

Bengal and Military, 7th Meerut Division—													
Civil Accounts	1,907	35,174	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	36,120	2,828	+33,292	...	...	...	...	...	...	...	...	...	+35
United Provinces of Agra and Oudh and Military, 7th Meerut Division—													
Civil Accounts	11,96,796	3,79,14,435	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	3,77,76,621	10,47,623	+3,67,27,998	...	...	...	...	...	...	...	...	...	+10,369
Punjab and North-West Frontier and Military, 7th Meerut Division—													
Civil Accounts	69,488	20,39,676	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	20,50,260	75,923	+19,74,434	...	...	...	...	...	...	...	...	...	+4,246
Burma and Military, 7th Meerut Division—													
Civil Accounts	6,571	20,448	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	20,720	6,844	+13,876	...	...	...	...	...	...	...	...	...	-1
Bihar and Orissa and Military, 7th Meerut Division—													
Civil Accounts	222	10,865	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	13,107	355	+12,752	...	...	...	...	...	...	...	...	...	+2,109
Central Provinces and Berar and Military, 7th Meerut Division—													
Civil Accounts	5,267	43,427	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	43,501	5,312	+38,189	...	...	...	...	...	...	...	...	...	+29
Assam and Military, 7th Meerut Division—													
Civil Accounts	3,455	41,310	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	41,305	3,562	+37,743	...	...	...	...	...	...	...	...	...	-112
Indis and Military, 8th Lucknow Division—													
Civil Accounts	8,63,561	1,08,42,070	-99,78,509	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,10,01,501	10,69,970	+99,31,531	...	...	...	...	...	...	...	...	...	-46,978
Madras and Military, 8th Lucknow Division—													
Civil Accounts	5,221	1,15,366	...	-1,10,145	...	...	...	...	...	...	...	...	...
Military Accounts	1,16,509	6,534	+1,09,975	...	...	...	...	...	...	...	...	...	-170
Bombay and Military, 8th Lucknow Division—													
Civil Accounts	9,807	2,09,335	...	...	-1,99,728	...	...	...	...	...	...	...	...
Military Accounts	2,13,816	18,051	+2,00,765	...	...	...	...	...	...	...	...	...	+1,037
Carried over { Civil Accounts													
{ Military Accounts													
{ Net													
Civil Accounts	2,81,59,659	50,16,68,120	-8,01,58,988	-13,57,353	-17,50,19,382	-6,30,905	-4,62,18,988	-15,69,55,713	-1,87,120	-69,352	-1,28,48,159	-60,501	-47,35,06,461
Military Accounts	50,29,56,977	2,92,32,740	+47,37,24,237	...	...	...	...	...	...	...	...	...	+47,87,24,237
Net	...	...	+39,35,65,249	-13,57,353	-17,50,19,382	-6,30,905	-4,62,18,988	-15,69,55,713	-1,87,120	-69,352	-1,28,48,159	-60,501	+2,17,776

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	2,81,59,659	50,16,66,120	—8,01,68,988	—13,57,353	—17,50,19,382	—6,30,905	—4,62,18,988	—15,69,55,713	—1,87,120	—69,352	—1,28,48,159	—60,801	47,35,06,461
{ Military Accounts	50,29,56,977	2,92,32,740	+47,37,24,237	...	...	...	...	...	...	...	...	...	+47,37,24,237
{ Net	...	...	+39,35,65,249	—13,57,353	—17,50,19,382	—6,30,905	—4,62,18,988	—15,69,55,713	—1,87,120	—69,352	—1,28,48,159	—60,501	+2,17,776
ACCOUNT BETWEEN—													
Bengal and Military, 8th Lucknow Division—													
Civil Accounts	1,56,171	86,92,239	...	...	...	—35,36,068	...	...	...	...	...	...	+489
Military Accounts	36,94,011	1,57,454	+35,36,567	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 8th Lucknow Division—													
Civil Accounts	12,82,341	3,41,95,525	...	...	...	...	—3,29,13,184	...	...	...	...	...	+16,290
Military Accounts	3,43,20,381	13,90,907	+3,29,39,474	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 8th Lucknow Division—													
Civil Accounts	14,104	7,13,620	...	...	...	...	...	—6,99,516	...	...	...	...	—11,614
Military Accounts	7,09,510	21,608	+6,87,902	...	...	...	...	...	...	...	...	...	
Burma and Military, 8th Lucknow Division—													
Civil Accounts	2,280	18,655	...	...	...	...	...	...	—16,375	...	...	...	—115
Military Accounts	19,397	3,137	+16,260	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 8th Lucknow Division—													
Civil Accounts	87,502	35,09,902	...	...	...	...	...	...	...	—34,23,400	...	...	+4,795
Military Accounts	35,32,436	1,05,241	+34,27,195	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military 8th Lucknow Division—													
Civil Accounts	16,449	1,74,135	...	...	...	...	...	...	...	...	—1,57,666	...	+197
Military Accounts	1,76,633	18,806	+1,57,833	...	...	...	...	...	...	...	...	...	
Assam and Military, 8th Lucknow Division—													
Civil Accounts	1,36,414	15,49,491	...	...	...	...	...	...	...	...	...	—13,63,077	+83,179
Military Accounts	15,93,909	1,99,553	+13,99,356	...	...	...	...	...	...	...	...	...	

India and Military, 9th Secunderabad Division—														
Civil Accounts	3,82,296	1,01,27,107	—97,44,811	...	...	...	...	...	...	...	...	...	...	+10,791
Military Accounts	1,01,45,480	3,80,878	+97,84,602	...	...	...	...	...	...	...	...	...	...	
Madras and Military, 9th Secunderabad Division—														
Civil Accounts	5,13,952	3,84,89,785	...	—379,72,783	...	...	...	...	...	...	...	...	...	—25,530
Military Accounts	3,88,26,679	8,73,416	+3,79,47,263	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, 9th Secunderabad Division—														
Civil Accounts	95,944	5,50,949	...	—4,55,005	...	...	...	...	...	...	...	...	...	+1,129
Military Accounts	5,47,425	91,291	+4,56,134	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, 9th Secunderabad Division—														
Civil Accounts	282	25,853	...	...	...	—25,571	...	...	...	...	...	...	...	—90
Military Accounts	25,621	140	+25,481	...	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 9th Secunderabad Division—														
Civil Accounts	2,692	75,785	...	...	...	—73,093	...	...	...	...	...	...	...	+111
Military Accounts	77,305	4,101	+73,204	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 9th Secunderabad Division—														
Civil Accounts	6,197	2,57,925	...	...	...	...	—2,51,728	...	...	...	...	...	...	+7,504
Military Accounts	2,70,312	11,080	+2,59,232	...	...	...	...	...	...	...	...	...	...	
Burma and Military, 9th Secunderabad Division—														
Civil Accounts	2,002	91,624	...	...	...	...	...	...	—89,622	...	...	...	...	3,488
Military Accounts	87,776	1,642	+86,134	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 9th Secunderabad Division—														
Civil Accounts	90	13,318	...	...	...	...	...	...	...	—13,228	...	...	...	+685
Military Accounts	14,565	652	+13,913	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 9th Secunderabad Division—														
Civil Accounts	2,285	41,885	...	...	...	...	...	...	...	...	—39,600	...	...	+12
Military Accounts	40,748	1,156	+39,612	...	...	...	...	...	...	...	...	...	...	
Carried over														
Civil Accounts	3,09,13,660	59,51,93,868	—8,99,03,799	—3,93,30,136	—17,54,74,387	—41,92,544	—7,92,05,265	—15,79,06,957	—2,93,117	—35,04,980	—1,30,45,445	—14,23,578	—56,42,80,208	
Military Accounts	59,70,38,120	3,24,93,731	+56,45,44,339	...	...	...	...	...	...	...	...	...	+56,45,44,339	
Net	...	...	+47,46,40,540	—3,93,30,136	—17,54,74,387	—41,92,544	—7,92,05,265	—15,79,06,957	—2,93,117	—35,04,980	—1,30,45,445	—14,23,578	+2,64,131	

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.	Barma.	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	3,09,13,660	59,51,98,868	-8,99,03,799	-3,93,30,136	-17,54,74,387	-41,92,544	-7,92,05,265	-15,79,06,957	-2,93,117	-35,04,980	-1,30,45,445	-14,23,578	-56,42,80,209
{ Military Accounts	59,70,38,120	3,24,93,781	+56,47,44,389	...	...	...	...	...	...	...	...	...	-56,45,44,339
{ Net	...	...	+47,46,40,540	-3,93,30,136	-17,54,74,387	-41,92,544	-7,92,05,265	-15,79,06,957	-2,93,117	-35,04,980	-1,30,45,445	-14,23,578	+2,64,131
ACCOUNT BETWEEN—													
Assam and Military, 8th Secundersbad Division—													
Civil Accounts	342	5,412	...	...	...	...	...	...	...	...	...	-5,070	+1
Military Accounts	5,406	335	+5,071	...	...	...	...	...	...	...	...	...	...
India and Military, Burma Division—													
Civil Accounts	2,49,135	4,17,604	-1,68,469	...	...	...	...	...	...	...	...	...	+313
Military Accounts	4,16,913	2,48,131	+1,68,782	...	...	...	...	...	...	...	...	...	...
Madras and Military, Burma Division—													
Civil Accounts	...	58,183	...	-58,183	...	...	...	...	...	...	...	...	-8
Military Accounts	59,143	968	+68,175	...	...	...	...	...	...	...	...	...	...
Bombay and Military, Burma Division—													
Civil Accounts	17,887	46,540	...	...	-28,653	...	...	...	...	...	...	...	-23
Military Accounts	49,062	20,431	+28,653	...	...	...	...	...	...	...	...	...	...
Bengal and Military, Burma Division—													
Civil Accounts	53,152	68,840	...	...	...	-15,688	...	...	...	...	...	...	...
Military Accounts	15,879	191	+15,688	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, Burma Division—													
Civil Accounts	614	23,155	...	...	...	...	-22,541	...	...	...	...	...	-59
Military Accounts	22,879	390	+22,489	...	...	...	...	...	...	...	...	...	...
Punjab and North-West Frontier and Military, Burma Division—													
Civil Accounts	862	58,809	...	...	...	...	...	-52,947	...	...	...	...	-8711
Military Accounts	45,548	1,312	+44,236	...	...	...	...	...	...	...	...	...	...
Barma and Military, Burma Division—													
Civil Accounts	4,70,601	2,73,14,653	...	...	...	...	...	...	-2,68,44,052	...	...	...	+3,461
Military Accounts	2,74,69,004	6,16,471	+2,68,52,533	...	...	...	...	...	...	...	...	...	...

Bihar and Orissa and Military, Burma Division—													
Civil Accounts	...	655	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	655	...	+655	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, Burma Division—													
Civil Accounts	80	3,858	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	3,778	...	+3,778	...	...	...	...	...	...	...	...	...	...
Assam and Military, Burma Division—													
Civil Accounts	2,384	2,326	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	...	58	-58	...	...	...	...	...	...	...	...	+58	...
India and Military Supply—													
Civil Accounts	20,12,915	5,22,18,697	-5,02,00,782	...	...	...	...	...	...	...	...	...	...
Military Accounts	5,17,63,282	15,55,134	+5,02,08,143	...	...	...	...	...	...	...	...	...	+7,366
Madras and Military Supply—													
Civil Accounts	18,96,087	63,01,325	...	-44,05,238	...	...	...	...	...	...	...	...	...
Military Accounts	61,04,126	17,28,987	+43,75,139	...	...	...	...	...	...	...	...	...	-30,099
Bombay and Military Supply—													
Civil Accounts	48,29,715	1,44,74,750	...	...	-96,45,035	...	...	...	...	...	...	...	...
Military Accounts	1,43,71,603	47,36,861	+96,34,742	...	...	...	...	...	...	...	...	...	-10,293
Bengal and Military Supply—													
Civil Accounts	3,38,255	12,60,745	...	...	...	-9,22,490	...	...	...	...	...	...	...
Military Accounts	12,15,499	2,93,359	+9,22,140	...	...	...	...	...	...	...	...	...	-380
United Provinces of Agra and Oudh and Military Supply—													
Civil Accounts	8,01,810	58,78,989	...	...	...	...	-50,77,179	...	...	...	...	...	...
Military Accounts	57,65,849	6,71,090	+50,94,759	...	...	...	...	...	...	...	...	...	+17,580
Punjab and North-West Frontier and Military Supply—													
Civil Accounts	24,87,479	77,68,068	...	...	...	...	...	-52,80,584	...	...	...	...	...
Military Accounts	76,07,084	23,00,763	+53,06,821	...	...	...	...	...	...	...	...	...	+25,737
Carried over													
Civil Accounts	4,40,74,978	71,10,86,472	-14,02,73,050	-4,37,93,557	-19,51,48,075	-51,30,722	-8,43,04,985	-16,32,40,488	-2,71,37,169	-35,05,635	-1,30,49,223	-14,28,590	66,70,11,494
Military Accounts	71,19,53,830	4,46,68,262	+66,72,85,568	...	...	...	...	...	...	...	...	...	+56,72,85,568
Net	...	...	+52,70,12,518	-4,37,93,557	-18,51,48,075	-51,30,722	-8,43,04,985	-16,32,40,488	-2,71,37,169	-35,05,635	-1,30,49,223	-14,28,590	+2,74,074

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year 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>concl'd.</i>													
Brought forward { Civil Accounts	1,40,74,978	71,10,86,472	-14,02,73,050	-4,57,93,557	-18,51,48,075	-51,30,722	-8,43,04,985	-16,32,40,488	-2,71,37,169	-35,05,635	-1,30,49,223	-14,28,590	-66,70,11,494
Military Accounts	71,19,53,830	4,46,68,262	+66,72,85,568	...	...	...	...	...	...	...	...	...	+66,72,85,568
Net	...	...	+52,70,12,518	-4,37,93,557	-18,51,48,075	-51,30,722	-8,43,04,985	-16,32,40,488	-2,71,37,169	-35,05,635	-1,30,49,223	-14,28,590	+2,74,074
ACCOUNT BETWEEN—													
Burma and Military Supply—													
Civil Accounts	11,29,614	6,74,116	...	...	...	...	...	...	+4,55,498	...	...	...	-1,409
Military Accounts	5,58,856	10,15,763	-4,56,907	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Military Supply—													
Civil Accounts	1,31,674	26,719	...	...	...	...	...	...	...	+44,955	...	...	+168
Military Accounts	54,241	99,028	-44,787	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military Supply—													
Civil Accounts	2,55,339	4,30,667	...	...	...	...	...	...	...	...	-1,75,328	...	-831
Military Accounts	3,96,034	2,21,537	+1,74,497	...	...	...	...	...	...	...	...	...	...
Assam and Military Supply—													
Civil Accounts	7,70,022	95,102	...	...	...	...	...	...	...	...	...	+6,74,920	+962
Military Accounts	28,993	7,02,951	-6,73,958	...	...	...	...	...	...	...	...	...	...
India and Military Central War Accounts—													
Civil Accounts	5,31,29,863	86,70,11,478	-31,39,81,615	...	...	...	...	...	...	...	...	...	+26,94,653
Military Accounts	86,67,71,470	5,01,94,902	+31,65,76,568	...	...	...	...	...	...	...	...	...	...
Madras and Military Central War Accounts—													
Civil Accounts	50,43,582	3,62,66,295	...	-3,12,24,713	...	...	...	...	...	...	...	...	+46,299
Military Accounts	3,63,49,250	50,78,233	+3,12,71,012	...	...	...	...	...	...	...	...	...	...

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

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N. W. Frontier Provinces.	Burma.	Bihar and Orissa.	Central Provinces, and Berar.	Assam.	TOTAL	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—concl'd.														
Brought forward	Civil Accounts	15,51,48,956	1,74,78,71,921	-45,41,54,665	-7,50,18,270	-56,45,38,302	-75,62,862	-17,24,93,505	-24,44,44,808	-4,36,00,947	-67,17,199	-2,09,41,052	-32,51,355	-1,59,27,22,965
	Military Accounts	1,69,79,06,125	14,31,63,381	+1,55,47,41,764	...	...	...	...	...	...	...	...	...	+1,55,47,41,764
	Net	...	...	+1,10,05,87,099	-7,50,18,270	-56,45,38,302	-75,62,862	-17,24,93,505	-24,44,44,808	-4,36,00,947	-67,17,199	-2,09,41,052	-32,51,355	-3,79,81,201
ACCOUNT BETWEEN—														
India and Non-Military Pay and Pension Accounts—														
	Civil Accounts	96,718	30,46,403	-29,49,685	...	...	...	...	...	...	...	...	...	} +1,052
	Military Accounts	30,92,402	1,41,665	+29,50,737	...	...	...	...	...	...	...	...	...	
Madras and Non-Military Pay and Pension Accounts—														
	Civil Accounts	2,577	10,97,874	...	-10,95,297	...	...	...	...	...	...	...	...	} +4,374
	Military Accounts	11,07,183	7,512	+10,99,671	...	...	...	...	...	...	...	...	...	
Bombay and Non-Military Pay and Pension Accounts—														
	Civil Accounts	18,57,015	1,76,65,341	...	...	-1,58,08,326	...	...	...	...	...	...	...	} +6,59,732
	Military Accounts	1,68,44,158	3,78,100	+1,64,68,058	...	...	...	...	...	...	...	...	...	
Bengal and Non-Military Pay and Pension Accounts—														
	Civil Accounts	54,600	15,41,288	...	...	...	-14,86,688	...	...	...	...	...	...	} +2,355
	Military Accounts	18,78,940	3,89,297	+14,89,043	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Non-Military Pay and Pension Accounts—														
	Civil Accounts	26,267	18,58,111	...	...	...	...	-18,31,844	...	...	...	...	...	} +7,125
	Military Accounts	18,40,777	1,808	+18,38,969	...	...	...	...	...	...	...	...	...	

Punjab and North West Frontier and Non-Military Pay and Pension Accounts—														
Civil Accounts	1,80,983	10,28,276	...	...	...	...	...	...	-8,97,343	...	...	...	...	-3,249
Military Accounts	9,82,929	58,935	+8,93,994	...	...	...	...	...	...	...	...	...	...	...
Barma and Non-Military Pay and Pension Accounts—														
Civil Accounts	427	1,47,395	...	...	...	...	...	...	...	-1,46,868	...	...	...	...
Military Accounts	1,47,270	402	+1,46,868	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Non-Military Pay and Pension Accounts—														
Civil Accounts	18,385	6,85,661	...	...	...	...	...	...	...	...	-6,67,276	...	...	-3,311
Military Accounts	6,76,083	12,118	+6,63,965	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Non-Military Pay and Pension Accounts—														
Civil Accounts	5,314	4,16,587	...	...	...	...	...	...	...	...	...	-4,11,273	...	+9,959
Military Accounts	4,23,605	2,379	+4,21,226	...	...	...	...	...	...	...	...	...	...	...
Assam and Non-Military Pay and Pension Accounts—														
Civil Accounts	4,122	1,05,162	...	...	...	...	...	...	...	...	...	...	-1,01,040	-3,648
Military Accounts	97,580	188	+97,392	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS—														
Civil Accounts	15,73,45,314	1,77,54,83,919	-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	-2,13,52,325	-33,52,395	-1,61,81,18,605	...
Military Accounts	1,72,49,67,452	14,41,55,759	+1,58,08,11,693	...	...	...	...	...	...	...	...	...	+1,58,08,11,693	...
Net	...	...	+1,12,37,07,343	-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	-2,13,52,325	-33,52,395	-3,73,06,912	...

No. 162—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—concl'd.

	Credits.	Debits.	India. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS—													
ACCOUNT BETWEEN—													
India and Railways—													
Civil Accounts	17,56,64,376	11,28,64,762	+6,27,99,614	...	...	...	...	...	...	...	...	...	} +15,79,855
Railway Accounts	11,41,14,320	17,56,94,079	-6,12,19,759	...	...	...	...	...	...	...	...	...	
Madras and Railways—													
Civil Accounts	9,91,24,178	4,79,22,657	...	+5,12,01,521	...	...	...	...	...	...	...	...	} +1,48,734
Railway Accounts	4,78,60,721	9,89,13,508	-5,10,52,787	...	...	...	...	...	...	...	...	...	
Bombay and Railways—													
Civil Accounts	19,77,95,759	11,02,36,996	...	...	+8,75,58,763	...	...	...	...	...	...	...	} -3,48,451
Railway Accounts	10,96,61,372	18,75,68,616	-8,79,10,138	...	+2,894	...	...	...	...	...	...	...	
Bengal and Railways—													
Civil Accounts	10,77,41,936	8,28,19,502	...	...	...	+2,49,22,431	...	...	...	...	...	...	} -13,20,865
Railway Accounts	8,14,52,732	10,76,96,081	-2,62,48,003	...	...	+4,704	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Railways—													
Civil Accounts	5,83,24,106	3,06,61,377	...	...	...	...	+2,76,62,729	...	...	...	...	...	} +54,654
Railway Accounts	3,05,92,190	5,82,00,265	-2,77,14,911	...	...	...	+1,06,836	...	...	...	...	...	
Punjab and North-West Frontier Province and Railways—													
Civil Accounts	8,08,04,580	4,13,93,450	...	...	...	...	...	+3,94,11,130	...	...	...	...	} +1,06,715
Railway Accounts	4,14,43,306	8,07,47,621	-3,93,04,415	...	...	...	...	...	...	...	...	...	
Burma and Railways—													
Civil Accounts	8,62,30,761	1,58,81,590	...	...	...	...	...	...	+2,03,19,171	...	...	...	} -1,81,669
Railway Accounts	1,56,99,921	3,62,30,761	-2,05,30,840	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Railways—													
Civil Accounts	4,18,958	13,43,536	...	...	...	...	...	...	...	...	...	...	} +86,397
Railway Accounts	14,38,316	4,27,341	+10,05,333	...	...	...	...	...	...	-9,24,578	...	...	
Central Provinces and Railways—													
Civil Accounts	15,06,818	38,21,894	...	...	...	...	...	...	...	+5,642	...	...	} +10,078
Railway Accounts	38,20,361	14,94,212	+23,26,149	...	...	...	...	...	...	...	-23,16,076	...	
Assam and Railways—													
Civil Accounts	4,10,933	8,33,758	...	...	...	...	...	...	...	...	...	...	} -56,116
Railway Accounts	7,77,888	4,10,679	+4,18,631	...	...	...	...	...	...	...	...	-4,22,825	
												-51,922	
TOTAL AC- COUNTS CUR- RENT CIVIL AND RAIL- WAYS.													
Civil Accounts	75,80,21,405	44,77,79,622	+6,27,99,614	+5,12,01,521	+8,75,58,763	+2,49,22,431	+2,76,62,729	+3,94,11,130	+2,03,19,171	-9,24,578	-23,16,076	-4,22,825	+31,02,41,883
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	...	...	-24,74,31,126	+5,12,01,521	+8,75,61,657	+2,49,27,138	+2,77,69,565	+3,94,11,130	+2,03,19,171	-9,13,936	-23,16,076	-4,74,747	+79,237

No. 103.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1919.

	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Receipts.											
HIS MAJESTY'S IMPERIAL GOVERNMENT—											
Extension of Ordnance Factories	4,995	...	...	...	...	...	...	...	...	...	4,995
Australian Horses	95,994	...	...	...	...	...	...	...	...	...	95,994
Miscellaneous charges on Stores (War)	2,682	...	...	...	...	...	...	...	...	...	2,682
Wool supplied from Australia for Cawnpore Mills	109,878	...	...	...	...	...	...	...	...	...	109,878
Expenditure in India in connection with Expeditionary Forces and other War Services	56,114,883	...	...	...	...	...	...	...	...	...	56,114,883
Stores supplied in connection with munitions	367,005	...	...	...	...	...	...	...	...	...	367,005
Receipts in India on account of Pensions to out-pensioners of Chelsea Hospital	1,022	...	...	...	...	...	...	...	...	...	1,022
Enlistment of natives of India for service in the Colonies	20	...	...	...	...	...	...	...	...	...	20
Receipts on account of pensions paid in India to Naval and Greenwich Hospital Pensioners	5	...	...	...	...	...	...	...	...	...	5
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	42	...	...	...	...	...	...	...	...	...	42
Little Bases Light Vessel Dues	...	110	886	2,345	...	...	1,248	...	...	...	4,689
Balances of Shipping Masters' Accounts	...	20	1,005	2,104	...	...	390	...	...	...	4,119
Hire of transports on behalf of the Commonwealth of Australia	6,109	...	...	...	...	...	...	...	...	...	6,109
Receipts on account of Indian Forces in North China	7,389	...	...	...	...	...	...	...	...	...	7,389
Share of Revenue of the Persian Gulf Radio Offices	2,682	...	...	...	...	...	...	...	...	...	2,682
Receipts on account of additional Indian troops lent for Service at Hong Kong in 1912	11,970	...	...	...	...	...	...	...	...	...	11,970
Recoveries on account of Allotments paid in England on behalf of British Soldiers including Territorials on the Indian Establishment	1,71,435	...	...	...	...	...	...	...	...	...	1,71,435
Expenditure in India in connection with Admiralty Transports	19,08,925	...	...	...	...	...	...	...	...	...	19,08,925
Advances from Naval Funds to Marine Transport Officer, Seas	8,820	...	...	...	...	...	...	...	...	...	8,820
Motor Ambulances and Aircraft presented by Indian Princes and others	117,598	...	...	...	...	...	...	...	...	...	117,598
Advances in India on account of the Emigration of coolies and supplies to H. M.'s ships on the East Indies Station.	...	...	...	...	...	...	...	...	...	...	...
Civil	...	134	...	...	...	...	...	...	...	...	134
Military	3,106	...	...	...	...	...	...	...	...	...	3,106
Miscellaneous receipts—	...	...	...	...	...	...	...	...	...	...	...
Civil	2,808	1,001	29,449	35	...	3	2	20	...	...	34,515
Military	777,739	...	...	...	...	...	...	...	...	...	777,739

Military Works Services	15,11,808	...	...	...	...	...	...	...	...	...	15,11,808
Posts and Telegraphs	728	...	...	...	...	...	...	...	...	...	728
Railways	1	...	...	...	...	...	...	...	...	...	1
Supply of Munitions Etc.	5	...	...	...	...	...	...	452	...	...	5
	...	...	...	...	...	...	...	...	...	...	452
TOTAL	61,228,648	1,265	31,940	4,434	...	3	1,640	472	...	...	61,268,453
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—											
Allotments of pay of British and Indian Services	840,025	...	...	...	...	...	...	...	...	...	840,025
Recoveries from British soldiers for purchase of Exchequer Bonds or War savings certificates	1,879	...	...	...	...	...	...	...	...	...	1,879
Family and Miscellaneous Remittances made by means of Bills, etc.	41,949	...	...	...	...	...	...	...	...	...	41,949
Family Remittances-Indo-European Telegraph Department	918	...	...	...	...	...	...	...	...	...	918
Transfer through currency against Gold in England	6,366,666	...	...	...	...	...	...	...	...	...	6,366,666
Treasury notes for Bombay	500,000	...	...	...	...	...	...	...	...	...	500,000
Furplus Revenue of Occupied Territories in Mesopotamia	113,485	...	...	...	...	...	...	...	...	...	113,485
Payment to the Imperial Bank of Persia on account of Kran Credits	1,950,000	...	...	...	...	...	...	...	...	...	1,950,000
Purchase of silver under the Pittman's Act	24,037,987	...	...	...	...	...	...	...	...	...	24,037,987
Remittances to India on account of interned enemy aliens	3	...	...	...	...	...	...	...	...	...	3
East Indian Railway Company, Advances in England for purchase of Stores, etc.	257,119	...	...	...	...	...	...	...	...	...	257,119
South Indian Railway Company ditto	40,510	...	...	...	...	...	...	...	...	...	40,510
Bengal and North-Western Railway Company ditto	53,524	...	...	...	...	...	...	...	...	...	53,524
Great Indian Peninsula Railway Company ditto	346,840	...	...	...	...	...	...	...	...	...	346,840
Bombay, Baroda and Central India Railway Company (including Rajputana-Malwa Railway), Advances in England for purchase of Stores, etc.	205,099	...	...	...	...	...	...	...	...	...	205,099
Rohilkund and Kumaon Railway Company, Special interest on joint Debenture Stock	18,540	...	...	...	...	...	...	...	...	...	18,540
Stores supplied for Ordnance Factories	912,250	...	...	...	...	...	...	...	...	...	912,250
Stores supplied for War purposes	8,018,245	...	...	...	...	...	...	...	...	...	8,018,245
Extension of Ordnance Factories	...	...	...	...	...	...	...	...	...	...	...
Enemy's ships employed by the Indian Government	31,864	...	...	...	...	...	...	...	...	...	31,864
Nickel supplied for coinage purposes	...	...	9,649	...	...	...	...	...	...	...	9,649
Hire of Transports, Canal Dues, Coal, etc.	81,538	...	...	...	...	...	...	...	...	...	81,538
Purchase of Silver	12,937,519	...	2,454,408	...	...	...	...	...	...	...	15,391,927
Purchase of Java Quinine	...	...	...	123,645	...	...	...	...	...	...	123,645
Stores purchased in England chargeable to Provincial and Local Funds and to Indian States—											
Civil	24	11,419	7,456	7,300	3,464	2,974	6,853	4,956	746	93	45,285
Railways	422	...	...	...	...	...	...	...	...	...	422
Bills drawn by the Mission to the Court of Persia	820,000	...	...	...	...	...	...	...	...	...	820,000
Contributions by Ruling Princes and others to Relief Funds	20	...	...	...	...	13	...	...	33	...	66
Expeditionary Forces—Purchase of mules	24,327	...	...	...	...	...	...	...	...	...	24,327
Liquidation of Hostile Arms	...	...	...	24,598	...	...	479,187	...	...	...	503,785
Carried over	57,600,533	11,419	2,471,513	1,55,543	3,464	2,987	485,040	4,956	779	93	60,737,327

No. 103—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1919—*contd.*

	India.	Madras.	Bombay.	Bangal.	United Provinces of Agra & Oudh.	Panjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Receipts— <i>concl'd.</i>	£	£	£	£	£	£	£	£	£	£	£
Brought forward	61,228,648	1,265	31,940	4,484	...	3	1,640	472	...	...	61,228,452
	57,600,533	11,419	2,471,513	155,543	3,464	2,987	486,040	4,956	779	93	60,737,327
Pay and Pensions paid in England, chargeable to Indian States, Foreign Funds, etc.—											
Civil	54	2,257	518	945	46	...	717	626	...	...	5,163
Military	136	...	...	...	...	...	...	...	...	...	136
National Health Insurance in respect of soldiers in India	41,568	1	5	...	...	...	...	...	...	...	41,574
General Provident Fund	2,782	...	...	1	...	...	43	...	...	100	2,928
Expenses of the Transport "Goloonda"	1,363	...	...	...	...	...	...	...	...	...	1,368
Bonze Coinage supplied for Australian Commonwealth	2	...	...	...	...	...	...	...	...	...	2
Sale of opium	...	...	...	716	...	...	...	...	...	...	716
Gold shipped to India from Australia and New Zealand	40	...	...	...	...	...	...	...	...	...	40
National Health Insurance stamps	109,190	...	...	...	...	...	...	...	...	...	109,190
Egyptian notes and coins returned to the Finance Ministry, Cairo	...	...	4	...	...	...	...	...	...	...	4
Purchase of loyalty	27,654	...	...	...	...	...	...	...	...	...	27,654
Stores supplied by the War Office on direct demand from India	1,525,768	...	...	...	...	...	...	...	...	...	1,525,768
War Loan (Army) Account	35	...	...	...	...	...	...	...	...	...	35
Miscellaneous receipts—											
Civil	376,211	746	3,716	1,152	204	3	125	1,361	...	35	383,559
Military	75,005	...	...	...	...	...	...	...	...	...	75,005
Military Works Services	770	...	...	...	...	...	...	...	...	...	770
Marine	4,998	...	...	...	...	...	...	...	...	...	4,998
Railways	451	...	...	...	...	...	...	...	...	...	451
Posts and Telegraphs	233	...	...	...	...	...	...	...	...	...	233
TOTAL	59,766,793	14,423	2,475,756	158,357	3,714	2,990	486,925	6,943	779	323	62,916,908
TOTAL INDIA	£ 130,995,441	15,688	2,507,696	162,841	3,714	2,993	488,565	7,415	779	328	124,185,360

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

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

Expenditure incurred in India in connection with the Indian Force in North China	10,683
Postal and Money Order transactions (receipts in excess of payments)	3,621,429
Advances in India on account of the Emigration of Coolies, African Protectorates, and for supplies to His Majesty's Ships on the East India Station	1,057,309
Pensions paid in India to Out-pensioners of Chelsea Hospital	59,895
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hongkong and Singapore	7,010
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	1,123
Mobility of expenditure in connection with Persian Gulf Radio Offices	6,299
Receipts from the Admiralty for tonnage shipped from India	9,411
Mobility of expenditure incurred in India in connection with Lighting and Buoying the Persian Gulf	24,180
Expenditure in India in connection with Expeditionary Forces and other war services	92,352,387
Expenditure in India in connection with Admiralty Transports	1,756,839

Supplies for the Mardians	134,070
Mosley of expenditure in India in connection with Troops lent for service in Persia.	21
Mosley of expenditure in India in connection with :—	1,892,707
South Persia Military Police	21,806
Defence Works at Aden	109,520
Wides shipped to Italy	420,531
Stores supplied to Dominions, Dependencies and Protectorates and Miscellaneous advances in India	22,235
Remittances to India granted to Crown Colonies	7,455
Turkish Light houses in the Red Sea	61,447
Australian and New Zealand Personnel	

101,548,345

HIS MAJESTY'S INDIAN GOVERNMENT—

Estates remitted from India by Administrators-General by means of Bills on London		84,856
Bengal and North-Western Railway Company: miscellaneous refunds	1,983	
Bombay, Baroda and Central India Railway Company: miscellaneous refunds	3,433	
East Indian Railway Company: miscellaneous refunds	14,020	
Great Indian Peninsula Railway Company: miscellaneous refunds	2,747	
South Indian Railway Company: miscellaneous refunds	1,066	
Receipts from the War Office in respect of funds for East Africa	23,249	
Funds supplied for Treasury Chest Officer, Ceylon	2,681,600	
Egyptian Currency coined at the Calcutta and Bombay Mints	8,333	
Receipt for Egyptian Currency taken into India and Mesopotamia by troops and returned to the Egyptian Government	182,288	
Bronze coinage supplied from the Calcutta Mint for the Australian Commonwealth	38,067	
Sale of Opium	3,945	
Subscriptions to the General Provident Fund	427,234	
Liquidation of Hostile Firms in India	2,432	
Purchase of Tea in Ceylon	86,814	
Credit given by the Government of India to the Government of Ceylon	12,083	
Remittances to India granted to African Banks	56,667	
" " on account of Interned enemy Aliens	104,453	
British securities deposited on account of Indian War Loan subscriptions	27,494	
Paper Currency Reserve—Gold withdrawn in London against Reserve in India	718,331	
Currency notes for East Africa	327,609	
Opium supplied to the Government of Hong Kong the Straits Settlements and Siam	3,82,600	
Burma Ruby Mines—arrears of Royalties	9,81,213	
Receipts in connection with the S.S. "Loyalty"	8,800	
Subscriptions to the Bengal and Madras Family pension Fund	16,213	
Receipts from the officers' Families' Funds for disbursement in India	180	
Contributions to the Imperial Indian Relief Fund	5,000	
King Emperor's Patriotic Fund	939	
Receipt from His Highness the Maharaja of Mysore as a war contribution	35,000	
Interest on sterling securities of Railway Provident Fund	75,000	
Miscellaneous	8,058	
Transfer from Gold Standard Reserve to Home Treasury Balances	158,060	
	269,966	
	6,776,244	

TOTAL ENGLAND . 108,324,489

TOTAL RECEIPTS . £ 232,509,849

No. 103.—Account of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1919—*contd.*

	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Disbursements.	£	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—											
Expenditure in India in connection with Expeditionary Forces and other War services	134,691,000	...	...	...	...	...	...	...	...	...	134,691,000
Turkish Light houses in the Red Sea	...	...	6,638	...	...	...	...	...	...	...	6,638
Lighting and Buoying of the Persian Gulf	8,902	...	...	...	...	...	...	...	...	...	8,902
Manufacture of shells—Munitions	5,090	...	...	...	...	...	...	...	...	...	5,090
Special Aden Defences 1902	24,477	...	...	...	...	...	...	...	...	...	24,477
Refunds on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	169,314	...	...	...	...	...	...	...	...	...	169,314
Supply of Munitions—Mica	5,127	...	...	...	...	...	...	1102,340	...	...	107,467
Payments on account of Indian Native Regiments lent for service in the Colonies	1,408	...	...	...	...	...	...	...	...	...	1,408
Advances in India on account of the Emigration of Coolies, etc., and Supplies to H. M.'s Ships on the East India Station—											
Civil	11,639	19,911	782,568	1,793	...	...	3,488	...	...	...	819,399
Military	11,647	...	...	...	...	...	...	...	...	...	11,647
Marine	119,618	...	...	...	...	...	...	...	...	...	119,618
Pensions paid in India to Out-pensioners of Chelsea Hospital	51,640	...	...	...	...	...	...	...	...	...	51,640
Ditto to Naval and Greenwich Hospital Pensioners	546	...	...	...	...	...	...	...	...	...	546
Enlistment of natives of India for service in the Colonies	1,238	...	...	...	...	...	...	...	...	...	1,238
Remittances paid in India on behalf of Asiatic Artillery at Hong-Kong and Singapore	5,269	...	...	...	...	...	...	...	...	...	5,269
Postal and Money Order Transactions	3,652,722	...	...	...	...	...	...	...	...	...	3,652,722
Little Bases Light Vessel Dues	...	11	...	54	...	...	31	...	...	...	96
Balances of Shipping Masters' Accounts	...	60	5,143	17,008	...	...	166	...	...	...	12,877
Additional troops lent for service at Hong-Kong in 1912	13,057	...	...	...	...	...	...	...	...	...	13,057
Share of expenditure of Persian Gulf Radio Office	3,987	...	...	...	...	...	...	...	...	...	3,987
Expenditure in connection with Indian Forces in North China	12,839	...	...	...	...	...	...	...	...	...	12,839
Ditto ditto South Persian Military Police	1,200,600	...	...	...	...	...	...	...	...	...	1,200,600
Hire of transports on behalf of the Commonwealth of Australia	60,845	...	...	...	...	...	...	...	...	...	60,845
Australian and New Zealand Personnel	71,667	...	...	...	...	...	...	...	...	...	71,667
Rebills from Admiralty for teak supplied from India	...	...	...	...	...	...	9,411	...	...	...	9,411
Remittances to Command Pay Master, Straits Settlements	17	...	...	...	...	...	...	...	...	...	17
Expenditure in connection with Admiralty Transports	3,037,159	...	...	...	...	...	...	...	...	...	3,037,159
Munitions supplied through Railway Department	7,695	...	...	...	...	...	...	...	...	...	7,695
Motor Ambulances and Air Craft presented by Indian Princes and others	257	...	...	...	...	...	...	...	...	...	257
Remittances to India granted to Crown Colonies	...	...	22,225	...	...	...	...	...	...	...	22,225
Miscellaneous Payments—											
Civil	161,167	801	87,723	5,659	37	455	7,553	...	...	...	263,395
Military	2,953	...	...	...	...	...	...	...	...	...	2,953
Military	671,683	...	...	...	...	...	...	...	...	...	671,683

Marine	1,538,851	...	...	...	...	...	...	...	...	1,538,851
Ports and Telegraphs	520	...	...	...	...	...	...	...	...	520
Railway	135	...	...	...	...	...	...	...	...	135
Total	145,532,968	20,783	904,297	14,514	37	455	20,649	102,340	...	146,599,043
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Opium supplied to Colonial Governments	...	...	...	981,213	...	...	...	...	...	981,213
Ruppes sent from India to East Africa	...	...	3,193,507	...	...	...	...	...	...	3,193,507
Purchase of silver	6	...	6	...	...	...	...	...	...	11
Allowances of pay, etc., British and Indian services	186	...	...	...	...	...	...	...	...	186
Family and Miscellaneous Remittances made by means of Rolls	46,234	...	...	...	...	...	...	...	...	46,234
Charges on account of Administered territories in Mesopotamia	5,755	...	...	...	...	...	...	...	...	5,755
Hire of Transport Canal Pans, etc.	29	...	...	...	...	...	...	...	...	29
Stores purchased in England chargeable to Provincial and Local Funds, etc.	...	...	...	...	41	42	...	...	...	83
Remittances by Administrators General	...	...	...	322	...	...	...	...	...	222
Sale of opium	...	...	427,950	...	...	...	...	...	...	427,950
Egyptian Notes and Coins returned to Finance Ministry Egypt	...	...	42,492	...	...	...	...	...	...	42,492
Gold shipped to India from Australia	10	...	...	...	...	...	...	...	...	10
Bombay, Baroda and Central India Railway Company—Advances for purchase of stores, etc.	999	...	...	...	...	...	...	...	...	999
Expeditionary Forces—purchase of mules	15,163	...	...	...	...	...	...	...	...	15,163
Bronze coinage for the Australian Commonwealth	3,797	...	...	...	...	...	...	...	...	3,797
Remittances to India by Indians in East Africa	...	...	132,629	...	...	...	...	...	...	132,629
Barma ruby mines arrears of Royalties	...	...	...	...	...	...	8,800	...	...	8,800
Transaction in connection with Relief Funds	72	...	...	...	...	...	...	...	...	72
GENERAL PROVIDENT FUND—										
Marine	3	...	...	...	...	...	...	...	...	3
Military Works Services	43	...	...	...	...	...	...	...	...	43
Civil	135	244	201	180	326	...	159	35	106	37
Military	484	...	...	...	...	...	...	...	...	484
Railways	220	...	...	...	...	...	...	...	...	220
Posts and Telegraphs	241	...	...	...	...	...	...	...	...	241
Enemy's ships employed by the Indian Government	1,203	...	...	...	...	...	...	...	...	1,203
Egyptian Currency coined at Bombay and Calcutta Mints	...	...	33,338	...	...	...	...	...	...	33,338
Remittances to India on account of interned enemy aliens	26,996	...	...	...	...	...	...	...	...	26,996
Subscription to India War Loan by means of British Treasury Bills	637,417	...	...	...	...	...	...	...	...	637,417
Remittance for payment by War Office	29	...	...	...	...	...	...	...	...	29
Currency transfer against gold in England	33,333	...	...	...	...	...	...	...	...	33,333
National Health Insurance Stamps	172,759	...	...	...	...	...	...	...	...	172,759
Liquidation of Hostile Firms in India	...	...	...	15,314	...	...	71,500	...	...	86,814
Purchase of Exchequer Bonds, etc.	113	...	...	...	...	...	...	...	...	113
Purchase of "Loyalty"	16,213	...	...	...	...	...	...	...	...	16,213
Transfer from Gold Standard Reserve to Home Treasury Balances	269,986	...	...	...	...	...	...	...	...	269,986
Store supplied for Ordnance Factories	79,868	...	...	...	...	...	...	...	...	79,868
	1,311,294	244	3,402,222	1,424,879	367	42	80,459	35	106	37
Carried over	145,532,968	20,783	904,297	14,514	37	455	20,649	102,340	...	146,599,043

No. 103.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1919—*consolid.*

	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Disbursements—<i>consolid.</i>	£	£	£	£	£	£	£	£	£	£	£
Brought forward	145,537,968	20,783	904,397	14,514	37	455	20,649	102,340	...	...	146,596,043
	1,311,234	244	3,402,322	1,424,879	367	42	80,459	35	106	37	6,219,625
MISCELLANEOUS PAYMENTS—											
Civil	54,199	146,687	26,849	5,726	59	4,118	9,945	796	6,600	...	256,278
Military	39,786	...	...	...	...	...	...	...	...	...	39,786
Marine	31,675	...	...	...	...	...	...	...	...	...	31,675
Railways	4,684	...	...	...	...	...	...	...	...	...	4,684
Posts and Telegraphs	923	...	...	...	...	...	...	...	...	...	923
Military Works Services	236	...	...	...	...	...	...	...	...	...	236
TOTAL	1,443,736	146,331	3,429,071	1,430,605	426	4,160	90,404	830	6,706	37	6,551,306
TOTAL INDIA	146,975,704	167,114	4,333,368	1,445,119	443	4,615	111,053	103,170	6,706	37	153,147,349

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

Stores supplied in connection with Munitions	335,356
Payments to His Majesty's Treasury and other Public Departments on account of—	
Little Belton Light Vessel Dues	4,075
Balance of Shipping Masters' accounts	815
Wool from Australia for the Cawnpur Woollen Mills	213,378
Horses from Australia	95,994
Recoveries of allotments paid in England on behalf of British Soldiers (including Territorials) on the Indian Establishment	237,240
Miscellaneous	340,280
Motor Ambulances and air craft presented by Indian princes and others	109,969
Advances from Naval Funds to Marine Transport Officer, Suez	8,520
Additional troops lent for service at Hong-Kong in 1912	378
Australian Transports (refund of excess receipts in previous years)	8,976
Expenditure of Ordnance Factories in India	4,806
Miscellaneous charges on stores (War)	2,632
	1,431,769

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—

Family Remittances and allotments of British and Indian services including allotment of pay, etc., of officers with Expeditionary Forces	870,700
Remittances for payments by War Office	87,278
Remittances Indo-European telegraph	2,128
Effect of deceased Soldiers	5,824
Remittances by British Troop for deposit in the Post Office Savings Bank	9,184
	53,914
Remittances by Administrators General	30,123
Bengal and North-Western Railway Company: Advances for purchase of Stores, etc.	55,507
Bombay, Baroda and Central India Railway Company: Advances for purchase of Stores, etc.	307,593
East Indian Railway Company:	
Advances for purchase of Stores, etc.	2,41,139
Rental paid to the South Behar Railway Company	30,000
	271,139
Great Indian Peninsula Railway Company: Advances for purchase of Stores, etc.	343,387
South Indian Railway Company: Advances for purchase of Stores, etc.	41,876
Behilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works	18,540
Surplus Revenue of occupied Territory in Mesopotamia	100,000
National Health Insurance Stamps	51,000
General Provident Fund	2,036
Stores purchased in England chargeable to Provincial and Local Funds and to Indian States	45,686
Nickel supplied for Coinage purposes	9,649
Pay and Pensions paid in England chargeable to Indian States, Local Funds, etc.	6,714
Employment of enemy's ships	30,661
Miscellaneous payments to be brought to charge or recovered in India	440,782
Hire of Transports, Canal dues, coal, etc.	83,174
Stores supplied under war and Ordnance Factory Indents	7,255,711
Stores supplied by War Office on direct demands from India	1,526,768
Stores supplied under Ordnance Factory indents (War).	465,352
Do. do. do. (Ordinary)	337,000
Purchase of Silver	19,648,698
Purchase of Mules for war purposes	9,164
Gold shipped to India from Australia and New Zealand	30
Expenditure in connection with the S. S. "Goleonda" engaged for the repatriation of enemy aliens	1,303
" " " " "Loyalty"	38,323
Purchase of Java Quinine	123,645
Liquidators of Hostile Firms in India	49,597
Telegraphic transfers drawn by His Majesty's Minister at Teheran in respect of advances made on Indian Account	875,000
Currcncy notes brought home by Demobilised soldiers of the British Army	72
Contributions to the Prince of Wales's National Relief Fund	58
Paper Currency Reserve: Transfer from Home Treasury: advances to the reserve in England for investment	6,333,333
Purchase of silver in the United States under the Pittman Act	24,037,967
Payment to the Bank of England for Treasury notes shipped to Bombay	500,000
Payment to the Imperial Bank of Persia against Kran Credits	1,950,000
Charges on Sovereigns shipped to India from Australia in Exchange for bullion	41,280
Payments on account of the Bengal and Madras Family Pension Fund	516
	65,963,883
TOTAL ENGLAND	67,335,683
TOTAL DISBURSEMENTS	2 230,533,001

Finance and Revenue Accounts

Government of India.

FOR

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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14.— " " ON WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS	441
15.— " " ON REPAIRS TO " " " "	441

ACCOUNT of DISTRICT LOCAL

Receipts.	India General.	North- West Frontier Pro- vince.	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.
Land Revenue—												
Capitation Tax or house-tax . . .	6,558	...	10,17,839	...	24,695	...	320	...	22,462	...	...	10,71,908
Rent of fisheries . . .	...	...	2,15,141	1,78,626	1,539	...	...	...	154	...	...	3,95,460
Revenue due to canals . . .	...	...	...	...	...	4,825	...	...	...	...	...	4,825
Miscellaneous . . .	...	...	9,847	2,12,170	...	31,932	2,10	5,580	...	...	64,639	3,26,321
Local Rates—												
Cess on lands for expenditure on Roads, Schools, Hospitals, and general purposes . . .	74,446	2,15,000	62,12,382	23,79,950	60,02,987	67,92,372	41,17,176	27,96,025	57,60,183	11,67,601	7,10,726	3,71,23,807
Miscellaneous . . .	2,375	2,161	10,77,134	2,05,930	9,753	...	20,628	...	31	...	1,84,918	15,02,980
Interest—												
Interest on securities of District Funds—												
For Educational purposes . . .	2	...	5,570	7,315	585	9,249	640	...	70	1,743	...	35,130
For Medical purposes . . .	...	...	4,676	7,678	9,454	29,162	1,780	...	882	...	...	53,626
For general purposes . . .	...	...	...	...	...	...	...	...	...	8,474	...	8,474
Interest on arrear Revenues . . .	...	...	14,162	1,750	33,311	...	1,861	...	40,629	...	...	97,713
Other items . . .	298	5,259	5,90,309	12,259	54	2,48,329	83,638	13,214	26,729	...	13	9,83,102
Law and Justice—Courts of Law—												
Fees, Fines, and Forfeitures . . .	...	...	62,332	1	2,329	...	1,400	...	26,397	141	123	92,716
Police—												
Receipts under Cattle Trespass Act . . .	14,841	3,944	...	3,38,043	3,18,954	7,10,311	1,65,467	...	2,16,719	5,50,005	1,36,152	24,54,436
Other items . . .	...	15	...	23	13,937	16,938	4,853	3,57,923	8,641	2,81,570	2,297	6,85,397
Education—												
Fees from Schools, general training, and special . . .	10,991	9,134	4,66,030	1,77,303	45,140	4,00,460	3,59,976	...	25,258	1,324	14,883	15,10,900
Contributions from Government . . .	16,673	3,04,191	29,10,774	40,37,147	...	25,26,811	15,07,591	5,07,239	10,07,220	12,84,247	4,29,835	1,54,71,728
Income from Endowments . . .	216	...	7,559	494	...	1,157	1,475	...	...	...	889	11,240
Other contributions . . .	...	...	...	1,85,032	15,28,211	2,06,082	...	...	...	...	...	19,19,325
Miscellaneous—												
Sale of books . . .	...	...	1	714	6,717	5,763	4	...	...	69	...	13,268
Examination Fees . . .	...	...	...	721	645	...	...	...	139	...	588	2,093
Other Receipts . . .	30	585	16,652	14,181	12,548	11,486	9,744	12,770	4,016	8,643	2,549	92,184
Medical—												
Hospital Receipts . . .	1,930	...	1,528	4,781	309	14,895	13,511	...	187	...	...	37,141
Medicine sold by Civil Surgeon . . .	867	...	6,110	...	...	3,853	2,379	21	35	...	23	12,766
Income from Endowments . . .	785	...	4,866	2,562	4,535	13,496	7,328	...	657	...	...	34,229
Contributions . . .	13,660	32,328	6,51,446	75,883	1,10,365	1,80,316	92,984	6,493	88,162	40,410	68,917	13,80,404
Other Contributions . . .	...	...	...	37,931	...	2,17,197	...	...	...	...	...	2,55,128
Miscellaneous—												
Other receipts . . .	25	880	29,183	5,203	4,554	20,136	6,229	947	6,800	7,941	2,174	83,575
Sanitary fees and fines . . .	4	...	40,905	615	13,044	5,873	11,939	184	6,462	...	43	79,067
Minor Departments—												
Botanical and other public garden receipts . . .	64	2,199	...	10,610	...	4,175	45,647	...	...	5,772	...	66,467
Veterinary receipts . . .	880	1,048	2,672	17,201	1,078	14,541	18,176	...	10,904	22,804	558	54,942
Receipts on account of Ex- perimental Cultivation . . .	...	...	...	1,129	437	151	23,338	...	...	2,262	...	27,323
Public Exhibition and Fairs . . .	1,289	...	...	7,544	6,107	60,871	2,46,045	...	96	5,688	...	3,27,340
Contributions . . .	...	...	14,630	1,11,306	...	2,510	...	77,240	5,600	...	...	2,11,386
Miscellaneous . . .	2,552	2,939	332	3,689	3,379	7,373	51,905	5,934	319	326	1,367	69,065
Carried over . . .	1,67,085	5,82,892	133,62,038	89,87,981	90,54,820	115,89,984	67,91,640	37,83,520	72,64,732	33,88,520	15,40,169	3,58,29,191

FUNDS for the Year ended 31st March 1919.

Disbursements.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces 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.
Refund—												
Land Revenue	...	...	4,910	6,804	...	...	...	25	...	...	259	11,098
Local Rates	5	72	801	2,612	1,084	...	4,000	1,765	1,130	129	1,049	12,597
Land Revenue—												
Charges of District Administration	...	...	...	1,855	...	1,130	2,486	60,028	...	...	203	63,702
Miscellaneous	...	...	...	62	271	...	600	...	...	...	4,745	5,678
Local Rates—												
...	...	...	...	2,235	3,00,827	...	...	1,07,372	...	...	4,598	4,15,030
Interest—												
Interest on Loans	...	...	21,954	22,079	1,26,621	(a) 11,048	...	...	14,977	...	2,605	1,99,284
Other items	...	...	...	...	...	...	3,010	...	...	...	828	3,838
General Administration—												
General Establishment of Local Funds	5,830	18,387	6,78,153	1,56,559	3,12,577	4,30,145	2,29,987	...	2,36,468	1,76,968	53,040	22,97,069
Law and Justice—												
Travelling allowance	...	...	...	...	2,327	...	...	...	...	...	...	2,327
Fees to pleaders	...	...	...	...	726	...	...	...	...	...	440	1,166
Miscellaneous	...	...	...	...	...	...	...	...	...	...	95	95
Police—												
Cattle-pound charges	3,677	590	...	6,068	21,011	1,93,763	63,109	31,736	15,351	2,72,161	18,363	6,26,729
Other charges	...	...	...	...	...	...	...	4,143	...	...	...	4,143
Refunds	42	...	...	92	563	10,163	3,088	1,549	287	1,124	3,789	20,897
Ports and Pilotage—												
Subsidies to Steam Boat Companies	...	...	...	...	8,874	...	...	...	...	...	...	8,874
Education—												
Grants to Universities	...	...	...	...	...	550	...	...	...	...	...	550
Inspection	776	8,280	...	...	66,749	2,402	68,555	...	23,631	8,546	...	1,85,939
Schools, General—												
High Schools	...	...	2,02,771	...	...	48,883	1,01,246	...	...	...	...	3,58,600
Secondary "	11,166	90,511	3,98,123	13,281	88,655	5,65,881	7,20,825	...	95,620	2,50,768	1,01,384	23,35,594
Primary "	61,493	1,95,111	29,67,339	50,48,994	4,42,595	28,53,056	15,75,275	1,25,170	1,93,835	14,08,940	6,24,295	1,54,88,908
School, Special—												
Training Schools	...	...	25,554	...	...	2,00,110	5,141	...	58	...	840	2,31,208
Technical	...	...	20,939	23,798	61,476	711	38,438	...	594	...	2,847	1,43,808
Grants-in-aid	6,351	6,527	...	81,425	18,52,338	1,93,990	2,40,635	10,86,162	11,73,485	11,152	31,598	48,38,063
Scholarships	4,360	17,208	91,352	1,15,454	43,921	94,278	98,009	...	27,890	1,070	23,870	5,18,212
Miscellaneous	251	7,416	8,650	76,018	1,50,022	11,893	32,222	...	68,420	4,107	12,291	8,64,284
Refunds	...	...	22,678	2,492	23,118	20,220	...	...	6,955	1,351	...	76,814
Contributions	...	...	188 36	21,348	...	2,686	...	...	...	...	...	4,870
Medical—												
Medical Establishment	910	...	54,688	44,805	80,894	...	5,461	...	48,628	...	79,428	2,59,764
Hospitals and Dispensaries	31,451	54,066	13,80,277	2,08,159	6,96,138	10,01,870	6,81,197	2,47,949	4,76,480	1,15,259	1,46,882	50,89,028
Sanitation and Vaccination—												
Vaccine Establishment	...	...	...	...	...	...	...	...	...	...	...	...
charges	1,824	12,110	1,67,958	1,67,350	58,502	1,75,176	91,944	1,32,766	8,747	99,926	21,971	9,38,274
Sanitation charges	1,639	2,979	6,50,481	44,898	1,42,572	2,01,578	28,587	10,366	1,40,883	25,939	19,729	12,78,581
Medical Schools	...	...	...	1,900	5,857	...	1,823	...	1,385	...	577	11,542
Plague and Epidemic charges	1,447	...	56,148	24,587	16,054	33,072	40,582	8,636	21,728	1,934	...	2,08,689
Other charges	1,324	...	97,754	8,548	28,187	57,527	9,616	2,813	38,694	21,670	23,076	2,54,159
Refunds	...	...	29,788	1,267	140	364	100	7	3,400	46	877	85,089
Contributions	...	...	...	1,77,593	10,909	1,02,477	...	...	75,569	...	8,171	3,74,719
Pasteur Institute Shillong	...	...	...	...	...	...	...	...	...	...	250	250
Minor Departments—												
Public Exhibitions and Fairs	826	4,945	...	15,057	11,278	65,642	80,592	...	7,577	5,294	...	1,91,211
Veterinary and Stallion charges	4,487	82,727	46,175	1,07,342	1,29,575	1,63,705	2,74,397	1,53,697	1,23,858	61,978	39,983	11,37,874
Experimental cultivation	...	...	...	8,432	7,755	27	39,049	37,688	72	2,592	82	95,637
Botanical and other public gardens	...	3,677	...	19,587	...	9,320	1,02,394	...	...	5,627	...	1,40,584
Provincial Statistics	...	...	...	...	...	...	287	...	...	2,662	945	8,844
Miscellaneous	2,378	...	...	5,417	9,709	5,977	2,328	3,892	3,327	31	1,491	34,060
Contributions	...	...	3,449	5,125	...	88,546	...	...	111	...	1,871	49,102
Fisheries	...	...	...	...	...	...	...	...	...	...	12	12
Carried over	1,40,242	4,54,556	69,43,679	64,20,088	46,51,525	65,02,999	45,45,432	10,74,264	27,95,740	24,74,519	12,32,012	3,81,83,050

(a) Includes Rs. 1,800 on account of interest paid by the Farrukhabad District for a loan obtained from the public.

ACCOUNT of DISTRICT LOCAL

Receipts.	India (General.)	North- West Frontier Pro- vince.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Pro- vinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,87,985	5,82,892	1,22,62,038	89,97,381	90,54,320	1,15,39,934	67,91,640	37,83,520	72,64,732	33,88,520	16,40,169	6,55,33,121
<i>Superannuations and Pen- sions—</i> Contributions for pensions and gratuities.	...	...	...	...	...	...	2,179	...	283	...	12	3,424
<i>Stationery and Printing—</i> Press Receipts	...	...	...	2	593	1,097	245	187	2,676	...	...	4,800
<i>Miscellaneous—</i> Sale of old Stores and Materials	23	29	8,182	2,386	731	675	2,140	1,366	20,544	691	186	26,908
Sale of Nazul (Escheated buildings and lands).	...	...	...	...	...	...	1,055	...	4	171	...	1,230
Rents	172	...	8,84,383	975	912	13,844	8,387	6,96,846	2,974	13,110	1	15,78,104
Rates and Taxes	...	...	...	...	...	...	...	...	...	2,88,922	...	2,88,922
Contributions	2,491	21,695	97,313	59,307	2,95,372	2,32,849	9,59,884	3,87,565	7,600	3,114	1,97,409	22,24,499
Other Miscellaneous Receipts	6,195	4,743	1,60,202	27,883	36,347	7,20,084	74,414	5,770	20,308	2,59,466	1,425	18,16,282
<i>Railways—</i> Net Receipts	...	...	10,65,983	...	80,406	...	...	...	7,394	...	...	11,53,783
<i>Minor Works—</i> Local Canal Receipts	1,480	9,272	...	...	21,131	...	87,669	...	...	...	...	1,19,752
<i>Civil Works—</i> Rent of buildings and lands (other than Nazul).	13	1,669	18,557	17,418	16,522	4,441	54,797	849	30,195	2,890	1,048	1,43,199
Sale of buildings and lands (other than Nazul).	17,590	...	44,867	383	15,608	7,170	74,083	7,975	2,015	3,027	226	2,60,843
Sale of Stores and Materials	1,236	157	20,638	3,184	9,378	5,804	12,321	16,997	6,551	881	...	...
Canal and Ferry Receipts	2,609	6,285	2,72,520	1,38,841	4,46,936	3,74,769	1,72,564	3,79,297	3,37,567	86,813	1,29,295	22,42,406
Tolls on roads	19,923	...	24,96,953	3,01,459	11,833	1,01,873	1,120	...	8,036	...	...	29,40,697
Contributions	44,836	77,639	52,01,287	11,20,801	8,80,174	4,16,190	7,72,099	17,61,344	7,30,117	10,62,013	2,02,024	1,22,68,324
Staging Bungalow Fees	1,875	...	14,841	4,393	6,884	25,257	10,837	11,332	12,202	1,709	122	89,452
Sarai (Rest-house) Fees	129	8,980	1,040	2,391	...	9,139	20,684	...	518	2,386	56	45,273
Miscellaneous	2,690	8,556	3,33,775	83,386	37,595	1,20,273	4,41,170	47,219	59,310	43,795	4,834	11,85,103
TOTAL REVENUE	2,89,209	7,21,767	2,39,37,579	1,06,99,490	1,09,14,341	1,35,77,849	94,90,888	69,83,270	85,25,417	51,13,128	21,77,069	9,24,19,926
<i>Debt, Deposits and Advances—</i> Loans from Government	...	...	(b) 1,62,000	...	...	...	...	...	...	...	...	1,62,000
Loans from the Public	12,000	...	(a) - 9,899	...	...	...	...	...	...	...	...	2,101
Sale-proceeds of Investments	...	...	11,48,270	11,500	...	1,54,631	1,400	20	...	...	1,132	13,17,003
Deposits	1,944	298	15,13,606	82,617	8,24,156	68,818	57,845	...	3,31,778	3,58,830	33,303	27,21,134
Advances	28,088	50	5,60,421	1,42,415	4,10,348	1,57,913	17,556	5,516	8,56,388	4,85,522	3,917	26,53,134
TOTAL DEBT, DEPOSITS AND ADVANCES—	42,032	348	33,64,396	1,86,532	7,34,504	3,81,362	76,801	5,536	11,88,166	8,42,352	38,401	65,50,493
TOTAL RECEIPTS	3,31,241	7,22,115	2,73,01,977	1,08,86,022	1,16,48,845	1,39,59,211	95,67,689	69,88,806	97,13,583	59,65,480	22,15,470	9,90,70,419
Opening Balance	76,387	3,19,426	97,65,100	31,00,166	20,76,789	40,75,382	33,21,741	22,24,102	17,55,492	17,01,055	4,31,633	2,38,27,123
GRAND TOTAL	4,07,628	10,41,541	3,70,67,077	1,39,86,188	1,37,25,634	1,80,34,593	1,28,89,430	92,12,908	1,14,69,075	76,66,535	26,47,103	12,28,97,542

(a) Excludes the premium of Rs. 15,000 transferred to the accounts of Coimbatore District Funds for 1918-19 for the head "Loans".
 (b) Includes Rs. 75,000 being the amount of temporary loan from the Bank repaid in the same year.

Funds for the year ended 31st March 1919—continued.

Disbursements.	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Hurma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,40,242	4,54,556	89,43,679	64,20,088	46,51,525	65,02,999	45,45,433	19,74,204	27,95,740	24,74,512	12,32,012	8,81,85,050
<i>Superannuations, etc.—</i>												
Pensions	720	1,388	16,888	20,255	49,334	7,300	959	6,503	31,228	5,221	100	1,39,989
Gratuities	150	258	11,515	2,023	3,042	608	716	877	160	448	6,713	26,013
Contribution to Provincial Revenues for Pensions	...	...	78,802	39,489	...	18,438	...	...	...	1,78,076	...	3,09,605
Donations to Service Funds	1,607	7,612	82,619	...	27,078	...	1,30,052	...	...	...	5,925	2,54,891
Provident Fund	...	...	...	...	...	67,585	...	...	39,235	...	...	1,06,820
<i>Stationery and Printing—</i>												
Purchase of Stationery	190	558	11,675	654	2,110	...	7,267	...	4,654	4,870	2,536	34,814
District Board Presses	...	...	...	...	6,578	1,457	...	...	23,572	...	792	82,899
Printing at Government Presses	...	...	1,046	...	...	...	...	...	...	13,848	...	14,594
Printing at Private Presses	581	1,857	78,204	14,314	36,226	...	16,088	6,185	24,984	6,800	4,978	1,90,277
Lithography	...	...	...	845	361	...	274	...	77	...	...	1,557
<i>Miscellaneous—</i>												
Rewards for destruction of dogs, wild animals, and snakes	32	53	752	...	1,046	...	1,084	...	...	130	8,473	11,570
Donations for charitable purposes	7	406	160	29,175	10	6,588	6,155	...	10,461	1,380	626	54,997
Contributions	1,240	64	81,910	30,410	750	36,148	6,170	3,76,877	2,811	...	9,869	5,46,387
Petty Establishments	2,983	519	5,14,796	56,880	2,891	6,458	23,679	2,52,110	1,347	6,950	1,437	8,70,051
Miscellaneous and unforeseen charges	1,135	1,689	3,00,384	11,612	26,707	7,06,532	96,707	3,458	19,176	2,85,708	2,135	14,55,228
Miscellaneous refunds	...	536	15,135	84,916	4,481	8,724	1,227	...	766	1,087	708	63,179
<i>Famine Relief</i>	...	...	...	...	69,507	...	10,038	...	2,625	...	...	83,170
<i>Railways—</i>												
Interest on Loans borrowed for Railway purposes	...	...	(b) 2,63,588	...	...	...	...	...	...	...	...	2,63,588
Re-payment of ditto	...	...	(c) 9,18,846	...	...	...	...	...	...	...	...	9,18,846
Construction of Railways charged to Revenue	...	...	15,250	...	...	...	...	...	...	...	...	15,250
Miscellaneous Railway Expenditure	...	...	9,654	...	50,000	...	...	...	...	...	...	59,654
<i>Minor Works—</i>												
Works	...	4,377	...	476	...	...	6,126	8,083	...	...	...	19,062
Repairs	1,191	2,500	...	4,317	...	...	10,844	6,989	...	...	...	21,841
Establishment	400	4,984	...	436	...	...	10,232	2,101	...	...	...	18,153
Tools and Plant	...	...	...	...	...	...	...	14	166	...	...	806
<i>(Civil) Works—</i>												
(a) Buildings—												
New Works	19,350	24,324	4,76,253	3,39,165	1,38,096	7,09,542	3,46,426	15,499	2,67,978	3,53,765	2,645	26,98,041
Repairs	10,909	29,583	1,91,157	1,76,277	85,911	3,68,581	3,44,418	23,081	77,366	1,57,543	4,253	14,69,109
(b) Communications—												
New Works	15,206	9,148	1,52,588	6,09,098	13,07,639	5,54,515	3,32,866	8,01,907	15,67,516	1,87,800	1,88,642	71,06,939
Repairs	49,778	49,854	69,79,889	17,61,658	24,37,766	21,02,312	13,51,867	12,89,263	19,73,902	6,56,479	4,39,786	1,80,81,781
(c) Other public improvements—												
New Works	8,024	1,252	5,43,668	1,65,983	7,83,820	15,671	39,079	1,91,849	1,38,066	84,344	71,675	20,47,328
Repairs	1,047	9,915	3,86,726	1,75,887	79,291	10,798	43,266	2,82,208	37,134	40,257	29,356	10,95,385
(d) Establishment	21,862	19,705	12,16,025	4,86,460	6,32,494	5,58,196	5,88,796	5,44,037	6,08,432	3,00,850	72,220	50,88,177
(e) Tools and Plant	1,128	...	76,971	36,894	61,053	23,789	12,547	37,007	41,997	16,808	7,381	3,14,055
(f) Other charges	10,598	6,443	6,27,787	28,860	81,048	78,420	2,59,959	92,879	25,530	73,458	948	12,87,424
Contribution	...	...	...	87,084	...	...	...	...	...	...	...	87,084
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME	2,98,378	6,32,978	3,04,30,857	1,05,27,166	1,05,38,761	1,17,70,659	81,42,719	68,05,417	77,70,054	48,48,814	20,48,191	8,28,68,014
<i>Debt, Deposits, and Advances—</i>												
Repayment of loans from Government	...	...	39,089	68,184	21,397	25,917	...	...	29,867	...	3,040	1,82,494
Repayment of loans from Public Investments	19,000	...	...	...	...	...	...	...	...	...	...	12,000
Investments	...	50,000	24,11,300	39,100	...	19,38,470	6,88,977	1,99,345	3,85,469	28,994	38,850	57,78,585
Deposits	1,032	455	18,08,571	46,175	8,25,328	77,788	57,895	...	3,36,375	2,65,416	29,887	24,46,722
Advances	18,286	...	98,125	1,78,312	4,60,997	1,47,781	43,621	15,368	9,58,750	5,32,007	8,990	24,58,381
TOTAL DEBT, DEPOSITS, AND ADVANCES	31,286	50,455	88,58,085	3,26,771	8,07,722	21,83,906	7,90,493	2,14,713	17,10,491	8,28,417	80,817	1,06,78,136
TOTAL CHARGES	3,19,664	6,83,433	3,43,88,942	1,08,53,937	1,13,46,483	1,39,54,565	89,33,212	60,80,180	94,80,545	56,75,231	21,24,008	9,37,46,153
CLOSING BALANCE	87,882	3,58,108	1,27,71,136	81,82,381	23,79,081	40,71,008	39,56,218	31,82,778	19,88,530	19,31,314	5,22,114	3,48,51,849
GRAND TOTAL	4,07,546	10,41,541	3,70,57,077	1,90,36,168	1,37,25,564	1,80,25,573	1,29,89,430	82,12,958	1,14,69,075	76,56,545	26,47,122	12,81,27,601

(a) Differs from Book balance owing mainly to uncashed cheques.

(b) Includes Rs. 58,408 on account of payments to Sinking Fund of the Tanjore District Board Railway Debenture loan.

(c) For remarks at foot note (b) at page 426.

No. 1.—Detailed Account showing the Revenue Receipts, Working Expenses, and other Expenditure on account of District and Local Boards' Railways in India during the year 1918-19. (Madras.)

Heads.	Suramangalam-Salem Railway (Salem).	*Tanjore District Board Railway.	Bezwada-Masulipatam Railway (Kistna).	Podanur-Pollachi Railway (Coimbatore).	Tenali-Repalli Railway (Guntur).	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Receipts :						
Coaching Traffic Earnings . . .	4,486	6,79,127	3,02,388	1,50,739	91,175	12,27,915
Goods ditto . . .	29,892	1,97,907	75,978	42,082	10,186	3,56,045
Miscellaneous Suspense . . .	36	7,428	2,111	802	239	10,116
TOTAL GROSS RECEIPTS .	34,414	8,84,462	3,80,477	1,93,123	1,01,600	15,94,076
Working Expenses :						
Maintenance of Way, Works and Stations.	4,675	12,093	24,195	3,947	7,172	51,182
Locomotive Expenses . . .	1,721	44,223	72,408	610	21,487	1,67,091
Carriage and Wagon Expenses . . .			20,547		6,095	
Traffic Expenses . . .	15,486	4,06,483	22,056	86,905	6,544	5,37,474
General Charges, Miscellaneous, and Suspense.	176	...	32,034	982	9,502	42,694
TOTAL WORKING EXPENSES .	22,058	4,62,799	1,71,240	91,544	50,800	7,98,441
Net Receipts .	12,356	4,21,663	2,09,237	1,01,579	50,800	7,95,635
Other Expenditure :						
Interest on loans borrowed for Railway purposes.	17,671	60,253	43,385	32,582	5,101	(a) 1,58,992
Repayment of ditto ditto .	1,68,000	81,323	92,063	1,11,315	1,61,978	(b) 6,14,679
Net gain to the Board . . .	—1,73,315	2,80,087	73,789	—42,318	—1,16,279	21,964
Capital at charge, 31st March 1919	4,78,728	66,14,645	22,46,472	11,39,029	14,81,988	1,19,63,872
Percentage of net Receipts on Capital outlay (1918-19).	2.58	6.37	9.31	8.91	3.42	6.65
Ditto ditto in 1917-18 .	.79	8.7	9.1	8.2	3.68	7.71
Ditto ditto in 1916-17 .	...	8.04	9.45	7.82	3.75	7.72
Ditto ditto in 1915-16 .	...	8.16	10.4	3.08	.13	7.11
Ditto ditto in 1914-15 .	...	6.78	10.12	...	...	7.81

(a) Exclusive of the interest of Rs. 48,188 paid by the District Board of Tanjore on the loan raised for Tinnevely-Tiruchendur Railways under construction.

(b) Exclusive of the amounts of Rs. 3,04,167 paid by the District Board of Tanjore towards the repayment of the loan raised for the Tinnevely-Tiruchendur Railways.

No. 2.—Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 1918-19. (Madras.)

Details.	Amount.
<i>Surveys.</i>	Rs.
Madura District Board—Madura-Bodinayakanur Railway Survey	—22
Ramnad District Board—Sivaganga to Manamadurai <i>via</i> Tirupachetti Railway Survey	—6
<i>Other Items.</i>	
Salem District Board—Cost of shifting and relaying the pipe line in the Shevapet Station Yard	3,950
Tanjore District Board—Refund on account of the cost of repairs to the rest house at Kiriapatnam	—57
Coimbatore District Board—Remuneration to the Bank of Madras for the management of the Board's Debenture Loan of 5 lakhs	375
Kurnool District Board—Charges incurred in connection with investments Railway cess in War Loan	39
Tinnevely District Board—Expenditure incurred by the District Board Engineer, Tinnevely for maintaining the Tinnevely-Tiruchendur Railway	5,375
TOTAL	9,654

No. 3.—Account of Expenditure on Railway Construction by Local Boards in India during, and to end of, the year 1918-19. (Madras.)

Heads.	Needaman- galam, Maunargudy Railway, Tanjore.	Podanur- Pollachi Railway, Coimbatore.	Tenali- Repalli Railway, Guntur.	Tanjore District Board Railway, Tanjore.	Bozwada- Masulipatam Railway, Kishan.	Tinnevely- Tiru- chendur Railway, Tinnevely.	Tiruturan- pundi- Vedarana- yam Railway, Tanjore.	Sura Mangalam- Salem Railway, Salem.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
During the year 1918-19:									
Outlay charged to Revenue	123	1,776	—817	3,849	17,553	—3,549	—10,440	6,755	15,250
Outlay met from borrowing from the Public	...	...	...	...	...	...	...	...	...
Outlay met from borrowing from the Government	...	...	...	...	...	...	...	...	...
TOTAL	123	1,776	—817	3,849	17,553	—3,549	—10,440	6,755	15,250
To end of the year 1918-19:									
Outlay charged to Revenue	4,64,600	6,39,029	14,84,998	35,67,198	12,31,130	4,26,213	11,73,249	2,18,232	92,04,649
Outlay met from borrowing from the Public	...	5,00,000	...	6,15,700	...	6,00,000	...	2,60,496	19,76,196
Outlay met from borrowing from the Government	...	...	...	7,93,898	10,15,842	...	...	...	18,99,240
TOTAL	4,64,600	11,39,029	14,84,998	49,76,796	22,46,972	10,26,213	11,73,249	4,78,728	1,29,90,085

No. 4.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contribution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	6,211	...	141	...	...	...	6,352	...	6,352
N.-W. Frontier Province	...	...	4,546	...	...	...	...	...	4,546	...	4,546
Madras	...	...	4,956	...	...	4,117	...	165	9,238	...	9,238
Bombay	1,726	35,928	1,67,409	...	...	60,982	...	39	2,66,082	...	2,66,082
United Provinces of Agra and Oudh	...	1,045	1,70,675	...	908	1,03,114	1,430	6,949	2,84,121	...	2,81,121
Punjab	...	13,609	155	...	...	...	...	659	14,423	155	14,268
Burma	...	...	1,955	485	...	7,999	...	...	10,436	...	10,439
Central Provinces and Berar	...	570	2,667	...	1,191	2	...	...	4,430	...	4,430
Assam	...	...	...	...	...	...	604	...	604	...	604
TOTAL	1,726	51,150	3,58,574	485	2,240	1,76,214	2,034	7,812	6,00,235	155	6,00,080

No. 5.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contribution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	268	1,559	...	287	353	...	1,003	3,470	...	3,470
Madras	...	...	533	...	...	1,190	...	312	1,970	136	1,834
Bombay	1,271	798	1,186	...	...	3,643	...	23	6,920	...	6,920
United Provinces of Agra and Oudh	94	481	48,644	...	1,561	62,863	1,437	4,149	1,19,232	...	1,19,339
Burma	...	...	2,380	...	...	10,755	...	32	14,167	...	14,167
Central Provinces and Berar	...	...	797	...	...	...	...	...	797	...	797
Assam	...	...	...	...	...	...	2,265	...	2,265	...	2,265
TOTAL	1,365	1,547	56,104	...	1,848	78,737	3,702	5,518	1,48,831	136	1,48,695

No. 6.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.							
India, General	...	...	...	7,770	...	...	...	...	114	...	...	1	7,885	...	7,885
Madras	16,592	15,932	2,422	...	...	...	...	...	...	...	...	...	1,762	...	16,260
Bombay	98,337	54,919	769	66,278	16,074	7,224	9,926	31,884	34,765	7,453	195	505	3,22,329	14,498	3,11,860
United Provinces of Agra and Oudh	1,98,328	82,676	17,869	67,117	7,175	19,344	16,743	5,494	5,283	14,170	...	1,921	4,55,920	397	4,55,523
Burma	1,32,102	3,790	3,29,952	34,675	14,430	...	2,04,691	10,114	...	26,604	2,252	7,188	7,65,698	...	7,65,698
Central Provinces and Berar	...	17,098	...	...	...	...	...	1,312	...	...	...	...	18,410	...	18,410
Assam	...	404	40,958	37,152	...	...	...	...	1,130	2,314	...	...	81,958	5,000	76,958
TOTAL	4,12,175	1,74,819	3,91,770	2,12,992	37,679	26,568	2,31,260	48,304	41,292	50,541	2,447	9,615	16,39,962	7,368	16,32,594

No. 7.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.							
India, General	1,472	18,258	...	9,425	...	12,263	...	...	1,510	1,502	...	...	44,436	...	44,430
North West Frontier Province	...	...	...	1,933	...	...	...	...	...	...	...	...	1,933	...	1,933
Madras	4,504	33,413	58	18,932	...	...	...	...	...	...	...	...	56,907	38	56,849
Bombay	1,88,928	2,54,722	97,743	2,02,040	51,227	21,115	1	12,627	21,365	2,614	44,063	10	8,96,455	117	8,96,338
United Provinces of Agra and Oudh	11,51,782	2,05,608	27,393	54,803	...	6,425	5,195	30,295	7,508	7,127	24,810	1,665	15,32,711	...	15,32,711
Burma	3,95,361	2,276	4,97,477	34,392	21,570	51	70,823	33,673	759	43,512	3,747	1,947	11,65,088	...	11,65,088
Central Provinces and Berar	...	4,614	...	...	...	455	...	2,519	...	156	...	...	7,754	...	7,754
Assam	1,922	15,629	65,889	68,939	...	...	...	27	2,598	11,689	88	...	1,66,781	5,000	1,61,781
TOTAL	17,44,469	5,34,520	6,88,560	4,40,564	72,797	40,319	76,019	79,141	33,740	76,600	72,708	13,622	38,73,059	5,175	38,67,884

No. 8.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Lighting.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Miscellaneous.	Harbours.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General	...	...	...	...	...	409	...	...	409	...	409
Madras	...	1,824	...	...	3,320	...	26	...	5,170	...	5,170
Bombay	...	1,459	7,731	...	45	...	346	...	9,581	...	9,581
U. P. of Agra and Oudh	...	...	...	...	1,125	3,612	911	...	5,678	...	5,678
Burma	...	71,056	42,908	24,498	409	...	5,574	18,489	1,62,934	...	1,62,934
Central Provinces and Berar	...	...	...	...	2,275	...	...	...	2,275	...	2,275
Assam	...	...	917	...	26,898	163	...	...	27,978	2,958	25,020
TOTAL	...	74,339	51,556	24,498	34,072	4,184	6,897	18,489	2,14,025	2,958	2,11,067

No. 9.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Lighting.	Miscellaneous.	Harbours.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	78	...	160	...	...	308	...	546	...	546
Bombay	...	...	...	1,052	...	...	1,840	...	2,892	...	2,892
U. P. of Agra and Oudh	...	...	...	...	3,360	...	1,739	...	5,099	...	5,099
Punjab	...	...	...	...	...	...	342	...	342	...	342
Burma	10,405	49,363	1,39,849	8,382	198	45	8,710	16,583	2,38,535	...	2,38,535
Assam	...	527	...	9,084	44	...	...	...	9,605	394	9,211
TOTAL	10,405	49,968	1,39,849	18,628	3,002	45	12,930	16,583	2,52,019	394	2,51,625

No. 10.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Admini- stration.	Law and Justice.	Police.	Educa- tional.	Medical.	Minor Depart- ments.	Public Works.	Miscel- laneous.	GRAND TOTAL.	Deduct Outlay from Contri- bution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General .	...	...	...	...	12,998	...	...	...	...	12,998	11,716	1,282
N.-W. Frontier .	...	...	...	...	2,854	16,954	...	...	...	19,778	10,060	9,778
Madras . . .	...	2,683	...	...	2,28,107	1,55,379	2,567	16,983	61,291	4,67,015	...	4,67,015
Bombay . . .	2,184	5,727	...	...	46,719	11,416	5,931	...	1,103	73,083	1,745	71,338
Bengal . . .	...	12,544	...	...	25,151	73,968	7,248	15,201	3,984	1,38,006	...	1,38,006
U. P. of Agra and Oudh	...	2,756	...	33,501	3,55,117	11,167	3,810	...	17,750	4,25,421	...	4,25,421
Punjab . . .	10,082	6,187	...	15,790	1,78,454	75,417	24,772	5,764	15,537	3,32,003	53,869	2,48,134
Burma . . .	...	...	...	2,759	...	732	...	...	1,569	5,060	...	5,060
Bihar and Orissa .	...	2,288	92	...	61,499	1,06,383	19,951	72,576	5,187	2,67,976	...	2,67,976
Central Provinces and Berar . . .	...	29,428	...	41,118	2,22,070	24,998	16,180	...	15,541	3,49,335	...	3,49,335
Assam . . .	...	...	...	...	...	...	...	1,962	79	2,041	...	2,041
TOTAL .	12,266	61,613	92	93,168	11,82,939	4,76,734	81,159	1,12,491	1,22,044	20,92,806	1,67,330	19,85,476

No. 11.—CLASSIFIED ABSTRACT of EXPENDITURE by the CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Admini- stration.	Law and Justice.	Police.	Educa- tional.	Medical.	Minor Depart- ments.	Public Works.	Miscel- laneous.	GRAND TOTAL.	Deduct Outlay from Contri- bution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . .	2,713	163	...	402	2,386	1,251	250	...	274	7,439	500	6,939
N.-W. Frontier . .	...	205	...	395	16,033	5,930	5,104	246	1,580	29,563	3,369	26,214
Madras . . .	...	4,158	...	...	90,420	35,395	946	7,831	50,467	1,89,217	...	1,89,217
Bombay . . .	97	5,561	...	9	1,31,548	18,585	9,194	...	4,363	1,69,357	...	1,69,357
Bengal . . .	...	12,038	...	...	32,470	11,625	1,169	23,302	5,298	85,911	...	85,911
U. P. of Agra and Oudh	25	32	...	40,756	1,93,506	3,211	1,450	437	9,932	2,49,349	...	2,49,349
Punjab . . .	16,851	7,437	1,129	20,444	1,65,865	51,686	34,162	18,858	28,016	3,44,418	16,603	3,27,816
Burma . . .	...	...	...	6,003	813	774	...	...	1,824	8,914	...	8,914
Bihar and Orissa .	...	4,941	...	437	23,072	23,210	1,636	18,757	5,313	77,366	...	77,366
Central Provinces and Berar . . .	...	10,186	...	26,174	66,593	11,295	7,234	...	35,264	1,56,746	...	1,56,746
Assam . . .	...	92	...	...	...	...	...	1,510	386	1,988	...	1,988
TOTAL .	19,686	44,833	1,129	94,620	7,22,215	1,62,912	61,235	70,941	1,42,717	13,20,288	20,471	12,99,817

**No. 12.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and
OTHER WORKS of COMMUNICATION.**

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General	...	...	...	4,158	2,353	...	...	...	...	...	...	780	7,321	...	7,321
North-West Frontier Province	...	...	6,084	...	...	...	...	...	...	2,141	...	923	9,148	6,084	3,064
Madras	5,31,618	3,62,898	52,920	1,58,215	47,248	4,421	33,284	29,528	3,05,213	35,850	9,977	19,754	15,90,826	...	15,90,826
Bombay	6,757	29,617	4,658	28,148	5,095	14,700	7,558	61,710	59,202	41,047	17,738	1,639	2,80,789	100	2,80,689
Bengal	2,25,977	19,783	1,77,106	2,60,981	1,20,121	90,400	71,914	86,286	1,43,115	67,739	9,122	35,095	13,07,639	...	13,07,639
United Provinces of Agra and Oudh	5,101	800	6,227	44,527	...	12,013	39,604	398	3,737	3,154	2,166	838	1,18,595	...	1,18,595
Punjab	46,851	92,351	14,823	1,72,018	...	...	...	...	1,060	3,169	2,578	...	3,32,880	1,82,753	2,00,127
Burma	1,264	11,791	2,498	4,749	...	...	6,580	2	314	4,461	4,290	260	36,209	...	36,209
Bihar and Orissa	4,01,459	24,875	4,07,729	3,15,409	30,790	82,527	62,821	93,757	71,024	28,808	20,269	18,048	15,57,516	...	15,57,516
Central Provinces and Berar	7,489	51,012	1,481	15,587	22,356	2,616	8,707	7,436	28,752	19,476	4,387	63	1,69,390	...	1,69,390
Assam	422	9,430	7,551	24,375	...	...	3,945	7,022	985	2,319	227	198	55,684	...	55,684
TOTAL	12,26,837	6,02,457	6,81,377	10,28,227	2,30,993	2,06,707	2,34,413	2,86,139	6,13,402	2,08,163	70,754	77,508	54,66,977	1,38,937	53,28,040

**No. 13.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and
OTHER WORKS of COMMUNICATION.**

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	1,834	1,723	...	...	...	...	137	...	1,652	5,346	1,723	3,623
North-West Frontier Province	2,381	...	33,286	5,298	...	...	...	2,642	...	3,814	...	...	47,421	...	47,421
Madras	39,86,391	13,29,036	1,50,231	1,82,856	22,956	16,021	25,654	11,949	60,636	46,836	44,397	46,019	59,22,982	194	59,22,788
Bombay	15,918	36,582	46,523	2,07,172	73,126	10,544	76,330	1,89,326	42,953	91,871	64,202	581	8,55,133	1,812	8,53,321
Bengal	7,43,116	1,44,657	4,63,004	3,52,020	46,783	1,03,014	3,96,557	97,841	35,533	36,682	13,830	4,748	24,37,765	...	24,37,765
United Provinces of Agra and Oudh	6,480	2,481	1,37,804	2,07,883	...	56,692	57,616	41,174	11,409	5,281	38,065	4,719	5,69,601	520	5,69,081
Punjab	7,64,279	1,82,371	1,31,211	2,24,556	...	...	...	...	3,485	43,531	2,234	...	13,51,667	93,029	12,58,638
Burma	3,345	11,463	23,191	5,082	700	...	6,656	1,758	39	13,353	5,336	2,232	73,175	...	73,175
Bihar and Orissa	7,96,092	63,547	3,05,372	3,11,697	5,809	1,46,917	83,384	1,50,260	26,058	45,039	38,235	1,552	19,73,902	...	19,73,902
Central Provinces and Berar	62,672	2,39,638	50,324	37,257	87,304	46,374	43,398	29,003	9,499	14,873	27,680	303	6,48,725	...	6,48,725
Assam	17,669	5,837	81,985	1,37,466	...	...	4,981	9,211	2,670	13,186	...	...	2,73,006	39,533	2,33,473
TOTAL	68,98,283	20,15,512	14,22,928	16,73,121	2,37,901	3,79,562	6,96,576	5,33,164	1,92,287	3,14,613	2,33,969	61,806	1,41,68,722	1,36,814	1,40,31,911

No. 14.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General	...	7,615	...	...	...	...	...	...	7,615	...	7,615
North-West Frontier Province	894	...	...	...	700	..	...	158	1,252	394	858
Madras	84,413	47,950	1,794	...	8,03,526	11,568	...	1,30,244	5,38,495	...	5,38,495
Bombay	278	...	...	...	1,53,983	...	...	5,141	1,59,402	1,267	1,58,135
Bengal	...	...	...	...	6,84,764	72,204	...	26,852	7,83,820	...	7,83,820
United Provinces of Agra & Oudh	...	...	...	...	9,993	...	...	...	9,993	...	9,993
Punjab	2,167	348	12,327	5,054	7,539	4,399	...	7,550	39,679	6,145	33,534
Burma	5,693	2,933	24	7,999	4,276	100	...	7,890	28,915	...	28,915
Bihar and Orissa	...	1,448	...	...	1,15,371	20,820	...	427	1,38,066	9,827	1,28,239
Central Provinces and Berar	114	7,580	...	...	67,895	41	...	5,439	82,069	...	82,069
Assam	...	1,064	...	...	30,065	160	...	3,408	43,697	500	43,197
TOTAL	43,059	68,933	14,145	13,053	13,87,112	1,09,592	...	1,97,109	18,33,003	19,133	18,14,870

No. 15.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Repairs to Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	...	22	...	...	479	501	...	501
North-West Frontier Province	4,324	...	...	...	1,450	3,298	...	843	9,915	...	9,915
Madras	31,378	30,076	6,760	...	1,53,158	2,407	...	1,72,952	3,86,726	...	3,86,726
Bombay	...	331	...	321	1,89,982	...	...	1,861	1,72,495	1,564	1,70,931
Bengal	...	...	...	...	75,799	2,550	...	942	79,291	...	79,291
United Provinces of Agra & Oudh	...	...	...	...	3,147	225	...	2,327	5,699	...	5,699
Punjab	1,666	9,459	16,460	889	5,899	3,034	...	5,017	42,924	936	41,988
Burma	24,293	4,763	...	9,026	6,027	434	...	4,130	48,673	...	48,673
Bihar and Orissa	...	73	...	78	35,939	996	...	43	37,134	...	37,134
Central Provinces and Berar	637	11,389	...	229	18,256	167	...	9,589	40,257	...	40,257
Assam	...	1,723	...	...	13,899	2,901	...	1,728	19,751	...	19,751
TOTAL	53,283	57,314	23,230	10,543	4,82,573	16,012	...	2,00,916	8,43,366	2,490	8,40,876

APPENDIX B-B.

Finance and Revenue Accounts

OF THE

Government of India.

Account of other Local Funds

FOR

1918-1919.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ABSTRACT ACCOUNT of OTHER LOCAL FUNDS

(The details are given in the following)

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS.		V. Miscellaneous Funds.	TOTAL.
			Presidency Funds.	Other Funds.		
Receipts.						
LAND REVENUE—	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Income from Land, the property of the Funds	4,75,182	1,25,719	45,56,664	7,87,543	70,313	59,65,421
Grants for improvement in Government Estates	...	...	...	...	40,355	40,355
STAMPS—						
Sale of Stamps	...	26,247	...	...	54,630	80,877
EXCISE—						
Abkari Farms	...	12,318	...	...	7,74,473	7,86,791
License Fees and Duties	29,428	...	...	...	29,166	58,594
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	7,267	...	...	9,44,599	9,51,866
Miscellaneous	...	4,420	...	...	12,665	17,075
ASSESSED TAXES—						
Taxes upon Houses	4,60,294	5,72,224	...	...	78	10,38,591
Licenses on Trades and Professions	74,815	7,980	...	91,352	...	1,73,947
Chowkidari Tax	1,394	26,549	...	...	5,76,776	6,04,719
Octroi	17,16,361	2,25,251	...	...	...	19,41,612
Miscellaneous (including Taxes on Horses and Carriages)	1,28,986	79,037	...	...	...	2,08,023
REGISTRATION—						
Fees and Miscellaneous	273	1,438	...	...	10,034	11,745
INTEREST—						
Interest on Government Securities and other Investments	24,065	30,220	11,93,444	12,71,925	1,53,099	26,72,753
LAW AND JUSTICE—						
General Fees, Fines, and Forfeitures	308	1,640	...	...	2,550	4,507
Miscellaneous	...	...	...	...	7,886	7,886
Jails	...	...	...	...	1,715	1,715
POLICE—						
Border Military Police	...	...	...	...	10,699	10,699
Fees, Fines and Forfeitures	78,578	29,451	...	14,191	2,34,111	3,46,331
Unclaimed Property	2,171	340	...	...	...	2,511
Miscellaneous (including Cattle-pound receipts)	55,402	10,133	...	...	1,91,992	2,63,527
MARINE—						
Hire of Vessels	...	...	2,20,769	1,57,247	27,572	4,05,588
Sale-proceeds of Vessels and Stores	...	...	...	75,307	...	75,307
Pilotage receipts	...	...	3,34,405	4,91,531	4,64,832	12,90,768
Other Fees and Dues	...	...	1,74,66,582	91,23,613	4,20,777	2,70,10,972
EDUCATION—						
School Fees	0,177	18,060	...	...	3,33,171	3,52,408
Miscellaneous	885	14,103	...	...	2,48,212	2,62,700
MEDICAL—						
Hospital receipts (including sale of Medicines)	24,938	8,065	84	...	28,064	61,101
Miscellaneous	1,590	...	...	...	...	1,590
SANITATION—						
Conservancy Tax and Fees	3,93,104	1,00,115	45,987	...	...	5,39,206
Sales of Manure, etc.	71,184	56,714	...	...	...	1,27,898
AGRICULTURE—						
Public Gardens	32,018	22,083	...	...	...	54,101
Public Exhibitions and Fairs	...	1,110	...	...	...	1,110
WATER-SUPPLY—						
Sale of Water	1,45,476	16,480	2,64,262	2,67,122	...	6,83,340
Other receipts	94,660	2,659	...	...	...	97,319
SUPERANNUATION—						
Contribution towards Pensions, etc.	...	...	1,90,621	12,598	...	2,03,219
MISCELLANEOUS—						
Sales of old Materials	23,367	1,048	15,51,536	23,724	22,427	16,21,002
Sales of Land and Houses	...	1,816	5,600	5,05,947	...	5,13,263
Contributions (including Grants-in-aid from Government)	8,41,470	3,39,752	4,480	3,00,456	3,48,326	18,34,484
Rents of Houses	2,18,299	40,429	12,57,680	2,63,549	800	17,75,767
Sales of Fruit, Grass, etc.	3,58,341	18,334	1,587	18,397	429	3,97,088
Miscellaneous	8,43,514	5,60,703	2,26,039	8,55,138	1,88,746	26,79,140
PUBLIC WORKS—						
Tolls and Ferries	9,722	92,808	79,47,237	2,56,525	1,039	83,07,331
Miscellaneous	4,291	8,088	72,34,699	...	4,96,671	77,43,699
DEPOSITS AND ADVANCES—						
Loans from Government	...	10,000	17,30,000	...	...	17,40,000
Loans from the public	...	...	...	50,000	...	50,000
Sale-proceeds of Investments	4,750	35,368	3,26,783	45,39,493	...	49,74,394
Stock Account	486	...	35,68,201	22,13,354	3,248	57,85,739
Other Deposits and Advances	1,40,020	62,536	79,95,326	54,16,555	1,16,831	1,37,81,368
TOTAL RECEIPTS	R 62,87,099	25,71,455	5,81,21,946	3,66,85,567	58,06,270	9,74,52,227
OPENING BALANCE	R 16,87,595	12,76,728	75,94,370	21,85,121	(*) 30,85,698	1,33,31,207
GRAND TOTAL	R 79,54,694	38,50,183	6,37,16,316	3,88,70,688	88,91,968	11,33,33,744

(*) The difference between this and the closing balance of last year is explained in the detailed accounts.

for the Year ended 31st March 1919.

Accounts marked I to IV.)

	I.		II.		III.		IV.	TOTAL.
	Cantonment Funds.		Town and Bazar Funds.		Presidency Funds.	Other Funds.	Miscellaneous Funds.	
Disbursements.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
REFUNDS—								
Refunds of Taxes	2,28,483		1,638		23,70,600	8,266	314	28,09,261
Miscellaneous Refunds	31,738		17,913		...	4,417	10,847	64,915
LAND REVENUE—								
Charges of improvement	...		...		...	...	31,953	31,953
CHARGES OF COLLECTION OF REVENUE—								
Rate and Cess collecting Establishments	1,32,305		26,195		4,302	...	1,41,884	3,04,686
Other collecting Establishments	29,551		35,188		13,268	19,43,729	17,784	20,89,524
STAMPS—								
Miscellaneous	...		323		...	...	638	961
REGISTRATION—								
Establishment	148		...		...	...	1,675	1,823
INTERESTS—								
Interest on Debt	3,930		108		1,08,31,646	23,05,415	37,470	1,31,78,569
GENERAL ADMINISTRATION—								
Establishments engaged in General Management and Accounts	3,88,531		1,66,088		14,88,560	3,67,318	4,43,595	28,04,092
Contributions towards Establishment in Government Offices	713		6,698		...	1,30,319	46,436	1,84,161
LAW AND JUSTICE—								
Courts Law	1,085		...		...	...	45,009	46,094
Jails	87		807		...	...	28,387	29,711
POLICE—								
Border Military Police Remount Fund	...		...		...	...	12,862	12,862
Village Police	...		...		...	...	2,55,300	2,55,300
Other Police	...		...		...	...	86,725	86,725
Executive Force	...		52,990		2,63,480	41,953	1,66,234	5,24,657
Miscellaneous (including Cattle-pounds)	12,675		11,480		29,950	64,433	2,98,171	4,16,739
MARINE—								
Dockyard and Port Establishments	...		...		26,62,953	8,06,929	68,836	35,38,718
Ship and Boat Establishments	...		...		53,315	3,04,194	36,776	3,94,285
Pilotage Establishments	...		...		1,98,345	1,98,851	3,55,686	7,50,882
Light-houses and Light-ships	...		...		86,547	1,15,049	...	2,01,596
Building, Purchase, and Repair of Ships	...		...		3,19,919	1,86,376	8,322	5,15,017
Miscellaneous	...		...		25,25,359	9,23,154	1,38,460	35,86,973
EDUCATION—								
Inspection	...		...		...	...	2,931	2,931
Colleges and Schools	34,081		72,209		860	...	3,54,372	4,61,972
Scholarships and Prizes	35		6,228		...	...	50,010	56,273
Grants-in-aid	36,576		25,539		...	...	85,941	1,48,056
Miscellaneous	1,784		310		...	...	1,45,808	1,47,902
MEDICAL—								
Professional Establishments	17,970		8,888		16,751	51,081	3,407	1,00,592
Hospitals and Dispensaries	3,30,615		1,93,874		88,522	7,120	2,15,802	8,35,923
Vaccination	13,322		10,390		...	...	7,063	30,675
Epidemics	1,16,078		15,216		...	465	...	1,31,759
Sanitation	...		...		...	...	20,843	20,843
MINOR DEPARTMENTS—								
Public Gardens (Establishment and other charges)	2,47,685		61,339		...	...	1,439	3,10,463
Lighting (Establishment and other charges)	2,87,186		58,454		9,868	...	7,394	3,53,402
Public Exhibitions and Fairs	5,480		7,473		...	...	...	12,953
Conservancy (Establishment and other charges)	23,35,640		5,79,138		86,471	19,677	4,438	29,95,864
Water-supply (Establishment and other charges)	2,28,867		1,28,380		59,455	52,766	...	4,54,868
Statistical Establishments	21,965		10,897		2,111	...	68	34,561
Veterinary charges (Establishment and other charges)	...		11,172		...	...	4,263	15,435
SUPERANNUATION—								
Pensions and Gratuities (including General Provident Fund)	32,368		5,710		4,81,614	1,67,557	34,866	7,22,110
MISCELLANEOUS—								
Rents, Rates and Taxes	11,802		7,265		28,85,248	1,98,849	5,941	26,09,106
Petty Establishments	2,52,385		26,253		...	24,581	7,882	3,11,301
Miscellaneous	2,24,329		2,77,848		28,57,273	7,29,335	16,98,597	52,87,282
PUBLIC WORKS—								
Supervising Establishment, Tools and Plant	18,450		40,637		4,79,520	1,77,263	1,12,249	6,28,122
Stock not chargeable to any particular work	...		...		...	62,983	...	62,983
ORIGINAL WORKS—								
Buildings	2,41,211		44,173		9,54,107	3,72,504	86,545	17,00,540
Roads	19,567		1,10,536		1,32,848	98,729	1,28,972	4,80,552
Port Appliances	...		...		1,19,948	1,14,587	...	2,34,535
Other Works	1,59,821		92,926		31,27,452	16,36,169	1,12,642	51,28,810
MAINTENANCE AND REPAIRS—								
Buildings	83,702		18,598		2,19,269	1,72,442	10,598	5,04,607
Roads	3,16,686		25,232		2,35,405	1,86,271	1,58,544	5,97,138
Port Appliances	...		...		45,719	9,45,301	...	9,90,920
Other Works	76,484		11,630		52,13,665	1,72,098	1,63,676	56,87,507
Petty Construction and Repairs	36,684		1,78,069		94,919	1,62,979	3,053	4,78,704
DEPOSITS AND ADVANCES—								
Payment of Loans from Government	21,412		95		6,84,880	2,17,808	14,923	9,39,117
Payment of Loans from the Public	...		...		15,52,082	3,00,000	...	18,52,082
Investment in Government Securities or otherwise	1,27,531		2,27,427		20,89,343	48,21,417	25,494	78,61,111
Bank Accounts	...		...		37,18,801	23,67,964	...	60,86,765
Other Deposits and Advances	1,83,914		95,104		99,11,293	55,17,385	1,64,109	1,58,72,108
TOTAL DISBURSEMENTS	68,21,645		26,38,873		5,48,94,547	2,89,25,667	58,63,705	9,56,71,442
CLOSING BALANCE	16,23,049		11,86,505		88,21,669	29,45,021	30,26,258	1,76,12,502
GRAND TOTAL	79,54,694		38,50,183		6,37,16,216	3,18,70,688	88,91,963	11,32,83,944

No. I.—ACCOUNT of CANTONMENT FUNDS for the Year ended 31st March 1919.

	India. General.	North-West Frontier Prov- ince.	Madras.	Bombay.	Bengal.	United Provin- ces of Agra & 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.
LAND REVENUE—												
Income from Land, the property of the Funds	...	55,427	6,494	80,795	12,571	1,23,746	1,03,137	32,217	3,831	56,109	855	4,75,182
Excise—												
License Fees and Duties.	...	...	29,351	...	...	...	77	...	...	...	...	29,428
ASSESSED TAXES—												
Taxes upon Houses	183	38,988	78,788	78,919	14,727	68,589	1,25,645	14,719	7,369	37,646	2,721	4,68,594
Licenses on Trades and Professions	310	4,474	3,518	16,162	...	21,563	18,952	5,240	...	4,396	...	74,615
Chowkidari Tax	...	...	...	1,394	...	...	...	...	...	...	...	1,394
Octroi	1,500	1,52,509	...	2,57,181	...	2,85,212	7,54,427	...	...	2,65,442	...	17,16,361
Miscellaneous (including Taxes on Horses and Carriages)	...	28,928	18,919	18,506	1,312	25,931	14,427	9,625	391	10,662	285	1,28,986
REGISTRATION—												
Fees and Miscellaneous.	...	...	273	...	...	...	...	...	...	...	...	273
INTEREST—												
Interest on Government Securities and other Investments	...	1,650	3,291	713	...	10,715	87	...	...	7,609	...	24,065
LAW AND JUSTICE—												
General Fees, Fines and forfeitures	...	...	308	...	...	...	...	...	...	...	...	308
POLICE—												
Fees, Fines, and Forfeitures	169	11,045	9,572	14,706	1,176	22,071	16,628	2,799	313	...	90	78,578
Unclaimed Property	...	...	37	1,071	...	281	782	...	...	...	...	2,171
Miscellaneous (including Cattle-pound receipts)	...	2,523	7,200	4,420	2,250	17,584	7,447	3,348	402	10,116	512	56,802
EDUCATION—												
School Fees	...	...	...	1,192	...	4,192	...	...	...	793	...	6,177
Miscellaneous	...	...	...	5	...	380	...	...	...	...	...	385
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	12,602	12,310	...	...	26	...	...	1,590	...	24,938
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	1,590
SANITATION—												
Conservancy Tax and Fees	386	31,049	40,891	96,184	11,631	90,694	61,538	20,251	6,633	32,143	1,404	3,93,104
Sales of Manure, etc.	...	3,069	2,418	28,893	2,108	8,390	24,477	6	671	6,136	16	71,184
AGRICULTURE—												
Public Gardens	...	531	206	15,290	...	9,839	6,463	617	...	5,928	144	32,018
WATER SUPPLY—												
Sale of Water	1,319	12,647	25,137	23,483	15,071	44,027	20,303	...	168	2,580	791	1,45,476
Other receipts	...	14,181	...	19,237	400	16,176	20,383	642	...	23,638	...	94,660
MISCELLANEOUS—												
Sales of old Materials	6	1,514	1,450	6,403	8	7,353	4,476	183	...	1,722	92	13,267
Contributions (including Grants-in-aid from Government)	2,395	1,52,600	2,58,391	1,60,968	12,099	24,821	62,555	77,490	8,629	73,707	7,795	8,41,470
Rents of Houses	2,099	70,531	1,351	46,005	1,847	33,913	81,148	5,609	425	19,970	1,6	2,13,299
Sales of Fruit, Grass, etc.	2,925	21,535	6,633	36,968	13,952	1,27,290	1,03,596	14,390	802	29,408	747	3,58,941
Miscellaneous	2,263	41,614	42,352	2,05,599	29,945	2,15,042	1,60,850	47,241	10,678	1,01,930	...	8,48,514
PUBLIC WORKS—												
Tolls and Ferries	...	...	2,833	5,059	1,450	...	...	...	380	...	...	9,722
Miscellaneous	...	...	622	42	...	1,239	2,048	...	...	340	...	4,291
DEPOSITS AND ADVANCES—												
Sale-proceeds of Investments	...	...	...	436	...	4,751	...	...	...	...	...	4,750
Stock Account	...	...	...	...	...	...	...	...	...	...	...	436
Other Deposits and Advances	...	2,202	12,152	44,713	190	21,221	8,046	2,812	7,821	37,652	211	1,40,080
TOTAL RECEIPTS	Rs. 13,555	6,47,110	5,64,794	11,64,024	1,11,737	11,86,049	15,47,813	2,37,389	42,513	7,29,657	15,848	62,67,089
OPENING BALANCE	Rs. 9,680	2,35,464	1,07,052	2,45,038	25,668	3,29,260	4,51,587	38,580	16,619	2,23,464	5,198	10,87,596
GRAND TOTAL	Rs. 23,235	8,82,574	6,71,846	14,09,062	1,37,405	15,15,309	19,99,400	2,75,969	65,132	9,53,121	21,046	73,54,685

Disbursements.												
Refunds of Taxes	25,923	424	6,343	29	5,137	1,54,567	397	35,576	80	2,28,485		
Miscellaneous Refunds	855	507	1,274	9	3,538	17,379	5,987	2,147	...	31,738		
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	12,017	11,494	12,487	...	16,245	44,964	...	84,995	103	1,33,885		
Other Collecting Establishments	824	...	4,746	3,385	15,088	...	4,645	923	440	29,551		
Registration—												
Establishment	...	148	...	...	...	...	...	...	...	148		
INTEREST—												
Interest on Debt	...	7,823	1,070	32	...	5	...	...	...	3,960		
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	2,353	36,837	16,689	59,179	9,986	84,926	76,352	20,405	1,363	22,732		
Contributions towards Establishment in Government Offices	...	...	...	...	...	...	...	...	1,704	3,38,531		
LAW AND JUSTICE—												
Courts of Law	50	35	442	...	245	41	178	94	6	713		
Jails	...	...	...	...	30	...	...	7	...	1,065		
POLICE—												
Miscellaneous (including Cattle-pounds)	514	3,061	571	516	3,069	1,330	1,319	2,076	219	12,675		
EDUCATION—												
Colleges and Schools	...	...	2,445	7,124	...	9,059	...	9,403	...	34,091		
Scholarships and Prizes	...	...	...	35	...	...	...	...	...	35		
Grants-in-aid	520	...	3,841	...	162	3,420	12,904	15,729	...	36,578		
Miscellaneous	...	...	929	...	...	...	855	...	...	1,734		
MEDICAL—												
Professional Establishments	...	...	17,970	...	...	...	...	...	...	17,970		
Hospitals and Dispensaries	649	17,373	32,509	55,522	9,876	69,385	89,908	7,453	2,290	3,30,615		
Vaccination	...	287	458	3,426	184	2,949	2,940	486	85	13,232		
Epidemics	...	4,227	53,341	...	...	20,171	22,960	1,214	619	1,16,078		
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	1,253	38,488	9,341	38,209	1,914	72,510	56,139	6,539	416	22,485		
Lighting (Establishment and other charges)	...	59,057	23,234	...	6,201	77,607	60,638	18,965	1,193	38,891		
Conservancy (Establishment and other charges)	5,951	2,23,567	2,26,714	6,08,582	43,191	3,95,098	4,56,270	93,654	20,194	2,42,698		
Water-supply (Establishment and other charges)	82	19,181	55,605	31,266	16,626	76,331	16,734	2,430	...	10,432		
Statistical Establishment	...	...	...	...	...	...	21,985	...	...	...		
Public Exhibitions and Fairs	...	...	...	5,480	...	...	...	...	...	...		
SUPPLEMENTATION—												
Pensions and Gratuities (including General Provident Fund)	...	1,537	6,475	6,750	304	7,853	8,870	1,014	102	2,935		
MISCELLANEOUS—												
Rents, Rates, and Taxes	456	405	379	3,696	401	2,434	2,701	457	120	763		
Petty Establishments	1,236	28,937	19,440	32,247	444	28,262	1,08,394	6,166	877	29,920		
Miscellaneous	2,517	4,934	12,302	42,833	2,024	1,08,838	27,977	4,322	1,299	17,235		
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	...	...	16,678	1,772	...	...	...	...	...	...		
Original Works—												
Buildings	...	51,105	34,903	8,806	...	46,653	37,896	16,833	...	45,513		
Roads	...	...	8,215	4,120	...	5,405	1,574	...	...	253		
Other Works	...	25,688	9,868	41,493	691	13,891	46,054	20,927	94	915		
Maintenance and Repair—												
Buildings	...	11,666	2,799	12,145	1,955	23,410	17,869	1,848	964	11,051		
Roads	557	16,442	43,075	50,109	5,081	20,570	78,139	6,107	2,000	32,315		
Other Works	...	11,223	10,704	17,318	1,495	7,410	14,005	3,623	...	10,460		
Petty Construction and Repairs	...	1,183	2,638	7,291	1,096	3,368	15,552	1,448	166	3,056		
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	...	...	15,612	5,000	800	...	...	...	...	...		
Investments in Government Securities	...	...	906	...	...	29,200	1,45,425	...	...	22,000		
Other Deposits and Advances	...	2,078	11,268	65,092	...	63,918	...	1,334	6,221	33,170		
TOTAL DISBURSEMENTS	R	15,381	5,94,093	6,40,085	11,57,158	1,06,402	12,75,874	15,81,838	2,29,202	39,528		
CLOSING BALANCE	R	7,854	2,88,481	31,761	2,52,504	30,998	2,89,435	4,67,563	46,767	25,604		
GRAND TOTAL	R	23,235	8,82,574	6,71,846	14,09,662	1,37,400	15,15,309	19,99,400	2,75,969	65,132		
										9,53,131		
										21,086		
										79,54,694		

No. II.—ACCOUNT of TOWN AND BAZAR FUNDS for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & 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.
LAND REVENUE—												
Income from Land, the property of the Funds	8,972	...	...	7,095	95,457	11,509	...	...	...	...	2,686	1,25,719
STAMPS—												
Sale of Stamps	...	...	26,247	...	...	...	...	...	...	...	...	26,247
EXCISE—												
Abkari Farms	...	...	12,318	...	...	...	...	...	...	...	...	12,318
PROVINCIAL RATES—												
Rates and Cesses on Lands	...	...	789	369	6,109	...	...	...	...	...	...	7,267
Miscellaneous	4,420	...	...	...	...	...	...	...	...	...	...	4,420
ASSESSED TAXES—												
Taxes upon Houses	23,585	583	23,003	4,589	...	3,88,662	...	1,25,439	...	...	6,563	5,72,224
Licenses on trades and professions	223	...	...	100	...	7,657	...	...	...	...	...	7,980
Chowkidari Tax	16,268	...	...	...	...	...	7,387	...	...	...	2,894	26,549
Octroi	1,96,319	15,000	7,063	57	...	...	...	...	...	...	6,792	2,25,251
Miscellaneous (including Taxes on Horses and Carriages)	23,365	...	2,345	3,474	...	...	...	45,314	...	...	4,539	79,937
REGISTRATION—												
Fees and Miscellaneous	...	...	1,488	...	...	...	...	...	...	...	...	1,488
INTEREST—												
Interest on Government Securities and other Investments	22,192	...	...	896	...	2,507	...	4,623	...	...	...	30,320
LAW AND JUSTICE—												
General Fees, Fines and Forfeitures	...	...	1,640	...	...	...	...	...	...	...	...	1,640
POLICE—												
Fees, Fines and Forfeitures	4,207	...	254	40	...	...	...	22,370	199	2,381	...	29,451
Unclaimed Property	184	...	95	61	...	...	...	...	...	...	...	340
Miscellaneous (including Cattle pound receipts)	2,836	...	175	118	...	...	...	10,842	...	208	1,954	16,133
EDUCATION—												
School Fees	5,610	...	111	155	...	...	...	7,164	...	...	...	13,060
Miscellaneous	14,108	...	...	...	...	...	...	...	...	...	...	14,103
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	...	60	...	...	...	7,960	25	...	...	8,065
SANITATION—												
Conservancy tax and Fees	17,698	541	12,318	2,654	...	18,636	...	47,605	...	117	561	1,00,115
Sales of Manure, etc.	859	...	111	...	...	55,744	...	...	...	...	...	56,714
AGRICULTURE—												
Public Gardens	21,296	...	...	30	...	54	...	...	...	703	...	22,083
Public Exhibitions and Fairs	...	...	...	...	...	1,110	...	...	...	...	...	1,110
WATER-SUPPLY—												
Sale of water	8,798	...	7,839	...	...	...	...	...	...	...	348	16,480
Other receipts	2,643	...	...	16	...	...	...	...	...	...	...	2,659
MISCELLANEOUS—												
Sales of old Materials	839	...	125	79	...	...	...	...	...	2	3	1,048
Sales of Land and Houses	281	...	...	...	...	...	...	1,535	...	...	...	1,816
Contributions (including Grants-in-aid from Government)	43,516	100	68,815	5,553	21,463	25,016	...	1,54,165	3,150	5,000	13,974	3,39,752
Rents of Houses	9,140	102	186	3,572	1,649	8,116	...	7,838	7,689	212	1,930	40,420
Sales of Fruit, Grass, etc.	15,400	1,206	...	157	330	1,181	...	...	...	...	...	18,334
Miscellaneous	18,521	273	3,715	681	60,781	51,274	...	4,28,188	...	39	2,301	5,60,703
PUBLIC WORKS—												
Tolls and Ferries	...	...	...	...	922	...	...	86,838	...	...	5,048	92,808
Miscellaneous	5,318	...	...	...	...	...	...	1,308	...	1,512	...	8,093
DEPOSITS AND ADVANCES—												
Loans from Government	35,368	...	...	...	...	10,000	...	...	...	...	...	45,368
Sale Proceeds of Investment	1,773	3,123	8,229	718	10,904	18,761	...	24,028	...	...	...	62,836
Other deposits and advances	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL RECEIPTS	4,93,784	20,928	1,76,336	30,456	17,675	5,95,217	7,387	9,73,894	12,371	10,174	48,896	25,71,455
OPENING BALANCE	1,63,283	5,838	2,17,770	14,403	1,19,811	2,53,457	1,751	4,67,861	835	16,278	17,951	12,78,728
GRAND TOTAL	6,62,067	26,761	3,94,106	44,859	3,17,486	8,48,674	9,138	14,41,755	12,606	26,447	66,844	38,50,183

Disbursements.												
REVENUE—												
Refunds of Taxes	1,356	...	127	48	...	106	...	...	...	...	1,638	...
Miscellaneous Refunds	859	...	244	...	311	11,525	...	5,822	...	132	17,913	...
CHARGES ON COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	5,321	...	1,120	881	...	18,814	...	209	...	...	25,195	...
Other Collecting Establishments	2,028	...	...	135	8,314	14,272	...	9,479	...	...	35,198	...
STAMPS—												
Miscellaneous	...	...	323	...	...	...	...	...	...	...	323	...
INTEREST—												
Interest on Debt	...	...	...	...	...	108	...	...	...	...	108	...
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	31,901	...	5,210	3,445	30,484	31,606	...	60,909	48	123	2,262	1,66,068
Contribution towards Establishments in Government Offices	553	...	6,140	...	...	...	...	...	...	...	...	6,698
LAW AND JUSTICE—												
Jails	...	...	307	...	...	...	...	...	...	...	...	307
POLICE—												
Executive Force	21,991	...	2,686	679	...	736	6,898	...	...	...	...	52,990
Miscellaneous (including Cattle-pounds)	5,144	...	158	157	...	1,079	...	4,066	...	469	377	11,480
EDUCATION—												
Inspection	...	...	...	...	...	...	...	...	...	...	...	...
Colleges and Schools	41,181	158	2,257	2,967	...	...	...	25,643	...	...	...	72,209
Scholarships and Prizes	1,689	...	...	...	4,539	...	...	...	...	...	...	6,228
Grants-in-aid	3,460	...	2,325	120	...	240	...	19,151	...	240	...	25,539
Miscellaneous	...	...	...	310	...	...	...	...	...	...	...	310
MEDICAL—												
Professional Establishments	2,903	...	...	...	5,086	...	...	...	...	...	334	8,333
Hospitals and Dispensaries	10,728	184	6,435	3,546	14,042	2,330	...	1,56,549	...	...	...	1,93,874
Vaccination	18	...	737	40	5,233	...	...	4,362	...	...	...	10,390
Epidemics	...	...	882	...	...	...	...	14,334	...	...	...	15,216
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	45,988	1,592	662	545	649	9,617	...	...	2,250	36	...	61,339
Public Exhibitions and Fairs	1,137	...	...	...	350	5,968	...	...	...	...	...	7,473
Conservancy (Establishment and other charges)	65,201	7,123	25,663	10,401	...	2,39,604	...	2,16,458	...	1,007	13,681	5,79,138
Water-supply (Establishment and other charges)	26,902	133	6,807	240	...	...	...	87,848	...	...	1,350	1,23,250
Lighting (Establishment and other charges)	...	621	...	...	...	...	...	57,833	...	...	...	58,454
Veterinary charges	...	...	...	...	9,330	...	...	...	1,212	570	...	11,172
Statistical Establishment	...	...	...	...	...	10,397	...	...	...	...	...	10,397
SUPERANNUATION—												
Pensions and Gratuities (Including Genl. Provd. Fund)	1,018	...	2,311	592	609	...	...	1,060	...	...	120	5,710
MISCELLANEOUS—												
Rents, Rates and Taxes	6,905	...	...	...	...	...	...	...	360	...	...	7,265
Petty Establishments	15,387	1,346	4,549	174	...	...	...	3,756	132	909	...	26,253
Miscellaneous	23,065	21	47,328	2,484	46,669	19,239	...	1,32,943	1,843	15	4,236	2,77,848
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	5,068	...	2,386	1,765	...	...	...	30,770	...	...	646	40,637
Original Works—												
Buildings	40,336	...	...	...	1,157	...	...	670	...	479	1,531	44,173
Roads	7,481	...	...	...	855	...	...	1,01,954	100	...	146	1,10,556
Other Works	15,052	...	45,535	600	18,307	...	...	5,491	7,098	843	...	92,926
Maintenance and Repairs—												
Buildings	10,614	...	3,182	2,066	955	...	...	...	754	1,047	...	18,598
Roads	5,415	260	6,578	3,939	3,203	...	...	...	1,627	4,260	...	25,232
Other Works	5,382	...	98	...	1,069	...	...	...	159	2,006	...	11,630
Petty Construction and Repairs	10,705	2,108	...	...	...	1,64,169	...	...	...	...	1,087	78,069
DEPOSITS AND ADVANCES—												
Repayment of Loan from Government	...	...	...	...	...	95	...	...	...	...	...	95
Investment in Government securities or otherwise	7,013	2,000	43,475	...	10,091	20,319	...	1,35,529	...	...	...	2,87,427
Other Deposits and Advances	4,332	5,621	8,360	325	31,469	7,791	...	24,489	...	...	12,717	95,104
TOTAL DISBURSEMENTS	4,26,596	21,167	2,45,990	35,410	1,92,682	5,67,033	6,898	10,98,855	10,987	11,684	47,266	26,63,878
CLOSING BALANCE	2,35,411	5,594	1,48,176	9,449	1,21,804	2,81,641	2,240	3,42,930	1,619	15,363	19,078	11,86,905
GRAND TOTAL	6,62,007	26,761	3,94,166	44,859	3,17,486	8,48,674	9,138	14,41,755	12,606	26,447	66,344	38,50,183

No. III.—ACCOUNT of PORT FUNDS for the Year ended 31st March 1919.

PRESIDENCY FUNDS.					OTHER FUNDS.						
	Madras.	Bombay.	Calcutta.	TOTAL.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.											
LAND REVENUE—											
Income from Land, the property of the Funds	..	20,05,913	25,50,751	45,56,664	...	4,59,753	...	2,77,760	...	7,37,513	
ASSESSED TAXES—											
License on Trades and Professions	...	...	..	..	...	...	..	91,352	...	91,352	
INTEREST—											
Interest on Government Securities and other Investments	...	10,56,061	1,37,383	11,93,444	67,140	7,87,614	7,709	4,69,462	...	12,71,925	
POLICE—											
Fees, Fines and Forfeitures	...	...	...	..	...	...	...	14,191	...	14,191	
MARINE—											
Hire of Vessels	...	1,11,963	1,08,806	2,20,769	..	86,424	2,974	67,849	...	1,57,247	
Sale-proceeds of Vessels and Stores	...	...	...	...	...	3,708	...	72,104	...	75,807	
Pilotage receipts	...	3,34,405	...	3,34,405	7,359	4,84,172	...	...	...	4,91,531	
Other Fees and Dues	18,65,409	1,69,667	1,54,31,506	1,74,66,582	4,36,037	39,90,792	1,77,171	45,18,872	741	91,22,613	
MEDICAL—											
Hospital receipts (including sale of Medicines)	...	34	...	34	...	...	..	...	...	...	
SANITATION—											
Conservancy Tax and Fees	...	...	45,987	45,987	...	...	...	...	...	...	
WATER-SUPPLY—											
Sale of Water	22,880	2,41,382	...	2,64,262	...	2,53,536	13,347	239	...	2,67,122	
SUPERANNUATION—											
Contribution towards Pensions	...	1,90,621	...	1,90,621	8,138	4,460	...	...	...	12,598	
MISCELLANEOUS—											
Sales of old Materials	...	...	15,51,536	15,51,536	...	...	...	22,690	34	22,724	
Sales of Land and Houses	...	5,500	...	5,500	...	...	...	5,05,947	...	5,05,947	
Contributions (including Grants-in-aid from Government)	...	...	4,480	4,480	...	3,442	2,76,187	17,305	3,522	3,00,456	
Rents of Houses	1,25,912	11,31,778	...	12,57,690	...	2,51,916	11,633	...	...	2,63,549	
Sales of Fruit, Grass, etc.	...	1,587	...	1,587	...	18,397	...	...	...	18,397	
Miscellaneous	29,564	...	1,96,475	2,26,039	2,21,582	5,79,377	9,497	44,572	110	8,55,188	
PUBLIC WORKS—											
Tolls and Ferries	...	74,78,545	4,68,692	79,47,237	...	2,56,525	...	...	...	2,56,525	
Miscellaneous	...	72,34,699	...	72,34,699	...	...	...	...	...	...	
DEPOSITS AND ADVANCES—											
Loans from Government	30,000	17,00,000	...	17,30,000	...	...	...	...	...	...	
Loans from the public	...	...	...	...	50,000	...	...	...	...	50,000	
Sale-proceeds of Investments	...	...	3,26,783	3,26,783	35,613	45,03,880	...	...	...	45,39,493	
Stock Account	...	8,97,223	26,70,978	35,68,201	...	15,65,180	36,356	6,12,318	...	22,13,854	
Other Deposits and Advances	...	79,95,326	...	79,95,326	52,090	39,15,898	4,621	14,43,946	...	54,16,555	
TOTAL RECEIPTS	R	90,73,765	3,05,54,704	2,94,93,377	5,81,21,846	8,77,959	1,71,05,099	5,39,495	81,58,607	4,407	2,66,85,567
OPENING BALANCE	R	7,14,121	59,92,597	8,87,652	75,94,370	4,20,532	5,46,069	1,02,068	11,09,994	5,458	21,85,121
GRAND TOTAL	R	27,87,886	3,65,47,301	2,43,81,029	6,37,16,216	12,98,491	1,76,51,168	6,42,563	92,68,601	9,865	2,88,70,688

Disbursements.											
Refunds of Taxes	71,825	22,98,775	...	23,73,600	5,440	2,226	...	...	...	8,266	
Miscellaneous Refunds	...	...	...	...	543	3,680	...	194	...	4,417	
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess Collecting Establishments	4,302	...	...	4,302	...	...	...	...	...	...	
Other Collecting Establishments	...	...	13,268	13,268	...	19,42,519	1,210	...	...	19,43,729	
INTEREST—											
Interest on Debt	5,66,723	61,41,122	41,23,861	1,08,31,646	30,186	10,64,827	20,503	11,90,899	...	23,15,415	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	5,02,150	6,29,025	3,57,385	14,88,560	78,567	95,400	16,408	1,76,913	...	3,67,318	
Contributions towards Establishment in Government Offices	...	...	...	...	...	1,30,319	...	...	...	1,30,319	
POLICE—											
Executive Force	...	1,33,158	1,30,322	2,63,480	...	38,034	3,919	...	...	41,953	
Miscellaneous (including Cattle-pounds)	...	...	29,950	29,950	...	...	...	64,463	...	64,463	
MAINE—											
Dockyard and Port Establishments	...	2,97,833	23,65,120	26,62,953	1,39,503	88,063	8,208	5,66,600	4,545	8,06,929	
Ship and Boat Establishments	...	53,315	...	53,315	55,879	79,969	40,410	1,25,900	1,948	8,04,194	
Pilotage Establishments	...	1,98,345	...	1,98,345	5,567	1,91,264	...	...	...	1,96,831	
Light-houses and Light-ships	...	17,685	68,862	86,547	16,997	74,375	22,867	...	810	1,15,049	
Building, Purchase and Repair of Ships	...	3,19,919	...	3,19,919	...	62,130	64,177	59,969	...	1,86,276	
Miscellaneous	55,593	2,21,076	22,48,690	25,25,359	51,846	2,06,820	79,759	5,80,219	2,510	9,23,154	
EDUCATION—											
Colleges and Schools	...	860	...	860	...	...	...	...	...	...	
MEDICAL—											
Professional Establishment	...	16,751	...	16,751	...	29,390	600	21,091	...	51,081	
Hospitals and Dispensaries	...	81,487	7,035	88,522	...	2,820	...	4,300	...	7,130	
Epidemics	...	...	...	...	...	...	...	465	...	465	
MINOR DEPARTMENTS—											
Lighting (Establishment and other charges)	...	...	9,368	9,368	...	...	...	...	...	19,677	
Conservancy (Establishment and other charges)	...	...	66,471	66,471	...	19,677	...	...	...	52,786	
Water-supply (Establishment and other charges)	...	56,276	3,179	39,455	...	44,106	8,406	254	...	...	
Statistical Establishments	...	...	2,111	2,111	...	...	...	...	...	...	
SUPERANNUATION—											
Pensions and Gratuities (Including General Provident Fund)	...	2,98,000	1,83,614	4,81,614	22,963	17,961	1,463	1,25,170	...	1,67,557	
MISCELLANEOUS—											
Petty Establishment	...	...	...	...	...	...	...	24,681	...	24,681	
Rents, Rates, and Taxes	...	17,17,835	6,67,413	23,85,248	...	38,100	927	1,59,622	...	1,98,849	
Miscellaneous	...	15,01,681	8,55,392	23,57,273	1,36,700	4,48,604	...	1,44,031	...	7,29,385	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	51,399	...	4,28,121	4,79,520	13,922	91,822	15,366	56,156	...	1,77,261	
Stock not chargeable to any particular work	...	...	...	...	...	82,968	...	...	...	69,983	
Original Works—											
Buildings	62,415	12,97,468	4,05,776	9,54,107	708	3,58,481	...	13,385	...	3,72,504	
Roads	882	1,31,966	...	1,32,848	...	95,655	...	3,074	...	98,729	
Port Appliances	...	24,178	95,770	1,19,948	...	1,06,443	5,689	2,455	...	1,14,587	
Other Works	3,95,032	18,16,368	9,16,052	31,27,452	28, 3	11,94,499	1,40,553	2,72,564	...	16,36,169	
Maintenance and Repairs—											
Buildings	...	89,103	1,30,166	2,19,269	5,545	1,18,325	3,312	45,360	...	1,72,442	
Roads	...	1,40,149	95,256	2,35,405	...	1,14,573	...	21,698	...	1,86,271	
Port Appliances	...	...	45,719	45,719	...	7,00,864	10,339	2,33,998	...	9,45,201	
Other Works	1,82,146	29,52,706	20,77,813	52,13,665	23,460	42,860	...	1,05,778	...	1,72,098	
Petty Construction and Repairs	54,627	...	40,292	94,919	1,37,400	23,701	479	1,399	...	1,62,979	
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	3,13,401	...	3,71,479	6,84,880	...	1,80,320	15,669	21,619	...	2,17,808	
Repayment of Loans from the Public	...	...	15,52,062	15,52,062	...	3,00,000	...	...	...	3,00,000	
Investment in Government Securities or otherwise	...	14,72,318	6,16,424	20,89,242	35,740	34,95,800	...	12,89,877	...	48,21,417	
Stock Account	...	9,98,657	27,19,614	37,18,301	...	16,79,834	372	6,87,756	...	23,67,964	
Other Deposits and Advances	...	62,25,864	38,85,429	99,11,293	52,090	37,62,169	540	17,02,486	...	55,17,285	
TOTAL DISBURSEMENTS	R	22,61,495	2,91,31,950	2,85,01,102	5,48,94,547	8,50,309	1,69,11,183	4,61,176	76,98,186	9,813	2,59,25,667
CLOSING BALANCE	R	5,26,391	74,15,351	8,79,927	88,21,669	4,48,182	7,39,985	1,81,387	15,75,415	52	29,45,421
GRAND TOTAL	R	27,87,886	3,65,47,301	2,43,81,029	6,37,16,216	12,98,491	1,76,51,168	6,42,563	92,68,601	9,865	2,88,70,688

(a) On account of payments into Sinking Fund for repayment of loans.

No. IV.—ACCOUNT of MISCELLANEOUS FUNDS for the Year ended 31st March 1919.

	India, General.	North-West Frontier Pro- vince.	Madras.	Bombay.	Bengal.	United Provinces of Agra & 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.
LAND REVENUE—												
Grants for improvement in Government Estates	...	...	...	...	...	...	...	...	40,355	...	...	40,355
Income from Land, the property of the Funds	...	...	...	...	67,179	...	...	...	3,174	...	...	70,318
STAMPS—												
Sale of stamps, etc.	...	...	54,630	...	...	...	...	...	...	...	...	54,630
EXCISE—												
Abkari Farms	...	...	7,74,473	...	...	...	...	...	...	...	...	7,74,473
License fees and duties	...	...	2,248	...	...	...	...	...	26,908	...	...	29,156
PROVINCIAL RATES—												
Rates and Cesses on Lands	...	...	26,484	...	61,052	...	...	...	3,25,845	5,28,218	...	9,44,599
Miscellaneous	...	...	12,655	...	...	...	...	...	...	...	...	13,655
ASSESSED TAXES—												
Taxes upon houses	...	...	...	...	...	...	...	...	73	...	...	73
Chowkidari Tax, etc.	...	...	...	...	...	...	...	...	5,76,776	...	...	5,76,776
REGISTRATION—												
Fees and Miscellaneous	...	...	3,752	...	...	...	...	...	6,282	...	...	10,084
INTEREST—												
Interest on Government Securities and other Investments	...	...	51,785	6,337	74,541	...	...	15,684	305	...	4,547	1,53,099
LAW AND JUSTICE—												
General fees, fines and forfeitures	...	...	2,559	...	...	...	...	...	...	...	...	2,559
Miscellaneous	...	...	7,886	...	...	...	...	...	...	...	...	7,886
Jails	...	...	1,715	...	...	...	...	...	...	...	...	1,715
POLICE—												
Border Military Police	...	...	...	...	...	...	10,699	...	...	...	...	10,699
Fees, Fines, and Forfeitures	...	...	...	...	87,467	...	...	86,012	38,122	8,661	3,829	2,24,111
Miscellaneous (including Cattle-pound receipts)	5,425	7,205	...	1,63,330	...	...	13,034	...	3,992	...	6	1,91,992
NAVY—												
Hire of vessels	...	...	...	...	27,572	...	...	...	...	...	...	27,572
Pilotage receipts	...	...	...	...	...	...	...	4,64,832	...	...	...	4,64,832
Other Fees and Dues	...	...	...	185	4,20,592	...	...	...	...	...	...	4,20,777
EDUCATION—												
School Fees	10,146	...	3,22,080	...	...	...	...	...	945	...	...	3,33,171
Miscellaneous	41,575	...	23,050	...	145	...	...	27,554	1,55,888	...	...	2,48,212
MEDICAL—												
Hospital receipts (including sale of medicines, etc.)	...	...	13,847	...	3,106	...	...	...	11,111	...	...	28,064
MISCELLANEOUS—												
Sales of old materials	83	...	...	...	22,059	...	...	...	285	...	...	22,427
Contributions (including Grants-in-aid from Government)	50,000	...	86,245	...	16,418	22,307	...	22,300	1,49,056	...	2,000	3,48,326
Rents of Houses	...	...	...	...	...	...	...	...	800	...	...	800
Sales of fruit, grass, etc.	100	...	...	...	...	...	...	...	329	...	...	429
Miscellaneous	105	71,846	13,323	42,129	3,104	13,562	...	12,801	32,076	...	...	1,63,746
PUBLIC WORKS—												
Tolls and Ferries	...	...	809	...	...	...	...	...	350	...	...	1,039
Miscellaneous	...	1,14,316	...	...	1,66,056	...	2,14,930	...	1,369	...	...	4,96,671
DEPOSITS AND ADVANCES—												
Stock Account	...	...	...	...	3,248	...	...	...	...	...	...	3,248
Other Deposits and Advances	...	...	5,778	...	...	...	...	17,969	93,089	...	...	1,16,881
TOTAL RECEIPTS	R 1,07,484	1,93,367	14,08,314	2,11,961	9,52,559	35,669	2,38,663	6,47,151	14,68,870	5,36,879	10,382	58,96,276
OPENING BALANCE	R 15,951	2,38,746	3,87,954	1,27,223	—3,90,058	25,577	2,52,936	(a) 5,22,890	16,31,921	2,98,527	29,026	80,85,698
GRAND TOTAL	R 1,23,335	4,32,113	17,41,268	3,39,204	5,62,501	61,246	4,91,599	11,70,042	31,00,791	8,30,406	89,408	88,91,963

(a) The difference between this and the closing balance of last year is due mainly to the inclusion of the Burma University Fund newly created.

Disbursements.													
Refund of Taxes	...	...	...	314	...	...	...	...	...	...	...	...	314
Miscellaneous Refunds	...	...	...	561	...	...	6,103	...	3,151	1,023	...	...	10,847
Land Revenue—	...	...	...	...	...	...	...	...	...	...	...	...	...
Charges of Improvement	...	...	...	...	...	...	...	...	...	31,953	...	...	31,953
CHARGES OF COLLECTION OF REVENUE—	...	...	...	...	...	...	...	...	...	...	...	...	...
Rate and Cess Collecting Establishments	...	...	...	2,706	...	...	...	...	...	1,39,178	...	...	1,41,884
Other Collecting Establishments	...	...	...	...	...	3,038	...	...	...	14,730	...	...	17,768
Stamp—Miscellaneous	...	...	...	638	...	...	...	...	...	...	...	...	638
Registration—Establishment	...	...	...	1,675	...	...	...	...	...	...	...	...	1,675
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	622	...	...	...	36,848	...	...	37,470
GENERAL ADMINISTRATION—	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishments engaged in General Management and Accounts	1,553	...	57,527	...	1,01,748	...	...	...	93,778	1,88,989	...	...	4,43,585
Contribution towards Establishment in Government Offices, etc.	9,275	...	17,541	7,009	...	...	...	...	...	12,611	...	...	46,436
LAW AND JUSTICE—	...	...	...	...	...	...	...	...	...	...	...	...	...
Courts of Law	...	...	45,009	...	...	...	...	...	...	...	...	...	45,009
Jails	...	...	28,367	...	...	...	...	...	...	...	...	...	28,367
POLICE—	...	...	...	...	...	...	...	...	...	...	...	...	...
Border Military Police	...	...	...	...	...	...	12,362	...	...	...	...	...	12,362
Village Police	...	...	...	...	...	...	...	...	...	2,48,896	...	6,404	2,55,300
Other Police	...	...	...	...	86,725	...	...	...	...	...	...	...	86,725
Executive Force	...	...	1,16,420	...	2,715	39,351	...	...	...	...	7,748	...	1,66,234
Miscellaneous (including Cattle-pounds etc.)	5,237	8,078	760	1,85,419	6,111	46,836	16,874	286	29,060	...	...	10	2,98,171
MARINE—	...	...	...	...	...	...	...	...	...	...	...	...	...
Dockyard and Port Establishments	...	...	...	...	68,886	...	...	...	...	...	...	...	68,886
Ship and Boat Establishments	...	...	...	...	7,868	...	...	...	28,908	...	...	...	36,776
Wharfe Establishment	...	...	...	...	...	...	...	...	3,55,686	...	...	...	3,55,686
Building, purchase, and repair of ships	...	...	...	...	...	...	...	...	8,822	...	...	...	8,822
Miscellaneous	...	...	...	185	23,071	...	...	...	1,15,204	...	...	...	1,38,460
EDUCATION—	...	...	...	...	...	...	...	...	...	...	...	...	...
Colleges and Schools	66,704	...	1,82,992	...	6,881	...	...	...	...	98,295	...	...	3,54,872
Scholarships and Prizes	...	...	...	...	40,117	...	...	...	3,548	3,963	2,382	...	50,010
Grants-in-aid	...	...	35,740	...	...	...	...	...	8,792	40,520	...	889	85,941
Miscellaneous	283	...	92,660	...	...	...	...	...	40,370	9,295	3,000	...	1,45,808
Inspection	...	...	...	...	...	...	...	...	...	2,931	...	...	2,931
MEDICAL—	...	...	...	...	...	...	...	...	...	...	...	...	...
Professional Establishment	1,340	...	...	...	2,059	...	...	...	...	3,008	...	...	6,407
Hospitals and Dispensaries	...	...	59,407	...	61,966	...	...	...	...	64,429	...	...	2,15,802
Vaccination	...	...	3,231	...	...	...	...	...	...	3,832	...	...	7,063
Sanitation	...	...	...	...	...	...	...	...	...	20,842	...	...	20,843
MINOR DEPARTMENTS—	...	...	...	...	...	...	...	...	...	...	...	...	...
Public Gardens (Establishments and other charges)	1,429	...	...	...	...	...	...	...	...	...	...	...	1,429
Conservancy (Establishment and other charges)	636	...	2,832	...	...	...	...	...	...	970	...	...	4,438
Lighting (Establishment and other charges)	...	...	...	...	7,394	...	...	...	...	...	...	...	7,394
Veterinary (Establishment and other charges)	...	...	...	...	...	...	...	...	...	4,263	...	...	4,263
Statistical (Establishment and other charges)	...	...	68	...	...	...	...	...	...	...	...	...	68
SUPERANNUATION—	...	...	...	...	...	...	...	...	...	...	...	...	...
Pensions and Gratuities (including Genl. Provd. Fund)	...	...	5,836	...	11,395	...	...	16,310	1,325	...	...	...	34,566
MISCELLANEOUS—	...	...	...	...	...	...	...	...	...	...	...	...	...
Rents, Rates, and Taxes	...	...	2,808	...	3,183	...	...	...	...	...	...	...	5,941
Petty Establishment	3,991	...	...	...	...	...	...	...	3,891	...	...	...	7,883
Miscellaneous	455	2,18,310	3,93,347	32,901	1,49,077	3,53,825	...	...	20,254	5,30,428	...	...	16,98,597
PUBLIC WORKS—	...	...	...	...	...	...	...	...	...	...	...	...	...
Supervising Establishment, Tools and Plant	...	...	19,390	...	3,521	...	...	...	...	89,338	...	...	1,12,249
Original Works—	...	...	...	...	...	...	...	...	...	...	...	...	...
Buildings	...	...	66,691	...	...	...	...	...	...	21,854	...	...	88,545
Roads	...	...	17,494	...	...	...	...	...	...	1,11,568	...	...	1,28,972
Other Works	...	...	14,530	...	3,537	...	...	...	...	94,175	...	...	1,12,642
Maintenance and Repairs—	...	...	...	...	...	...	...	...	...	...	...	...	...
Buildings	1,209	...	3,927	...	1,628	...	...	...	...	3,632	...	...	10,596
Roads	...	...	...	...	38,116	...	...	...	...	1,15,428	...	...	1,53,544
Other Works	911	...	25,213	...	1,34,445	...	...	...	...	3,107	...	...	1,63,676
Petty Construction and Repairs	...	...	96	...	...	...	...	...	...	2,957	...	...	3,053
DEPOSITS AND ADVANCES—	...	...	...	...	...	...	...	...	...	...	...	...	...
Repayment of Loans from Government	...	...	...	...	6,689	...	...	...	...	8,233	...	...	14,922
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	...	25,494	...	...	25,494
Other Deposits and Advances	23,621	...	2,607	...	...	...	...	...	47,461	90,420	...	...	1,64,109
TOTAL DISBURSEMENTS	R	1,16,644	2,26,388	12,30,497	2,25,514	7,70,712	91,790	3,83,061	7,22,316	15,47,918	5,35,176	12,689	58,65,705
CLOSING BALANCE	R	6,741	2,05,725	5,10,771	1,13,690	—2,06,211	—30,544	1,08,538	4,47,726	15,32,873	2,92,230	26,719	30,26,258
GRAND TOTAL	R	1,23,385	4,32,113	17,41,268	3,39,204	5,62,501	61,246	4,91,599	11,70,042	31,00,791	8,30,406	15,948	88,91,963

APPENDIX C.

Finance and Revenue Accounts

OF THE

Government of India

Account of Municipalities

FOR

1918-1919.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNI

RECEIPTS.	India, General.	North-West Frontier Province.	MADRAS.		BOMBAY.	Number of Items.
			Presidency Corporation.	District Municipalities.	Presidency Corporation.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
By Balance in hand at the close of last year.	18,74,904	9,77,122	24,57,819	(a) 42,27,186	5,89,428	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi less refunds	15,50,338	6,75,212	...	...	23,40,592	2
2. Tax on houses and lands	3,35,706	3,559	11,17,450	18,66,293	75,04,012	3
3. Tax on animals and vehicles	46,491	...	1,24,092	3,73,404	5,80,140	4
4. Tax on professions and trades	12,826	771	2,14,723	3,32,732	1,85,198	5
5. Tolls (on roads and ferries)	43,203	...	55,031	9,34,762	24,500	6
6. Water rate	17,775	1,711	7,26,347	8,93,701	29,72,461	7
7. Lighting-rate	...	...	2,23,492	...	...	8
8. Conservancy (including scavenging and latrine rates)	25,284	821	...	...	18,34,068	9
9. Other taxes	174	11	84,494	16,764	...	10
	20,31,797	6,82,085	24,95,635	44,17,716	1,53,91,971	11
B.—Realisations under special Acts—						
1. Pounds	16,057	969	...	335	...	12
2. Hackney carriages	22,519	2,081	...	...	9,817	13
3. Others	154	...	...	20,706	1,51,074	14
	38,730	3,000	...	21,041	1,60,891	15
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, sarais (rest-houses), Dak bungalows, etc.	2,24,566	1,52,890	51,958	97,983	83,135	16
2. Sale-proceeds of lands and produce of lands, etc.	39,751	11,350	60,513	3,05,663	81,837	17
3. Conservancy Receipts (other than taxes and rates)	71,985	23,680	16,389	1,15,088	1,297	18
4. Fees and Revenue from Educational institutions	3,917	1,755	115	3,37,889	43,871	19
5. " " Medical institutions	1,500	228	347	19,626	...	20
6. " " markets and slaughter-houses	1,25,546	908	1,18,697	4,00,645	7,04,063	21
7. " " Tramways	...	...	...	...	56,344	22
8. Other fees	2,59,618	15,860	2,59,642	2,09,955	2,709	23
9. Fines under Municipal and other Acts	28,819	5,311	5,733	68,709	64,558	24
10. Interest on Investments—(i) General	51,508	53,339	19,479	53,828	3,04,518	25
(ii) Educational	...	...	...	1,241	2,553	26
(iii) Medical	30	24	1,922	7,912	...	27
11. Premium on Loans	...	...	...	2,750	...	28
	8,07,279	2,55,395	5,43,790	16,80,684	13,44,885	29
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	2,89,402	86,000	1,60,076	5,92,723	...	30
(ii) Educational	58,561	4,354	...	6,50,394	56,750	31
(iii) Medical	30,421	48,260	300	1,05,369	...	32
2. From Local Funds—(i) General	15,000	...	...	14,041	...	33
(ii) Educational	...	...	...	3,994	...	34
(iii) Medical	...	1,946	...	1,49,583	...	35
3. From other sources—(i) General	4,551	4,207	...	35,782	...	36
(ii) Educational	...	...	...	4,290	...	37
(iii) Medical	544	2,014	...	4,465	...	38
	3,98,479	1,46,781	1,60,376	15,61,241	56,750	39
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	1,84,179	633	40,733	3,39,582	...	40
2. Other items	80,789	30,658	5,61,749	2,78,279	5,23,186	41
	2,64,968	31,291	6,08,482	6,17,861	5,23,186	42
TOTAL REVENUE						
	35,31,253	11,28,552	38,08,289	82,98,543	1,74,77,683	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank	...	6	...	1,46,182	1,58,72,681	44
2. Loans—						
(a) From Government	...	...	9,00,000	3,14,560	...	45
(b) Raised in the open market	...	...	...	...	80,00,000	46
3. Realisations of Sinking Fund for repayment of loans	...	...	1,99,313	1,290	7,57,999	47
4. Advances—(a) Permanent	...	22	...	2,945	...	48
(b) Other	9,880	1,897	21,608	6,99,943	43,07,023	49
5. Deposits	70,795	18,603	10,49,389	7,10,789	3,72,48,956	50
	80,125	14,927	21,70,305	18,75,599	6,11,86,559	51
TOTAL RECEIPTS						
	36,21,378	11,43,479	59,78,593	1,01,74,142	7,86,64,342	52
GRAND TOTAL						
	54,96,282	21,90,601	84,36,407	1,44,01,278	7,92,53,770	53

MUNICIPALITIES for 1918-19.

Number of Municipalities.	BOMBAY.	BENGAL.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	District Muni- cipalities. Rs.	Presidency Corporation. Rs.	District Municipalities. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	48,58,887	68,23,085	(a) 16,84,481	(a) 38,00,050	(b) 36,73,718	18,98,301	(c) 10,17,120	(d) 13,58,846	(a) 1,41,018	3,48,79,810
2	33,67,375	...	...	37,43,855	42,97,596	...	57,123	10,02,641	...	1,70,34,232
3	12,92,472	51,62,960	18,87,170	5,29,638	3,72,372	19,66,108	7,71,251	1,49,000	1,22,238	2,30,80,283
4	2,68,845	1,99,962	2,31,452	1,17,472	14,082	1,14,929	1,38,835	64,174	19,114	22,40,942
5	17,299	8,82,653	1,19,119	1,55,923	18,583	...	27,427	57,522	921	18,76,737
6	2,86,642	...	95,774	2,49,839	18,910	2,98,607	68,024	40,874	25,397	21,41,593
7	16,06,841	23,43,372	8,44,102	7,28,987	66,813	10,46,480	1,31,745	3,78,038	70,565	1,18,28,438
8	27,323	8,21,380	2,38,434	...	...	4,31,032	...	...	...	17,41,661
9	6,34,513	8,76,577	12,81,774	94,226	4,171	15,98,548	4,45,560	3,05,847	1,00,322	71,91,511
10	2,57,798	...	4,30,275	10,56,407	1,19,124	...	1,98,585	3,49,481	29,225	25,92,183
11	77,46,108	1,02,86,804	51,33,100	66,71,875	49,11,581	54,55,699	18,38,150	23,47,437	3,67,777	6,97,77,880
12	1,07,796	...	45,841	1,04,578	42,355	24,455	31,888	1,32,206	27,269	5,34,109
13	1,582	19,377	13,527	58,139	25,812	78,732	9,471	13,110	452	2,49,569
14	870	2,4,994	68,322	18,739	12,318	18,972	5,512	9,018	1,33	5,07,316
15	1,10,257	2,24,371	1,27,690	1,76,756	80,480	1,17,159	46,871	1,54,394	29,354	12,90,094
16	2,11,655	1,10,416	1,39,690	6,63,599	3,69,970	2,58,838	35,418	1,83,077	12,288	25,95,476
17	6,52,775	9,44,922	64,723	98,453	5,23,817	24,898	9,833	64,846	3,441	28,95,422
18	1,01,780	32,788	25,987	2,81,986	1,99,519	44,498	2,139	31,372	2,390	8,50,843
19	1,99,694	71,416	78,515	42,823	1,66,682	2,405	1,574	8,767	7,638	9,76,180
20	36,881	3,868	907	2,126	27,138	32,510	6,313	667	...	1,31,996
21	6,31,823	2,98,399	69,982	3,40,586	46,104	21,91,830	1,28,068	1,82,096	49,807	59,62,543
22	5,559	71,416	10,119	...	41,117	...	...	1,84,555	...	1,84,555
23	1,23,804	71,293	1,64,152	8,07,798	6,57,441	4,89,259	24,068	42,144	1,491	31,26,294
24	59,282	1,27,693	48,585	97,561	15,407	78,883	17,920	21,728	4,489	6,47,723
25	1,02,803	2,99,465	15,698	1,79,797	1,66,126	2,02,410	13,441	10,708	240	15,83,360
26	18,118	...	1,848	2,296	6,04	...	102	...	...	32,200
27	8,348	...	1,979	385	1,983	...	5,820	...	...	28,352
28	5	...	...	...	58	...	...	...	1,000	3,813
29	22,18,587	25,60,260	6,32,135	24,67,410	21,23,032	33,71,448	2,44,686	6,26,890	82,777	1,89,68,768
30	1,44,917	76,432	1,61,022	9,91,261	6,00,194	5,97,282	6,34,636	1,17,752	94,042	45,45,789
31	8,01,300	...	73,782	1,77,785	2,05,738	1,07,796	1,02,749	1,84,891	13,331	24,37,161
32	48,542	...	16,337	27,668	37,155	1,10,388	1,21,714	3,49,188	1,580	8,96,902
33	21,901	...	18,227	13,709	13,753	21,028	7,324	14,550	1,50,717	1,50,717
34	60,707	...	1,000	336	18,324	3,250	636	6,276	568	95,079
35	49,550	...	14,358	5,113	79,772	56,459	1,64,849	1,497	376	5,23,503
36	1,53,889	8,925	1,38,470	8,560	18,834	1,316	38,101	3,207	870	4,16,512
37	19,237	...	2,113	1,144	5,900	1,86,582	3,182	584	...	2,23,032
38	12,708	...	10,457	27,227	10,734	3,678	68,453	1,082	84	1,86,444
39	18,12,751	85,407	4,35,716	12,52,783	9,90,404	10,87,752	11,39,909	6,71,601	1,26,189	94,25,139
40	64,429	...	39,087	2,01,541	44,932	25,409	4,183	19,239	4,064	9,73,961
41	9,46,408	10,47,898	85,015	11,30,218	3,04,904	88,159	85,722	6,35,505	8,923	58,07,403
42	10,10,882	10,47,898	1,24,052	13,31,759	3,49,836	1,13,568	89,905	6,54,744	12,987	67,31,864
43	1,38,98,580	1,42,04,835	64,52,698	1,19,00,588	84,55,333	1,01,45,626	33,59,521	44,54,566	6,18,084	10,62,44,085
44	15,86,602	29,208	2,01,838	65,494	1,001	...	3,40,379	1,531	...	1,82,44,367
45	3,10,523	...	1,36,000	(e) 95,000	40,000	...	...	62,500	...	17,58,688
46	...	11,04,500	14,461	...	...	...	...	...	...	41,18,961
47	1,12,000	4,60,200	...	...	2,500	...	...	...	...	15,23,242
48	8,029	...	1,060	3,894	8,092	...	1,860	675	60	21,687
49	5,70,720	1,57,444	1,90,375	33,601	1,27,329	3,09,537	2,03,715	5,11,202	1,371	71,45,890
50	17,92,574	20,19,229	2,25,688	1,67,973	54,098	2,63,339	2,44,631	2,14,272	8,451	4,40,83,186
51	42,75,508	37,40,576	7,69,223	3,35,962	2,33,520	5,72,876	7,90,685	7,90,180	9,882	7,68,90,921
52	1,66,74,088	1,79,65,422	72,21,915	1,22,65,545	86,88,853	1,07,18,502	41,50,106	52,44,746	6,27,966	8,31,35,006
53	2,15,27,870	2,42,88,446	89,06,896	1,60,66,595	1,23,62,566	1,26,17,803	51,67,226	66,03,092	7,71,984	21,80,14,816

(a) The difference from last years closing balance is due to subsequent adjustment.

(b) Do. do. do.

(c) Do. do. do.

(d) Do. do. do.

(e) Do. do. do.

(f) Vide note (f) on page 455.

is due to the omission of the figures of the Amritsar Municipality.

is due to subsequent adjustment and to the incorporation of the figures of the Chakradharpur Municipality.

is due to the inclusion of the opening balances of the Kotal and Drug notified areas converted into Municipalities.

ACCOUNT of MUNI

DISBURSEMENTS.	India. General.	North-West Frontier Province.	MADRAS.		Bombay Presidency Corporation.	Number of Homes.
			Presidency Corporation.	District Municipalities.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,28,724	38,331	71,529	2,90,760	3,94,615	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,41,218	51,579	1,19,188	1,55,927	5,28,591	2
3. Collection of tolls on roads and ferries	300	...	...	11,745	586	3
4. Survey of land	...	...	23,515	85,123	...	4
5. Refunds (other than Outroi)	4,312	186	57,572	1,06,526	...	5
6. Pensions and Gratuities	14,195	30	27,550	7,491	1,84,955	6
7. Annuities	144	...	...	81,984	...	7
	2,83,893	85,075	2,99,354	6,95,506	10,88,697	8
B.—Public Safety—						
1. Fire (Establishment, purchase of fire engines, buckets, repairs)	3,361	21,121	17,133	2,586	2,23,195	9
2. Lighting (Establishment, purchase of lamps, oil, repairs, etc.)	1,31,087	46,825	2,71,579	3,82,219	4,91,848	10
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts)	1,075	290	...	...	...	11
4. Rewards for the destruction of wild animals and snakes	2,941	46	4,330	3,595	...	12
5. Destruction of dogs	...	...	...	...	1,004	13
	1,88,464	68,282	2,03,042	3,88,400	7,16,647	14
C.—Public Health and Convenience—						
1. Water supply { Capital outlay	1,15,660	31,379	42,025	6,20,214	41,996	15
{ Establishment, repairs, etc.	2,89,317	40,035	2,63,819	4,01,394	4,27,591	16
2. Drainage { Capital outlay	74,762	26,690	5,14,344	74,579	7,40,986	17
{ Establishment, repairs, etc.	8,373	18,112	6,23,294	88,752	8,44,058	18
3. Conservancy (including road cleaning and watering) and Intrines	3,96,953	1,39,596	7,12,149	13,69,456	26,00,332	19
4. Charges on account of Health Officers and Sanitary Inspectors	40,414	1,598	...	1,10,263	1,65,171	20
5. Hospitals and Dispensaries	1,50,225	90,622	97,984	7,35,854	6,59,303	21
6. Plague charges	28,227	1,859	27,049	1,16,513	1,07,254	22
7. Vaccination	7,101	5,497	15,529	31,740	28,192	23
8. Other Sanitary requirements	1,45,247	1,568	...	80,302	41,125	24
9. Markets and slaughter-houses	17,419	1,112	39,023	27,810	3,83,535	25
10. Pounds	5,181	...	...	184	...	26
11. Dak-bungalows and Serais	1,441	426	...	25,182	223	27
12. Arboriculture, Public Gardens and experimental cultivation	54,063	55,058	39,476	8,802	1,00,235	28
13. Veterinary charges	9,976	7,062	...	9,684	13,637	29
14. Registration of births and deaths	7,086	766	22,697	27,781	1,83,864	30
15. Public Works:						
(i) Establishment	80,181	7,188	67,555	1,08,972	3,49,711	31
(ii) Building	58,605	85,077	77,863	5,97,888	4,55,448	32
(iii) Roads	4,94,775	37,421	3,91,512	8,88,526	23,43,459	33
(iv) Stores	1,261	864	8,089	11,119	...	34
(v) Miscellaneous works	30,445	...	...	1,86,729	...	35
16. Model cow house and milk Depôts	...	...	...	...	...	36
	20,16,742	5,51,420	29,42,258	54,30,744	94,91,165	37
D.—Public Instruction—						
1. Schools and Colleges	85,794	56,280	64,418	8,45,857	7,37,795	38
2. Contributions	34,998	18,802	36,644	39,124	1,15,874	39
3. Libraries, Museums, Menageries, etc.	4,326	1,998	15,108	34,157	43,341	40
	1,25,118	77,080	1,16,170	9,19,188	9,47,010	41
E.—Contributions—						
For General purposes	1,75,744	...	...	27,258	12,47,367	42
F.—Miscellaneous—						
1. Interests on Loans { Previous years	...	...	22,185	4,799	1,72,242	43
{ Current year	66,065	...	4,37,931	1,36,603	31,20,084	44
2. Discount	...	...	...	36	6,34,356	45
3. Actual cost of works done for private individuals	2,55,467	...	40,333	18,319	...	46
4. Other items	2,01,067	1,97,592	2,64,406	4,17,301	16,57,069	47
	5,22,599	1,97,592	7,64,855	5,71,058	55,22,661	48
TOTAL EXPENDITURE—Carried over . Rs.	82,62,560	9,79,449	44,15,679	80,32,104	1,90,74,397	49

MUNICIPALITIES for 1918-19—continued.

Number of Items.	BOMBAY.	BENGAL.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	District Mu- nicipalities.	Presidency Corporation.	District Mu- nicipalities.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,99,607	7,10,802	2,12,490	5,14,871	2,85,992	4,20,797	79,337	2,13,625	26,978	39,84,458
2	4,68,274	3,89,857	2,47,571	4,52,070	4,55,970	1,75,413	1,09,762	1,83,495	17,720	34,91,035
3	55,959	...	1,029	31,093	108	9,282	375	6,551	1,727	1,19,108
4	24,498	...	15,350	31,522	945	20,569	5,412	3,329	156	2,10,419
5	87,597	...	7,994	88,223	6,590	78,489	3,321	5,836	499	3,02,094
6	51,770	1,67,100	3,430	4,643	15,918	12,117	450	71,541	168	5,41,358
7	3,061	...	...	1,065	5,672	5,148	...	2,005	...	49,029
8	12,35,166	12,67,759	4,87,864	11,23,487	7,71,193	7,16,815	1,98,657	4,86,382	47,248	87,87,096
9	89,653	1,65,150	93,359	14,167	31,064	1,10,199	94	15,035	228	7,86,345
10	5,95,300	7,17,567	4,61,400	7,11,783	4,06,374	4,84,564	1,66,262	1,36,379	29,591	50,32,778
11	777	...	...	158	47,966	...	...	...	...	50,266
12	1,790	945	1,304	1,631	207	...	741	1,342	222	19,097
13	...	...	...	...	...	...	...	...	...	1,604
14	6,87,520	8,83,662	5,56,063	7,27,742	4,85,611	5,94,763	1,67,097	1,52,756	30,041	58,90,090
15	5,06,558	34,724	2,68,402	2,27,144	1,07,506	3,081	4,01,531	1,61,805	37,699	26,08,724
16	8,28,089	9,73,295	5,33,409	9,10,601	3,03,379	4,05,811	1,51,370	2,79,878	59,809	59,27,747
17	75,383	83,034	96,036	4,02,750	1,00,297	16,148	51,554	1,36,696	8,145	24,01,354
18	3,38,644	4,33,270	1,70,386	1,87,301	95,282	3,00,720	92,441	5,174	11,307	32,64,114
19	19,91,099	19,46,441	16,77,636	16,81,673	8,70,622	15,98,989	8,75,015	7,54,420	1,79,181	1,67,93,512
20	43,350	3,48,886	1,14,908	1,37,124	88,191	2,31,768	42,108	31,541	4,371	13,59,753
21	5,79,518	2,88,579	2,74,378	2,44,965	7,80,681	6,90,424	4,56,930	1,38,208	15,839	51,53,510
22	1,18,289	...	5,375	23,842	68,505	94,809	13,547	50,991	...	6,56,260
23	36,614	32,820	21,906	29,737	25,723	48,734	10,449	15,039	2,446	3,10,672
24	11,968	7,520	48,902	2,26,022	13,703	63,198	26,198	7,731	5,688	6,74,033
25	1,43,656	4,72,659	31,890	88,730	31,001	5,04,502	79,976	68,698	6,571	18,96,382
26	38,647	...	5,029	27,845	13,714	16,516	3,422	41,249	8,301	1,60,088
27	23,818	...	107	5,809	6,211	2,560	11,669	9,846	195	86,875
28	1,41,267	82,778	7,072	1,03,743	1,99,708	50,398	5,923	38,681	4,152	8,91,406
29	20,345	...	7,509	9,541	7,031	53,952	8,396	12,429	50	1,59,702
30	26,332	...	11,594	19,162	5,966	27,989	...	3,037	...	3,36,174
31	93,085	2,43,104	1,50,791	1,69,055	1,12,434	4,15,346	54,341	45,631	15,163	19,12,387
32	2,20,906	92,031	98,875	1,07,983	1,66,442	25,138	56,033	40,256	6,016	20,88,546
33	7,66,619	19,06,274	7,48,238	9,21,368	5,88,123	7,26,855	2,83,518	2,82,105	84,731	1,04,18,534
34	6,536	...	6,949	15,070	20,300	25	2,498	11,299	937	92,897
35	74,640	...	...	...	...	1,36,670	...	...	...	3,78,484
36	...	1,352	...	...	...	...	...	...	...	1,352
37	60,81,211	68,96,797	42,74,835	55,39,465	36,11,819	54,78,583	26,26,719	21,86,267	4,50,501	5,75,72,526
38	20,38,427	...	1,27,208	5,67,682	6,49,171	2,87,486	33,985	5,88,697	27,093	61,59,898
39	97,629	74,296	1,57,299	1,59,145	1,79,020	2,04,414	1,34,346	21,155	10,645	13,43,391
40	35,619	17,582	10,211	11,398	18,492	2,334	848	4,650	2,018	2,02,077
41	21,71,075	91,878	2,94,718	7,38,225	8,46,683	5,54,234	1,69,179	6,14,502	40,851	77,05,361
42	67,319	9,22,080	6,592	2,91,640	2,52,134	1,12,954	14,178	58,814	1,015	81,87,413
43	1,20,568	...	3,707	...	...	6,44,385	...	37,300	...	10,05,186
44	1,95,599	29,05,324	1,65,546	4,98,892	98,618	54,151	23,275	80,566	8,259	66,90,257
45	18,051	...	...	...	...	...	...	...	...	6,52,343
46	35,898	2,317	26,789	1,70,199	828	5,290	1,829	13,486	1,653	5,71,308
47	13,12,096	2,39,649	2,43,925	13,61,332	10,19,471	1,32,815	1,10,891	4,40,976	16,028	76,14,539
48	23,32,002	22,47,640	4,88,867	20,30,428	11,18,912	8,86,741	1,40,995	5,72,327	25,043	1,67,33,632
49	1,23,34,293	1,23,19,316	60,53,439	1,04,50,982	70,85,852	82,89,090	33,16,823	40,71,048	5,95,096	9,98,76,118

ACCOUNT of MUN

DISBURSEMENTS.	India. General.	North-West Frontier Province.	MADRAS.		BOMBAY.	Number Items.
			Presidency Corporation.	District Municipa- lities.	Presidency Corporation.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	32,62,560	9,79,449	44,15,679	80,82,104	1,90,74,887	1
<i>G.—Extraordinary and Debt—</i>						
1. Investments—						
(a) In Securities (other than for Sinking Fund)	4,16,799	60,000	...	2,15,100	31,23,828	2
(b) In Savings Bank	...	20,000	...	72,046	1,19,86,557	3
2. Payments to Sinking Funds	...	...	1,69,958	7,800	16,93,686	4
3. Re-payment of Loans	99,456	...	(d) 72,420	2,78,370	2,86,995	5
3. A. Plant and Machinery	...	...	...	...	19,000	6
4. Advances—						
(a) Permanent	870	580	1,025	2,493	...	7
(b) Other	33,708	1,568	72,636	7,51,591	69,70,486	8
5. Deposits	51,932	11,076	10,16,247	6,96,923	3,55,81,969	9
TOTAL	6,02,765	93,175	13,32,236	20,24,323	5,96,12,521	10
TOTAL DISBURSEMENTS	Rs. 88,65,325	10,72,624	57,47,965	1,00,56,427	7,86,87,408	11
Closing Balance	16,30,957	10,47,977	26,88,442	43,44,851	5,66,862	12
GRAND TOTAL	Rs. 54,96,282	21,20,601	84,36,407	1,44,01,278	7,92,53,770	13

Memorandum of

Liabilities—	(a)					
Balance of Loans	14,65,029	...	1,08,25,519	31,37,176	7,69,06,688	14
Less - Balances of Sinking Funds	...	...	27,07,298	1,23,300	2,14,19,973	15
NET BALANCES OF LOANS	14,65,029	...	81,18,221	30,13,876	5,54,86,665	16
Deposits	88,712	13,002	3,34,296	8,98,316	19,46,167	17
	15,53,741	13,002	84,52,517	38,52,692	5,74,32,832	18
Claims—						
Advances Recoverable	77,594	38,929	1,96,443	7,17,234	12,67,941	19
NET AMOUNT OF DEBT	Rs. 14,76,157	-25,927	82,56,074	31,35,458	5,61,64,891	20

Memorandum

Description of Securities.						
Government Promissory Notes	5,71,000	50,700	20,68,400	13,22,446	85,65,900	21
Municipal, etc., Debentures	...	...	...	...	8,84,600	22
Other Investments	5,000	38,297	6,36,500	3,52,268	58,38,128	23
War Loans and Bonds 1920 and 1921	88,999	8,60,500	...	...	2,44,100	24
Treasury Bills	...	...	...	...	7,00,000	25
TOTAL	6,59,999	9,49,497	27,04,900	18,74,714	1,07,12,628	26

MUNICIPALITIES for 1918-19—concluded.

Number of Municipalities.	BOMBAY.	BENGAL.		United Provinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar	Assam.	TOTAL.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,19,24,208	1,23,10,818	60,58,489	1,04,60,982	70,85,852	82,89,090	33,16,828	40,71,048	5,95,096	9,98,76,118
2	16,00,395	...	1,890	16,27,072	9,95,163	1,13,677	73,000	64,138	...	82,90,862
3	1,43,502	...	2,00,244	1,11,625	72,214	8,999	8,514	918	1,000	1,26,26,619
4	1,38,178	13,53,445	...	17,531	8,379	4,38,172	...	...	19	38,27,108
5	2,44,138	15,54,700	2,64,572	(f) 7,05,602	(c) 3,08,513	1,25,974	65,826	1,54,855	8,490	41,19,411
6	...	...	...	...	...	...	...	...	...	19,000
7	88,757	87	1,680	8,972	7,041	245	3,366	570	60	66,296
8	7,40,670	...	8,08,389	22,034	1,08,142	8,39,982	1,73,019	5,28,996	2,551	1,06,73,713
9	15,41,368	...	1,82,648	1,09,420	24,404	2,63,603	2,40,471	1,06,262	3,947	3,98,41,170
10	44,47,008	29,08,232	9,09,223	26,02,256	15,24,456	18,00,552	5,72,696	9,17,679	16,067	7,93,63,239
11	1,68,71,801	1,52,26,048	69,67,662	1,30,53,238	86,10,308	1,00,89,642	38,89,519	49,88,727	6,11,163	17,92,39,357
12	51,56,069	90,60,398	19,88,734	30,13,357	37,52,258	25,28,161	12,77,707	16,14,365	1,60,821	3,87,80,459
13	2,15,27,370	2,42,89,446	89,06,396	1,00,66,595	1,23,62,566	1,26,17,803	51,67,226	66,03,092	7,71,984	21,80,19,816

Liabilities and Claims.

		(g)	(h)		(e)	(a)		(b)		
14	81,12,265	4,72,41,300	41,48,994	1,15,78,530	20,40,550	1,71,55,877	6,42,000	28,01,515	1,75,493	18,62,36,886
15	21,37,143	43,69,942	...	3,70,500	...	65,87,392	...	...	...	3,77,15,548
16	59,75,122	4,28,71,358	41,48,994	1,12,08,030	20,40,550	1,05,68,485	6,42,000	28,01,515	1,75,493	14,85,21,338
17	3,67,413	3,53,938	2,56,635	2,12,149	4,31,027	1,93,210	1,53,028	50,692	...	81,39,385
18	63,42,535	4,81,25,296	44,05,629	1,14,20,479	24,77,577	1,07,61,695	7,95,028	28,52,207	1,75,493	15,66,60,723
19	* 3,17,284	11,09,014	3,08,389	66,247	57,712	26,36,545	2,49,471	58,496	...	71,01,289
20	60,25,251	4,50,16,282	40,97,240	1,13,54,232	24,19,865	81,25,150	5,45,557	27,93,711	1,75,493	14,95,59,434

of Investments.

21	3,37,300	43,11,200	1,06,722	41,93,415	13,66,399	66,74,100	1,94,400	39,500	...	2,48,03,582
22	...	79,06,200	4,500	...	...	89,500	4,400	...	...	85,68,900
23	4,22,976	...	1,19,932	...	6,33,971	61,092	49,457	87,166	...	78,14,687
24	30,48,347	...	2,13,968	...	...	4,07,600	61,200	94,530	...	50,12,744
25	...	...	...	...	...	...	...	...	...	7,00,000
26	38,77,128	1,19,17,400	4,45,122	41,93,415	20,02,370	72,32,092	3,09,457	2,21,196	...	4,68,90,913

(a) Excludes Rs. 128 being the difference between the amounts of loan sanctioned and actually raised by the Moulsain Municipality.

(b) Includes Rs. 2,189 on account of the balance of loan of Drug notified area converted into Municipality.

(c) Includes Rs. 226 subsequently refunded.

(d) Includes Rs. 2,500 being temporary advances repaid and a refund from ordinary funds of Rs. 8,300 appropriated from the water and drainage tax funds.

(e) Excludes Rs. 65,928 and Rs. 10,19,111 on account of repayment and balance of loan of the Amritsar Municipality.

(f) The difference of Rs. 8,45,011 as compared with Appendix D is due to the transfer of the loan liabilities of the Dehra Board to Municipalities not appearing in the accounts of the respective Municipalities.

(g) Excludes part repayment of unpaid balances of reduced loans.

(h) Excludes balances of loans raised in the open market.

APPENDIX D.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st MARCH 1919.

[NOTE.—The column "Total" shows the total indebtedness of each Municipality or Local Fund on the 31st March 1919.]

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1919.			TRANSACTIONS DURING 1918-1919.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
INDIA GENERAL.									
Ajmer Municipality.	Water-supply scheme.	G. I. For. D. No. 147-I., dated 12th January 1892	2,18,000	5 p.c.	1,06,673	...		...	7,565
	Bhaonta water-supply scheme.	For. Dept. Tel. No. 268-Estb., dated 27th February 1914	4,00,000	4 "	8,69,415	...		...	8,112
	Do.	Letter No. 686-C. S. of 27th February 1917 from the Secy. to P. W. D. Rajputana.	40,000	5 "	83,498	...	5,09,686	...	8,881
Mercara Municipality.	For constructing a general market.	G. I. F. D. No. 6287-A., dated 11th November 1907	15,000	4 "	...	...	...	...	(a) 987
Delhi do.	Water-works and sewerage scheme.	Punjab Government Nos. 891 and 911, dated 6th November 1890 and 15th May 1898, respectively and No. 315, dated 10th July 1899.	10,65,000	4 "	1,25,299	...		...	57,750
	Extension of water-works.	Punjab Government letter No. 215-B. & C., dated 8th May 1912 and No. 225, dated 8th May 1912	5,50,000	4 "	4,73,048	...		...	12,856
	Completion of Part III of extra-mural drainage scheme.	Punjab Government No. 211-B. & C., dated 11th April 1910	3,00,000	5 "	...	3,00,000	8,98,847	...	...
Secunderabad Cantonment Committee.	Water-works	G. I. F. D. No. 2254, dated 27th May 1892 G. I. F. D. Nos. 1934-A., dated 6th May 1898, 4392-A., dated 1st September 1895, and 1055-A., dated 5th March 1896	8,00,000	4 "	18,868	...		...	14,514
	Ditto	G. I. F. D. No. 1857-A., dated 28th April 1897	30,500	4 "	15,418	...	33,781	...	1,098
		TOTAL INDIA, GENERAL			11,41,714	3,00,000	14,41,714	...	1,05,662
MADRAS.									
Adoni Municipality.	Water-supply.	M. G. No. 1126, dated 13th November 1893	66,000	4½ p.c.	16,271	...	16,271	...	3,109
Anakapalle do.	Acquisition site for General market.	M. G. No. 2074-M., dated 26th October 1914 and No. 41-M., dated 29th January 1915 and Final No. 257-1, dated 12th January 1915	10,000	4 "	2,161	...		...	4,079
		Carried over			16,271		16,271		7,188
					2,161				

(a) The above amount, viz., Rs. 226 has subsequently been refunded.