,29,592	72,88,61,110			+67,68,482								
India and Bengal—													
India Accounts	31,02,513	94,73,625	-63,70,512										} -69
Bengal Accounts	95,45,684	31,34,841				+63,70,743							
India & U. P. of Agra & Oudh—													
India Accounts	1,61,08,092	6,05,78,821	-4,44,70,729										} -1,83,902
United Provinces of Agra & Oudh Accounts	6,01,84,805	1,58,02,278					+4,42,97,527						
India and Punjab and N.-W. F.—													
India Accounts	1,90,64,519	6,60,86,284	-4,70,21,735										} -457
Punjab and N.-W.F. Accounts	6,63,44,124	1,82,82,843						+4,70,21,278					
India and Burma—													
India Accounts	1,60,05,281	2,43,03,658	-82,97,777										} -17,954
Burma Accounts	2,43,22,075	1,60,42,232							+82,79,823				
India and Bihar and Orissa—													
India Accounts	28,46,573	1,87,11,356	-1,58,64,783										} -154
Bihar and Orissa Accounts	1,86,21,055	27,46,426								+1,58,64,629			
India and C. P. and Berar—													
India Accounts	15,64,934	1,19,89,132	-1,04,24,169										} -3,897
C. P. and Berar Accounts	1,19,82,145	15,61,873									+1,04,20,272		
India and Assam—													
India Accounts	5,39,142	45,22,620	-39,83,478										} -39,999
Assam Accounts	45,24,791	5,81,312										+39,43,479	
Madras and Bombay—													
Madras Accounts	10,13,283	8,76,882		+1,36,401									} +1
Bombay Accounts	8,74,423	10,10,523			-1,36,400								
Madras and Bengal—													
Madras Accounts	63,204	44,04		+24,163									} ..
Bengal Accounts	48,254	67,417				-24,163							
Madras and United Provinces of Agra and Oudh—													
Madras Accounts	2,51,095	2,49,072		+2,023									} ..
U. P. of Agra & O. Accounts	2,50,743	2,52,706					-2,023						
Madras and Punjab and N.-W. F.—													
Madras Accounts	98,384	7,23,014		-6,24,630									} -1
Punjab and N.-W.F. Accounts	7,24,974	1,00,345						+6,24,629					

Madras and Burma—														
Madras Accounts	79,254	3,07,058	...	—2,27,804	...	...	...	...	...	...	...	...	...	...
Burma Accounts	3,07,138	79,334	...	...	...	...	...	...	...	+2,27,804	...	...	...	...
Madras and Bihar and Orissa—														
Madras Accounts	13,484	11,941	...	+1,543	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts	11,676	13,219	...	...	...	...	...	...	...	...	—1,543	...	...	...
Madras and C. P. and Berar—														
Madras Accounts	27,019	30,194	...	—3,175	...	...	...	...	...	...	...	...	...	...
C. P. and Berar Accounts	29,808	26,633	...	...	...	...	...	...	...	...	...	+3,175	...	...
Madras and Assam—														
Madras Accounts	4,362	17,121	...	—12,762	...	...	...	...	...	...	...	...	...	...
Assam Accounts	16,759	4,028	...	...	...	...	...	...	...	...	...	...	+12,761	—1
Bombay and Bengal—														
Bombay Accounts	58,98,937	6,29,390	...	...	+52,67,547	...	...	...	...	...	...	...	...	...
Bengal Accounts	6,29,434	58,98,981	...	...	...	—52,67,547	...	...	...	...	...	...	...	...
Bombay and U. P. of Agra and Oudh—														
Bombay Accounts	11,24,260	97,73,510	...	...	—86,49,250	...	...	...	...	...	...	...	...	...
U. P. of Agra and Oudh Accounts	97,27,121	11,21,877	...	...	...	...	+86,05,244	...	...	...	...	...	...	—44,006
Bombay and Punjab and N.-W. F.—														
Bombay Accounts	22,95,962	1,24,87,678	...	...	—1,01,91,716	...	...	...	...	...	...	...	...	...
Punjab and N.-W. F. Accounts	1,24,85,814	22,94,093	...	...	...	...	...	+1,01,91,716	...	...	...	...	...	...
Bombay and Burma—														
Bombay Accounts	16,89,519	1,71,739	...	...	+15,17,780	...	...	...	...	...	...	...	...	...
Burma Accounts	1,68,168	16,85,948	...	...	...	...	...	...	...	—15,17,780	...	...	...	...
Bombay and Bihar and Orissa—														
Bombay Accounts	2,57,524	3,51,340	...	...	—93,816	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts	3,51,335	2,57,519	...	...	...	...	...	...	...	...	+93,816	...	...	...
Bombay and C. P. and Berar—														
Bombay Accounts	7,32,270	26,81,149	...	...	—19,51,879	...	...	...	...	...	...	...	...	...
C. P. and Berar Accounts	26,84,116	7,32,237	...	...	...	...	...	...	...	...	...	+19,51,879	...	...
Bombay and Assam—														
Bombay Accounts	1,06,643	1,26,249	...	...	—19,606	...	...	...	...	...	...	...	...	...
Assam Accounts	1,26,249	1,06,643	...	...	...	...	...	...	...	...	...	...	+19,606	...
Bengal and U. P. of Agra and Oudh—														
Bengal Accounts	6,24,833	1,59,110	...	...	...	+4,65,723	...	...	...	...	...	...	...	...
U. P. of Agra and Oudh Accounts	1,57,431	6,23,155	...	...	...	...	—4,65,724	...	...	...	...	...	...	—1
Bengal and Punjab and N.-W. F.—														
Bengal Accounts	94,101	4,25,437	...	...	...	—3,31,337	...	...	...	...	...	...	...	...
Punjab and N.-W. F. Accounts	4,25,046	93,709	...	...	...	...	...	+3,31,337	...	...	...	...	...	...
Bengal and Burma—														
Bengal Accounts	4,76,178	2,37,285	...	...	...	+2,38,893	...	...	...	...	...	...	...	...
Burma Accounts	2,33,440	4,72,534	...	...	...	...	...	...	...	—2,38,894	...	...	...	—1
Bengal and Bihar and Orissa—														
Bengal Accounts	13,74,918	30,13,042	...	...	...	—16,39,024	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts	29,12,819	13,70,424	...	...	...	...	...	...	...	...	+15,41,896	...	...	—97,129
Carried over	1,87,64,45,649	1,87,68,66,675	—16,85,69,404	+2,41,29,042	—74,89,858	—1,86,712	+5,24,25,024	+5,81,68,960	+67,50,953	+1,74,08,797	+1,23,75,326	+39,75,846	—4,21,026	

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL— <i>contd.</i>													
Brought forward	1,87,64,45,649	1,87,68,66,875	-16,85,63,404	+2,46,29,042	-74,88,858	-1,86,712	+5,24,25,024	+5,81,68,960	+67,50,953	+1,74,98,797	+1,23,75,326	+39,75,846	-4,21,026
ACCOUNT BETWEEN—													
Bengal and C. P. and Berar—													
Bengal Accounts	21,931	7,679	...	...	...	+14,252	...	...	...	...	...	...	}
C. P. and Berar Accounts	6,053	20,306	...	...	...	...	...	...	...	...	-14,253	...	
Bengal and Assam—													
Bengal Accounts	67,23,806	6,19,420	...	...	...	+61,04,386	...	...	...	...	...	...	}
Assam Accounts	5,83,468	67,24,262	...	...	...	...	...	...	...	...	...	-61,40,794	
U. P. of Agra and Oudh and Punjab and N.-W. F.—													
U. P. of Agra and Oudh Accounts	16,12,636	22,87,277	...	...	...	...	-6,24,641	...	...	...	...	...	}
Punjab and N.-W. F. Accounts	22,33,090	16,07,787	...	...	...	...	...	+6,25,303	...	...	...	...	
U. P. of Agra and Oudh and Burma—													
U. P. of Agra and Oudh Accounts	40,017	2,67,334	...	...	...	...	-2,27,317	...	...	...	...	...	}
Burma Accounts	2,67,334	40,017	...	...	...	...	...	...	+2,27,317	...	...	...	
U. P. of Agra and Oudh and Bihar and Orissa—													
U. P. of Agra and Oudh Accounts	1,92,719	7,00,009	...	...	...	...	-5,07,290	...	...	...	...	...	}
Bihar and Orissa Accounts	6,99,978	1,92,688	...	...	...	...	...	...	...	+5,07,290	...	...	
U. P. of Agra and Oudh and C. P. and Berar—													
U. P. of Agra and Oudh Accounts	4,00,711	4,40,159	...	...	...	...	-39,448	...	...	...	...	...	}
C. P. and Berar Accounts	4,28,428	4,00,609	...	...	...	...	...	...	...	...	+27,819	...	
U. P. of Agra and Oudh and Assam—													
U. P. of Agra and Oudh Accounts	21,558	1,56,186	...	...	...	...	-1,34,628	...	...	...	...	...	}
Assam Accounts	1,56,182	21,554	...	...	...	...	...	...	...	...	...	+1,34,628	

	Credits.	Debits.	India. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
1st (Peshawar) Division, and 2nd (Rawalpindi) Division—													
1st (Peshawar) Division . . .	67,998	86,336	—18,340	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) " . . .	89,552	71,212	+18,340	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 3rd Lahore Division—													
1st (Peshawar) Division . . .	57,765	93,941	—36,176	...	...	...	...	...	...	...	...	...	...
3rd (Lahore) " . . .	1,07,012	70,844	+36,168	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 4th (Quetta) Division—													
1st (Peshawar) Division . . .	20,826	25,392	—4,566	...	...	...	...	...	...	...	...	...	...
4th (Quetta) " . . .	34,286	29,720	+4,566	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division and 5th (Mhow) Division—													
1st (Peshawar) Division . . .	71,628	22,912	+48,716	...	...	...	...	...	...	...	...	...	...
5th (Mhow) " . . .	22,410	71,125	—48,715	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 6th (Poona) Division—													
1st (Peshawar) Division . . .	43,631	56,851	—13,220	...	...	...	...	...	...	...	...	...	...
6th (Poona) " . . .	62,890	49,809	+13,081	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 7th (Meerut) Division—													
1st (Peshawar) Division . . .	14,908	59,067	—44,159	...	...	...	...	...	...	...	...	...	...
7th (Meerut) " . . .	84,701	40,543	+44,158	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 8th (Lucknow) Division—													
1st (Peshawar) Division . . .	16,354	12,052	+4,302	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) " . . .	12,55	16,857	—4,302	...	...	...	...	...	...	...	...	...	...

1st (Peshawar) Division and 9th Secunderabad Division—																
1st (Peshawar) Division	22,785	24,456	-671	...	...	...	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) "	25,077	24,407	+670	...	...	...	...	...	...	...	...	...	...	...	...	-1
1st (Peshawar) Division and Burma Division—																
1st (Peshawar) Division	4,231	3,585	+646	...	...	...	...	...	...	...	...	...	...	...	...	+1
Burma "	2,055	3,700	-645	...	...	...	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division and Supply—																
1st (Peshawar) Division	3,01,933	1,13,648	+1,88,335	...	...	...	...	...	...	...	...	...	...	...	...	+1
Supply	50,228	2,38,562	-1,88,334	...	...	...	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division and Central War Accounts—																
1st (Peshawar) Division	88,57,744	2,07,93,362	-1,19,25,618	...	...	...	...	...	...	...	...	...	...	...	...	-1,005
Central War Accounts	2,08,11,069	88,36,546	+1,19,24,523	...	...	...	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division and Non-Military Pay and Pension Accounts—																
1st (Peshawar) Division	14,251	14,017	+234	...	...	...	...	...	...	...	...	...	...	...	...	+681
Non-Military Pay and Pension Accounts	733	336	+397	...	...	...	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and 3rd (Lahore) Division—																
2nd (Rawalpindi) Division	2,57,431	1,32,357	+1,25,074	...	...	...	...	...	...	...	...	...	...	...	...	
3rd (Lahore) "	1,39,341	12,64,415	-1,25,074	...	...	...	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and 4th (Quetta) Division—																
2nd (Rawalpindi) Division	66,898	1,03,942	-37,044	...	...	...	...	...	...	...	...	...	...	...	...	+1
4th Quetta "	1,02,993	65,948	+37,045	...	...	...	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and 5th (Mhow) Division—																
2nd (Rawalpindi) Division	1,02,040	47,188	+54,852	...	...	...	...	...	...	...	...	...	...	...	...	
5th (Mhow) "	46,116	1,00,968	-54,852	...	...	...	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and 6th (Poona) Division—																
2nd (Rawalpindi) Division	2,03,610	1,90,947	+12,663	...	...	...	...	...	...	...	...	...	...	...	...	
6th (Poona) "	2,20,018	2,32,681	-12,663	...	...	...	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and 7th (Meerut) Division—																
2nd (Rawalpindi) Division	1,03,521	1,97,166	-93,645	...	...	...	...	...	...	...	...	...	...	...	...	
7th (Meerut) "	1,98,907	1,04,952	+93,645	...	...	...	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and 8th (Lucknow) Division—																
2nd (Rawalpindi) Division	43,678	68,629	-24,951	...	...	...	...	...	...	...	...	...	...	...	...	
8th (Lucknow) "	72,799	47,848	+24,951	...	...	...	...	...	...	...	...	...	...	...	...	
Carried over	3,23,65,722	3,23,66,321	-609	...	...	...	...	...	...	...	...	...	...	...	...	-609

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>													
Brought forward	3,23,65,722	3,23,66,331	-609	...	...	...	...	...	...	...	...	...	-609
2nd (Rawalpindi) Division and 9th (Secunderabad) Division—													
2nd (Rawalpindi) Division	39,334	41,002	-2,268	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) "	40,447	38,179	+2,268	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Burma Division—													
2nd (Rawalpindi) Division	9,470	8,323	+1,147	...	...	...	...	...	...	...	...	...	...
Burma Division	15,747	16,894	-1,147	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Supply—													
2nd (Rawalpindi) Division	3,53,815	2,25,068	+1,28,739	...	...	...	...	...	...	...	...	...	...
Supply	2,23,134	3,51,803	-1,28,729	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Central War Accounts—													
2nd (Rawalpindi) Division	1,69,24,651	5,76,39,603	-4,16,14,952	...	...	...	...	...	...	...	...	...	...
Central War Accounts	5,78,75,344	1,62,69,939	+4,16,15,855	...	...	...	...	...	...	...	...	...	...
2nd Rawalpindi Division and Non-Military Pay and Pension Accounts—													
2nd Rawalpindi Division	1,485	871	+614	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts	318	1,563	-1,245	...	...	...	...	...	...	...	...	...	...
3rd (Lahore) Division and 4th (Quetta) Division—													
3rd (Lahore) Division	1,52,867	1,18,434	+34,443	...	...	...	...	...	...	...	...	...	...
4th (Quetta) "	79,112	1,14,166	-35,454	...	...	...	...	...	...	...	...	...	...
3rd (Lahore) Division and 5th (Mhow) Division—													
3rd (Lahore) Division	1,39,173	94,170	+45,043	...	...	...	...	...	...	...	...	...	...
5th (Mhow) "	90,685	1,36,112	-45,427	...	...	...	...	...	...	...	...	...	...
3rd (Lahore) Division and 6th (Poona) Division—													
3rd (Lahore) Division	1,40,092	1,40,114	-22	...	...	...	...	...	...	...	...	...	...
6th (Poona) "	1,27,250	1,31,797	-45,47	...	...	...	...	...	...	...	...	...	...

[illegible]

No. 102--DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1919--contd.

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.W. Frontier Province.	Burma.	Pihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY--contd.													
Brought forward	18,02,95,650	18,03,00,175	-4,525	...	...	...	...	...	...	...	...	...	-4,525
4th (Quetta) Division and 9th (Secunderabad) Division--													
4th (Quetta) Division	21,372	5,318	+6,054	...	...	...	...	...	...	...	...	...	+1
9th (Secunderabad) Division	14,647	30,700	-6,053	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Burma Division--													
4th (Quetta) Division	4,886	3,951	+935	...	...	...	...	...	...	...	...	...	...
Burma	3,243	4,178	-935	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and Supply--													
4th (Quetta) Division	4,41,373	4,81,233	-39,860	...	...	...	...	...	...	...	...	...	+3,478
Supply	2,85,898	2,42,560	+43,338	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Central War Accounts--													
4th (Quetta) Division	1,12,67,169	7,93,52,665	-6,80,85,496	...	...	...	...	...	...	...	...	...	-478
Central War Accounts	7,93,25,704	1,12,40,686	+6,80,85,018	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Non-Military Pay and Pension Accounts--													
4th (Quetta) Division	3,543	7,660	-4,117	...	...	...	...	...	...	...	...	...	+25
Non-Military Pay and Pension Accounts	8,103	3,961	+4,142	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 6th (Poona) Division--													
5th (Mhow) Division	70,565	2,22,558	-1,51,993	...	...	...	...	...	...	...	...	...	+110
6th (Poona)	2,35,327	83,224	+1,52,103	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 7th (Meerut) Division--													
5th (Mhow) Division	63,608	1,53,874	-85,266	...	...	...	...	...	...	...	...	...	-1
7th (Meerut)	1,27,046	41,781	+85,265	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 8th (Lucknow) Division--													
5th (Mhow) Division	90,783	1,04,109	-13,326	...	...	...	...	...	...	...	...	...	-1
8th (Lucknow)	88,069	69,744	+18,325	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 9th (Secunderabad) Division--													
5th (Mhow) Division	41,863	44,786	-2,923	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	37,474	34,561	+2,923	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and Burma Division--													
5th (Mhow) Division	2,666	7,361	-4,695	...	...	...	...	...	...	...	...	...	...
Burma	7,226	2,531	+4,695	...	...	...	...	...	...	...	...	...	

[illegible]

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY — <i>concl'd.</i>													
Brought forward	58,91,60,906	58,91,62,182	-1,276	...	...	...	...	...	...	...	...	...	-1,276
7th (Meerut) Division and Supply—													
7th (Meerut) Division	5,17,983	10,46,936	-5,28,953	...	...	...	...	...	...	...	...	...	+1
Supply	9,28,978	4,00,024	+5,28,954	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Central War Accounts—													
7th (Meerut) Division	86,02,950	5,58,218	-4,72,52,269	...	...	...	...	...	...	...	...	...	+241
Central War Accounts	5,55,47,948	82,90,439	+4,72,52,509	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Chief Auditor Non-Military, Pay and Pensions Accounts—													
7th (Meerut) Division	2,022	1,41,255	-1,39,233	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts	1,41,803	2,570	+1,39,233	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) Division and 9th (Secunderabad) Division—													
8th (Lucknow) Division	20,178	22,407	-2,229	...	...	...	...	...	...	...	...	...	+1
9th (Secunderabad) Division	21,253	19,023	+2,230	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Burma Division—													
8th (Lucknow) Division	45,669	91,699	-36,030	...	...	...	...	...	...	...	...	...	-1
Burma Division	45,680	9,651	+36,029	...	...	...	...	...	...	...	...	...	
9th (Lucknow) Division and Supply—													
8th (Lucknow) Division	2,36,805	7,74,179	-5,37,374	...	...	...	...	...	...	...	...	...	+1
Supply	7,31,937	1,94,562	+5,37,375	...	...	...	...	...	...	...	...	...	
9th (Lucknow) Division and Central War Accounts—													
8th (Lucknow) Division	1,34,51,369	4,75,33,701	-3,40,82,332	...	...	...	...	...	...	...	...	...	+155
Central War Accounts	4,55,46,816	1,14,64,329	+3,40,82,487	...	...	...	...	...	...	...	...	...	
9th (Lucknow) Division and Non- Military, Pay and Pension Accounts—													
9th (Lucknow) Division	71,088	1,44,152	-73,065	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension etc.	86,069	12,994	+73,065	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division and Burma Division—													
9th (Secunderabad) Division	1,34,646	76,453	+48,194	...	...	...	...	...	...	...	...	...	...
Burma Division	76,714	1,24,908	-48,194	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division and Supply—													
9th (Secunderabad) Division	3,21,199	8,48,659	-5,27,460	...	...	...	...	...	...	...	...	...	...
Supply	8,56,232	3,38,772	+5,27,460	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division and Central War Accounts—													
9th (Secunderabad) Division	62,88,382	4,01,44,763	-3,38,56,381	...	...	...	...	...	...	...	...	...	+23,316
Central War Accounts	4,01,82,466	69,02,968	+3,38,79,597	...	...	...	...	...	...	...	...	...	

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vince of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS.	67,89,984	67,89,984	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS—													
ACCOUNT BETWEEN—													
India and Posts and Telegraphs—													
Civil Accounts . . .	8,23,76,843	11,79,07,928	—3,55,30,185	...	...	...	...	...	...	...	...	...	} —42,700
Posts and Telegraphs Accounts .	11,79,62,641	8,24,75,166	+3,54,87,486	...	...	...	...	...	...	...	...	...	
Madras and Posts and Telegraphs—													
Civil Accounts . . .	4,03,15,527	6,36,36,807	...	—2,33,21,280	...	...	...	...	...	...	...	...	} —1,793
Posts and Telegraphs Accounts .	6,36,34,395	4,03,15,408	+2,33,19,487	...	...	...	...	...	...	...	...	...	
Bombay and Posts and Telegraphs—													
Civil Accounts . . .	6,58,59,567	10,17,44,103	...	...	—3,58,84,536	...	...	...	...	...	...	...	} —4,089
Posts and Telegraphs Accounts .	10,17,33,510	6,58,53,013	+3,58,80,497	...	...	...	...	...	...	...	...	...	

United Provinces of Agra & Oudh and Posts and Telegraphs— Civil Accounts Posts and Telegraphs Accounts	7,38,50,336 5,30,32,711	6,30,36,305 7,98,49,975	—2,65,27,164	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India. General.	Madras	Bombay.	Bengal.	United Pro- vinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—													
ACCOUNT BETWEEN—													
India and Marine—													
Civil Accounts	69,26,559	1,11,69,523	—42,42,964	...	...	...	...	...	...	...	...	...	} +8,944
Marine Accounts	1,11,91,123	69,39,215	+42,51,908	...	...	...	...	...	...	...	...	...	
Madras and Marine—													
Civil Accounts	2,11,124	4,53,718	...	—2,42,594	...	...	...	...	...	...	...	...	} +1,349
Marine Accounts	4,57,213	2,13,270	+2,43,943	...	...	...	...	...	...	...	...	...	
Bombay and Marine—													
Civil Accounts	1,42,62,690	5,75,66,752	...	...	—4,33,04,062	...	...	...	...	...	...	...	} —46,72,693
Marine Accounts	5,31,41,836	1,48,10,467	+3,86,31,369	...	...	...	...	...	...	...	...	...	
Bengal and Marine—													
Civil Accounts	2,45,24,183	4,76,61,494	...	...	...	—2,30,77,311	...	...	...	...	...	...	} +12,677
Marine Accounts	4,77,17,595	2,46,37,407	+2,30,90,188	...	...	...	...	...	...	...	...	...	
U. P. of Agra and Oudh—													
Civil Accounts	9,616	7,702	...	...	...	...	+1,914	...	...	...	...	...	} ...
Marine Accounts	7,702	9,616	—1,914	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. P. Provinces and Marine—														
Civil Accounts	868	2,328	...	...	...	...	...	...	-1,460	...	...	...	...	...
Marine Accounts	1,960	869	+1,091	...	...	...	...	...	...	...	...	...	...	-369
Burma and Marine—														
Civil Accounts	16,83,658	43,58,605	...	...	...	...	...	...	...	-27,74,947	...	...	...	...
Marine Accounts	43,42,117	15,79,545	+27,62,572	...	...	...	...	...	...	...	...	...	...	-12,875
Bihar and Orissa and Marine—														
Civil Accounts	2,948	96,954	...	...	...	...	...	...	...	...	-94,006	...	...	...
Marine Accounts	99,602	5,577	+94,025	...	...	...	...	...	...	...	...	...	...	+19
Central Provinces and Berar and Marine—														
Civil Accounts	...	2,386	...	...	...	...	...	...	...	...	...	-2,386	...	...
Marine Accounts	2,386	...	+2,386	...	...	...	...	...	...	...	...	...	...	...
Assam and Marine—														
Civil Accounts	95,458	871	...	...	...	...	...	...	...	...	...	...	94,587	...
Marine Accounts	814	95,402	-94,588	...	...	...	...	...	...	...	...	...	...	-1
TOTAL ACCOUNT														
Civil Accounts.	4,76,77,104	12,13,20,233	-42,42,964	-2,42,594	-4,33,04,062	-2,30,77,311	+1,914	-1,460	-27,74,947	-94,006	-2,386	+94,587	-7,36,43,129	
CURRENT BETWEEN CIVIL AND MARINE.														
Marine Accounts.	11,72,62,343	4,82,81,368	6,89,80,880	...	...	...	..	...	...	...	...	...	+6,89,80,880	
Net . .	...	...	+6,47,37,916	-2,42,594	-4,33,04,062	-2,30,77,311	+1,914	-1,460	-27,74,947	-94,006	-2,386	+94,587	-46,62,249	

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY WORKS SERVICES—													
ACCOUNT BETWEEN—													
India and Military Works—													
Civil Accounts	35,26,688	1,01,46,981	—66,20,243	...	...	...	...	...	...	...	...	...	—3,335
Military Works Accounts	1,01,31,170	35,14,252	+ 66,16,918	...	...	...	...	...	...	...	...	...	
Madras and Military Works—													
Civil Accounts	2,89,185	30,44,306	...	—27,55,121	...	...	...	...	...	...	...	...	—1,12,227
Military Works Accounts	29,30,929	2,89,035	+ 26,41,894	...	...	...	...	...	...	...	...	...	
Bombay and Military Works—													
Civil Accounts	9,01,892	1,96,63,734	...	...	—1,87,61,842	...	...	...	...	...	...	...	—92,107
Military Works Accounts	1,95,85,977	9,16,242	+ 1,86,69,735	...	...	...	...	...	...	...	...	...	
Bengal and Military Works—													
Civil Accounts	51,542	2,75,552	...	...	...	—2,24,010	...	...	...	...	...	...	...
Military Works Accounts	2,75,552	51,542	+ 2,24,010	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Works—													
Civil Accounts	4,88,693	74,36,831	...	...	...	...	—69,43,138	...	...	...	...	...	+ 21,345
Military Works Accounts	74,46,886	4,80,502	+ 69,65,384	...	...	...	...	...	...	...	...	...	

Punjab and N.W. Frontier Pro- vince and Military Works—													
Civil Accounts	31,00,486	3,21,86,761	...	...	...	...	...	...	—2,90,77,275	...	...	...	...
Military Works Accounts	8,17,22,211	27,07,860	+2,90,14,361	...	...	...	...	...	...	...	...	...	—62,914
Burma and Military Works—													
Civil Accounts	8,97,296	15,24,090	...	...	...	...	...	...	—6,26,794	...	...	...	...
Military Works Accounts	7,52,622	1,16,086	+6,36,536	...	...	...	...	...	...	...	...	...	+9,742
Bihar and Orissa and Military Works—													
Civil Accounts	7,200	95,556	...	...	...	...	...	...	...	—88,356	...	...	...
Military Works Accounts	95,069	6,713	+88,356	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military Works—													
Civil Accounts	1,00,938	15,62,231	...	...	...	...	...	...	...	...	—14,61,298	...	...
Military Works Accounts	15,07,758	87,978	+14,19,780	...	...	...	...	...	...	...	...	...	—41,518
Assam and Military Works—													
Civil Accounts	14,049	76,670	...	...	...	...	...	...	...	...	...	—62,621	...
Military Works Accounts	76,096	14,113	+61,923	...	...	...	...	...	...	...	...	...	—698
Total Accounts Current between Civil and Military Works—													
Civil Accounts	93,31,964	7,60,02,662	—66,20,243	—27,55,121	—1,87,61,842	—2,24,010	—69,43,138	—2,90,77,275	—6,26,794	—88,356	—14,61,298	—62,621	—6,66,20,698
Military Works Accounts	7,45,22,210	31,84,313	+6,63,88,897	...	...	...	...	...	...	...	...	...	+6,63,88,897
Net	...	...	+5,97,18,654	—27,55,121	—1,87,61,842	—2,24,010	—69,43,138	—2,90,77,275	—6,26,794	—88,356	—14,61,298	—62,621	—2,81,801

	Credits.	Debits.	India. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—													
ACCOUNT BETWEEN—													
India and Military, 1st Peshawar Division—													
Civil Accounts	56,878	4,16,551	—3,69,673	...	...	...	...	...	...	...	...	...	} —4,604
Military Accounts	5,43,820	1,88,551	+3,55,069	...	...	...	...	...	...	...	...	...	
Madras and Military, 1st Peshawar Division—													
Civil Accounts	8,025	99,455	...	—91,430	...	...	...	...	...	...	...	...	} —178
Military Accounts	95,455	4,183	+91,252	...	...	...	...	...	...	...	...	...	
Bombay and Military, 1st Peshawar Division—													
Civil Accounts	14,492	2,68,962	...	...	—2,54,470	...	...	...	...	...	...	...	} +2,250
Military Accounts	2,70,552	13,832	+2,56,720	...	...	...	...	...	...	...	...	...	
Bengal and Military, 1st Peshawar Division—													
Civil Accounts	2,698	3,41,864	...	...	...	—3,39,166	...	...	...	...	...	...	} —176
Military Accounts	3,58,238	19,247	+3,38,991	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 1st Peshawar Division—													
Civil Accounts	12,086	3,54,086	...	...	...	...	—3,42,000	...	...	...	...	...	} —532
Military Accounts	3,55,197	13,729	+3,41,468	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 1st Peshawar Divi- sion—													
Civil Accounts	9,74,638	2,73,80,040	...	...	...	...	...	—2,64,05,402	...	...	...	...	} —3,564
Military Accounts	2,74,56,594	10,54,756	+2,64,01,838	...	...	...	...	...	...	...	...	...	
Burma and Military, 1st Peshawar Division—													
Civil Accounts	1,824	6,816	...	...	...	...	...	...	—5,192	...	...	...	} —1
Military Accounts	6,311	1,120	+5,191	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 1st Peshawar Division—													
Civil Accounts	449	2,508	...	...	...	...	...	...	...	—2,059	...	...	} —90
Military Accounts	2,739	770	+1,969	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Mil- itary, 1st Peshawar Division—													
Civil Accounts	1,880	30,959	...	...	...	...	...	...	...	...	—29,079	...	} +7
Military Accounts	30,911	1,825	+29,086	...	...	...	...	...	...	...	...	...	

Assam and Military, 1st Peshawar Division—														
Civil Accounts	823	2,166	...	...	...	1...	...	...	...	...	...	...	...	...
Military Accounts	4,635	423	+4,212	...	...	...	...	...	...	...	...	...	-1,243	+3,066
India and Military, 2nd Rawalpindi Division—														
Civil Accounts	59,998	10,28,715	-9,68,719	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	12,47,364	1,88,898	+10,58,466	...	...	...	...	...	...	...	...	...	...	+89,747
Madras and Military, 2nd Rawalpindi Division—														
Civil Accounts	8,378	82,425	...	-74,047	...	...	...	...	...	...	...	...	...	...
Military Accounts	82,514	8,077	+74,437	...	...	...	...	...	...	...	...	...	...	+890
Bombay and Military, 2nd Rawalpindi Division—														
Civil Accounts	1,39,006	5,85,023	...	...	-4,56,077	...	...	...	...	...	...	...	...	...
Military Accounts	5,90,254	1,32,295	+4,57,959	...	...	...	...	...	...	...	...	...	...	+1,948
Bengal and Military, 2nd Rawalpindi Division—														
Civil Accounts	61	23,637	...	...	...	-23,576	...	...	...	...	...	...	...	...
Military Accounts	25,538	1,956	+23,577	...	...	...	...	...	...	...	...	...	...	+1
United Provinces of Agra and Oudh and Military, 2nd Rawalpindi Division—														
Civil Accounts	6,133	1,39,084	...	...	...	...	-1,32,951	...	...	...	...	...	...	...
Military Accounts	1,40,696	6,971	+1,33,725	...	...	...	...	...	...	...	...	...	...	+774
Punjab and North-West Frontier and Military, 2nd Rawalpindi Division—														
Civil Accounts	13,63,706	6,51,80,902	...	...	...	...	...	-6,38,17,196	...	...	...	...	...	...
Military Accounts	6,51,78,118	14,52,397	+6,37,25,721	...	...	...	...	...	...	...	...	...	...	-91,475
Burma and Military, 2nd Rawalpindi Division—														
Civil Accounts	1,043	12,447	...	...	...	...	...	...	-11,404	...	...	...	...	...
Military Accounts	12,945	1,510	+11,435	...	...	...	...	...	...	...	...	...	...	+31
Bihar and Orissa and Military, 2nd Rawalpindi Division—														
Civil Accounts	60	3,738	...	...	...	...	...	...	...	-3,678	...	...	...	...
Military Accounts	5,325	1,682	+3,643	...	...	...	...	...	...	...	...	...	...	-35
Central Provinces and Berar and Military, 2nd Rawalpindi Division—														
Civil Accounts	828	45,222	...	...	...	...	...	...	...	...	-44,394	...	...	...
Military Accounts	45,141	2,074	+43,067	...	...	...	...	...	...	...	...	...	...	-1,327
Carried over { Civil Accounts														
Military Accounts	28,42,754	9,60,01,550	-13,28,393	-1,65,477	-7,10,487	-3,62,742	-4,74,951	-9,02,22,598	-16,596	-5,737	-73,473	-1,343	-9,33,61,796	...
Net	9,64,52,122	30,94,296	+9,33,57,826	...	...	...	...	...	...	...	...	...	+9,33,57,826	...
	...	...	+9,30,29,134	-1,65,477	-7,10,487	-3,62,712	-4,74,951	-9,02,22,498	-16,596	-5,737	-73,473	-1,343	-3,570	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—<i>contd.</i>													
Brought forward { Civil Accounts	26,42,754	£,60,04,550	—13,28,392	—1,88,477	—7,10,487	—3,52,742	—4,74,951	—9,02,22,598	—16,596	—5,737	—73,473	—1,343	—9,33,51,796
Military Accounts	9,64,52,122	30,94,296	+9,33,57,828	...	...	...	...	...	...	...	...	...	+9,33,57,828
Net	...	...	+9,20,29,434	—1,88,477	—7,10,487	—3,52,742	—4,74,951	—9,02,22,598	—16,596	—5,737	—73,473	—1,343	—3,970
ACCOUNT BETWEEN—													
Assam and Military, 2nd Rawalpindi Division—													
Civil Accounts	997	3,944	...	...	...	...	...	...	...	...	...	—2,947	—1
Military Accounts	4,499	1,553	+2,946	...	...	...	...	...	...	...	...	...	...
India and Military, 3rd Lahore Division—													
Civil Accounts	2,52,185	25,24,665	—22,72,480	...	...	...	...	...	...	...	...	...	+2,47,533
Military Accounts	32,37,698	6,17,685	+26,20,013	...	...	...	...	...	...	...	...	...	...
Madras and Military, 3rd Lahore Division—													
Civil Accounts	488	2,04,945	...	—2,03,757	...	...	...	...	...	...	...	...	+2,904
Military Accounts	2,11,229	4,478	+2,06,761	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 3rd Lahore Division—													
Civil Accounts	54,344	25,26,489	...	...	—24,72,145	...	...	...	...	...	...	...	+8,361
Military Accounts	25,40,112	59,506	+24,80,506	...	...	...	...	...	...	...	...	...	...
Bengal and Military, 3rd Lahore Division—													
Civil Accounts	4,096	33,182	...	...	...	—25,086	...	...	...	...	...	...	—23
Military Accounts	37,006	7,942	+29,064	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, 3rd Lahore Division—													
Civil Accounts	1,17,112	19,15,938	...	...	...	...	—17,98,826	...	...	...	...	...	+8,586
Military Accounts	18,31,830	26,416	+18,05,414	...	...	...	...	...	...	...	...	...	...
Punjab and North-West Frontier and Military, 3rd Lahore Division—													
Civil Accounts	27,64,162	6,54,15,535	...	...	...	...	...	—6,26,51,373	...	...	...	...	—2,18,004
Military Accounts	6,48,74,307	25,37,938	+6,23,36,369	...	...	...	...	...	...	...	...	...	...
Burma and Military, 3rd Lahore Division—													
Civil Accounts	4,800	56,257	...	...	...	...	...	...	—52,057	...	...	...	+136
Military Accounts	56,677	4,464	+52,193	...	...	...	...	...	...	...	...	...	...

Bihar and Orissa and Military, 3rd Lahore Division—														
Civil Accounts	2,249	24,753	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	22,804	1,509	+22,355	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 3rd Lahore Division—														
Civil Accounts	2,305	69,742	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	77,803	10,392	+67,411	...	...	...	...	...	...	...	...	...	...	...
Assam and Military, 3rd Lahore Division—														
Civil Accounts	567	5,145	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	7,070	2,243	+4,807	...	...	...	...	...	...	...	...	...	...	...
India and Military, 4th Quetta Division—														
Civil Accounts	24,18,509	4,19,23,279	—3,95,04,770	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	4,22,77,009	26,65,239	+3,96,11,770	...	...	...	...	...	...	...	...	...	...	...
Madras and Military, 4th Quetta Division—														
Civil Accounts	1,716	3,15,532	...	—3,13,816	...	...	...	...	...	...	...	...	...	...
Military Accounts	3,19,105	3,034	+3,16,071	...	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 4th Quetta Division—														
Civil Accounts	16,13,328	4,09,37,864	...	—3,93,24,536	...	...	...	...	...	...	...	...	...	...
Military Accounts	4,17,41,863	24,85,017	+3,92,56,846	...	...	...	...	...	...	...	...	...	...	...
Bengal and Military, 4th Quetta Division—														
Civil Accounts	15,337	1,92,195	...	...	...	—1,76,858	...	...	...	...	...	...	...	...
Military Accounts	2,32,128	55,335	+1,76,743	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, 4th Quetta Division—														
Civil Accounts	49,401	9,61,649	...	...	...	...	—9,12,248	...	...	...	...	...	...	...
Military Accounts	9,93,607	56,933	+9,36,674	...	...	...	...	...	...	...	...	...	...	...
Punjab and North-West Frontier and Military, 4th Quetta Division—														
Civil Accounts	11,35,600	22,73,357	...	...	...	...	...	—11,37,757	...	...	...	...	...	...
Military Accounts	22,39,951	10,85,306	+11,53,645	...	...	...	...	...	...	...	...	...	...	...
Barma and Military, 4th Quetta Division—														
Civil Accounts	3,984	24,337	...	...	...	...	...	...	—20,403	...	...	...	...	...
Military Accounts	23,361	2,448	+20,913	...	...	...	...	...	...	...	...	...	...	...
Carried over														
Civil Accounts	1,10,83,284	25,54,12,658	—4,31,03,642	—6,83,050	—4,25,07,168	—5,68,686	—31,86,025	—15,40,11,728	—89,056	—28,241	—1,40,910	—8,868	—24,43,29,374	...
Military Accounts	25,71,80,241	1,37,21,924	+24,44,58,317	...	...	...	...	...	...	...	...	...	+24,44,58,317	...
Net	...	...	+20,13,54,675	—6,83,050	—4,25,07,168	—5,68,686	—31,86,025	—15,40,11,728	—89,056	—28,241	—1,40,910	—8,868	+1,28,943	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—contd.

	Credits.	Debits.	India. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—contd.													
Brought forward { Civil Accounts	1,10,83,284	25,54,12,658	—4,31,05,642	—6,83,050	—4,25,07,168	—5,68,686	—31,86,025	—15,40,11,728	—89,056	—28,241	—1,40,910	—8,868	—24,43,29,374
{ Military Accounts	25,71,80,241	1,27,21,924	+24,44,58,317	...	...	...	...	...	...	...	...	...	+24,44,58,317
{ Net	...	...	+20,13,52,675	—6,83,050	—4,25,07,168	—5,68,686	—31,86,025	—15,40,11,728	—89,056	—28,241	—1,40,910	—8,868	+1,28,943
ACCOUNT BETWEEN—													
Bihar and Orissa and Military, 4th Quetta Division—													
Civil Accounts	1,278	1,382	...	...	...	...	...	...	...	—104	...	...	...
Military Accounts	1,702	1,598	+104	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Mil- itary, 4th Quetta Division—													
Civil Accounts	3,042	1,18,541	...	...	...	...	...	...	...	...	—1,15,499	...	...
Military Accounts	1,20,759	5,294	+1,15,465	...	...	...	...	...	...	...	...	...	—34
Assam and Military, 4th Quetta Division—													
Civil Accounts	3,087	1,212	...	...	...	...	...	...	...	...	...	+1,875	...
Military Accounts	413	2,288	—1,875	...	...	...	...	...	...	...	...	...	...
India and Military, 5th Mhow Divi- sion—													
Civil Accounts	10,65,398	1,51,99,214	—1,41,33,826	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,52,45,685	11,29,750	+1,41,15,935	...	...	...	...	...	...	...	...	...	—17,891
Madras and Military, 5th Mhow Division—													
Civil Accounts	855	98,761	...	—97,876	...	...	...	...	...	...	...	...	...
Military Accounts	98,588	1,348	+97,240	...	...	...	...	...	...	...	...	...	—636
Bombay and Military, 5th Mhow Division—													
Civil Accounts	14,43,254	71,09,904	...	...	—56,66,650	...	...	...	...	...	...	...	...
Military Accounts	75,45,818	17,46,908	+57,98,910	...	...	...	...	...	...	...	...	...	+1,33,260
Bengal and Military, 5th Mhow Divi- sion—													
Civil Accounts	2,900	16,593	...	...	...	—13,693	...	...	...	...	...	...	...
Military Accounts	17,338	3,695	+13,693	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, 5th Mhow Division—													
Civil Accounts	2,04,337	56,77,202	...	...	...	...	—54,72,905	...	...	...	...	...	...
Military Accounts	55,98,178	2,10,612	+53,87,561	...	...	...	...	...	...	...	...	...	—25,344

Punjab and North-West Frontier and Military, 6th Mhow Division—														
Civil Accounts	12,791	1,99,644	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,98,390	9,884	+1,86,446	...	...	...	...	...	...	...	...	...	...	...
Burma and Military, 6th Mhow Division—														
Civil Accounts	1,070	11,838	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	11,819	1,049	+10,767	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Military, 6th Mhow Division—														
Civil Accounts	195	4,187	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	4,499	449	+4,051	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 6th Mhow Division—														
Civil Accounts	8,74,600	1,33,58,172	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,33,35,831	8,92,109	+1,24,43,722	...	...	...	...	...	...	...	...	...	...	...
Assam and Military, 6th Mhow Division—														
Civil Accounts	948	2,992	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	3,366	1,142	+2,224	...	...	...	...	...	...	...	...	...	...	...
India and Military, 6th Poona Division—														
Civil Accounts	15,11,542	22,51,472	-7,39,930	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	19,61,506	12,23,685	+7,37,821	...	...	...	...	...	...	...	...	...	...	...
Madras and Military, 6th Poona Division—														
Civil Accounts	13,53,316	17,25,289	...	-3,71,973	...	...	...	...	...	...	...	...	...	...
Military Accounts	17,21,938	19,48,453	+3,73,475	...	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 6th Poona Division—														
Civil Accounts	70,47,728	12,44,54,533	...	-11,74,06,805	...	...	...	...	...	...	...	...	...	...
Military Accounts	12,43,61,935	67,87,694	+11,75,74,242	...	...	...	...	...	...	...	...	...	...	...
Bengal and Military, 6th Poona Division—														
Civil Accounts	38,084	53,343	...	...	...	-15,259	...	...	...	...	...	...	...	...
Military Accounts	57,283	41,944	+15,339	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, 6th Poona Division—														
Civil Accounts	2,79,156	11,21,585	...	...	...	...	-8,42,429	...	...	...	...	...	...	...
Military Accounts	9,65,130	1,25,679	+ 8,39,451	...	...	...	...	...	...	...	...	...	...	...
Carried over {														
Civil Accounts	2,49,26,785	42,68,18,522	-5,79,79,398	-11,52,899	-16,55,80,623	-5,97,638	-95,01,359	-15,41,98,581	-99,824	-32,397	-1,27,39,981	-9,037	-40,18,91,737	...
Military Accounts	42,84,28,392	2,62,55,504	+40,21,72,888	...	...	...	...	...	...	...	...	...	+40,21,72,888	...
Net	...	...	+34,41,93,490	-11,52,899	-16,55,80,623	-5,97,638	-95,01,359	-15,41,98,581	-99,824	-32,397	-1,27,39,981	-9,037	+2,81,151	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—<i>contd.</i>													
Brought forward { Civil Accounts	2,49,26,785	42,68,18,522	-5,79,79,398	-11,52,899	-16,55,80,623	-5,97,638	-95,01,359	-15,41,98,581	-99,824	-32,397	-1,27,39,981	-9,037	-40,18,91,737
Military Accounts	42,84,28,392	2,62,55,504	+40,21,72,888	...	...	...	...	...	...	...	...	...	+40,21,72,888
Net	...	...	+34,41,93,480	-11,52,899	-16,55,80,623	-5,97,638	-95,01,359	-15,41,98,581	-99,824	-32,397	-1,27,39,981	-9,037	+2,81,151
ACCOUNT BETWEEN—													
Punjab and North-West Frontier Province and Military, 6th Poona Division—													
Civil Accounts	6,11,822	13,98,566	...	...	...	...	...	-7,86,944	...	...	...	...	-16,166
Military Accounts	9,05,970	1,35,192	+7,70,778	...	...	...	...	...	...	...	...	...	...
Barma and Military, 6th Poona Divi- sion—													
Civil Accounts	1,12,655	1,86,074	...	...	...	...	...	...	-73,419	...	...	...	-4,348
Military Accounts	88,239	19,160	69,071	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Military, 6th Poona Division—													
Civil Accounts	13,694	40,006	...	...	...	...	...	...	...	-26,312	...	...	-18
Military Accounts	36,628	10,334	26,294	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 6th Poona Division—													
Civil Accounts	31,232	1,01,250	...	...	...	...	...	...	...	...	-70,018	...	+327
Military Accounts	87,110	16,765	70,345	...	...	...	...	...	...	...	...	...	...
Assam and Military, 6th Poona Divi- sion—													
Civil Accounts	704	14,313	...	...	...	...	...	...	...	...	...	-13,609	+20
Military Accounts	15,874	2,245	13,629	...	...	...	...	...	...	...	...	...	...
India and Military, 7th Meerut Division—													
Civil Accounts	2,63,761	1,24,64,842	-1,22,01,081	...	...	...	...	...	...	...	...	...	-19,935
Military Accounts	1,27,00,847	5,19,701	+1,21,81,146	...	...	...	...	...	...	...	...	...	...
Madras and Military, 7th Meerut Division—													
Civil Accounts	4,044	98,353	...	-94,309	...	...	...	...	...	...	...	...	+427
Military Accounts	1,00,738	6,002	94,736	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 7th Meerut Division—													
Civil Accounts	33,067	92,72,098	...	...	-92,39,031	...	...	...	...	...	...	...	+5,764
Military Accounts	92,80,619	25,824	+92,44,795	...	...	...	...	...	...	...	...	...	...