

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.											NORTH-WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PERMT. WORKS, DELHI.	DELHI PRO- VINCE.	BALUCHISTAN.			VICE- REGAL ESTATES	INDIAN MUNITIONS BOARD.	TOTAL.					
		Other Public Works.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
DIRECTION.		Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Chief Engineer and Secre- tariat.															
Director-General and Assist- ants	1	2,89,330	...	...	...	...	...	...	...	2,89,330	...	2,89,330	...	...	...
Chief Engineers and Assist- ants	2	7,92,979	1,10,257	...	...	...	...	...	...	9,03,236	...	9,03,236	...	...	...
Upper and Lower Subordi- nates	3	...	6,889	...	...	...	...	...	...	6,889	...	6,889	...	...	...
Office Establishment	4	5,10,867	1,72,121	...	...	...	...	...	...	6,82,983	...	6,82,988	...	...	...
Travelling allowance	5	78,780	32,033	...	...	...	...	...	...	1,10,813	...	1,10,813	...	...	...
Office Expenses	6	2,02,661	41,519	...	...	...	...	...	...	2,44,180	...	2,44,180	...	...	...
Presidency House-rent and other Local Allowances . .	7	8,174	...	...	...	...	...	...	...	8,174	...	8,174	...	...	...
Special Officers in Perma- nent Works, Delhi	8	...	1,44,775	...	...	...	...	...	...	1,44,775	...	1,44,775	...	...	...
TOTAL	9	18,82,791	5,07,594	...	...	...	...	...	...	23,90,385	...	23,90,385	...	...	...
Superintending Engineers.															
Superintending Engineers and Assistants	10	...	73,072	...	...	...	...	...	...	73,072	...	73,072	...	22,459	22,459
Upper and Lower Subor- dinates	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establish- ments	12	...	...	...	...	...	...	...	...	...	...	...	...	25,351	25,351
Travelling Allowances . . .	13	...	...	...	...	...	...	...	...	...	...	...	...	8,422	8,422
Office Expenses	14	...	...	...	...	...	...	...	...	...	...	...	...	11,511	11,511
Presidency House-rent and other Local Allowances . .	15	...	...	...	...	...	...	...	...	...	...	...	...	294	294
TOTAL	16	...	73,072	...	...	...	...	...	...	73,072	...	73,072	...	63,037	63,037
TOTAL DIRECTION	17	18,82,791	5,80,666	...	...	...	...	...	...	24,63,457	...	24,63,457	...	63,037	63,037
CONSTRUCTION.															
Engineer Establishment . . .	18	23,47,120	2,92,518	17,000	...	11,544	11,544	6,422	...	26,63,060	11,544	26,74,604	...	1,03,787	1,03,787
Upper Subordinates	19	8,89,014	1,69,010	...	...	7,806	7,806	9,670	...	10,67,694	7,806	10,75,500	...	22,401	22,401
Lower Subordinates	20	2,45,269	37,003	...	...	261	261	1,075	...	2,83,347	261	2,83,608	...	28,488	28,488
Petty Establishment	21	96,513	...	...	...	10,406	10,406	1,372	...	97,885	10,406	1,08,291	...	24,860	24,860
Office Establishment includ- ing accountants	22	13,24,747	1,47,060	...	...	8,299	8,299	9,442	6,234	14,87,483	8,299	14,95,782	...	68,447	68,447
Medical ditto	23	...	...	...	...	...	...	...	...	...	...	...	...	6,581	6,581
Travelling Allowances . . .	24	5,18,724	84,832	815	...	9,783	9,783	6,059	356	6,10,786	9,783	6,20,569	...	54,569	54,569
Office Expenses	25	3,87,909	31,133	51,163	...	4,284	4,284	3,711	227	4,74,143	4,284	4,78,427	...	66,045	66,045
Presidency House-rent and other Local Allowances . .	26	1,18,717	...	...	...	3,002	3,002	1,577	661	1,20,955	3,002	1,23,957	...	19,723	19,723
TOTAL CONSTRUCTION . . .	27	59,28,013	7,61,556	68,978	...	55,385	55,385	39,328	7,478	68,05,353	55,385	68,60,738	...	3,94,901	3,94,901
Carried over	28	78,10,804	13,42,222	68,978	...	55,385	55,385	39,328	7,478	92,68,810	55,385	93,24,195	...	4,57,938	4,57,938

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 300.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,89,330	...	2,89,330
2	2,17,484	...	2,17,484	...	...	...	1,30,753	...	1,30,753	1,21,679	...	1,21,679	...	3,73,152	...	13,73,152
3	16,914	...	16,914	...	...	...	4,534	...	4,534	...	...	...	...	28,337	...	28,337
4	1,61,469	...	1,61,469	...	...	...	1,09,952	...	1,09,952	1,62,176	...	1,62,176	...	11,16,585	...	11,16,585
5	7,259	...	7,259	...	...	...	3,889	...	3,889	8,769	...	8,769	...	1,30,730	...	1,30,730
6	24,983	...	24,983	...	...	...	26,491	...	26,491	31,811	...	31,811	...	3,27,465	...	3,27,465
7	45,881	...	45,881	...	...	...	5,496	...	5,496	29,652	...	29,652	...	89,203	...	89,203
8	...	...	...	...	...	...	...	...	...	...	...	...	...	1,44,775	...	1,44,775
9	4,73,990	...	4,73,990	...	...	...	2,81,115	...	2,81,115	3,54,087	...	3,54,087	...	34,99,577	...	34,99,577
10	1,76,334	...	1,76,334	...	...	...	87,775	68,031	1,55,806	81,869	70,657	1,52,526	...	4,19,050	1,61,147	5,80,197
11	...	...	...	...	...	...	2,024	3,943	5,967	...	948	948	...	2,024	4,891	6,915
12	1,39,205	...	1,39,205	...	...	...	36,353	13,909	50,262	60,000	39,159	99,159	...	2,35,558	78,419	3,13,977
13	14,786	...	14,786	...	...	...	17,634	7,436	25,070	6,480	5,661	12,141	...	38,900	16,519	55,419
14	14,999	...	14,999	...	...	...	9,335	16,699	26,034	13,616	4,893	18,509	...	37,950	33,103	71,053
15	8,163	...	8,163	...	...	...	1,842	493	2,335	5,650	4,754	10,404	...	15,655	5,541	21,196
16	3,53,487	...	3,53,487	...	...	...	1,54,963	1,10,511	2,65,474	1,67,615	1,26,072	2,93,687	...	7,49,137	2,99,620	10,48,757
17	8,27,477	...	8,27,477	...	...	...	4,36,078	1,10,511	5,46,589	5,21,702	1,26,072	6,47,774	...	42,48,714	2,99,620	45,48,334
18	7,09,667	...	7,09,667	17,262	...	17,262	6,67,925	6,32,187	13,00,112	3,02,574	1,76,987	4,79,561	8,168	43,68,656	9,24,505	52,93,161
19	8,57,504	...	8,57,504	10,890	...	10,890	2,98,680	2,80,495	5,79,175	89,382	33,931	1,23,313	2,450	23,35,600	3,44,633	26,80,233
20	2,50,705	...	2,50,705	5,496	...	5,496	1,74,891	1,76,191	3,51,082	59,012	52,801	1,11,813	...	7,73,451	2,57,741	10,31,192
21	1,56,896	...	1,56,896	3,688	...	3,688	1,96,674	3,86,146	5,82,820	6,389	11,257	17,646	...	4,61,532	4,32,669	8,94,201
22	4,94,322	...	4,94,322	11,555	...	11,555	5,33,565	4,92,908	10,26,473	3,17,762	85,683	4,03,445	8,656	28,53,343	6,55,337	35,08,680
23	4,679	...	4,679	...	...	...	31	9,155	9,186	4,258	1,574	5,832	...	8,968	17,310	26,278
24	4,28,783	...	4,28,783	17,762	...	17,762	3,25,237	2,84,461	6,09,698	1,27,534	61,457	1,88,991	2,049	15,12,151	4,10,270	19,22,421
25	1,49,312	...	1,49,312	4,614	...	4,614	1,43,081	1,91,940	3,35,021	65,209	38,584	1,03,793	454	8,36,513	3,00,853	11,37,366
26	2,01,036	...	2,01,036	7,252	...	7,252	23,761	11,808	35,569	40,074	14,054	54,128	1,625	3,94,702	48,587	4,43,289
27	32,52,904	...	32,52,904	87,519	...	87,519	23,63,844	24,65,291	48,29,135	10,12,194	4,76,828	14,98,522	23,402	1,35,45,216	33,91,905	1,69,37,121
28	40,80,381	...	40,80,381	87,519	...	87,519	27,99,922	25,75,802	53,75,724	15,33,890	6,72,400	21,36,296	23,402	1,77,93,900	35,91,525	2,14,85,425

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PERMT. WORKS, DELHI.	DELHI PROVINCE	Consulting Architect and Electrical Adviser to the Government of India.	BALUCHISTAN.			VICEROYAL ESTATES.	INDIA'S MUNITIONS BOARD.	TOTAL.			Other Public Works.	Irrigation.	TOTAL.
		Other Public Works.	Other Public Works.	Other Public Works.		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	29	78,10,804	13,42,222	68,978	...	...	55,385	55,385	39,328	7,478	92,68,810	55,385	93,24,195	...	4,57,938	4,57,938
(a) ACCOUNTS.																
Examiners, Deputies and Assistants	30	93,554	...	...	...	...	...	...	...	...	93,554	...	93,554	...	...	...
Accountants	31	71,072	...	...	...	...	...	...	...	...	71,072	...	71,072	...	...	...
Office Establishment Travelling Allowances	32	1,72,204	...	...	...	...	...	...	...	...	1,72,204	...	1,72,204	...	...	...
	33	36,704	...	...	...	...	...	...	...	...	36,704	...	36,704	...	...	...
Office Expenses	34	47,202	...	...	...	...	...	...	...	...	47,202	...	47,202	...	...	...
Presidency and Local Allowances	35	18,345	...	...	...	...	...	...	...	...	18,345	...	18,345	...	...	...
Presidency House-rent	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	37	4,39,081	...	...	...	...	...	...	...	...	4,39,081	...	4,39,081	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	38	...	13,373	...	...	...	...	...	...	...	13,373	...	13,373	...	...	...
CONSULTING ARCHITECT, ELECTRICAL ADVISER AND OTHER MISCELLANEOUS ACCOUNTS	39	...	27,936	...	37,320	...	...	...	...	...	65,256	...	65,256	...	...	...
REVENUE ESTABLISHMENT	40	...	...	...	...	...	433	433	...	...	...	433	433	...	1,70,965	1,70,965
NAVIGATION ESTABLISHMENT, ETC.	41	...	...	...	...	...	...	...	...	...	...	...	...	...	19,047	19,047
SURVEY AND OTHER SPECIAL ESTABLISHMENTS	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	43	4,51,745	...	...	...	...	...	...	...	...	4,51,745	...	4,51,745	...	...	...
GOVERNOR'S ESTATES ESTABLISHMENTS	44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SPECIAL OFFICERS IN PERMANENT WORKS, DELHI AND THEIR ESTABLISHMENT	45	...	93,818	...	...	...	...	...	...	...	93,818	...	93,818	...	...	...
TOTAL AMOUNT AUDITED	46	87,01,630	14,77,349	68,978	37,320	...	55,818	55,818	39,328	7,478	1,03,32,033	55,818	1,03,67,901	...	6,47,950	6,47,950
Add—Charges by other Branches and Departments, etc.	47	—32,930	...	1,66,860	...	2,30,764	675	2,31,439	11,575	...	3,76,269	675	3,76,944	2,46,128	8,457	2,54,585
TOTAL	48	86,68,700	14,77,349	2,35,838	37,320	2,30,764	56,493	2,87,257	50,903	7,478	1,07,08,302	56,493	1,07,64,845	2,46,128	6,56,407	9,02,535
Deduct—Charges to other Branches and Departments, etc.	49	12,49,990	4,67,121	—72,938	...	...	...	...	8,072	...	16,52,245	...	16,52,245	...	5,436	5,436
GRAND TOTAL	50	74,18,710	10,10,228	3,08,776	37,320	2,30,764	56,493	2,87,257	42,831	7,478	90,56,107	56,493	91,12,600	2,46,128	6,50,971	8,97,099

(a) Charges for accounts establishment in the Public Works Department are now shown under "18—General Administration."

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—contd.

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 302.		
	Other Public Works.	Irriga- tion.	TOTAL.	Other Public Works.	Irriga- tion.	TOTAL.	Other Public Works.	Irriga- tion.	TOTAL.	Other Public Works.	Irriga- tion.	TOTAL.	Other Public Works.	Other Public Works.	Irriga- tion.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29	40,80,381	...	40,80,381	87,519	...	87,519	27,90,922	25,75,802	53,75,724	15,33,895	6,02,400	21,36,296	23,402	1,77,93,930	36,91,525	2,14,85,455
30	...	...	...	...	...	...	...	...	...	...	...	...	...	93,554	...	93,554
31	...	...	...	...	...	...	...	...	...	...	...	...	...	71,072	...	71,072
32	...	...	...	...	...	...	...	...	...	...	...	...	...	1,72,204	...	1,72,204
33	...	...	...	...	...	...	...	...	...	...	...	...	...	36,704	...	36,704
34	...	...	...	...	...	...	...	...	...	...	...	...	...	47,202	...	47,202
35	...	...	...	...	...	...	...	...	...	...	...	...	...	18,345	...	18,345
36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	...	...	...	...	...	...	...	...	4,39,081	...	4,39,081
38	1,56,457	...	1,56,457	...	...	...	95,956	...	95,956	...	...	...	...	2,65,786	...	2,65,786
39	1,08,547	...	1,08,547	...	...	...	2,44,810	...	2,44,810	83,847	...	83,847	...	5,02,460	...	5,02,460
40	...	...	...	...	...	...	32,429	1,81,319	2,13,748	...	52,774	52,774	...	32,429	4,05,491	4,37,920
41	...	...	...	...	...	...	...	...	...	...	2,60,200	2,60,200	...	...	2,79,247	2,79,247
42	...	...	...	...	...	...	...	...	...	...	3,761	3,761	...	...	3,761	3,761
43	...	...	...	...	...	...	...	...	...	...	...	...	...	4,51,745	...	4,51,745
44	...	...	...	...	...	...	...	...	...	42,589	...	42,589	...	42,589	...	42,589
45	...	...	...	...	...	...	...	...	...	...	...	...	...	39,818	...	39,818
46	43,45,385	...	43,45,385	87,519	...	87,519	31,73,117	27,57,121	59,30,238	16,60,332	9,19,135	25,79,467	23,402	1,96,21,838	43,80,024	2,40,01,862
47	...	20,02,704	20,02,704	5,000	940	5,940	1,56,092	...	1,56,092	2,36,108	1,89,460	4,25,568	...	10,19,597	22,02,296	32,21,893
48	43,45,385	20,02,704	63,48,149	92,519	940	93,459	33,29,209	27,57,121	60,86,330	18,96,440	11,08,595	30,05,035	23,402	2,06,41,435	65,82,320	2,72,23,755
49	22,10,038	...	22,10,038	6,219	...	6,219	5,31,905	1,02,501	6,34,406	1,95,409	4,13,353	6,08,762	—	19,45,95,797	5,21,290	51,17,087
50	21,35,347	20,02,704	41,38,111	86,300	940	87,240	7,97,304	26,54,620	34,51,924	17,01,081	6,95,242	23,96,273	23,421	1,00,45,638	60,61,030	2,21,06,668

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 297.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	2,69,830	—	2,69,830	—	—	—	—	—	—	—	—	—	—	—	—
Chief Engineers and Assistants	2	13,73,152	—	13,73,152	93,581	81,931	1,75,512	—	—	—	76,324	1,72,987	2,49,311	1,76,159	—	1,76,159
Upper and Lower Subordinates	3	28,337	—	28,337	—	—	—	—	—	—	—	—	—	—	—	—
Office Establishment	4	11,16,585	—	11,16,585	1,28,495	74,415	2,02,908	—	—	—	61,933	80,224	1,42,157	1,56,002	—	1,56,002
Other Miscellaneous Establishment	5	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Travelling allowances	6	1,30,730	—	1,30,730	14,434	10,911	25,345	—	—	—	7,105	6,420	13,526	16,900	—	16,900
Office expenses	7	3,27,465	—	3,27,465	28,350	27,062	55,412	—	—	—	52,068	55,136	87,204	34,634	—	34,634
Presidency house-rent and other local allowances	8	89,213	—	89,213	7,063	5,787	12,850	—	—	—	21,519	42,153	63,672	17,333	—	17,333
Special officers in Permanent Works, Delhi	9	1,44,775	—	1,44,775	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	10	34,99,577	—	34,99,577	2,71,943	2,00,134	4,72,077	—	—	—	1,96,950	3,66,930	5,64,870	4,01,008	—	4,01,008
Superintending Engineers.																
Superintending Engineers and Assistants	11	4,19,050	1,61,147	5,80,197	1,25,096	1,35,184	2,60,280	22,266	—	22,266	98,257	2,25,636	3,23,783	2,06,610	—	2,06,610
Upper and Lower Subordinates	12	2,024	4,891	6,915	—	—	—	—	—	—	—	—	—	—	—	—
Office and Petty Establishments	13	2,35,558	79,419	3,13,977	80,994	61,433	1,22,417	19,026	—	19,026	45,290	97,099	1,42,389	1,66,827	—	1,66,827
Travelling allowances	14	38,900	16,519	55,419	10,921	16,427	27,348	5,347	—	5,347	12,581	39,919	52,460	30,157	—	30,157
Office expenses	15	37,950	33,108	71,058	14,029	29,043	53,102	4,664	—	4,664	—874	56,236	55,361	25,572	—	25,572
Presidency house-rent and other local allowances	16	15,655	5,541	21,196	1,464	42	1,506	4,935	—	4,935	4,776	3,523	8,299	3,179	—	3,179
TOTAL	17	7,49,137	2,99,620	10,48,757	2,12,534	2,52,119	4,64,653	57,232	—	57,232	1,59,980	4,22,302	5,82,383	4,31,345	—	4,31,345
TOTAL DIRECTION	18	42,48,714	2,99,620	45,48,334	4,84,477	4,52,253	9,36,730	57,232	—	57,232	3,59,930	7,98,122	11,47,162	8,32,353	—	8,32,353
CONSTRUCTION.																
Engineer Establishment	19	48,68,650	9,24,505	57,93,155	4,43,986	6,57,963	11,01,949	27,103	—	27,103	4,43,741	14,63,412	19,07,153	9,49,375	1,77,402	11,30,077
Upper Subordinates	20	23,35,000	3,44,633	26,79,633	1,69,141	1,10,805	2,79,946	8,040	—	8,040	1,11,552	2,30,271	3,41,823	2,46,840	41,592	3,00,432
Lower Subordinates	21	7,73,451	2,57,741	10,31,192	1,30,196	2,45,107	3,75,303	9,262	1,736	11,098	54,942	2,96,890	3,51,732	2,47,354	51,210	2,98,564
Petty Establishments	22	4,61,532	4,32,689	8,94,221	12,972	87,046	1,00,018	4,054	—	4,054	5,105	1,13,772	1,18,877	46,530	9,265	55,795
Office Establishment including Accountants	23	28,83,343	6,55,337	35,38,680	2,69,629	2,91,946	7,61,575	27,230	465	27,695	2,36,097	7,96,216	10,32,912	5,96,090	1,14,425	7,10,515
Medical Establishments	24	8,968	17,310	26,278	—	14,789	14,789	—	—	—	—	76,722	76,722	1,462	100	1,562
Other Miscellaneous Establishment	25	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Travelling allowances	26	15,12,161	4,10,270	19,22,431	2,43,503	2,32,700	5,25,203	21,342	5	21,347	1,49,639	6,81,089	8,30,728	4,81,839	99,702	5,21,541
Office expenses	27	8,38,813	3,00,653	11,39,466	94,805	2,95,754	3,91,559	9,654	—	9,654	1,07,089	5,96,575	6,76,744	1,42,042	32,275	1,76,217
Presidency house-rent and other local allowances	28	2,94,702	48,587	4,43,289	28,561	27,262	55,823	10,288	626	10,914	79,546	1,14,516	1,94,072	64,827	22,261	28,088
TOTAL CONSTRUCTION	29	1,35,45,216	28,91,905	1,64,37,121	15,11,505	21,15,462	28,37,867	1,26,154	2,884	1,29,038	11,78,201	48,49,552	28,27,764	29,79,049	5,90,622	34,29,881
Carried over	30	1,77,28,980	28,91,528	2,06,20,508	10,96,983	25,27,715	46,94,697	1,22,298	2,884	1,24,282	12,27,121	51,27,775	28,74,938	27,11,489	4,90,622	38,72,394

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*concl'd.*

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDER- ABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,60,830	...	2,60,830
2	1,04,808	...	1,04,808	1,10,446	...	1,10,446	...	...	...	...	90,630	...	90,630	20,34,877	2,54,918	22,79,795
3	1,876	...	1,876	...	...	...	...	...	...	...	...	...	...	30,313	...	30,313
4	91,639	...	91,639	94,616	...	94,616	...	...	...	...	67,238	...	67,238	17,16,488	1,63,637	18,80,125
5	...	...	...	...	...	...	...	...	...	...	7,350	...	7,350	7,350	...	7,350
6	9,967	...	9,967	9,563	...	9,563	...	...	...	...	6,461	...	6,461	1,95,100	17,331	2,12,491
7	16,523	...	16,523	13,301	...	13,301	...	...	...	...	7,903	...	7,903	4,80,244	83,238	5,42,473
8	12,997	...	12,997	8,656	...	8,656	...	...	...	...	2,238	...	2,238	1,56,023	47,940	2,06,963
9	...	...	...	...	...	...	...	...	...	...	...	...	...	1,44,775	...	1,44,775
10	2,37,597	...	2,37,597	2,36,581	...	2,36,581	...	...	...	...	1,81,810	...	1,81,810	50,27,466	5,66,064	55,93,530
11	43,439	66,774	1,10,213	86,810	85,989	1,72,599	26,585	...	26,585	...	22,821	...	22,821	10,50,734	6,74,620	17,25,354
12	...	...	...	...	740	740	...	...	...	...	...	...	...	2,024	5,631	7,655
13	40,904	50,904	97,708	90,254	65,717	1,55,971	13,692	...	13,692	...	26,374	...	26,374	7,04,819	3,63,563	10,68,381
14	8,581	9,616	18,197	14,966	7,583	22,539	4,446	...	4,446	...	7,384	...	7,384	1,33,233	90,064	2,23,297
15	7,887	8,105	15,992	13,825	13,836	27,161	3,670	...	3,670	...	5,068	...	5,068	1,11,491	1,50,322	2,61,813
16	...	...	...	11,923	6,317	18,240	...	...	...	...	545	...	545	43,475	15,423	57,898
17	1,00,681	1,35,399	2,42,080	2,17,068	1,80,182	3,97,250	46,593	...	46,593	...	62,190	...	62,190	20,44,766	12,86,623	33,34,389
18	2,44,378	1,35,399	4,79,677	4,53,649	1,80,182	6,33,831	46,593	...	46,593	...	2,44,000	...	2,44,000	70,72,232	18,55,676	89,27,908
19	1,44,904	2,06,593	3,51,497	3,33,211	2,79,415	6,12,626	16,794	...	16,794	2,780	1,94,416	...	1,94,426	69,36,376	37,29,289	1,06,65,665
20	60,584	94,248	1,54,832	63,899	94,621	1,58,480	2,428	...	2,428	1,200	78,746	...	78,746	31,94,970	9,06,164	41,01,134
21	34,398	90,883	1,25,151	1,23,979	1,59,968	2,83,947	11,341	...	11,341	600	48,828	...	48,828	14,34,051	11,03,805	25,37,856
22	8,459	41,912	60,372	39,340	38,478	77,718	7,106	...	7,106	...	1,156	...	1,156	5,86,158	7,23,143	13,09,306
23	1,57,503	2,12,961	3,70,553	2,44,090	1,59,063	4,03,152	18,636	...	18,636	5,753	1,95,545	...	1,95,545	46,94,628	23,40,532	70,35,167
24	1,063	9,827	10,890	165	8,081	8,246	380	...	380	...	6,332	...	6,332	18,560	1,26,839	1,45,199
25	...	...	...	...	...	...	...	...	...	...	3,068	...	3,068	3,068	...	3,068
26	64,723	1,27,620	1,92,303	1,85,080	1,30,399	3,05,339	19,227	...	19,227	1,634	95,757	...	95,757	27,73,646	17,31,035	44,96,671
27	25,243	97,780	1,23,023	54,275	45,050	99,325	4,890	...	4,890	690	41,634	...	41,634	13,17,220	13,30,367	26,47,587
28	1,989	3,961	5,950	63,820	55,631	1,19,451	1,307	...	1,307	1,243	54,283	...	54,283	7,00,734	2,94,456	9,95,190
29	4,30,630	8,54,799	12,85,429	11,07,608	9,80,585	20,88,193	85,618	...	85,618	13,989	7,14,563	...	7,14,563	2,16,59,418	1,22,06,016	3,38,65,434
30	2,45,209	10,30,128	12,75,337	15,31,317	11,40,777	26,72,094	1,23,311	...	1,23,311	13,989	9,29,593	...	9,29,593	2,97,31,348	1,41,31,080	4,38,62,428

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 300.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,77,93,930	38,91,525	2,14,85,455	10,98,313	25,87,715	48,61,097	1,83,393	2,904	1,86,297	15,37,131	51,37,775	68,74,906	37,11,403	5,60,832	42,72,235
ACCOUNTS.																
Examiners, Deputies and Assistants	32	93,554	...	93,554	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	33	71,072	...	71,072	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	34	1,72,204	...	1,72,204	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	35	36,704	...	36,704	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	36	47,202	...	47,202	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	37	18,345	...	18,345	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent.	38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	39	4,30,081	...	4,30,081	...	...	...	...	...	...	...	...	...	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS.																
Sanitary Engineers and their Establishments	40	2,85,788	...	2,85,788	1,01,985	...	1,01,985	...	...	...	77,146	...	77,146	48,405	...	48,405
CONSULTING ARCHITECT, ELECTRICAL ADVISER, THEIR ESTABLISHMENTS AND OTHER MISCELLANEOUS ACCOUNTS																
Consulting Architect, Electrical Adviser, their Establishments and other Miscellaneous Accounts	41	5,02,470	...	5,02,470	1,04,268	...	1,04,268	...	...	...	86,219	...	86,219	...	...	...
REVENUE ESTABLISHMENT	42	32,429	4,05,481	4,37,910	...	9,51,462	9,51,462	...	3,022	3,022	...	29,71,845	29,71,845	1,77,186	2,09,838	2,06,824
NAVIGATION ESTABLISHMENT, ETC.	43	...	2,79,247	2,79,247	...	1,27,281	1,27,281	...	...	...	...	1,35,249	1,35,249	90,983	59,831	1,49,814
SPECIAL SURVEY AND OTHER ESTABLISHMENT	44	...	8,761	8,761	...	...	...	...	...	...	...	1,91,541	1,91,541	...	...	...
BARRACK DEPARTMENT	45	4,51,745	...	4,51,745	...	...	...	...	...	...	...	...	...	...	...	...
GOVERNOR'S STATE ESTABLISHMENT	46	42,559	...	42,559	...	...	...	...	...	...	...	...	...	...	...	...
SPECIAL OFFICERS' PERMANENT WORKS DEPT. AND THEIR ESTABLISHMENT	47	99,918	...	99,918	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	48	1,86,21,838	43,80,024	2,40,01,862	22,02,875	36,48,688	59,48,998	1,83,393	5,906	1,89,299	17,00,486	64,39,510	1,01,37,906	40,27,978	6,29,001	68,56,977
Add—Charges by other Branches and Departments, etc.																
Add—Charges by other Branches and Departments, etc.	49	10,19,597	33,02,386	33,21,983	84,273	23,514	87,986	...	28,153	28,153	...	72,308	72,308	...	6,13,245	6,13,245
TOTAL	50	2,06,41,435	66,82,410	2,73,23,845	22,87,148	36,70,202	60,36,984	1,83,393	8,059	1,91,452	17,00,486	65,11,818	1,02,10,214	40,27,978	6,25,246	74,70,229
Deduct—Charges to other Branches and Departments, etc.																
Deduct—Charges to other Branches and Departments, etc.	51	46,98,797	5,21,290	52,20,087	8,02,009	4,995	8,07,004	46,988	...	47,034	64,497	1,28,070	5,23,197	26,06,888	8,45,534	34,52,422
GRAND TOTAL	52	1,60,42,638	61,61,120	2,22,03,758	17,85,139	31,71,197	52,29,980	1,36,405	8,059	1,44,464	16,35,989	59,79,848	96,87,016	34,21,988	5,79,712	62,51,760

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*concd.*

(Rail ways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDER- ABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	8,42,306	10,30,198	18,63,498	15,61,317	11,40,777	27,02,094	1,32,311	...	1,32,311	13,069	9,58,593	...	9,58,593	2,87,31,045	1,41,31,686	4,28,62,731
33	...	...	...	...	...	...	...	...	...	...	...	...	...	93,554	...	93,554
33	...	...	...	...	...	...	...	...	...	...	...	...	...	71,072	...	71,072
34	...	...	...	...	...	...	...	...	...	...	...	...	...	1,72,204	...	1,72,204
35	...	...	...	...	...	...	...	...	...	...	...	...	...	36,704	...	36,704
36	...	...	...	...	...	...	...	...	...	...	...	...	...	47,202	...	47,202
37	...	...	...	...	...	...	...	...	...	...	...	...	...	18,345	...	18,345
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	...	...	...	...	...	...	...	...	...	...	4,39,081	...	4,39,081
40	1,31,780	...	1,31,780	...	...	...	...	...	...	...	...	...	...	9,35,082	...	9,35,082
41	99,022	...	99,022	...	...	...	...	...	...	...	...	...	...	7,81,912	...	7,81,912
42	...	5,94,304	5,94,304	...	93,226	93,226	...	...	...	...	...	...	...	2,09,615	83,38,798	85,48,413
43	...	61,315	61,315	...	...	...	...	...	...	...	...	...	...	90,982	6,61,973	7,52,955
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,96,303	1,96,303
45	...	...	...	...	...	...	...	...	...	...	...	...	...	4,51,745	...	4,51,745
46	...	...	...	...	...	...	...	...	...	...	...	...	...	42,589	...	42,589
47	...	...	...	...	...	...	...	...	...	...	...	...	...	98,818	...	98,818
48	10,54,083	26,75,817	37,29,900	15,61,317	12,34,103	27,95,420	1,32,311	...	1,32,311	13,069	9,58,593	...	9,58,593	2,14,66,470	2,02,07,749	5,16,74,219
49	1,36,799	2,06,187	3,42,986	...	1,46,145	1,46,145	1,340	...	1,340	...	...	14,535	14,535	16,03,396	83,78,440	85,41,836
50	15,90,373	12,36,014	28,26,387	15,61,317	19,62,348	35,23,665	1,32,751	...	1,32,751	13,069	9,58,593	14,535	9,73,128	2,30,66,798	2,25,26,169	5,06,54,967
51	2,08,873	2,08,120	4,16,993	1,90,141	6,894	1,96,935	297	...	297	249	27,005	...	27,005	78,88,064	18,23,483	97,11,547
52	12,37,388	11,99,904	24,37,292	12,71,176	26,75,484	39,46,660	1,32,464	...	1,32,464	13,069	9,71,708	14,535	9,86,243	2,37,12,874	2,17,28,730	4,54,41,604

No. 79A.—ABSTRACT ACCOUNT OF CHARGES (a) for ESTABLISHMENT with the PERCENTAGE
REVENUE ACCOUNTS for the Year

(Excluding:

PARTICULARS.	No. of Items.	Reference to De- tailed Account.	INDIA, GENERAL.							North- West Frontier Province.	MADRAS.		Bombay.
			Director General Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchis- tan.	Viceregal Estates.	Military Works under the control of Indian Munitions Board.	TOTAL.		Madras Proper.	Coorg.	
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
WORKS AND REPAIRS.													
FAMINE RELIEF AND INSURANCE—													
Original Works.	1	134 to 137	...	...	...	...	...	...	...	1,11,927	...	30,98,254	
IRRIGATION.													
<i>(Imperial and Provincial.)</i>													
Minor Works and Navigation, Capital.	2	192 to 197	...	...	...	10,056	...	...	10,056	...	57,145	...	1,80,251
Minor Works and Navigation, Revenue	3	198 to 201	...	...	...	...	...	...	...	...	—17,264	...	59,178
	4	201	...	...	...	15,860	...	...	15,860	...	3,36,977	...	4,51,539
Minor Works and Navigation, Agricultural.	5	190 to 191	...	...	...	2,889	...	...	2,889	35,957	3,57,865	18	3,98,216
	6	191	...	...	...	—43	...	...	—43	...	16,44,660	2,148	24,20,927
OTHER PUBLIC WORKS.													
Imperial Civil Works.	7	208 to 209	1,40,677	...	19,66,023	8,19,837	1,17,874	...	30,44,411	16,01,501	66,166	41,212	9,87,616
	8	209	1,91,443	...	9,61,462	3,28,678	2,51,196	...	17,36,182	10,46,523	77,910	1,58,935	2,31,738
Provincial Civil Works	9	211	...	...	...	...	...	...	...	...	44,70,087	...	1,17,84,192
	10	211	...	...	...	...	...	...	...	...	16,10,160	...	37,49,924
Imperial Military Works.	11	205	3,52,14,256	...	7,93,924	...	...	...	3,40,08,180	...	...	436	47,818
	12	205	97,62,776	...	2,14,904	...	...	...	99,77,680	...	...	127	82,971
Initial Expenditure on New Capital at Delhi.	13	291	...	80,79,002	...	...	...	...	80,79,002	...	...	...	...
IRRIGATION.													
<i>(Imperial and Provincial.)</i>													
Major Works--Working Expenses.	14	168 to 172	...	...	...	...	...	...	...	75,302	85,605	...	3,19,882
	15	172	...	...	...	...	...	...	...	3,85,268	14,28,012	...	19,87,149
Capital Outlay on Irrigation Works.	16	287 to 290	...	...	...	...	...	...	...	3,65,181	5,17,922	...	22,662
TOTAL WORKS AND REPAIRS	17		4,53,09,155	80,79,002	39,86,313	11,77,377	3,72,470	...	5,89,74,217	35,29,727	1,07,47,173	2,03,876	3,12,42,317

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

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND ended 31st March 1921.

(Railways.)

No. of Items.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
	Bengal proper.	Port Blair.	United Provinces of Agra and Oudh proper.	Rajputana.				Central Provinces and Berar proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	2,11,853	720	...	...	68,877	13,47,946	...	...	...	48,29,077
2	2,70,379	...	80,677	16,766	2,207	2,14,910	5,517	2,56,626	...	...	...	10,94,534
3	2,88,179	...	4,462	19,672	9,415	1,706	...	...	...	...	...	3,15,343
4	4,09,680	...	56,961	49,462	47,599	1,98,664	...	6,799	...	...	...	15,68,541
5	4,67,920	...	89,653	1,053	2,21,984	26,94,053	52,681	89,728	...	...	5,569	44,17,616
6	6,25,838	...	23,592	...	4,56,194	4,28,798	2,71,663	57,035	...	...	44,235	69,80,040
7	7,25,897	1,01,092	2,94,248	4,37,986	31,00,988	71,440	1,18,437	1,10,393	2,94,191	80,282	15,951	1,10,91,761
8	5,64,615	72,258	1,19,057	2,79,556	2,76,970	85,193	49,029	21,822	3,40,706	27,851	22,057	51,10,402
9	86,20,890	...	89,58,762	...	62,12,868	63,77,735	38,68,270	35,47,466	...	...	10,14,189	4,98,54,459
10	86,42,766	...	33,14,482	...	30,54,534	45,10,496	13,47,512	21,66,062	...	...	20,35,917	2,54,81,853
11	5,438	3,638	6,181	28,528	48,618	1,70,428	729	1,973	3,967	...	13,485	3,63,84,414
12	43,938	2,584	13,465	37,519	29,998	3,36,301	9,280	4,966	11,699	...	45,361	1,05,95,589
13	...	...	...	...	...	...	...	...	...	...	...	80,79,002
14	331	...	1,23,334	...	3,68,950	47,573	36,731	5,274	...	...	...	15,97,979
15	1,61,759	...	15,80,108	...	46,85,362	3,24,177	6,18,764	2,80,261	...	...	...	1,09,00,853
16	7,12,653	...	14,24,062	...	4,74,453	-47,814	-10	7,17,529	...	...	...	42,07,643
17	1,64,81,363	1,79,572	1,13,10,923	8,96,312	1,94,90,145	1,54,68,632	64,46,980	86,13,880	6,50,563	1,08,133	31,90,764	16,14,03,404

No. 79A.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL.									MADRAS.	
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Consulting Architect and Electrical Adviser to the Government of India.	Baluchistan.	Viceregal Estates.	Military Works under the control of Indian Munitions Board.	TOTAL	North-West Frontier Province.	Madras Proper.	Coorg.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.													
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	134 to 137	...	...	...	...	...	...	...	...	...	16,117	...
IRRIGATION.													
(Imperial and Provincial.)													
Minor Works and Navigation Capital Establishment	21	192 to 197	...	...	...	...	7,275	...	...	7,275	...	18,387	...
Minor Works and Navigation, Revenue Establishment	22	198 to 201	...	...	...	...	27,197	...	...	27,197	...	80,329	...
Minor Works and Navigation, Agricultural Establishment	23	190 to 191	...	...	...	...	22,021	...	...	22,021	12,123	8,70,138	940
OTHER PUBLIC WORKS.													
Imperial Civil Works Establishment	24	208 to 209	73,687	...	2,35,838	37,320	2,30,764	42,831	...	6,20,440	2,46,128	75,692	86,057
Provincial ditto	25	211	...	...	...	...	...	...	...	...	...	20,59,655	...
Imperial Military Works Establishment	26	265	73,45,023	...	72,938	...	...	...	7,478	74,25,489	...	...	248
Initial expenditure on New Capital at Delhi	27	291	...	10,10,228	...	...	...	...	...	10,10,228	...	...	...
IRRIGATION.													
(Imperial and Provincial.)													
Major Works—Working Expenses, Establishment	28	168 to 173	...	...	...	...	...	...	...	...	5,05,440	7,78,058	...
Capital Outlay on Irrigation Works, Establishment	29	287 to 290	...	...	...	...	...	...	...	...	1,33,708	2,39,761	...
TOTAL ESTABLISHMENT.	30		74,18,710	10,10,228	8,08,776	37,320	2,87,357	42,831	7,478	91,12,600	8,97,099	41,38,111	87,240
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	31		16.38	12.50	7.85	...	24.40	11.50	...	15.48	25.42	38.50	48.00

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

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Accounts
31st March 1921—*contd.*

(Railways.)

No. of Items.	Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
		Bengal Proper.	Port Blair.	United Provinces.	Raj- putana.				Central Provinces and Berar Proper.	Central India.	Hyder- abad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	8,24,099	749	...	1,17,181	8,141	...	...	27,108	4,33,171	...	...	...	14,22,166
21	52,879	42,282	...	88,639	2,974	694	78,837	1,792	1,35,835	...	...	...	3,74,519
22	1,47,742	2,19,386	...	99,110	27,549	86,409	63,385	...	6,294	...	...	...	7,57,394
23	5,98,357	2,92,549	...	2,02,867	374	7,54,804	4,63,364	1,18,978	1,90,568	...	...	14,585	35,41,667
24	2,02,101	1,45,697	22,021	92,937	1,27,275	2,52,104	32,236	61,086	80,766	1,31,724	13,640	11,130	21,50,084
25	25,74,289	15,45,248	...	16,56,519	...	13,52,234	22,80,225	12,34,608	13,38,976	...	...	8,93,183	1,49,34,937
26	20,096	10,056	1,400	4,459	10,829	11,661	1,08,823	2,199	1,434	2,740	...	17,225	76,16,634
27													10,10,228
28	10,32,306	96,473	...	29,26,702	...	79,22,726	3,94,453	9,53,086	3,57,095	...	...	...	1,43,56,539
29	8,955	43,809	...	2,90,581	...	2,11,413	1,01,613	...	2,52,461	...	...	...	12,82,293
30	54,51,024	28,96,373	23,421	54,28,995	1,72,142	99,92,045	35,17,936	23,98,797	27,46,600	1,33,464	13,640	9,38,123	4,74,46,410
31	31-59	14-54	13-04	48-00	19-37	51-27	22-74	37-20	31-69	20-52	12-32	29-29	26-15

No. 80.—DETAILED ACCOUNT of EXPENDITURE (a) on TOOLS and PLANT of the PUBLIC
during the year ended
(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.								NORTH-WEST FRONTIER PROVINCES.			MADRAS.			No. of Items.
		Director General, Military Works (other Public Works).	Permanent Works, Delhi (other Public Works).	Delhi Province (other Public Works).	BALUCHISTAN.			Viceregal (other Public Works).	Military Works under the control of Indian Mutiny Operations Board.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
					Other Public Works.	Irrigation.	Total.									
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NEW SUPPLIES.																
Scientific instruments and drawing materials.	1	2,145	18,178	839	...	...	...	...	...	...	...	...	5,331	...	5,331	1
Plant and machinery	2	75,375	6,18,389	14,285	...	...	...	...	...	...	...	...	8,212	...	8,212	2
Tools	3	2,88,042	...	12,417	...	—422	—422	1,233	...	...	...	...	35,446	...	35,446	3
Navigation Plant	4	...	...	...	...	...	...	...	...	...	...	...	289	...	289	4
Camp equipage	5	48	...	...	...	...	...	...	...	...	...	...	338	...	338	5
Livestock	6	...	...	—45	...	...	...	...	...	...	...	...	331	...	331	6
Office, etc., furniture	7	7,578	15,714	4,377	...	...	...	...	...	...	...	...	13,091	...	13,091	7
Barrack furniture	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	9	...	64,364	...	...	...	...	...	...	...	—5,093	—5,093	...	37,335	37,335	9
TOTAL NEW SUPPLIES	10	3,68,188	7,16,645	31,363	...	—422	—422	1,233	...	...	—5,093	—5,093	59,428	37,335	96,663	10
Repairs and carriage	11	1,95,568	1,20,905	20,575	...	520	520	523	...	...	...	...	84,778	...	84,778	11
Repairs to Motor Cars	12	3,648	4,594	...	...	...	...	...	...	...	...	...	...	...	...	12
TOTAL	13	5,67,374	8,42,144	51,939	...	98	98	1,756	...	...	—5,093	—5,093	1,44,206	37,335	1,81,441	13
Add—Charges by other Branches and Departments.	14	4,327	—53	—76	15,001	...	15,001	549	...	38,911	...	38,911	...	...	...	14
TOTAL	15	5,71,531	8,42,091	51,862	15,001	98	15,099	2,305	...	38,911	—5,093	33,818	1,44,206	37,335	1,81,441	15
Deduct—Charges to other Branches and Departments.	16	70,775	...	—37,922	...	...	...	807	...	...	...	...	75,965	...	75,965	16
GRAND TOTAL	17	5,00,756	8,42,091	89,784	15,001	98	15,099	1,498	...	38,911	—5,093	33,818	68,241	37,335	1,05,476	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.																
FAMINE RELIEF AND INSURANCE	18	...	...	...	...	...	...	...	...	...	...	...	...	620	620	18
IRRIGATION.																
(Imperial and Provincial.)																
Minor Works and Navigation, Capital.	19	...	...	...	...	—40	—40	...	...	...	...	...	...	690	690	19
Minor Works and Navigation, Revenue.	20	...	...	...	...	114	114	...	...	...	...	...	...	2,496	2,496	20
Minor Irrigation and Agricultural Works.	21	...	...	...	...	24	24	...	...	...	714	714	...	19,230	19,230	21
OTHER PUBLIC WORKS.																
Imperial Civil Works, Tools and Plant.	22	4,327	...	40,953	15,001	...	15,001	1,498	...	38,911	...	38,911	1,434	...	1,434	22
Provincial Civil Works, Tools and Plant.	23	...	...	...	...	...	...	...	...	...	...	...	66,817	...	66,817	23
Imperial Military Works, Tools and Plant.	24	4,90,529	...	39,831	...	...	...	...	...	...	...	...	...	...	...	24
Initial Expenditure on New Capital at Delhi.	25	...	8,42,091	...	...	...	...	...	...	...	...	...	...	...	...	25
IRRIGATION.																
(Imperial and Provincial.)																
Major Works, Working Expenses	26	...	...	...	...	...	...	...	...	...	9,133	9,133	...	10,319	10,319	26
Capital Outlay on Irrigation Works.	27	...	...	...	...	...	...	...	...	...	—14,940	—14,940	...	3,096	3,096	27
TOTAL AS IN THE ABOVE	28	5,00,756	8,42,091	89,784	15,001	98	15,099	1,498	...	38,911	—5,093	33,818	68,241	37,335	1,05,476	28

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

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS
31st March 1921.

(Railways.)

No. of Item.	DOORG.			BOMBAY.			BENGAL.				UNITED PROVINCES.			CARRIED OVER.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	16	...	16	14,003	9,389	23,392	3,653	...	3,653	221	2,836	20,522	29,518	47,613	36,371	83,984
2	12,124	...	12,124	2,51,458	60,375	3,17,733	64,890	...	64,890	1,211	1,41,406	-2,03,800	-42,233	11,81,329	-1,37,434	10,44,895
3	1,094	...	1,094	1,36,836	24,078	1,61,269	27,189	...	27,189	1,417	79,012	3,18,429	3,97,441	5,67,386	2,42,680	9,30,066
4	...	...	...	...	1,130	1,130	390	10,298	10,688	...	...	-4,420	-2,430	679	17,998	18,677
5	...	...	...	1,753	12,657	14,310	1,470	...	1,470	...	6,000	77,886	83,886	9,609	90,448	1,00,053
6	...	...	...	4,002	...	4,002	47	...	47	...	...	16,290	16,290	4,965	16,290	21,255
7	190	...	190	29,267	17,922	47,389	6,088	...	6,088	...	11,050	7,864	18,614	68,354	25,496	1,10,850
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	222	222	...	...	...	2,384	36,203	38,587	...	...	...	...	66,748	68,577	1,35,325
10	16,443	232	16,675	4,28,960	1,31,060	5,60,325	1,05,620	55,501	1,61,121	2,840	2,40,164	2,40,922	4,81,086	19,67,302	4,90,881	24,57,333
11	2,652	...	2,652	1,56,802	70,873	2,27,125	53,601	63,941	1,17,502	63	40,176	47,679	97,955	6,90,103	1,83,318	8,73,316
12	...	...	...	1,224	...	1,224	2	...	2	...	...	...	...	9,368	...	9,368
13	22,095	232	22,327	5,85,998	2,02,829	7,88,724	1,59,183	1,19,443	2,78,626	2,912	2,59,340	2,86,601	5,78,141	26,66,722	6,46,544	33,10,317
14	...	...	...	1,143	...	20,142	20,928	14,414	24,496	...	2,358	-96	2,316	81,106	14,379	95,485
15	22,095	232	22,327	5,96,087	2,02,829	7,98,966	1,60,335	1,33,856	3,03,091	2,912	2,61,063	2,88,766	5,80,459	27,47,879	8,47,288	34,04,868
16	600	...	600	29,679	16,379	46,158	1,885	26,453	28,308	1	44,701	224	45,025	1,86,661	45,086	2,81,717
17	21,496	232	21,727	5,96,158	1,84,550	7,80,708	1,67,380	1,07,408	2,74,788	2,911	2,46,902	2,86,442	5,35,434	28,61,318	6,12,607	31,74,065
18	...	...	...	21,124	1,08,876	1,25,010	...	...	...	...	2,853	3,925	6,378	25,487	1,06,491	1,31,869
19	...	...	...	...	1,643	1,643	...	12,657	12,657	...	...	2,154	2,154	...	12,504	17,504
20	...	...	...	...	9,583	9,583	...	30,804	30,804	...	...	3,234	3,234	...	46,202	66,201
21	...	232	232	...	25,500	25,500	...	45,372	45,372	...	...	46,702	46,702	...	1,69,884	1,40,784
22	21,496	...	21,496	16,908	...	16,908	13,478	...	13,478	2,818	12,963	...	12,963	1,06,806	...	1,19,769
23	...	...	...	5,32,120	...	5,32,120	1,52,164	...	1,52,164	...	2,51,083	...	2,51,083	9,74,163	...	10,74,163
24	90	...	90	4,000	...	4,000	738	...	738	93	638	...	638	5,42,872	...	5,42,872
25	...	...	...	...	...	...	...	...	...	...	...	...	...	8,42,001	...	8,42,001
26	...	...	...	...	25,604	25,604	...	7,222	7,222	...	...	1,44,441	1,44,441	...	1,96,710	1,96,710
27	...	...	...	...	7,294	7,294	...	11,288	11,288	...	...	85,966	85,966	...	94,277	94,277
28	21,496	232	21,727	5,96,158	1,84,550	7,80,708	1,67,380	1,07,408	2,74,788	2,911	2,46,902	2,86,442	5,35,434	28,61,318	6,12,607	31,74,065

No. 80.—DETAILED ACCOUNT of EXPENDITURE (a) on TOOLS and PLANT of the Public
during the year ended
(Excluding

PARTICULARS.	No. of Item.	Brought forward.			RAJPUTANA.			PUNJAB.			BURMA.			No. of Item.
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	47,612	36,271	83,883	220	...	220	2,919	...	2,919	5,647	2,339	8,406	1
Plant and machinery	2	11,81,929	1,37,424	10,44,505	1,126	...	1,126	98,743	...	98,743	3,69,125	8,457	8,77,582	2
Tools	3	5,67,386	3,42,080	9,10,036	4,792	...	4,792	82,743	...	82,743	3,85,829	15,055	4,10,755	3
Navigation Plant	4	6,9	17,938	18,6,7	...	...	...	...	...	...	1,55,962	7,1,6	1,63,138	4
Camp equipage	5	9,609	90,443	1,00,052	249	...	249	4,002	...	4,002	135	...	135	5
Live-stock	6	4,985	16,290	21,275	...	...	...	...	...	...	1,663	...	1,663	6
Office, etc., furniture	7	88,354	25,496	1,13,850	294	...	294	7,591	...	7,591	6,938	3,767	10,675	7
Barrack furniture	8	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	9	66,743	68,577	1,35,325	...	...	...	...	2,43,983	2,43,983	...	...	...	9
TOTAL NEW SUPPLIES	10	19,67,802	4,60,331	24,27,633	6,681	...	6,681	1,96,098	2,43,983	4,40,081	9,35,290	37,184	9,72,474	10
Repairs and carriage	11	6,90,103	1,83,213	8,73,316	10,448	...	10,448	52,002	...	52,002	2,46,577	1,53,145	3,99,722	11
Repairs to motor cars	12	9,308	...	9,368	1,916	...	1,916	...	...	...	...	...	...	12
TOTAL	13	26,66,773	6,43,544	33,10,317	19,045	...	19,045	2,48,100	2,43,983	4,92,083	11,81,867	1,90,329	13,72,196	13
Add—Charges by other Branches and Departments	14	81,106	14,379	95,485	...	1,810	1,810	...	...	...	...	1,62,550	1,62,550	14
TOTAL	15	27,47,879	6,57,923	34,05,802	19,045	1,810	20,855	2,48,100	2,43,983	4,92,083	11,81,867	3,52,879	15,34,746	15
Deduct—Charges to other Branches and Departments	16	1,86,661	45,056	2,31,717	2,974	...	2,974	7,859	3,936	11,795	2,51,607	1,47,851	3,99,358	16
GRAND TOTAL	17	25,61,218	6,12,867	31,74,085	16,071	1,810	17,881	2,40,241	2,40,047	4,80,288	9,30,360	2,05,028	11,35,888	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.														
FAMINE RELIEF AND INSURANCE	18	23,487	1,08,421	1,31,908	...	15	15	...	...	...	...	...	...	18
IRRIGATION. (Imperial and Provincial.)														
Minor Works and Navigation, Capital	19	...	17,504	17,504	...	346	346	...	119	119	...	22,959	22,959	19
Minor Works and Navigation, Revenue	20	...	46,201	46,201	...	1,427	1,427	...	2,065	2,065	...	22,162	22,162	20
Minor Irrigation and Agricultural Works	21	...	1,49,754	1,49,754	...	22	22	...	82,752	82,752	...	72,378	72,378	21
OTHER PUBLIC WORKS.														
Imperial Civil Works, Tools and Plant	22	1,78,606	...	1,78,606	14,811	...	14,811	80,168	...	80,168	13,222	...	13,222	22
Provincial Civil Works, Tools and Plant	23	9,74,162	...	9,74,162	...	...	...	2,08,277	...	2,08,277	9,09,546	...	9,09,546	23
Imperial Military Works, Tools and Plant	24	5,42,872	...	5,42,872	1,260	...	1,260	1,796	...	1,796	7,592	...	7,592	24
Initial Expenditure on New Capital at Delhi	25	8,42,091	...	8,42,091	...	...	...	...	...	...	...	...	...	25
IRRIGATION. (Imperial and Provincial.)														
Major Working Expenses	26	...	1,96,710	1,96,710	...	...	...	...	1,73,022	1,73,022	...	86,104	86,104	26
Capital Outlays on Irrigation Works	27	...	94,277	94,277	...	...	...	...	32,089	32,089	...	51,427	51,427	27
TOTAL AS IN THE ABOVE	28	25,61,218	6,12,867	31,74,085	16,071	1,810	17,881	2,40,241	2,40,047	4,80,288	9,30,360	2,05,028	11,35,888	28

(a) Excluding outlay on Public Works.

WORKS DEPARTMENT and its distribution to heads of the FINANCE and REVENUE ACCOUNTS
31st March 1921—continued.

Railways.

No. of Items.	BENGAL AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	1,663	...	1,663	867	6,324	7,191	130	...	130	...	47	...	47	59,106	45,854	1,04,459
2	54,021	...	54,021	2,22,335	2,29,308	4,51,643	8,319	...	8,319	...	7,083	...	7,083	19,42,684	1,00,341	20,43,025
3	...	...	...	53,569	32,418	86,057	67	...	67	204	44,866	...	44,866	11,49,447	3,90,323	15,39,770
4	136	1,394	1,530	...	...	...	...	...	...	...	...	...	...	1,53,777	26,568	1,80,345
5	667	...	667	379	15,877	16,256	...	...	...	...	...	...	...	15,041	1,06,320	1,21,361
6	...	...	...	...	...	...	...	...	...	...	...	...	...	6,643	16,290	22,933
7	4,470	...	4,470	3,449	5,286	8,735	58	...	58	300	1,531	...	1,531	1,13,055	34,519	1,47,574
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	-11,308	-11,308	...	...	...	...	...	...	...	...	...	...	66,748	3,01,252	3,68,000
10	60,957	-9,914	51,043	2,80,603	2,89,233	5,69,835	8,574	...	8,574	504	53,527	...	53,527	35,09,555	10,20,867	45,30,422
11	24,215	51,463	75,678	1,15,418	30,069	1,45,517	6,253	...	6,253	755	61,086	...	61,086	12,06,887	4,17,890	16,24,777
12	42	...	42	...	...	...	...	...	...	...	...	...	...	11,326	...	11,326
13	85,214	41,549	1,26,763	3,96,050	3,19,352	7,15,402	14,827	...	14,827	1,259	1,14,613	...	1,14,613	47,27,748	14,88,757	62,16,505
14	46,039	...	46,039	...	...	...	231	...	231	...	...	1,761	1,761	1,27,376	1,80,500	3,07,876
15	1,31,253	41,549	1,72,802	3,96,050	3,19,352	7,15,402	15,058	...	15,058	1,259	1,14,613	1,761	1,16,374	48,55,124	16,19,257	64,74,381
16	1,826	...	1,826	5,760	450	6,210	23	...	23	24	3,386	...	3,386	4,60,020	1,97,293	6,57,313
17	1,29,427	41,549	1,70,976	3,90,290	3,18,902	7,09,192	15,035	...	15,035	1,235	1,11,227	1,761	1,12,988	43,95,104	14,21,964	58,17,068
18	...	650	650	...	1,67,792	1,67,792	...	...	...	...	...	...	...	23,497	2,76,878	3,00,375
19	...	272	272	...	30,631	30,631	...	...	...	...	...	...	...	...	71,831	71,831
20	...	...	...	...	925	925	...	...	...	...	...	...	...	...	32,780	32,780
21	...	12,154	12,154	...	16,025	16,025	...	...	...	...	...	1,761	1,761	...	2,84,846	2,84,846
22	2,911	...	2,911	8,793	...	8,793	14,748	...	14,748	1,235	1,345	...	1,345	2,65,339	...	2,65,339
23	1,323	...	1,323	3,81,130	...	3,81,130	...	...	...	...	1,07,862	...	1,07,862	27,07,340	...	27,07,340
24	153	...	153	367	...	367	287	...	287	...	2,020	...	2,020	5,56,347	...	5,56,347
25	...	...	...	...	...	...	...	...	...	...	...	...	...	8,42,691	...	8,42,691
26	28,473	...	28,473	...	18,619	18,619	...	...	...	...	...	...	...	...	3,52,928	3,52,928
27	...	...	...	...	84,910	84,910	...	...	...	...	...	...	...	...	2,02,701	2,02,701
28	1,30,427	41,549	1,70,976	3,90,290	3,18,902	7,09,192	15,035	...	15,035	1,235	1,11,227	1,761	1,12,988	43,95,104	14,21,964	58,17,068

Change of Civil Officers.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS.
1920-1921.

Exchange Compensation Allowance.

Expenditure Rs. 62,022.

	No. of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Expenditure.
Exchange Compensation Allowance.	81	Expenditure	315	...	Rs. 62,022

No. 81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1921.

EXPENDITURE.	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Panjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	...	...	324	...	...	...	79	302	...	814	759	2,278	...	2,278
Opium	...	...	...	...	...	335	...	...	...	...	...	335	335	...
Salt	...	...	160	...	...	...	...	...	...	...	...	160	160	...
Excise	236	...	320	...	...	...	...	...	...	...	...	556	396	160
Customs	...	...	42	...	...	...	...	6	...	...	...	48	48	...
TOTAL	236	...	846	...	...	335	79	308	...	814	759	3,377	959	2,438
Mint	237	...	...	207	...	...	...	...	...	...	...	441	444	...
Salaries and Expenses of Civil Department:														
General Administration	...	97	257	...	...	112	273	111	...	654	417	1,921	758	1,163
Law and Justice—Courts of Law	...	...	2,032	1,003	2,305	...	1,495	701	...	1,433	824	9,793	...	9,793
Law and Justice—Jails	...	...	...	...	...	...	...	...	...	61	...	61	...	61
Police	...	283	2,055	2,256	...	563	1,221	1,275	2,893	1,650	240	12,236	283	11,953
Ports and Pilotage	...	...	...	90	...	...	...	...	...	...	...	90	...	90
Education	...	42	981	566	...	646	324	377	183	108	158	3,385	42	3,343
Ecclesiastical	170	...	678	...	...	...	57	536	...	...	...	1,441	1,441	...
Medical	...	54	849	261	...	381	816	2,093	...	458	347	5,259	54	5,205
Sanitation	...	63	157	...	...	197	...	188	...	...	68	673	63	610
Political	9,546	58	...	236	...	...	—14	...	...	...	1	9,827	9,590	237
Agriculture	...	...	...	95	...	...	153	...	...	...	...	248	...	248

Scientific and Miscellaneous Departments .	129	...	138	...	...	...	17	...	...	...	...	279	129	150
TOTAL	9,845	557	7,142	4,507	2,305	1,699	4,342	5,281	3,076	4,364	2,055	45,213	360	32,853
Miscellaneous Civil Charges: Stationery and Printing	131	...	...	...	...	...	...	...	...	...	...	131	131	...
Railway Revenue Account: State Railways: Working Expenses	3,472	...	...	...	...	...	...	...	...	...	...	3,472	3,472	...
Other Public Works: Civil Works	...	...	325	764	...	...	...	...	...	...	...	1,089	649	440
Army Service:														
Army Effective	7,613(a)	...	...	...	...	...	...	...	...	...	...	7,613	7,613	...
Military Works	229	...	...	...	...	...	...	...	...	...	...	229	229	...
TOTAL	7,842	...	...	...	...	...	...	...	...	...	...	7,842	7,842	...
TOTAL CHARGED AGAINST REVENUE	21,763	557	8,313	5,478	2,305	2,034	4,421	5,539	3,076	5,178	2,814	61,568	25,837	35,731
Railway, Irrigation and other Capital not charged to Revenue:														
State Railways: Construction	172	...	...	...	...	...	...	...	...	...	...	172	172	...
Initial Expenditure on New Capital at Delhi	282	...	...	...	...	...	...	...	...	...	...	282	282	...
TOTAL NOT CHARGED TO REVENUE	454	...	...	...	...	...	...	...	...	...	...	454	454	...
GRAND TOTAL	22,217	597	8,313	5,478	2,305	2,034	4,421	5,539	3,076	5,178	2,814	62,022	26, 91	35,731

	Rs.		Rs.
a) Peshawar Division	1,042	Brought forward	22,760
Rawalpindi "	1,755	Meerut Division	2,296
Lahore "	15,975	Lucknow "	23, 70
Quetta "	45	Secunderabad "	2,971
Poonah "	3,943	Burma "	384
Carried over	22,760	Controller of War Accounts	1,004
		Field Controller of Military Accounts, Wasir Force	1,368
		TOTAL	7,613

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1920-21.

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

Receipts, Rs. 10,08,89,83,950. Disbursements, Rs. 9,55,17,95,998.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.
				Rs.	£
O. Permanent Debt . . .	82	Statement of Permanent Debt . . .	318	39,14,75,984	2,75,04,025
	82A	Temporary Debt . . .	320	1,42,19,43,728	1,18,15,50,790
P. Unfunded Debt . . .	82B	Special Loans . . .	320	...	4,578
"	83	Treasury Notes . . .	320	...	...
"	84	Deposits of Service Funds . . .	321	14,61,241	15,06,328
"	85	Post Office cash certificates . . .	321	24,15,56,054	21,24,46,874
Q. Deposits and Advances .	85B	Savings Bank Deposits . . .	323	...	...
"	72	Provincial Balances . . .	271	7,66,34,510	6,79,66,412
"	App. A	Appropriation for reduction of Debt . . .	...	64,20,110	...
"	86	Deposits of Local Funds . . .	324	12,95,49,818	13,11,87,712
"	87	Deposits of Sinking Funds . . .	324	2,89,166	...
"	88C	Exchange on Remittance Account . . .	326	...	28,07,96,418
"	88D	Deposits of Branch Line Companies . . .	327	6,39,262	9,04,272
"	App. A	Gold Standard Reserve . . .	...	1,18,69,06,845	1,18,68,65,528
"	App. A	Consols Depreciation Fund . . .	...	35,20,191	35,21,857
"	App. A	Paper Currency Reserve . . .	...	1,05,96,7,118	1,05,96,78,113
"	89	Departmental and Judicial Deposits . . .	331	87,41,05,035	88,21,75,088
"		Depreciation Fund for Rupee Loans . . .	...	73,00,000	1,07,65,545
"		Adjustment of exchange on revaluation of gold and sterling securities in paper currency Reserve . . .	...	...	17,47,88,516
"	Appendix A.	Advances . . .	...	19,81,15,331	22,43,80,556
"		Suspense Accounts . . .	...	26,78,53,872	60,67,154
"		Ditto—Provincial . . .	...	...	3,00,00,000
"		Miscellaneous . . .	...	2,84,41,958	86,79,511
"		Ditto—Provincial . . .	...	2,81,998	...
"		Sale of telegraphic transfers against gold received in India . . .	...	...	...
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances . . .	341	33,05,427	30,71,385
R. B. Loans and Advances by Provincial Governments.	90A	Ditto ditto . . .	358	2,78,39,696	2,77,12,291
	91	Ditto ditto—Provincial . . .	359	...	5,79,50,000
S. Loans to Local Boards for Railway Construction.	91A	Receipts and Payments . . .	360	1,40,886	...
T. Remittances . . .	Appendix A.	Inland Money Orders . . .	...	95,37,16,465	95,27,19,307
"		Other Local Remittances . . .	...	1,01,70,512	...
"		Other Departmental Accounts . . .	...	88,615	18,184
"		Remittances between Civil Treasuries and Departments . . .	...	98,16,42,073	93,50,19,641
"	92	Remittance Account between England and India . . .	365	1,50,20,36,719	1,55,83,68,403
U. Secretary of State's Bills.	93	Sterling Bills on London . . .	366	30,98,80,000	31,77,70,000
V. Cash Balance . . .	94	Opening and Closing Balances . . .	367	38,47,33,893	21,04,55,220
		TOTAL . . .		10,08,89,83,950	9,55,17,95,998

No. 82.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT during the Year ended 31st March 1921, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

Debt bearing Interest: In India In England	Debt not bearing Interest: In India In England	IN INDIA.		Amount, 1st April 1920	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1921.
		LOANS BEARING INTEREST. IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		6 per cent. Ten year Bonds 1930		25,68,65 29	29,35,347.0	...	29,35,347.00	...	...	(f) 29,35,347.00
		5 1/2 " War Bonds, 1923		3,280,987	3,071	...	25,68,68,800	(g) 22,49,500	...	(f) 25,46,18,500
		5 1/2 " " 1925		24,67,91,800	6,763	...	372,87,700	(i) 1,7,000	...	(f) 3,71,00,700
		5 per cent. War Loan, 1929-47		2128,52,200	40,38,100	4,670	24,84,440	(g) 40,93,900	...	21,27,10,500
		5 " Loan of 1945-55		1,00,00,000	...	...	2,48,30,300	(g) 67,49,100	...	21,01,41,200
		4 per cent. Loan for Indore State Railway		1,50,00,000	...	...	1,00,00,000	...	...	1,00,00,000
		4 per cent. Loan from Maharaja Scindia for State Railway		47,00,000	...	...	1,50,00,000	...	...	1,50,00,000
		4 " Railway Loan from Nawab of Rampur		50,00,000	...	...	47,00,000	...	...	47,00,000
		4 " Gwalior Loan of 1887		4,99,86,000	...	...	50,00,000	12,00,000	...	38,00,000
		4 " Terminable Loan of 1915-16		9,50,061.0	...	...	4,99,86,000	...	...	4,99,86,000
		4 " Convertible Loan of 1916-17		26,92,01,900	...	15,99,100	9,90,06,100	...	4,900	9,90,01,200
		4 " Loan of 1842-43		29,36,47,365	...	12,84,500	21,06,04,000	...	13,21,700	20,44,23,300
		3 1/2 " " 1854-55		33,97,68,800	...	...	29,49,71,845	6,174	...	(f) 29,27,58,391
		3 1/2 " " 1865		3,61,07,200	...	17,04,400	34,14,72,700	...	11,01,000	34,03,71,700
		3 1/2 " " 1879		31,17,37,700	...	24,700	3,64,31,900	...	19,79,400	3,44,52,500
		3 " " 1900-1901		6,61,57,750	...	34,71,000	31,52,07,700	...	7,78,700	31,44,21,000
		3 " " 1896-97		...	...	...	6,61,57,750	...	5,77,700	6,55,80,050
		6 1/2 " Bombay Development Loan		2,944,47,481	20,552,634	80,88,300	2,59,40,18,415	1,44,85,674	81,70,700	2,47,74,62,041
		TOTAL DEBT in INDIA IMPERIAL AND PROVINCIAL bearing Interest	Rs.	2,944,47,481	9,33,93,306	...	9,38,93,300	...	...	9,38,93,300
		LOANS NOT BEARING INTEREST.								
		4 per cent. Muttia-Hathras Light Railway Debenture Loan		1,800	...	...	1,800	...	...	1,800
		4 " Cawnpur and Achneyra Railway Debenture Loan		900	...	...	900	...	...	900
		4 " Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway		4,800	...	...	4,800	...	...	4,800
		4 " Stock Notes issued in 1882-83 and accounted for as follows:—								
		In Madras		788	...	...	788	...	...	88
		" Bombay		2,475	...	...	2,475	...	...	2,475
		" Bengal		1,612	...	...	1,612	...	...	1,612
		" United Provinces of Agra and Oudh		538	...	...	538	...	...	538
		" Punjab		587	...	...	587	...	...	587
		TOTAL DEBT in INDIA not bearing Interest	Rs.	13,500	...	...	13,500	...	...	13,500
		TOTAL DEBT in INDIA	Rs.	2,944,47,481	9,33,93,306	80,88,300	2,59,40,18,415	1,44,85,674	81,70,700	2,57,13,55,341
		IN ENGLAND.								
		BEARING INTEREST.								
		Liability for British Government 5 per cent. War Loan (1929-47) taken over by India	£	21,278,013	£	£	21,278,013	(j) 572,656	£	20,705,357
		India 3 1/2 per cent. Stock		89,633,206	...	...	89,633,206	(a) 284,375	...	89,354,748
		India 3 " " "		(b) 65,109,188	...	...	65,169,188	(c) 94,083	...	64,828,467
		India 2 1/2 " " "		11,684,987	...	...	11,684,987	(a) 205,677	...	11,614,986
		East Indian Railway Debenture Stock 4 1/2 per cent.		1,435,650	...	...	1,435,650	(c) 73,044	...	1,435,650
		Eastern Bengal Railway Debenture Stock 4 " "		348,666	...	...	348,666	(a) 51,484	...	348,666
		South Indian Railway Debenture Stock 4 " "		425,000	...	...	425,000	(b) 18,517	...	425,000
		Great Indian Peninsula Railway Debenture Stock 4 per cent.		2,701,450	...	...	2,701,450	...	...	2,701,450
		TOTAL DEBT in ENGLAND bearing Interest	£	192,616,160	...	...	192,616,160	1,301,836	...	191,314,324
		NOT BEARING INTEREST.								
		India 5 per cent. Stock		9,305	...	...	9,305	...	...	(i) 9,305
		India 4 per cent. Stock		5,616	...	...	5,616	...	...	(i) 5,616
		TOTAL DEBT in ENGLAND not bearing Interest	£	14,921	...	...	14,921	...	...	14,921
		TOTAL DEBT in ENGLAND	£	192,631,081	...	...	192,631,081	1,301,836	...	191,326,245
		TOTAL DEBT in ENGLAND converted into Rupees at £1 = Rs. 10	Rs.	1,926,310,808	...	...	1,926,310,808	1,301,836	...	1,913,262,457
		TOTAL DEBT INDIA AND ENGLAND	Rs.	4,207,71,789	9,33,93,306	(g) 80,88,300	4,52,08,86,023	(e) 2,75,04,025	(e) 81,70,700	4,48,48,61,296

1st April 1920.

31st March 1921.

Classification of the Debt.	
Permanent Debt, exclusive of that for Railways, Irrigation and other Capital Works	10,36,55,245
For Railways	3,51,37,09,583
For Irrigation Works	67,50,92,719
For Initial Expenditure on New Capital at Delhi	3,56,24,732
Bombay Development Loan	9,38,93,300
TOTAL	4,12,07,71,789

1,15,42,441	80,88,300	—8,40,24,504	2,75,04,025	81,70,700	—11,90,09,229
26,08,45,555	...	3,77,45,51,938	...	...	(d) 3,77,45,51,938
1,26,19,827	...	68,77,12,546	...	...	68,77,12,546
1,25,75,011	...	4,81,97,741	...	...	4,81,97,741
9,38,93,300	...	9,38,93,300	...	...	9,38,93,300
89,14,75,934	80,88,300	4,52,03,36,023	2,75,04,025	81,70,700	4,48,46,61,298

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

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

India 4 per cent. Stock	...
India 4 per cent. Rupee Debt, Rs.1,06,750	...
India 3½ per cent. Stock	...
India 3 per cent. Stock	...

INDIA DEBT ISSUED IN REDEMPTION OF					
East Indian Railway Annuity.	East Indian Railway 4½ per cent. Debenture Stock.	Eastern Bengal Railway Annuity.	Eastern Bengal Railway 4 per cent. Debenture Stock.	Scinde, Punjab and Delhi Railway Annuity.	Total.
£222,462	£64,350	£22,312	£62,642	£200,408	
£	£	£	£	£	£
5,115,939	...	...	...	...	5,115,939
10,675	...	...	...	...	10,675
2,235,168	48,168	541,055	67,005	4,911,621	7,893,017
215,243	32,597	...	708	...	248,548
7,577,025	80,765	541,055	67,713	4,911,621	13,178,179
3,462,987	18,148	234,267	11,821	2,025,728	5,750,946
90,352	481	6,893	266	54,519	India 3½ p.c. stock 284,375
240,761	1,262	16,295	818	139,889	India 3 p.c. stock 205,677
					India 2½ p.c. stock 51,484
3,794,100	19,891	257,455	12,905	2,218,131	6,292,482
3,792,945	60,874	288,640	54,808	2,693,499	6,885,697

INDIA DEBT CREATED AND ISSUED

India Debt purchased and cancelled to 31st March 1920 :

India 4, 3½ and 2½ per cent. Stock

(a) India Debt purchased and cancelled during the year ended 31st March 1921 :

India 3½, 3 and 2½ per cent. Stock purchased with £270,900, being the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the Stock originally created for the redemption thereof

India 3½, 3 and 2½ per cent. Stock purchased with £200,077 being interest on the amounts standing to the credit of the Funds

INDIA DEBT PURCHASED AND CANCELLED R

Balance of India Debt issued as above outstanding on 31st March 1921 :

India 3½ per cent. Stock (*)	8,260,938
India 3 per cent. Stock (+)	—1,180,375
India 3½ per cent. (formerly 4 per cent.) Rupee Debt	10,675
India 2½ per cent. Stock (†)	—2,534,1

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

	Money.	Stock.
India 3½ per cent. stock	51,993	94,083
" 3 Ditto.	34,045	75,014
" 2½ Ditto.	7,111	18,517
	93,149	187,614

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

Under Permanent Debt Discharged
On account of Sinking Fund for British Government 5 per cent War Loan (1929-47) taken over, the expenditure is charged to Interest on Debt
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £270,977 under "Railway Revenue Account" (see also Sinking Fund Account above)
On account of Eastern Bengal Railway Sinking Fund do. do.
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which is charged to State Railways—
Interest on Debt
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which is charged to Interest on Debt

India.	England.
Rs.	£
1,44,85,674	872,654
	832,856
	244,2
	194,408
	11,113
	176,591
1,44,85,674	1,301,836

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

- Capital outlay on construction of State Railways (Column 7 of Account No. 73)
- Add—Capital charge involved in purchase of Railways, less portion of specific debt redeemed by the operation of Sinking Funds (columns 2, 3 and 8, minus column 10, of Account No. 74 B.)
- Deduct—Capital Outlay on State Railways from funds contributed by companies and Indian States (Account No. 73, column 3)
- Add—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount £120,809 redeemed by the operation of the Discount Sinking Fund

TOTAL	3,77,45,54,938
GRAND TOTAL	3,77,45,54,938

- Difference is due to transactions in connection with the conversion of 3 per cent. loan of 1896-97 into 3½ per cent. loans, and also those in connection with the conversion of 4 per cent. loan of 1916-17 into 5 per cent. War Loan (1929-47).
- Differences with the figures shown in the Statement of Public Debt for the half-year ended 31st March 1921 are due to subsequent adjustments made in the India accounts for March 1921 Supplementary.
- Discharge due to the purchase and cancellation of Debt by the operation of the Depreciation Fund.
- Difference with last year's closing balance due to exchanges of scrips made by the Imperial Bank of India between the different denominations of War Bonds without account adjustment.
- Cancellation of War Bonds tendered in payment for 3 per cent. loan of 1945-55.
- Represent cancellation by Sinking Fund payment of a portion of the liability for British Government 5 per cent. War Loan taken over.
- Differs from last year's closing balance for correction since made.
- The India 5 per cent Stock having been notified for repayment in July 1890 and the India 4 per cent. Stock in October 1890, these items are treated as debt reduced in the Home Accounts presented to Parliament.

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

No. 82A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1921.

	Balance, 31st March 1920.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1921.
INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.
5½ per cent. War Bonds 1920	19,17,94,280	(a) --230	19,17,94,050	(c) 18,50,11,640	(b) 67,82,410
5½ " " " 1921	25,25,04,617	(a) --1,892	25,25,02,725	(d) 9,35,83,550	(b) 15,89,19,175
5½ " " " 1922	11,32,70,925	(a) --1,200	11,32,69,725	(e) 4,73,825	(b) 11,27,95,900
5½ " " " 1923	1,66,03,150	2,050	1,66,05,200	(e) 46,775	(b) 1,65,58,425
Treasury Bills	52,98,00,000	1,39,19,45,000	1,92,17,45,000	87,24,35,000	1,04,93,10,000
Temporary Loans from Bank of Bombay	...	3,00,00,000	3,00,00,000	3,00,00,000	...
TOTAL	1,10,39,72,972	1,42,19,43,728	2,52,59,16,700	1,18,15,50,790	1,34,43,65,910

(a) Minus figure is due to readjustment of erroneous credits of previous years.

(b) Vide note (f) page 319.

(c) Includes Rs. 17,100 and Rs. 8,19,86,750 on account of cancellation of Bonds tendered in payment for 5 per cent. Loan of 1945-55 and 6 per cent. Bonds, 1930.

(d) Do. Rs. 12,800 and Rs. 9,35,69,750 do. do. do. do.

(e) On account of cancellation of Bonds tendered in payment for 5 per cent. Loan of 1945-55

(f) Vide note (h) page 319.

No. 82B.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1921.

	Balance, 31st March 1920.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1921.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Koillah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,769	...	41,769	...	41,769
Deposits of the Menegar Choultry (4 per cent.)	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL	11,09,147	...	11,09,147	...	11,09,147
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	28,22,589	...	28,22,589	3,621	28,18,968
Endowments by the late King of Oudh, 3rd (5 p. c.)	99,83,509	...	99,83,509	952	99,82,557
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL	1,47,19,901	...	1,47,19,901	4,573	1,47,15,328
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
GRAND TOTAL	1,67,50,596	...	1,67,50,596	4,573	1,67,46,023

No. 83.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1921.

	Balance, 1st April 1920.	Issues in 1920-21.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Treasury Notes at 3½ per cent. on account of Soldiers Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent.	71,619	...	71,619	...	71,619
TOTAL	4,47,919	...	4,47,919	...	4,47,919

No. 84.—ACCOUNT of SUMS received from SERVICE FUNDS bearing INTEREST, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1921.

	Balance, 1st April 1920.	Receipts in 1920-21.	TOTAL.	Re-payments in 1920-21.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
Bengal Uncovenanted Service Family Pension Fund .	(a) 1,28,16,967	8,52,849	1,36,69,816	12,28,857	1,24,40,959
Bengal and Madras Service Family Pension Fund .	7,46,758	96,942	8,43,700	28,995	8,14,705
TOTAL	1,35,62,725	9,49,791	1,45,12,516	12,57,852	1,32,55,664
DEPARTMENTAL.					
Indian Military Widows' and Orphans' Fund .	2,96,725	1,92,765	4,89,490	355	4,89,135
TOTAL	1,38,60,450	11,42,556	1,50,03,006	12,58,207	1,37,44,799
MADRAS.					
Military Assistant Surgeons' Fund .	(a) 3,44,064	20,735	3,64,799	16,899	3,47,900
BOMBAY.					
Uncovenanted Service Family Pension Fund .	(a) 33,55,439	2,85,685	36,41,124	2,25,513	34,15,611
TOTAL	1,75,59,953	14,48,476	1,90,08,429	15,00,619	1,75,08,310
ENGLAND:					
Secretary of State— Indian Military Widows' and Orphans' Fund .	634	1,226	1,860	560	1,300
Converted into Rs. at £1=Rs. 10	6,340	12,265	18,605	5,604	13,001
TOTAL Rs.	1,75,66,293	14,61,241	1,90,27,534	15,06,223	1,75,21,311

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

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS including POST OFFICE CASH CERTIFICATES, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1921.

	Balance, 1st April 1920.	Receipts in 1920-1921.	Transfers.	TOTAL.	Repayments in 1920-1921.	Transfers.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
POST OFFICE CASH CERTIFICATES.							
India, General	(a) 5,75,31,357	52,09,056	...	6,27,40,413	1,49,61,657	...	(b) 4,77,78,756
POST OFFICE SAVINGS BANK.							
India, General	(a) 21,34,90,404	18,84,97,745	...	40,19,88,149	17,33,51,977	...	22,86,36,172
STATE RAILWAY PROVIDENT INSTITUTIONS.							
CIVIL.							
India, General	1,21,567	1,30,482	...	2,52,049	23,810	...	2,28,239
DEPARTMENTAL.							
India, General	4,56,83,128	83,50,856	...	5,39,83,984	46,89,093	...	4,92,94,891
Bombay	(a) 17,700	2,266	...	19,966	...	...	19,966
Assam	51,802	9,554	...	61,356	538	...	60,818
TOTAL	4,57,02,630	83,62,676	...	5,40,65,306	46,89,631	...	4,93,75,675
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	4,58,24,197	84,93,158	...	5,43,17,355	47,13,441	...	4,96,03,914
COMPANIES RAILWAYS' PROVIDENT FUND.							
India, General	8,88,77,097	2,13,89,471	...	11,02,66,568	96,26,926	...	10,06,39,642
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India, General	(a) 54,955	7,710	...	62,665	...	...	62,665
Madras	1,74,868	13,454	...	1,88,322	46,796	23,561	1,17,965
Bombay	(a) 76,111	7,677	...	83,788	5,590	...	78,288
Bengal	(a) 1,93,518	19,265	...	2,12,783	68,214	...	1,44,569
United Provinces of Agra & Oudh	52,269	9,842	...	62,111	...	...	62,111
Punjab	(a) 1,55,225	20,861	...	1,76,086	11,226	...	1,64,860
Burma	87,102	13,497	...	1,00,599	1,000	...	99,599
Bihar and Orissa	2,34,764	29,500	...	2,64,264	...	...	2,64,264
Central Provinces and Berar	(a) 77,719	7,539	...	85,258	20,923	...	64,335
TOTAL	11,06,531	1,29,445	...	12,35,976	1,53,659	23,561	10,58,756
DEPARTMENTAL.							
India, General	(a) 3,26,465	55,967	...	3,82,432	55,785	...	3,26,647
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	14,32,996	1,85,412	...	16,18,408	2,09,444	23,561	13,85,403
Carried over	40,71,56,031	22,37,74,842	...	63,09,0,893	20,2,63,445	23,561	42,80,43,887

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

(b) Vide foot note (f), page 319.

O. to V.—Debt, Deposits, etc.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1921—*contd.*

	Balance, 1st April 1920.	Receipts in 1920-1921.	Transfers.	TOTAL.	Repayment in 1920-21.	Transfers.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	40,71,56,051	22,37,74,842	...	63,09,30,893	20,28,63,445	23,561	42,80,43,887
FOREST OFFICERS' PROVIDENT FUND.							
India, General	(a) 1,01,509	10,154	...	1,11,663	40,637	...	71,026
Madras	24,189	1,406	...	25,595	26	...	25,569
Bombay	3,893	606	...	4,499	...	...	4,499
Bengal	13,227	123	...	13,350	13,350	...	...
United Provinces of Agra and Oudh	36,441	2,206	...	38,647	16,926	...	21,721
Punjab	(a) 45,917	3,244	...	49,161	...	...	49,161
Burma	(a) 1,58,391	8,472	...	1,66,863	4,592	...	1,62,271
Bihar and Orissa	28,742	1,645	...	30,388	...	18,376	12,012
Central Provinces and Berar	(a) 35,494	4,678	...	40,172	...	...	40,172
Assam	21,124	2,166	...	23,290	...	10,631	12,659
TOTAL F. O. P. FUND	(a) 4,68,927	34,701	...	5,03,628	75,531	29,007	3,99,090
POLICE OFFICERS' PROVIDENT FUND							
India, General	(a) 35,577	2,648	...	38,225	7	...	38,218
Madras	1,05,346	16,359	...	1,21,705	10,422	...	1,11,283
Bombay	26,181	149	...	26,330	...	1,144	25,186
Bengal	(a) 32,028	4,443	...	36,471	...	...	36,471
United Provinces of Agra and Oudh	(a) 12,097	3,187	...	15,284	594	...	14,690
Punjab	27,313	5,104	...	32,417	...	18,500	13,917
Burma	99,478	...	...	99,478	2,197	...	97,281
Bihar and Orissa	62,063	8,324	...	70,387	7,964	...	62,423
Central Provinces and Berar	1,63,462	23,985	...	1,92,447	13,183	...	1,79,264
TOTAL	(a) 5,69,145	64,199	...	6,33,344	34,367	19,644	5,79,333
GENERAL PROVIDENT FUND.							
CIVIL.							
India, General	56,28,977	12,09,539	...	68,38,516	9,41,929	...	58,96,587
Madras	(a) 69,96,503	15,01,420	23,561	85,21,484	9,51,387	...	75,70,097
Bombay	76,95,255	17,48,160	1,144	94,44,559	8,17,893	...	86,26,666
Bengal	(a) 68,13,483	16,85,350	...	84,98,833	6,33,810	...	78,65,023
United Provinces of Agra and Oudh	(a) 65,37,157	13,08,566	...	78,45,723	6,08,247	...	72,37,476
Punjab	52,37,725	11,62,144	18,500	64,18,369	7,12,229	...	57,06,140
Burma	(a) 39,54,758	8,58,168	...	48,12,926	6,06,396	...	42,06,530
Bihar and Orissa	35,72,054	7,71,859	18,376	43,62,289	4,46,543	...	39,15,746
Central Provinces and Berar	(a) 33,35,431	7,35,443	...	40,70,874	4,29,428	2,614	36,38,832
Assam	14,64,879	3,41,147	10,631	18,16,657	1,21,052	...	16,95,605
TOTAL CIVIL	5,12,36,222	1,13,21,796	72,212	6,26,30,330	62,68,834	2,614	5,63,58,732
DEPARTMENTAL.							
India, General	79,40,276	20,63,637	...	1,00,03,913	12,36,106	...	87,67,807
TOTAL G. P. FUND	5,91,76,498	1,33,85,433	72,212	7,26,34,143	75,04,990	2,614	6,51,26,539
OTHER MISCELLANEOUS PROVIDENT (CIVIL) FUNDS (b).							
India, General	1,02,395	16,190	...	1,18,585	83,865	...	34,720
Madras	46,459	17,024	...	63,483	6,139	...	57,344
Bombay	44,437	28,059	...	72,496	6,162	...	66,334
Bengal	(a) 1,24,041	28,910	...	1,52,951	1,030	...	1,51,921
United Provinces of Agra and Oudh	57,354	19,143	...	76,497	8,571	...	68,226
Punjab	78,610	17,408	...	96,018	...	...	96,018
Burma	34,345	11,627	...	45,972	7,579	...	38,393
Bihar and Orissa	32,949	10,137	...	43,086	...	...	43,086
Central Provinces and Berar	...	725	2,614	3,339	...	...	3,339
TOTAL CIVIL	5,20,890	1,49,223	2,614	6,72,727	1,13,376	...	5,59,351
DEPARTMENTAL.							
India, General	13,623	5,753	...	19,376	27	...	19,349
TOTAL OTHER M. P. FUND	5,34,513	1,54,976	2,614	6,92,103	1,13,403	...	5,78,700
CEMETERY ENDOWMENT FUND.							
India, General	(a) 30,819	1,226	...	32,045	...	...	32,045
North-West Frontier Province	6,469	142	...	6,611	...	...	6,611
Madras	(a) 39,045	4,071	...	43,116	...	...	43,116
Bombay	(a) 80,185	2,215	...	82,400	...	...	82,400
Bengal	42,195	875	...	43,070	...	...	43,070
United Provinces of Agra and Oudh	1,11,867	4,230	...	1,16,097	...	...	1,16,097
Punjab	59,015	3,246	...	62,261	...	...	62,261
Burma	23,665	210	...	23,875	...	...	23,875
Bihar and Orissa	19,429	440	...	19,869	...	...	19,869
Central Provinces and Berar	16,515	726	...	17,241	...	...	17,241
Assam	6,580	115	...	6,695	...	...	6,695
TOTAL	4,35,784	17,496	...	4,53,280	...	...	4,53,280
Carried over	46,83,40,918	23,74,31,647	74,826	70,58,47,391	21,05,91,736	74,826	49,51,80,829

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

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

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1921—*concl'd.*

	Balance, 1st April 1920.	Receipts in 1920-1921.	Transfers.	TOTAL.	Repayments in 1920-1921.	Transfers.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BANKS ACCOUNTS—cont'd.							
Brought forward	46,83,40,918	23,74,31,647	74,826	70,58,47,391	21,05,91,736	74,826	49,51,80,829
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	1,17,359	16,198	...	1,83,557	1,545	...	1,32,012
OPIUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh	6,348	869	...	7,217	40	...	7,177
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	99,138	12,363	...	1,11,501	44	...	1,11,457
INDIAN CIVIL SERVICE ANNUITY FUND.							
India, General	67,598	1,33,132	...	2,00,730	35,479	...	1,65,251
Madras	(a) 1,09,887	1,61,063	...	2,70,950	3,598	...	2,67,352
Bombay	(a) 1,15,268	1,85,338	...	3,00,606	18,255	...	2,82,351
Bengal	1,21,378	1,71,830	...	2,93,208	5,441	...	2,87,767
United Provinces of Agra and Oudh	(a) 1,67,235	1,95,317	...	3,62,552	5,500	...	3,57,052
Punjab	(b) 1,04,954	1,64,152	...	2,69,106	10,833	...	2,58,273
Burma	83,282	1,38,838	...	2,22,120	3,459	...	2,18,661
Bihar and Orissa	(a) 80,295	1,07,583	...	1,87,878	420	...	1,87,458
Central Provinces and Berar	(a) 58,025	94,699	...	1,52,724	2,991	...	1,49,733
Assam	35,477	47,307	...	82,784	1,963	...	80,821
Total	9,43,399	13,99,259	...	23,42,658	87,939	...	22,54,719
DEPARTMENTAL.							
India General	6,440	12,639	...	19,079	3,123	...	15,956
TOTAL INDIAN CIVIL SERVICE ANNUITY FUND	9,49,839	14,11,898	...	23,61,737	91,062	...	22,70,675
TOTAL BANKS ACCOUNTS	46,95,13,602	23,88,72,975	74,826	70,84,61,403	21,06,84,427	74,826	49,77,02,150
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	50,319	56,198	...	1,06,517	67,122	...	39,395
HINDU FAMILY ANNUITY FUND.							
India, General	44,867	94,382	...	1,39,249	1,03,345	...	35,904
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	(a) 19,336	24,384	...	43,720	15,011	...	28,709
LOCAL FUND PENSION FUND.							
Bombay	(a) 95,819	36,386	...	1,32,205	15,999	...	1,16,206
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	(a) 3,871	29,391	...	33,262	28,038	...	5,224
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	(a) 1,59,89,615	23,93,872	...	1,88,83,487	14,61,518	...	1,69,21,969
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	14,797	48,466	...	63,263	70,914	...	-7,651
TOTAL SPECIAL ACCOUNTS	1,62,18,624	26,83,079	...	1,89,01,708	17,61,947	...	1,71,39,756
GRAND TOTAL	48,57,32,226	24,15,56,054	74,826	72,73,63,106	21,24,46,374	74,826	51,48,41,906

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1920.

	Balance, 31st March 1920.	Receipts in 1920-21.	TOTAL.	Repayments in 1920-21.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT FUNDS.					
India, General	(a) 2,53,509	3,32,636	5,86,145	3,27,099	2,59,046
North-West Frontier Province	3,87,533	8,65,483	12,53,016	10,16,565	2,36,451
Madras	1,27,53,773	2,65,99,570	3,93,53,343	3,04,61,871	88,91,472
Bombay	41,75,763	1,27,56,459	1,69,32,222	1,34,28,847	35,03,375
Bengal	34,54,497	1,15,92,200	1,50,46,697	1,16,03,596	34,43,101
United Provinces of Agra and Oudh	(a) 6,18,794	1,72,29,287	2,39,17,235	1,54,62,389	78,54,846
Punjab	(a) 52,55,936	1,16,63,150	1,69,19,086	1,23,31,354	45,87,732
Burma	36,89,165	66,03,158	1,02,92,323	57,76,784	45,15,539
Bihar and Orissa	(a) 30,21,393	1,04,34,715	1,34,56,108	97,53,997	37,02,111
Central Provinces and Berar	25,37,568	53,10,880	78,48,448	65,46,609	13,01,839
Assam	8,25,534	26,86,059	35,11,593	25,72,391	9,39,202
TOTAL DISTRICT FUNDS	4,24,42,619	10,60,73,597	14,85,16,216	10,92,81,502	3,92,34,714
Carried over	4,24,42,619	10,60,73,597	14,85,16,216	10,92,81,502	3,92,34,714

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

(b) Includes Rs. 11,453 transferred from North-West Frontier Province.

O. to V.—Debt, Deposits, etc.

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No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1921.

Balance, 1st April 1920.	Net profit, on rupee coinage.	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council bills the proceeds of which have been appropriated to the Gold Standard Reserve.	TOTAL.	Charges.	Balance, 31st March 1921.
£ 87,117,901	£ ...	£ 2,041,273	£ ...	£ 89,159,174	£ ...	£ 39,159,174

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1921.

	£	£
In 5 per cent. National War Bonds redeemable 1st October 1922 the face value of	3,414,000	
In 2½ per cent. consolidated stock the face value of	1,000,000	
In Transvaal Government 3 per cent. Guaranteed Stock 1923-53 the face value of	1,092,023	
In Guaranteed 2½ per cent. Stock the face value of	438,720	
In 5 per cent. Exchequer Bonds 1921 repayable on 5th October 1921 the face value of	6,955,800	
In 5½ per cent. Exchequer Bonds, 1925, redeemable on notice 1st February 1922 the face value of	2,663,700	
British Treasury Bills the face value of	24,559,000	
TOTAL FACE VALUE	40,123,243	
Total estimated value of securities mentioned above on 31st March 1921		38,951,416
Cash at the Bank of England		4,883
TOTAL		38,956,299(a)

(a) Differs from the closing balance shown in Account No. 88 by £202,875, representing depreciation in the market value of the securities as compared with the cost price.

No. 88B.—STATEMENT showing the GAIN and LOSS on account of GOLD TRANSACTIONS for the year ended 31st March 1921.

	Rs.
Balance on 1st April 1920	...
<i>Gain on gold transactions—</i>	
Gain on imported gold	13,71,574
„ gold purchased by the Secretary of State	1,25,96,639
	1,39,68,213
<i>Loss on gold transactions—</i>	
Loss on sales of gold	2,09,13,504
„ Indian Mines gold	26,80,786
	2,35,94,290
Difference representing loss transferred to Account No. 88C.	96,26,077
Balance on 31st March 1921	...

O. to V.—Debt, Deposits, etc.

No. 88C.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for the year ended 31st March 1921.

India.	Credit.	Debit.
	Rs.	Rs.
Balance on 1st April 1920	5,23,07,075	...
On sterling bills and telegraphic transfers on London—		
Amount of bills drawn (£30,988,000) converted at 2s. the rupee 30,98,80,000 (Vide Account No. 93).		
Amount of rupees received in respect of sterling bills, etc.	28,55,79,920	
Loss by exchange		2,43,00,080
On realisation of Sterling Securities of the Paper Currency Reserve	...	17,00,03,568
On cancellation of overbuying guarantees	...	1,68,84,752
On other transactions—		
Recoverable War Expenditure, and other Military transactions	...	11,71,89,843
Admiralty transports and other Marine transactions	75,800	...
Gold transactions (Vide Account No. 88B)	...	96,26,077
Loss on rupee coinage (Vide Account No. 87B)	...	92,48,024
Sale of Burma Rice	7,49,913	...
Opium supplied to Colonial Governments	...	16,83,292
Other transactions with Colonial Governments and Protectorates	...	1,42,620
Postal and Money Order transactions	...	83,24,683
Lighting and Buoying in the Persian Gulf	...	58,347
Advances to Emigration Agents and Supplies to His Majesty's Ships	...	2,84,245
Persia Bills	...	3,38,670
Revaluation at 2s per rupee of English money etc.	4,41,648	...
Transaction of the Bombay Development Scheme	4,01,000	...
Miscellaneous	2,33,838	...
TOTAL INDIA	19,01,699	35,80,84,201
Net loss by exchange during the year	..	35,61,82,502
Deduct—		
(1) Amount transferred to Railway Capital Account	2,92,49,993	
(2) Ditto " Revenue Account	1,18,66,197	
(3) Ditto Irrigation Capital Account	1,81,629	
(4) Ditto " Revenue Account	2,417	
(5) Ditto Delhi Capital Account	3,32,803	
(6) Ditto Posts and Telegraphs Department	14,13,519	
(7) Ditto General Expenditure head, 'Exchange'	3,23,39,526	7,53,86,084
Net loss brought to account under this head during the year	...	28,07,96,418
Balance held under Suspense on 31st March 1921	...	22,84,89,343

NOTE.—In the accounts for 1920-21, sterling transactions have been converted into rupees on a uniform basis of £1=Rs. 10. All exchange gains or losses arising in respect of remittances and other transactions are recorded in the first instance under this head, the portion attributable to the revenue and capital accounts in respect of the net outlay incurred in England being subsequently transferred to those accounts. These transfers have been made on the basis of the average telegraphic transfer rates from Calcutta on London during the year, viz., 1s.—8'6570285d the rupee, and the portion of the loss attributable to the revenue account which relates to net outlay in England on commercial services (Railways, Irrigation and Posts and Telegraphs) has been debited to the commercial heads concerned, the balance of the loss pertaining to the revenue account has been shown under the general expenditure head "Exchange" (vide Account No. 45).

The outstanding balance of Rs. 22,84,89,343 held under this head on 31st March 1921 represents unadjusted loss held in Suspense against the possibility of opposite results in succeeding years.

No. 88D.—ACCOUNT of PAYMENTS into and WITHDRAWALS from TREASURIES by BRANCH LINE COMPANIES during and to end of the year 1920-21.

Name of Railway.	BALANCE AT END OF 31st MARCH 1920.		DURING 1920-21.		TO END OF 1920-21.		BALANCE AT 31st MARCH 1921.	
	At debit.	At credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At debit.	At credit.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad Dholka	...	2,336	200	2,461	9,74,960	9,74,885	...	75
Ahmedabad Parantij	...	20,707	...	954	23,03,430	22,83,707	...	19,753
Amritsar—Patti—Kasur	...	3,837	12,000	16,450	27,42,633	27,43,246	613	...
Baripada Talband	...	87,825	93,150	1,62,941	14,55,150	14,36,716	...	18,434
Brahmaputra Sultanpur	...	...	...	...	27,65,274	27,65,274	...	...
Branch line companies under the Audit of Government Examiner, East India Railway.	...	3,939	6	3,945	1,10,08,498	1,10,08,498	...	...
Chaparmukh—Silaghat	...	48,499	2,95,099	3,53,030	28,85,464	28,94,896	9,432	...
Dhond Baramati	...	102	5,000	2,024	5,49,832	5,46,754	...	3,078
Hardwar—Dehra	...	10,284	30,168	26,536	23,85,648	28,71,732	...	13,916
Idar Road Bramakhed	17,850	...	...	...	11,14,613	11,32,463	17,850	...
Kalighat—Falta	...	...	...	...	17,71,408	17,71,408	...	...
Katakhal Lalabazar	...	2,981	65,000	45,679	2,20,920	1,98,618	...	22,302
Kholna—Bagirhat	...	23,176	9,493	27,726	7,16,097	7,11,154	...	4,943
Mandra Bhon	...	8,447	...	...	21,55,000	21,46,553	...	8,447
Central Provinces	...	2,350	32,000	45,905	41,11,587	41,23,142	11,555	...
Mymensingh—Bhairabazar	...	...	...	...	48,22,332	48,22,332	...	...
Mymensingh—Jagannathganj	...	...	...	...	25,56,305	25,56,305	...	...
Pachora Jamner	...	53,490	30,000	18,660	14,34,139	14,29,309	...	4,830
Panposh Raipura	...	4,256	1,24,846	1,29,092	13,61,973	13,61,963	...	10
Pulgaon Arvi	...	23,474	...	...	9,19,000	8,95,526	...	23,474
Sara Serajganj	7,18,543	...	...	32,018	59,00,375	66,50,936	7,50,561	...
Sialkot Narowal	...	19,265	...	1,070	18,94,000	18,75,805	...	18,195
Tapti Valley	...	4,014	2,300	36,681	1,20,52,130	1,20,82,497	30,367	...
Total	7,36,393	3,18,482	6,39,262	9,04,272	6,86,00,848	6,92,83,769	8,20,378	1,37,457

O. to V.—Debt, Deposits, etc.

NOTE.— This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no capital interest, vide paragraph 6 of the General Note (Section H.)

No. 89—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1921.

INDIA, GENERAL.		Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
<i>Civil Deposits.</i>		Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Deposits		5,06,507	15,90,253	20,96,760	14,41,118	6,55,642
Civil Court Deposits		2,21,161	4,55,925	6,77,086	4,61,299	2,15,787
Criminal Court Deposits		13,063	12,476	25,539	20,801	4,738
Personal Deposits		9,78,126	86,13,778	95,91,904	87,98,849	7,93,055
Municipal Funds		4,15,066	12,21,209	16,36,275	13,86,080	2,50,195
Renewal and Enforcement Fees on Government Promissory Notes		50	513	563	456	107
Deposits on account of Gold purchases		5,93,745	...	5,93,745	5,93,745	...
Peace Flag Fund		(a) 2,309	882	3,191	1,148	2,043
Grant made by the British Cotton-growing Association		(a) 1,435	...	1,435	...	1,435
Trust Interest Fund		(a) 65,191	1,07,57,096	1,08,22,287	1,16,26,618	-8,04,331
Deposits of deceased officers and men of the Indian Army		(a) 42,769	94,866	1,37,635	5,513	1,32,122
Deposits on account of Enemy Property		1,41,330	1,624	1,42,954	120	1,42,834
Public Works Deposits		(a) 4,06,307	7,05,494	11,11,801	6,10,377	5,01,424
Unclaimed General Provident Fund Deposits		(a) 527	...	527	...	527
Royalty on suspended patents belonging to enemy subjects		13,307	81	13,388	...	13,388
Deposit pertaining to Hostile Firms		1,14,405	...	1,14,405	...	1,14,405
<i>Other Deposits.</i>						
Military Deposits	Peshawar Division	(a) 1,57,191	6,90,122	8,47,313	6,52,805	1,94,508
	Rawalpindi "	(a) 1,29,480	4,52,783	5,82,263	4,52,717	1,29,546
	Lahore "	(a) 2,29,327	3,05,936	5,35,263	2,71,167	2,64,096
	Quetta "	3,79,893	20,97,494	24,77,387	17,03,189	7,74,198
	Mhow "	(a) 1,24,767	2,81,667	4,06,434	1,15,732	2,90,702
	Poona "	29,94,669	14,60,283	44,54,952	12,48,835	32,06,117
	Meerut "	(a) 2,89,235	6,79,276	9,68,511	4,27,490	5,41,021
	Lucknow "	(a) 1,79,819	1,33,780	3,13,599	1,42,130	1,71,469
	Secunderabad "	(a) 70,507	80,771	1,01,278	56,908	44,370
	Burma "	(a) 75,492	1,32,051	2,07,543	1,80,537	27,006
	Supply Circle	(a) 30,108	64,145	94,253	50,059	44,194
	Central War Accounts	(a) 45,63,097	55,51,521	9,87,824	14,56,162	-4,97,338
	Non-Military Pay and Pensions Accounts	(a) 65,744	2,20,917	2,86,661	2,15,265	71,396
	Field Controller, Lahore	...	1,06,16,051	1,06,16,051	95,87,843	10,78,208
	Royal Air Force	...	65,51,684	65,51,684	...	65,51,684
	Peshawar Division	48	297	345	284	61
	Rawalpindi "	73	776	849	783	66
	Lahore "	2,046	5,939	7,985	5,025	2,960
	Quetta "	1,026	1,201	2,227	1,348	879
Trust Interest Account (Military)	Mhow "	357	1,054	1,411	794	617
	Poona "	795	993	1,788	1,079	709
	Meerut "	208	644	852	765	87
	Lucknow "	(a) 500	4,119	4,619	4,041	578
	Secunderabad "	221	1,679	1,900	1,022	878
	Burma "	...	202	202	197	5
	Supply Circle	...	665	665	525	140
	Central War Accounts	-449	699	250	943	-693
	Military Works Deposits	39,63,478	1,11,37,541	1,51,01,019	68,44,211	82,56,808
	Marine Deposits	58,028	13,51,342	14,09,370	2,66,923	1,42,447
Deposits (Railway Capital Accounts)		22,60,301	64,58,964	87,19,265	55,39,774	31,79,491
Deposits (Railway Revenue Accounts)		2,71,99,562	11,12,10,597	13,84,10,159	10,98,12,658	2,85,97,501
State Railway Fine Fund (Railway Revenue Accounts)		(a) 84,762	3,85,536	4,70,298	3,16,870	1,53,428
Postal and Telegraph Fine Fund		3,251	765	4,016	734	3,282
Posts and Telegraphs Furniture Fund		-285	6,278	5,993	7,452	-1,459
Trust Interest Account (Posts and Telegraphs)		(a) 376	10,055	10,431	10,068	363
Void Money Orders (Posts and Telegraphs)		(a) 9,69,689	84,89,593	94,59,282	84,81,269	9,78,013
Short payments on account of Money Orders (Posts and Telegraphs)		(a) 1,61,698	4,85,620	6,47,318	5,76,788	70,535
Foreign Money Orders (Posts and Telegraphs)		22,75,060	11,37,03,743	11,59,78,803	11,45,29,905	14,48,898
British Postal Orders (Posts and Telegraphs)		2,10,57,000	25,91,221	23,48,221	5,43,781	2,31,04,440
British Postal Orders Remittance (Posts and Telegraphs)		-2,10,57,000	...	-2,10,57,000	20,47,440	-2,31,04,440
Dead Accounts, Savings Bank (Posts and Telegraphs)		10,25,837	13,982	10,39,819	5,937	10,33,882
Customs Duty on Foreign Parcels (Posts and Telegraphs)		3,156	61,134	64,290	57,720	6,570
Aligarh Workshop Cheques (Posts and Telegraphs)		(a) 44,184	2,29,308	2,73,492	2,36,828	36,664
Penny Postage Stamps (Posts and Telegraphs)		(a) -30,678	7,392	-23,286	12	-23,298
International Reply Coupons Issued (Posts and Telegraphs)		4,802	339	5,141	64	5,077
Ditto ditto Exchanged (Posts and Telegraphs)		(a) -2,411	171	-2,240	954	-3,194
Unclaimed General Provident Fund Deposits (Posts and Telegraphs)		988	505	1,493	20	1,473
Recoveries of loans from Co-operative Credit Societies (Posts and Telegraphs)		11,894	5,31,035	5,42,929	5,21,061	21,868
Sale of Red Cross Seals (Posts and Telegraphs)		...	...	...	...	...
Deposits on account of Ferry Charges in Kashmir (Posts and Telegraphs)		48	146	194	194	...
Other Postal and Telegraph deposits		(a) 18,96,946	33,18,527	52,15,473	35,74,091	16,41,382
TOTAL		4,36,13,344	31,27,84,720	35,63,98,064	29,46,77,518	6,15,20,546
Carried forward		4,36,13,344	31,27,84,720	35,63,98,064	29,46,77,518	6,15,20,546

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

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1921—*contd.*

	Balance, 31st March 1920.	Receipts in 1920-21.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	4,36,13,344	31,27,84,720	35,63,98,064	29,48,77,518	6,15,20,546
NORTH-WEST FRONTIER PROVINCE.					
<i>Civil Deposits.</i>					
Revenue Deposits	8,73,607	17,57,349	26,31,016	17,93,097	8,37,919
Personal Deposits	7,66,831	53,42,012	61,28,843	49,76,668	11,50,275
Municipal Funds	13,02,880	29,18,506	42,81,386	22,09,973	20,71,413
Trust Interest Fund	(a) 214	17,855	18,059	17,333	626
Public Works Deposits	(a) 66,116	97,530	1,63,646	81,402	82,184
Renewal and Enforcement fees on Government Promissory Notes	4	2	6	6	...
Deposits on account of Enemy Property	15,468	...	15,468	...	15,468
Deposits for Government Loan	...	13,000	13,000	13,000	...
Deposits for the purchase of Gold	12,000	...	12,000	12,000	...
Special War Deposits	...	2	2	...	2
TOTAL	30,97,170	1,01,66,256	1,32,63,426	91,06,539	41,57,887
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	60,62,255	67,82,075	1,28,44,330	70,83,883	57,60,527
Civil Court Deposits	(a) 96,55,988	1,46,22,913	2,42,78,801	1,71,15,113	1,71,63,788
Criminal Court Deposits	3,69,794	8,22,008	7,22,297	3,98,746	3,23,561
Personal Deposits	25,08,393	2,95,29,877	2,20,82,200	2,99,00,624	20,97,666
Municipal Funds	28,83,40	52,05,070	80,88,16	4,89,828	16,72,888
Trust Interest Fund	3,97,707	47,82,082	51,79,789	50,31,347	1,66,532
Deposits for work done for public bodies or individuals	2,39,371	1,14,970	6,54,351	4,45,026	2,08,266
Deposits of the Tea Cess Fund	(a) 5,288	40,606	45,894	43,591	2,308
Public Works Deposits	11,00,030	12,66,08	23,66,638	17,15,98	6,71,445
Renewal and Enforcement fees on Government Promissory Notes	83	553	635	5,105	-4,469
Unclaimed General Provident Fund Deposits	(a) 9,901	19,173	29,074	2,171	26,913
Deposits pertaining to Hostile Firms	(a) 59,833	28,906	88,739	408	88,196
Deposits on account of Enemy Property	12,29,12	22,772	16,52,04	11,517	16,00,67
Deposits on account of Reverse Council Bills	8,22,972	...	8,22,972	8,32,372	...
Gold purchases	56,000	...	56,000	56,000	...
Sale proceeds of Dye-stuffs received under Peace Treaty	...	1,47,09	1,47,09	...	1,47,09
TOTAL	2,57,98,657	6,32,44,708	8,90,43,365	6,71,52,618	2,18,90,747
BOMBAY.					
<i>Civil Deposits.</i>					
Bombay Development Deposits	...	6,504	6,504	...	6,504
Deposits for Government Loans	...	2,500	2,500	2,500	...
Revenue Deposits	(a) 13,54,560	84,24,468	97,79,028	82,73,88	15,05,940
Civil Court Deposits	(a) 30,65,382	1,01,81,955	1,32,47,317	1,04,15,316	28,32,01
Criminal Court Deposits	(a) 1,85,643	3,28,815	5,14,468	3,80,013	1,28,415
Personal Deposits	47,85,078	9,08,39	9,56,23,17	8,95,7,579	60,46,338
Municipal Funds	13,75,614	71,40,609	8,72,223	73,40,956	11,75,207
Marine Deposits	64,456	1,12,314	1,70,770	1,24,902	51,809
Forest Deposits	3,46,476	3,3,02	6,49,578	3,27,957	3,21,21
Trust Interest Fund	70,520	86,49,305	87,20,825	8,63,117	72,708
Deposits for work done for public bodies or individuals	(a) 1,44,231	4,90,779	6,35,000	2,76,741	3,58,29
Deposits of the Tea Cess Fund	1,112	7,044	8,56	7,569	1,187
Public Works Deposits	(a) 15,14,430	43,07,123	58,31,559	40,27,216	18,04,343
Deposits pertaining to Hostile Firms	1,01,80,897	45,284	1,23,2,181	2,18,503	1,00,13,678
Renewal and Enforcement fees on Government Promissory Notes	409	1,688	2,097	2,372	-275
Deposits on account of Enemy Property	(a) 18,09,624	1,34,841	19,44,465	2,44,431	17,00,034
Deposits for the purchase of Gold	(a) 7,87,709	...	7,87,709	7,87,703	6
Deposits on account of Reverse Council Bills	1,04,57,147	...	1,04,57,147	1,04,57,147	...
Deposits on account of Indian Mines Gold	...	1,66,10,613	1,66,10,613	1,67,67,001	-1,56,388
Deposits of deceased officers and men of the Native Army	...	15	15	15	...
Sale Proceeds of Dye-stuffs received under Peace Treaty	...	7,12,785	7,12,785	54,054	6,58,731
TOTAL	3,61,65,284	14,83,05,163	18,44,70,447	15,79,51,210	2,65,19,237
Carried over	10,86,74,455	53,45,00,847	64,31,75,302	62,90,86,885	11,40,88,417

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

O. to V.—Debt, Deposits, etc.

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No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1921—*contd.*

	Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	10,86,74,455	53,45,00,847	64,31,75,302	52,90,86,885	11,40,88,417
BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	20,56,544	41,33,728	61,90,272	34,15,649	27,74,623
Civil Court Deposits	82,57,377	1,95,21,484	2,77,78,861	1,81,21,275	96,57,586
Criminal Court Deposits	2,12,743	3,56,485	5,69,228	3,05,022	2,64,206
Personal Deposits	(a) 97,41,503	8,98,54,105	9,95,95,608	9,04,11,087	91,81,521
Municipal Funds	10,57,014	40,42,391	50,99,405	37,75,975	13,23,430
Trust Interest Fund	(a) 89,699	10,53,399	11,43,098	10,85,977	57,121
Deposits for work done for public bodies or individuals	20,61,643	1,10,31,005	1,30,92,648	1,10,01,791	20,90,857
Deposits of the Tea Cess Fund	23,129	3,23,543	3,46,672	3,13,518	33,154
Forest Deposits	986	1,213	2,199	1,213	986
Public Works Deposits	9,33,411	8,64,510	17,97,921	9,03,787	8,94,134
Deposits of Jute Cess Collections	1,99,347	10,76,471	12,75,811	10,94,346	1,81,465
Unclaimed General Provident Fund Deposits	(a) 22,663	4,924	27,587	2,438	25,149
Renewal and Enfacement Fees on Government Promissory Notes	122	574	696	507	189
Deposits pertaining to Hostile Firms	90,58,717	1,55,359	92,14,103	18,84,702	73,29,404
Deposits on account of Enemy Property	(a) 58,25,659	4,16,754	62,42,413	4,85,271	57,57,142
Deposits on account of Gold Purchases	2,000	...	2,000	2,000	...
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	20,299	25	20,324	5,402	14,922
TOTAL	3,95,62,849	13,28,36,000	17,23,98,849	13,28,10,560	3,95,88,289
UNITED PROVINCES OF AGRA AND OUDH.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 20,52,951	64,95,242	85,48,193	64,85,783	20,62,410
Civil Court Deposits	69,27,780	1,67,40,535	2,36,68,315	1,50,27,643	86,40,672
Criminal Court Deposits	1,29,071	3,17,791	4,46,862	2,93,936	1,52,926
Personal Deposits	(a) 39,33,319	3,96,75,018	4,36,08,337	4,02,25,553	33,82,784
Municipal Funds	(a) 20,16,713	73,31,671	93,48,384	74,77,779	21,70,605
Trust Interest Fund	(a) 23,960	7,83,783	8,07,743	7,88,691	19,143
Unclaimed General Provident Fund Deposits	977	243	1,220	936	284
Deposits for work done for public bodies or individuals	(a) 1,240	6,06,268	6,05,028	3,28,912	2,76,116
Forest Deposits	(a) 18	10	28	24	4
Public Works Deposits	(a) 11,38,768	25,53,719	37,42,477	20,11,533	17,30,944
Renewal and Enfacement Fees on Government Promissory Notes	145	772	917	586	331
Deposits pertaining to Hostile Firms	2,06,512	81,166	2,87,678	9,455	2,78,223
Deposits on account of Enemy Property	173	30,209	30,382	281	30,101
Deposits for Government Loans	...	1,208	1,208	1,208	...
Deposits on account of Gold Purchases	5,34,627	...	5,31,627	5,32,226	2,001
TOTAL	1,70,13,764	7,49,17,635	9,19,31,399	7,31,84,856	1,87,46,543
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 45,93,345	1,30,37,435	1,76,30,780	1,19,47,717	56,83,063
Personal Deposits	(a) 39,81,753	2,56,30,918	2,96,12,671	2,60,96,156	35,20,515
Municipal Funds	47,39,810	1,09,49,178	1,57,48,918	1,07,22,618	50,26,300
Trust Interest Fund	(a) 39,189	2,08,360	2,47,549	2,18,888	28,961
Deposits for Government Loans (temporary)	...	1,59,700	1,59,000	1,59,100	600
Public Works Deposits	10,49,021	19,79,669	30,28,690	18,63,475	11,65,215
Deposits on account of Enemy Property	(a) 1,64,469	487	1,54,956	1,457	1,53,499
Renewal and Enfacement Fees on Government Promissory Notes	122	191	313	244	69
Deposits pertaining to Hostile Firms	1,237	1	1,238	564	674
Deposits on account of Gold Purchases	5,81,315	...	5,81,315	5,82,560	—1,245
Deposits for work done for public bodies or individuals	...	...	...	...	...
TOTAL	1,52,04,561	5,19,65,809	6,71,70,430	5,15,92,779	1,55,77,651
BURMA.					
<i>Civil Deposits.</i>					
Revenue Deposits	12,03,938	31,09,207	43,13,145	29,93,894	13,19,251
Civil Court Deposits	11,40,121	17,62,255	29,02,376	21,12,712	7,89,664
Personal Deposits	(a) 1,67,76,344	2,45,10,123	4,12,86,470	3,94,37,294	18,49,176
Municipal Funds	(a) 21,86,948	57,97,243	79,84,191	52,50,400	27,33,791
Deposits on account of Enemy Property	28,30,070	24,721	28,54,791	1,48,790	27,06,001
Marine Deposits	8,345	7,447	15,792	10,297	5,495
Trust Interest Fund	(a) 369	51,817	52,186	50,878	1,308
Deposits for work done for public bodies or individuals	79,777	41,763	1,21,540	1,21,540	...
Public Works Deposits	10,18,908	11,15,742	21,34,650	11,62,704	9,71,946
Renewal and Enfacement fees on Government Promissory Notes	77	941	1,018	948	70
Deposits pertaining to Hostile Firms	(a) 35,572	79	35,651	35,152	499
Deposits on account of Gold Purchases	11,693	...	11,693	11,693	...
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	...	678	678	...	678
TOTAL	2,52,92,162	3,64,22,919	6,17,15,181	5,13,36,302	1,03,77,879
Carried over	20,57,47,791	83,09,42,370	1,03,63,90,161	83,80,11,382	19,83,78,779

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

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS for the Year ended 31st March 1921—*concl'd.*

	Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	20,57,47,791	83,06,42,370	1,03,63,90,161	83,80,11,382	19,83,78,779
BIHAR AND ORISSA.					
<i>Civil Deposits.</i>					
Revenue Deposits	14,64,197	18,21,567	32,85,764	19,95,815	12,93,449
Civil Court Deposits	29,05,835	60,53,501	89,59,336	57,33,517	32,25,819
Criminal Court Deposits	4,00,388	3,29,531	7,29,919	2,99,481	4,30,438
Personal Deposits	(a) 23,56,003	98,87,232	1,22,43,235	94,23,470	28,19,765
Municipal Funds	10,22,967	24,58,653	34,81,620	24,15,825	10,65,795
Trust Interest Fund	(a) 10,349	2,06,921	2,17,270	2,17,145	125
Deposits for work done for public bodies and individuals	2,63,809	4,83,186	7,47,355	5,10,093	2,37,262
Public Works Deposits	(a) 3,45,524	8,18,816	11,59,340	5,93,313	5,66,027
Renewal and Enfacement Fees on Government Promissory Notes	80	143	223	182	41
Unclaimed General Provident Fund Deposits	1,629	...	1,629	129	1,500
Deposits on account of Enemy Property	(a) 3,02,027	8,002	3,10,029	2,664	3,07,365
„ for Gold purchase	11,484	...	11,484	11,484	...
Famine Charitable Relief Fund	(a) 22,142	55,182	77,324	56,103	21,221
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	—12,080	1,387	—10,693	...	—10,693
TOTAL	90,94,464	2,21,22,421	3,12,16,885	2,12,64,721	99,52,164
CENTRAL PROVINCES AND BEEHAR.					
<i>Civil Deposits.</i>					
Revenue Deposits	7,57,374	10,84,528	18,41,902	13,00,923	5,40,979
Civil Court Deposits	20,49,665	43,80,589	64,30,254	50,29,413	14,00,841
Personal Deposits	10,15,002	64,33,217	74,48,219	68,51,891	5,96,328
Municipal Funds	(a) 10,22,552	37,87,207	48,09,759	40,38,900	7,70,859
Forest Deposits	(a) 971	4,745	5,716	5,285	431
Trust Interest Fund	20,324	1,89,973	2,10,297	1,49,598	60,699
Deposits for work done for public bodies or individuals	2,886	51,089	53,975	2,612	51,363
Public Works Deposits	5,97,696	10,63,934	16,61,630	11,09,820	5,51,810
Renewal and Enfacement fees on Government Promissory Notes	(a) 15	166	181	154	27
Unclaimed General Provident Fund Deposits	329	...	329	329	...
Deposits for purchase of Gold	56,000	...	56,000	56,000	...
TOTAL	55,22,814	1,69,95,448	2,25,18,262	1,85,44,925	39,73,337
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 4,34,727	5,86,817	10,21,544	5,66,167	4,55,377
Civil Court Deposits	1,34,965	3,98,430	5,33,395	2,31,488	2,98,907
Personal Deposits	(a) 8,56,657	25,20,245	33,76,902	24,88,449	8,88,453
Municipal Funds	(a) 2,03,881	7,85,318	9,89,199	7,61,852	2,27,347
Trust Interest Fund	(a) 1,098	12,601	13,699	13,723	—24
Deposits for work done for public bodies or individuals	39,829	33,476	73,305	15,353	57,952
Public Works Deposits	(a) 1,13,629	2,53,103	3,66,732	2,19,449	1,47,283
Renewal and Enfacement Fees on Government Promissory notes.	(a) 6	21	27	21	6
Unclaimed General Provident Fund Deposits	2,570	624	3,194	191	3,003
Labour Board Cess Fund	3,371	4,657	8,028	7,544	484
Deposits on account of Gold purchases	2,000	...	2,000	2,000	...
<i>Other Deposits.</i>					
Deposits (Railway Revenue Account)	10,691	49,475	60,166	44,794	15,372
State Railway Fine Fund (Railway Revenue Accounts)	...	29	29	29	...
Deposits (Railway Capital Accounts)	146	...	146	...	146
TOTAL	18,06,570	46,44,796	64,51,366	43,54,060	20,97,306
GRAND TOTAL	22,21,71,639	87,44,05,035	1,09,65,76,674	88,21,75,088	21,44,01,586

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

O. to V.—Debt, Deposits, etc.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO INDIAN STATES.								
INDIA, GENERAL.								
Baraundha State	...	...	...	...	...	7,000	4 per cent.	2
Bijawar	98,560	...	98,560	24,654	74,506	1,50,000	6 per cent.	5,946
Dungarpur State	...	...	...	...	...	5,25,000	4 "	1,647
Hyderabad State	13,38,069	...	13,38,069	10,46,477	2,91,592	2,00,00,000	4 "	53,523
Samthar State	40,000	...	40,000	10,464	29,535	40,000	6 "	2,869
Shahpura	2,00,000	...	2,00,000	50,000	1,50,000	2,00,000	6 "	11,298
Sultan of Muskat	6,50,000	...	6,50,000	10,054	6,39,916	6,50,000	6 "	36,657
TOTAL LOANS TO INDIAN STATES .	23,26,629	...	23,26,629	11,41,079	11,85,550			1,11,942

O. to V.—Debt, Deposits, etc.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
MADRAS.								
Madras Corporation	37,74,712	5,00,000	42,74,712	1,51,669	41,23,043	48,30,000	(b) 4, 6, & 6½ per cent.	1,72,360
Ditto Port Trust	1,37,24,971	3,70,000	1,40,94,971	2,13,209	1,58,81,762	1,75,41,018	4, 5 & 6 per cent.	5,68,352
Ditto Coast Lights Fund	4,77,596	...	4,77,596	28,725	4,48,871	9,38,476	4 " "	19,104
TOTAL .	1,79,77,279	8,70,000	1,88,47,279	3,93,603	1,84,53,676			7,59,816
BOMBAY.								
Bombay Municipality (Water-supply)	20,78,477	...	20,78,477	31,425	20,47,052	37,30,053	4 per cent.	82,551
Ditto Port Trust, for Dock Extension, etc.	1,41,33,463	...	1,41,33,463	33,469	1,40,99,994	1,42,08,125	3½, 4, 4 and 6 per cent.	4,16,811
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,02,12,275	...	2,02,12,275	1,43,178	2,00,69,067	2,20,15,433	4 per cent.	8,00,705
Ditto ditto, for Loans not bearing interest under Acts I and VI of 1873 and 1879								
TOTAL .	3,64,24,215	...	3,64,24,215	2,08,072	3,62,16,143			13,00,067
BENGAL.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	79,425
Ditto ditto, for construction of Kidderpore Dock	2,53,94,985	...	2,53,94,985	4,02,101	2,49,92,884	2,87,70,566	4 " "	10,11,818
TOTAL .	2,71,59,985	...	2,71,59,985	4,02,101	2,67,57,884			10,91,243
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC.	8,15,61,479	8,70,000	8,24,31,479	10,03,776	8,14,27,703			31,51,126

LOANS TO MOFUSSIL MUNICIPALITIES.

INDIA, GENERAL.

Ajmer Municipality	(a) 4,89,699	..	4,89,699	20,808	4,68,891	6,98,000	5 & 4 per cent. .	20,648
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Delhi ditto	5,25,409	...	5,25,409	66,207	4,59,112	16,15,000	4 per cent. .	21,016
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TOTAL .	(a) 10,15,108	...	10,15,108	87,105	9,28,008			41,664
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MADRAS,

Bangalore Civil and Military Station Municipality	(a) 53,496	...	53,496	3,746	49,750	80,000	4 per cent. .	(c) 3,209
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TOTAL LOANS TO MOFUSSIL MUNICIPALITIES .	(a) 10,68,604	...	10,68,604	90,851	9,77,758			44,873
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(a) Differs from last year's closing balance for correction since made.
 (b) Two per cent. additional appropriated to form a Sinking Fund.
 (c) Interest adjusted in India Books.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1921 and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Adil-es-Sultarah Kerman	2,546	...	2,546	1,724	822	21,400	4½ per cent.	...
Beri Jagir	6,997	...	6,997	...	6,997	20,000	6 "	...
Bilhari Jagir	139	...	139	139	...	10,000	6 "	...
Eijna Jagir	9,570	...	9,570	2,940	6,630	11,000	6 "	60
Eugties of Baluchistan	14,000	...	14,000	...	14,000	20,000	Nil.	...
Uharwai Jagir	8,400	...	8,400	5,306	3,094	8,500	6 per cent.	694
Garauli Jagir	9,733	...	9,733	1,053	8,680	18,000	6 "	947
Gaurihar Jagir	8,000	...	8,000	8,000	...	23,000	6 "	832
Ishak Kahols	19,000	...	19,000	1,963	17,037	41,500	Nil.	...
Lughesi Jagir	20,524	...	20,524	8,302	12,222	37,500	6 per cent.	1,198
Malik Ali Jan	1,086	...	1,086	114	972	1,500	4 "	43
Mir Azim Jan, son of late Ex Khan of Kalat	(a) 19,449	...	19,449	2,068	17,351	50,000	4 "	371
Mir Hazar Ghazni Marri Rasaldar Main Levies	1,933	...	1,933	303	1,630	6,000	5 "	297
Mirza Suraya Jah	6,900	...	6,900	6,900	...	70,000	4 "	183
Murries of Baluchistan	18,000	...	18,000	...	18,000	20,000	Nil.	...
Mirzehan Khan Bijram Marri of Khol	1,184	...	1,184	1,184	...	3,000	5 per cent.	...
Naigwan Rebat Jagir	12,000	...	12,000	11,867	133	18,000	6 "	1,096

Sirdar Muhammad Ishak Khan	15,000	...	15,000	2,000	13,000	15,000	Nil.	...
Sons of Malik Sultan Md. Khan	3,737	...	3,737	3,145	592	16,000	4 per cent.	161
Sirdar Muhammad Khan Jogezai	3,360	...	3,360	480	2,880	4,800	Nil.	...
Talukdars of Ajmer	53	...	53	...	53	8,25,000	5 per cent.	109
TOTAL	(a) 1,81,611	...	1,81,611	57,518	1,24,093			5,932
NORTH-WEST FRONTIER PROVINCE.								
Abdul Rahman Khan, Chief of Western Khattocks	1,88,800	...	1,88,800	10,875	1,77,925	2,00,000	6 per cent.	11,328
BOMBAY.								
Sultan of Shehr and Mokalla (Aden)	1,40,000	...	1,40,000	20,000	1,10,000	2,00,000	Nil.	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	(a) 5,10,411	...	5,10,411	98,333	4,12,018	...		17,260
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Secunderabad (waterworks)	(a) 14,270	...	14,270	1,193	13,077	8,30,500	4 per cent.	571

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

No. 20.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*continued.*

REGIMENTAL AND OTHER LOANS.		Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Military.									
INDIA, GENERAL.									
<i>Peshawar Division.</i>									
Officer Commanding, Depot Guides Cavalry F. F.		25,000	...	25,000	25,000	...	25,000	4 per cent.	867
Ditto 1st Lancers		1,500	...	1,500	1,500	...	50,000	...	
Ditto Depot 22nd Cavalry		...	13,000	13,000	...	13,000	13,000	...	
TOTAL		26,500	13,000	39,500	26,500	13,000	...	...	867
<i>Rawalpindi Division.</i>									
Officer Commanding, Depot 2nd Cavalry		...	12,000	12,000	12,000	...	25,000	4 per cent.	NIL.
Ditto 13th Lancers Kohat Brigade		...	25,000	25,000	...	25,000	25,000	4 "	317
Ditto 31st Lancers		...	55,000	55,000	55,000	...	75,000	4 "	250
Ditto Divisional area		...	40,000	40,000	40,000	...	40,000	6 "	...
TOTAL		...	1,32,000	1,32,000	1,07,000	25,000	...	...	567
<i>Lahore Division.</i>									
General Officer Commanding, Lahore Division		16,000	...	16,000	...	16,000	16,000	4½ per cent.	720
Officer Commanding, 2-35th sikh		...	...	...	...	...	10,000	6 "	1,200
Army Institute Fund Guides Cavalry		...	2,71,309	2,71,309	...	2,71,309	3,00,000	6 "	...
Officer Commanding, 10th Lancers		30,000	...	30,000	...	30,000	30,000	4 "	300
Ditto 37th do.		7,000	...	7,000	7,000	...	7,000	4 "	400
TOTAL		53,000	2,71,309	3,24,309	7,000	3,17,309	...	...	2,620
<i>Quetta Division.</i>									
Officer Commanding, 25th Cavalry		30,000	20,000	50,000	30,000	20,000	55,000	4 per cent.	466

Mhow Division.

Commandant, Cavalry School, Saugor	13,450	...	13,450	900	12,550	16,000	...	...
Officer Commanding, 38th Central India Horse	23,700	...	23,700	...	23,700	23,700	4 per cent.	948
Ditto 35th Scinde Horse	25,000	...	25,000	25,000	...	25,000	4 "	250
TOTAL .	62,150	...	62,150	25,900	36,250	...	...	1,198

Poona Division.

Officer Commanding volunteer artillery corps Bombay	...	...	...	...	...	3,300	4 per cent.	920
Secretary, Cantonment Committee, Poona	16,000	...	16,000	3,000	13,000	34,000	4 "	
A. Q. M. G. Bombay Brigade !	...	6,000	6,000	6,000	...	6,000	4 "	
TOTAL .	16,000	6,000	22,000	9,000	13,000	...	...	920

Meerut Division.

Officers Commanding, Indian Infantry Regiments	10,520	...	10,520	6,520	4,000	37,000	4 per cent.	287
" " Cavalry Regiments	77,000	...	77,000	52,000	25,000	1,20,000	4 "	1,863
TOTAL .	87,520	...	87,520	58,520	29,000	...	...	2,150

Lucknow Division.

Officer Commanding, 1st Lancers	35,200	35,000	70,200	18,000	52,200	85,000	...	...
" " 31st Lancers	...	48,000	48,000	6,000	42,000	...	4 per cent.	250
TOTAL .	35,200	83,000	1,18,200	24,000	94,200	...	...	250

Carried over

3,10,370	5,25,309	8,35,679	2,87,920	5,47,769	...	...	9,038
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No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—concluded.

	Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount, Repaid.	Amount, 31st March 1921.	Amount of Loans sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	3,10,870	5,25,309	8,35,679	2,87,920	5,47,759	...		9,038
REGIMENTAL AND OTHER LOANS—contd.								
Military—contd.								
INDIA, GENERAL—contd.								
Secunderabad Division.								
Commandant, 1st Madras Guards, I. D. F.	1,700	...	1,700	1,700	...	31,000	...	...
Commandant, 6th Battalion, Bangalore, Coorg and Mysore Rifles, I. D. F.	24,000	...	24,000	24,000	...	65,000	4 per cent.	960
Officer Commanding, 7th Haryana Lancers	25,000	...	25,000	...	25,000	25,000	"	1,000
TOTAL	50,700	...	50,700	25,700	25,000			1,960
Burma Division.								
Officer Commanding, 15th Burma Company, 2nd (Q. V. O.) Sappers and Miners	16,282	...	16,282	1,163	15,119	44,700	Nil.	...
Ditto Rangoon Battalion, Auxiliary Force	6,111	...	6,111	6,111	...	30,000	4 per cent.	482
TOTAL	22,393	...	22,393	7,274	15,119		...	482
TOTAL REGIMENTAL AND OTHER LOANS	3,93,463	5,25,309	9,08,772	3,20,894	5,87,878		...	11,480
ADVANCES UNDER SPECIAL LAWS.								
INDIA, GENERAL.								
Advances to Istimrardars of Ajmer	3,45,971	...	3,45,971	19,188	3,26,783	5,82,250	6½ per cent.	13,844
MADRAS.								
Advances under the Bangalore Sanitary Improvement Loans Law	667	...	667	248	419			(b) —1,095
Total Advances under Special Laws	3,46,638	...	3,46,638	19,436	3,27,202			12,749

ADVANCES TO CULTIVATORS, INDIA, GENERAL.

Advances for Improvement of Land	4,14,798	68,651	4,83,449	59,041	4,24,408	...	...	16,943
Ditto for relief of Agriculturists and other purposes	6,51,710	1,08,470	7,60,180	2,48,431	5,11,679	...	...	15,723
Loans under Co-operative Credit Societies Act	680	600	1,180	180	9,0	...	...	8
TOTAL	10,67,198	1,77,521	12,44,719	3,07,652	9,37,057	...	...	32,674

N.-W. FRONTIER PROVINCE.

Advances for Improvement of Land	(a) 2,04,711	82,742	2,87,453	12,147	2,75,306	...	...	10,482
Ditto under the Agriculturists' Loans Act	3,21,550	4,15,213	7,39,763	2,37,882	5,02,881	...	...	9,335
TOTAL	(a) 5,26,261	4,97,955	10,27,216	2,49,029	7,78,187	...	...	19,817
TOTAL ADVANCES TO CULTIVATORS	(a) 15,96,459	6,75,476	22,71,935	5,56,681	17,15,244	...	...	52,491

MISCELLANEOUS LOANS AND ADVANCES.

INDIA, GENERAL.

A. M. Sabi	...	300	300	71	229	300	6½ per cent.	9
M. Pillay	364	...	364	58	305	500	6½ "	9
D. P. Shetty	2	...	2	...	2	200	6½ "	...
Dewan of Durgah	2,741	...	2,741	189	2,552	3,781	Nil	...
D. R. Shetty	...	200	200	49	151	200	6½ per cent.	4
H. K. Sanjunda	248	...	248	180	68	300	6½ "	4
S. K. Santappa	(a) 9	...	69	67	2	200	6½ "	3
Bengal and North-Western Railway	1,20,000	...	1,20,000	52,500	67,500	2,70,000	5 "	6,000
Rohilkhand and Kumaon Railway	40,000	...	40,000	20,000	20,000	80,000	5 "	2,208
TOTAL	(a) 1,63,424	500	1,63,924	73,114	90,810	...	...	8,237

GRAND TOTAL 8,79,71,377 20,71,285 9,00,42,682 33,05,427 8,67,37,235 34,10,729

Distribution of the Grand Total—

India, General	54,97,674	7,03,330	62,01,004	20,07,753	41,93,251	...	...	2,28,458
North-West Frontier Province	7,80,011	4,97,955	12,76,966	2,59,904	9,56,112	...	...	31,145
Madras	1,80,31,442	8,70,000	1,89,01,442	3,97,597	1,85,03,845	...	...	67,59,816
Bombay	3,65,6,215	...	3,65,64,215	2,38,072	3,63,06,143	...	...	13,00,037
Bengal	2,71,59,985	...	2,71,59,985	4,02,101	2,67,57,884	...	...	10,91,243

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

(b) Interest adjusted in India books.

(c) Exclusive of Rs. 29,718 interest on Loans to Local Boards for Railway Construction, vide Account No. 91A.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1921,
and the amount of such LOANS at the commencement and close of the Year.

LOANS TO MOFUSSIL MUNICIPALITIES.		Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
MADRAS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Adoni Municipality		18,029	...	18,029	3,379	9,650	66,000	4½ per cent.	554
Anakapalle		18,039	...	18,039	5,651	12,378	2,500	4, 5 & 6 "	582
B. zwada		68,384	...	68,384	6,463	61,921	1,25,000	4 "	2,735
Tirunannamalai		34,049	...	34,049	1,04	33,041	35,000	6 "	2,013
Belhampur		1,45,202	...	1,45,202	5,521	1,39,681	1,86,070	4 "	5,808
Dnaapuram		9,144	...	9,144	271	8,873	9,400	6 "	549
Chidambaram		20,577	6,700	27,277	942	26,335	30,700	4 & 6 "	823
Cocanada		1,20,822	...	1,20,822	14,523	1,06,299	2,63,020	4, 4½ & 6 "	5,417
Cochin		11,519	...	11,519	575	10,944	14,080	4 "	461
Coimbatore		48,898	...	48,898	4,765	44,133	87,000	4 & 6 "	2,454
Conjeevaram		63,374	...	63,374	17,861	45,513	1,62,160	4 & 4½ "	2,847
Coonoor		77,223	...	77,223	9,656	67,567	1,73,100	4 "	3,088
Cuddapah		33,888	...	33,888	1,287	32,601	42,695	4½ & 6 "	2,004
Dindigul		14,135	...	14,135	2,576	11,559	49,300	4 & 4½ "	591
Ellore		33,011	...	33,011	1,009	31,972	35,000	6 "	1,982
Erode		43,353	...	43,353	1,005	42,348	47,000	4 "	1,734
Gudiyattam		15,663	...	15,663	2,134	13,529	37,500	4 "	626
Guntur		62,234	77,000	1,39,234	9,733	1,29,501	2,20,000	4 & 6 "	3,057
Karur		15,000	...	15,000	1,475	13,525	24,000	4 & 6 "	840
Kumbakonam		5,199	...	5,199	1,667	3,532	11,250	4 "	208
Kurnool		27,404	3,000	30,404	3,642	26,762	80,300	4, 4½ & 6 "	1,132
Kodikanal		30,621	...	30,621	2,225	28,396	46,900	4 "	1,225
Madura		5,15,048	...	5,15,048	13,317	4,95,731	6,69,340	4½ & 6 "	30,112
Ongole		10,000	...	10,000	10,000	...	10,000	6 "	102
Masulipatam		1,18,115	...	1,18,115	1,648	1,16,467	1,19,670	6 "	7,087
Mavavaram		13,907	...	13,907	695	13,212	17,000	4 "	556
Narasaraopet		11,431	...	11,431	338	11,093	11,750	6 "	684
Negapatam		3,36,654	...	3,36,654	21,321	3,15,333	4,73,350	4 & 5 "	13,632
Nellore		67,979	...	67,979	3,534	64,445	93,500	4 "	2,719
Ootacamund		37,561	21,460	59,021	3,744	55,277	1,05,900	4 & 6 "	566
Palacottah		5,100	...	5,100	1,700	3,400	8,500	6 "	306
Parlakimedi		8,850	2,500	11,350	475	10,875	12,000	5 & 6 "	506
Periyakulam		75,519	...	75,519	4,071	71,448	1,12,000	4 "	3,021
Rajahmundry		1,600	11,400	13,000	800	12,200	23,400	4 & 6 "	64
Salem		3,37,505	...	3,37,505	15,437	3,22,068	4,38,000	4 & 5 "	13,640
Srirangam		49,915	...	49,915	1,125	48,790	54,000	4 "	1,997
Tanjore		94,932	...	94,932	9,727	85,205	2,71,460	4, 4½ & 6 "	4,286
Tellichery		12,085	...	12,085	923	11,162	19,100	4 "	483
Tirupati		60,592	...	60,592	...	60,592	70,670	4 "	1,212
Tiruvalur		7,600	...	7,600	950	6,650	9,500	6 "	425
Trichinopoly		39,983	...	39,983	8,764	31,219	2,00,500	4 & 4½ "	1,657
Tuticorin		8,945	...	8,945	3,874	5,071	57,500	4 "	358
Vizagapatam		1,45,827	...	1,45,827	12,357	1,33,470	2,87,900	4, 4½, 5 & 6 "	6,512
Vellore		1,43,184	85,000	2,28,184	11,483	2,16,701	3,30,200	4, 5 & 6 "	6,339
Vizianagram		15,066	...	15,066	1,466	13,600	18,000	6 "	904
TOTAL		30,28,396	2,07,060	32,35,456	2,30,987	30,04,469			1,37,762

O. to V.—Debt, Deposits, etc.

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

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1921,
and the amount of such LOANS at the commencement and close of the Year—*contd.*

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FINANCE AND REVENUE ACCOUNTS OF THE

										Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES— <i>contd.</i>										Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward										76,69,236	10,37,057	87,06,293	3,46,587	82,59,706			2,44,230
BENGAL— <i>contd.</i>										35,59,178	1,75,165	37,34,343	2,67,286	34,67,058			1,44,776
Katwa Municipality										26,156	...	26,156	1,122	25,034	30,000	4 & 5 per cent.	1,170
Krishnagar										...	1,00,000	1,00,000	...	1,00,000	1,00,000	"	...
Khulna										6,550	...	6,550	695	5,855	13,000	"	255
Kurseong										47,370	...	47,370	2,130	45,240	65,000	" & 6 "	2,453
Kushtia										7,779	6,000	13,779	424	13,355	1,000	4 & 6 "	37
Manicktolla										67,514	...	67,514	3,084	64,430	1,00,000	"	2,670
Mohepur										291	...	291	143	148	1,250	"	10
Mymensingh										81,703	...	81,703	2,533	79,168	93,000	4 & 6 "	4,584
Naihati										2,989	20,000	22,989	248	22,741	25,000	4 & 6 "	117
Narayangunge										91,738	...	91,738	9,216	82,522	1,75,000	"	3,578
Pabna										...	20,000	20,000	...	20,000	20,000	"	...
Ranaghat										11,063	...	11,063	735	10,328	16,000	"	435
Serajgunge										2,348	...	2,348	274	2,074	5,000	"	91
Serampore										29,311	...	29,311	1,769	27,542	40,000	"	1,155
Sherpur (Bogra)										1,280	...	1,280	80	1,200	1,500	"	64
South Suburban										4,785	...	4,785	1,948	2,837	29,000	"	172
Tallygunge										4,012	...	4,012	355	3,657	7,000	"	157
Tungail										8,181	...	8,181	409	7,772	10,000	"	327
Tittagarh										22,817	...	22,817	3,131	19,686	55,000	"	882
Uttarpara										23,613	...	23,613	758	22,855	125,000	"	1,403
TOTAL										39,98,681	3,21,165	43,19,846	2,96,352	40,23,494			1,64,609
UNITED PROVINCES OF AGRA AND OUDH.																	
Agra Municipality										8,57,033	...	8,57,033	92,560	7,64,473	22,75,320	4,4½, 5 & 6,,	40,443
Allahabad										6,09,221	...	6,09,221	...	6,09,221	21,56,202	4, 5 & 6 "	...
Bahraich										85,419	...	85,419	3,943	81,476	1,00,000	"	3,415
Ballia										79,918	35,000	1,14,918	8,795	1,06,123	1,55,000	4, 5 & 6 "	3,530
Bareilly										1,14,046	...	1,14,046	8,400	1,05,646	1,30,000	"	4,559
Benares										27,31,260	...	27,31,260	61,553	26,69,707	35,20,101	4 & 6 "	1,10,917
Budaon										29,881	...	29,881	2,494	27,387	50,000	"	1,63
Cawnpore										7,77,527	7,00,000	14,77,527	74,410	14,03,117	29,50,000	"	32,797
Chandausi										53,021	...	53,021	6,711	46,310	1,20,000	"	2,05
Dehra Dun										41,338	...	41,338	5,916	35,422	1,22,000	"	1,588
Fyzabad										37,029	...	37,029	5,903	31,126	1,00,000	"	1,49
Hathras										62,727	...	62,727	5,938	56,789	1,15,000	"	2,440
Hapur										14,291	...	14,291	1,544	12,747	66,000	"	203
Jhansi										29,780	...	29,780	2,874	26,906	45,000	"	1,173
Jaunpur										85,782	...	85,782	7,605	78,177	1,50,000	"	3,363
Kandhla (Muzaffarnagar) Municipality										544	...	544	544	...	500	"	11
Kashipur (Naini Tal)										1,662	...	1,662	324	1,338	6,500	4½ "	75
Khurja (Bulandshahr)										71,440	...	71,440	4,500	66,940	1,00,000	"	2,812
Lucknow										16,90,952	1,70,000	18,60,952	1,34,851	17,26,101	32,00,000	4, 4½, 5 & 6,,	71,84
Meerut										2,44,952	...	2,44,952	33,683	2,11,269	7,50,000	"	9,464
Mirzapur										3,37,144	...	3,37,144	29,118	3,07,926	5,73,000	"	18,189
Moradabad										3,13,886	...	3,13,886	16,690	2,97,196	4,82,000	"	...

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPaid during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO MOFUSSIL MUNICIPALITIES— <i>contd.</i>										Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
										Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward										2,52,97,993	32,87,722	2,85,85,715	16,71,863	2,69,13,852			9,45,761
BIHAR AND ORISSA.																	
Arrah Municipality										32,443	...	32,443	6,971	25,472	1,20,000	4 per cent.	1,229
Bhagalpur "										1,58,171	...	1,58,171	19,720	1,38,451	4,17,500	4 "	6,112
Gaya "										73,554	...	73,554	4,412	69,142	1,00,000	4 "	2,898
Madhubani "										30,000	...	30,000	...	3,000	50,000	6 "	1,662
Hazaribagh "										15,559	...	15,559	848	14,711	20,000	4 "	614
Jamalpur "										2,882	...	2,882	1,119	1,763	10,000	4 "	104
Monghyr "										51,296	...	51,296	4,047	47,249	78,500	4 "	2,012
Motihari "										7,019	...	7,019	322	6,697	8,217	4 "	279
Muzaffarpur "										85,521	...	85,521	6,001	79,520	1,39,000	4 & 4½ "	3,439
Patna "										79,816	...	79,816	17,81	62,005	3,8,000	4 & 4½ "	3,375
Puri "										34,685	...	34,685	2,967	31,718	60,000	4 & 6 "	1,554
Surma "										9,682	...	9,682	716	8,966	15,000	4 "	380
Ranchi "										9,559	...	9,559	1,918	7,641	20,000	4 "	303
Sahebganj "										24,980	...	24,980	1,576	23,404	35,000	4 "	984
TOTAL										6,15,197	...	6,15,197	68,118	5,46,999	...	...	25,015
CENTRAL PROVINCES AND BEHAR.																	
Akola Municipality										2,60,000	50,000	3,10,000	...	3,10,000	3,10,000	4 & 6 per cent.	10,407
Amraoti "										4,251	60,000	64,251	2,801	61,450	72,500	4 & 6 "	281
Arvi "										1,42,574	...	1,42,574	7,908	1,34,666	1,75,000	4 "	5,625
Balasin "										...	5,000	5,000	...	5,000	5,000	6 "	...
Bulddana "										7,984	...	7,984	581	7,403	10,000	4 "	319
Burhanpore "										17,195	...	17,195	1,521	15,674	30,000	4 (b) "	673
Chhindwara "										2,148	...	2,148	1,075	1,073	30,000	4 "	118
Damoh "										1,74,178	...	1,74,178	7,179	1,66,999	1,94,400	6 "	7,503
Drug Notified Area										...	...	...	...	...	6,500	4½ "	31
Harda Municipality										1,46,745	...	1,46,745	8,471	1,38,274	1,95,000	4 "	5,783
Jubbulpore "										2,53,962	50,000	3,03,962	28,142	2,75,820	6,20,000	4 & 6 "	9,876
Khandwa "										52,927	...	52,927	21,004	31,923	3,60,000	4 "	1,909
Nagpur "										14,70,495	50,000	15,20,495	62,526	14,57,969	19,50,455	4 & 6 "	59,104
Pandhurna "										3,887	...	3,887	2,3	3,874	5,000	4 "	155
Raipur "										5,844	...	5,844	3,499	2,345	40,000	4 "	187
Sausar "										3,344	...	3,344	316	3,028	5,000	4 "	134
Saugor "										...	10,000	10,000	...	10,000	10,000	6 "	...
Seoni "										17,412	...	17,412	1,289	16,123	27,000	4 "	697
Wardha "										91,471	...	91,471	7,573	83,898	1,65,000	4 "	3,611
TOTAL										26,55,085	2,25,000	28,80,085	1,54,556	27,25,529	...	...	1,06,719
ASSAM.																	
Dhubri Municipality										28,188	...	28,188	3,097	25,091	42,000	4 & 6 per cent.	1,468
Gauhati "										7,773	...	7,773	425	7,348	10,000	4 "	311
Silchar "										25,722	...	25,722	1,179	24,543	80,000	4 "	1,029
Sylhet "										87,223	...	87,223	1,493	85,730	90,000	5 "	4,361
Tezpur "										36,051	...	36,051	2,120	33,931	48,334	4 "	1,442
TOTAL										1,84,957	...	1,84,957	8,314	1,76,643	...	...	8,1
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES										2,87,3,232	35,12,722	3,22,45,954	19,02,931	3,03,63,023	...	...	10,86,105

LOANS TO PORT FUNDS.									
BOMBAY.									
Karachi Port Trust	1,35,457	...	1,35,457	89,561	45,896	15,50,000	4 per cent	5,099	
Aden Port Trust	7,12,040	...	7,12,040	59,835	6,52,204	12,00,000	4 "	28,402	
TOTAL	8,47,497	...	8,47,497	1,49,397	6,98,100			33,561	
BENGAL.									
Chittagong Port Fund	4,80,618	...	4,80,618	16,948	4,63,670	6,25,500	4 per cent	19,225	
BURMA.									
Moulmein	(a) 38,868	...	38,868	7,176	31,692	2,00,000	4 per cent	1,555	
Tavey	47,413	...	47,413	11,336	36,077	65,000	4 "	1,768	
TOTAL	86,281	...	86,281	18,512	67,769			3,323	
TOTAL LOANS TO PORT FUNDS	14,14,396	...	14,14,396	1,84,857	12,29,539			56,109	
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
MADEAS.									
South Kanara District Board,	...	1,00,000	1,00,000	...	1,00,000	1,00,000	6 per cent		
District Board, Chittoor	14,589	...	14,589	1,215	13,374	20,000	4 "	584	
District Board, Chatur	75,247	...	75,247	2,229	73,038	1,00,000	6 "	4,516	
District Board, Malabar	51,731	...	51,731	1,674	50,057	51,800	6 "	3,104	
District Board, Madurai	60,849	...	60,849	9,174	51,675	94,150	4 "	2,434	
District Board, Trichinopoly	1,09,543	...	1,09,543	7,374	1,02,169	1,18,200	5 & 6 "	6,477	
TOTAL	3,11,979	1,00,000	4,11,979	21,666	3,90,313			17,115	
BOMBAY.									
Dharwar District Local Board	1,282	...	1,282	1,282	...	1,60,000	4½ per cent	56	
District Local Board, East Khandesh	3,66,355	...	3,66,355	22,757	3,43,598	5,00,000	4 "	14,268	
District Local Board, West Khandesh	54,361	...	54,361	2,837	51,524	68,000	4 "	2,167	
District Local Board, Nawabshah	...	10,000	10,000	...	10,000	10,000	6 "		
TOTAL	4,21,998	10,000	4,31,998	26,876	4,05,122			16,491	
BENGAL.									
Burdwan District Board	40,837	...	40,837	2,860	37,977	50,000	4 per cent	1,605	
Darjeeling Road Committee	3,549	...	3,549	3,549	...	50,000	4 "	107	
Jessore District Board	32,051	76,000	1,08,051	3,512	1,04,539	1,31,000	4 & 6 "	1,247	
Rurghur	17,745	...	17,745	4,821	12,924	75,000	4 "	662	
Marshidabad	29,083	...	29,083	2,813	26,270	51,000	4 "	1,135	
24 Pargunnas	15,80,008	...	15,80,008	2,700	15,77,308	16,33,091	4 "	1,16,153	
Litajpur	74,180	...	74,180	6,455	67,725	1,28,000	4 "	2,903	
TOTAL	17,77,453	76,000	18,53,453	26,710	18,26,743			1,23,812	
Carried over	25,11,430	1,86,000	26,97,430	75,252	26,22,178			1,57,418	

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

(b) Interest at 5½ per cent. to be paid on future instalments.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES— <i>contd.</i>	Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	25,11,430	1,86,000	26,97,430	75,252	26,22,178			1,57,418
UNITED PROVINCES OF AGRA AND OUDH.								
Farrukhabad	21,478	...	21,478	5,059	16,419	44,000	4 per cent.	859
Mirza ur	(a) 22,929	...	22,929	6,243	16,686	58,000	4 "	851
Shahjahanpur District Board	1,35,508	...	1,35,508	16,734	1,18,774	2,20,000	4 "	5,419
Bisauli Town Area (Budaun)	501	...	501	103	398	1,000	4 "	19
Basti Town Area	9,612	...	9,612	411	9,201	10,000	6 "	571
TOTAL	1,90,028	...	1,90,028	28,550	1,61,478		...	7,719
BIHAR AND ORISSA.								
Purnea	...	1,50,000	1,50,000	...	1,50,000	1,50,000	6 "	...
Puri	...	50,000	50,000	50,000	...	50,000	Free	...
Gaya Lodging House Fund	79,854	...	79,854	4,158	75,696	1,00,000	4 per cent.	3,153
Mozufferpore	2,02,140	...	2,02,140	16,570	1,85,570	3,35,000	4 "	7,922
Ranchi	40,834	50,000	90,834	4,162	86,672	1,00,000	4 & 6 "	2,854
Champaran	8,502	...	8,502	4,167	4,335	50,000	4 "	2 9
Jharia Mines Board Fund	21,974	...	21,974	4,054	17,920	40,000	4 "	839
Jharia Water Board	13,00,000	16,37,000	29,37,000	...	29,37,000	29,37,000	4 "	68,374
Deoghar	4,611	...	4,611	700	3,911	12,000	4 "	177
Manbhoom District Board	69,403	75,000	1,44,403	9,550	1,34,853	3,00,000	4 & 6 "	2,682
TOTAL	17,27,318	19,62,000	36,89,318	93,361	35,95,957			86,300
ASSAM.								
North Sylhet Local Board	9,047	...	9,047	350	8,697	10,000	5 "	452
Silchar Local Board	18,734	...	18,734	2,301	16,433	25,000	5 "	937
Mangaldai Local Board	18,093	...	18,093	700	17,393	20,000	5 "	905
TOTAL	45,874	...	45,874	3,351	42,523			2,294
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES Rs.	44,74,650	21,48,000	66,22,650	2,00,514	64,22,136			2,53,731
LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES.								
MADRAS.								
Salvation Army Property Company	10,000	...	10,000	10,000	...	10,000	4 "	...
Uralan of Tirukaliyur Devaswam	8,913	...	8,913	730	8,183	12,000	3 1/2 "	312
Zamindar of Punganuru	1,15,000	...	1,15,000	...	1,15,000	1,15,000	4 "	4,706
Zamindar of Kangundi	...	66,000	66,000	...	66,000	66,000	6 1/2 "	...
TOTAL	1,33,913	66,000	1,99,913	10,730	1,89,183			5,018

BOMBAY.

Landholders, etc.

Sultan Muhammad Tahir Khan	10,000	...	10,000	2,000	8,000	10,000	Nil.	...
Maleka of Thasra	13,948	...	13,948	2,789	11,159	5,000	6½ per cent.	591
Sultan Sir Ahmad Fadhl	500	...	500	500	...	3,000	Nil.	...
Mir Fatehali Khan of Sukkur	...	1,500	1,500	125	1,375	1,500	Nil.	...
Sardar Bhivrao Madhavarao Potnis	31,020	...	31,020	4,101	26,919	50,000	6 per cent.	1,758
Mir Mehrab Khan (Hyderabad)	3,840	...	3,840	2,080	1,760	4,000	Nil.	...
Abdalli Sultan	20,000	...	20,000	...	20,000	20,000	Nil.	...
TOTAL	79,308	1,500	80,808	11,595	69,213			2,349

INDIAN STATES.

KATHIAWAR AGENCY.

Jurisdictional States:—

1. Jhalawad Prant.

Thakur Mia Hamir Khan and others of Mera-Venod	311	...	341	...	341		
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Bhoska—

Jamsingji Vanabhai	901	...	901	...	901		82
Chandra Singhji Bapubha	2,421	...	2,421	...	2,421		80
Gajsinghji Atabhai	1,779	...	1,779	...	1,779		100
Mulubhai Rai Singhji	633	...	633	243	390		51
Rajmalji Jeshibhai	633	...	633	50	633		55
Other states	2,708	...	2,708	191	2,517		89

Total Jhalawad Prant

9,466	...	9,466	484	8,982		407
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2. Halar Prant.

Kotda Sangani	77,433	...	77,433	21,436	55,997		3,766
Pai	2,867	...	2,867	2,867	...		139
Gadhka	10,716	...	10,716	1,419	9,297		581
Azam Ratansinhji of Lodhika	10,503	...	10,503	10,508	...		929
Dausinhji do.	23,619	...	23,619	18,858	4,761		1,215

Carried over

1,25 14	...	1,25,143	55,088	70,055		6,630
9,466	...	9,466	484	8,982		407

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

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO INDIAN STATES, LANDHOLDERS, Etc.— <i>contd.</i>		Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
BOMBAY— <i>contd.</i>		R	R	R	R	R	R		R
Kathiawar Agency—Jurisdictional States—<i>contd.</i>									
Brought forward		9,466	...	9,466	484	8,982			407
2. <i>Halar Prant</i> — <i>contd.</i>		1,25,143	...	1,25,143	55,038	70,055			6,630
<i>Valali</i> —									
Jadeja Jiraji Pathaji		1,099		1,099	393	706			73
Khachar Surag Sadul of Chotila		26,520	...	26,520	1,318	25,202			682
Khachar Amra Sanga of Sanosra		4,889	...	4,889	449	4,440			595
Khachar Bhan Sanga of Sanosra		4,304	...	4,304	97	4,207			423
Khachar Jewa Mesur of Anandpur		15,961	...	15,961	1,785	14,176			699
Khachar Desa Bhoj of Anandpur		(a) 39,361	...	39,361	165	39,196			3,292
The Dakwadla Mulgirasis		3	...	3	3	...			1
The Kharndi Mulgirasis		292	...	292	84	208			16
The Fulizar Mulgirasis		724	...	724	...	724			...
Jadeja Jiwa Mesur of Anandpur		9,964	...	9,964	...	9,964			516
Bhadwa Taluka		8,036	...	8,036	3,487	4,549			512
Kotla Sangani Taluka		...	20,000	20,000	...	20,000			...
Other States		14,574	...	14,574	4,738	9,836			808
TOTAL HALAR PRANT		2,50,870	20,000	2,70,870	67,607	2,03,263			14,247
3. <i>Sorath Prant.</i>									
<i>Jetpur</i> —									
Vala Unad Godad		...	...	...	...	...			5
Vala Vajsur Valera		7,529	...	7,529	3,589	3,940			412
<i>Dedan</i> —									
Kotila Unad Bhan		8,570	...	8,570	1,513	7,057			487
Do. Surag Bhim		5,877	...	5,877	1,698	4,179			302
Do. Naja Kaning		19,623	...	19,623	...	19,623			800
Do. Jaitmal Champraj		15,181	...	15,181	...	15,181			837
Valas Unadane Larman Godad of Jetpur		6,500	...	6,500	...	6,500			...
TOTAL SORATH PRANT		63,250	...	63,280	6,800	56,480			2,543

O. to V.—Debt, Deposits, etc.

4. Gohelwad Prant.					
Vala State	88,182	...	88,182	15,943	72,239
Kotda Pitha—					
Vala Mansia Chomla	486	...	486	482	4
Do. Desa and Ram Bhim	2,191	...	2,191	182	2,009
Do. Bhaya Hathia	5,936	...	5,936	1,041	4,895
Other States	278	...	278	278	...
Bhadli—					
Khachar Lakha Kala	756	...	756	190	566
Do. Dada Kala	1,825	...	1,825	445	1,380
Do. Ebhal Ram	405	...	405	405	...
Do. Ram Bhim	1,362	...	1,362	...	1,362
Other States	387	...	387	...	387
Itaria—					
Oghad and Surag Chomla Rawat and Mana Elehal	7,959	...	7,959	...	7,959
Vankia—					
Vala Taluka	1,22,214	...	1,22,214	...	1,22,214
Other States	3,765	...	3,765	1,833	1,932
Kariana—					
Khachar Luna Devait	9,251	...	9,251	926	8,325
Do. Kala Raja	3,037	...	3,037	300	2,737
Do. Bhoka Raja	1,903	...	1,903	343	1,559
Do. Bhura Bhoj	2,976	...	2,976	202	2,684
Do. Jiwa Mula	4,883	...	4,883	105	4,778
Do. Kala Mula	4,908	...	4,908	...	4,908
Do. Surag and Moti Kanthad	5,058	...	5,058	4	5,054
Vala Taluka	31,857	...	31,857	...	31,857
Other States	298	...	298	87	211
Total Gohelwad Prant	2,99,916	...	2,99,916	22,856	2,77,060
Total Jurisdictional States	6,23,532	20,000	6,43,532	97,747	5,45,785
Kathiawar Agency—Non-jurisdictional States	12,68,352	4,698	12,73,050	1,57,639	11,15,411
TOTAL KATHIAWAR AGENCY—Carried over	18,91,884	24,698	19,16,582	2,55,386	16,61,196

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

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

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1921, and the amount of such **LOANS** at the commencement and close of the Year—*contd.*

LOANS TO INDIAN STATES, LANDHOLDERS, Etc.— <i>contd.</i>	Amount. 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
BOMBAY—<i>contd.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>		<i>R</i>
TOTAL KATHIAWAR AGENCY—Brought forward	18,91,884	24,698	19,16,582	2,55,386	16,61,196			68,128
Mahi Kantha Agency.								
Jurisdictional States :—								
Ambliara	2,597	...	2,597	2,493	104	17,915	4 per cent.	210
Dabha	123	...	123	...	123	9,150	4 "	...
Ghodasar	6,500	...	6,500	6,363	138	11,000	6½ "	521
Idar	2,45,171	...	2,45,171	...	2,45,171	10,83,910	4 "	...
Katosan	18,389	...	18,389	...	18,389	29,519	4½ "	5
Khadal Taluka	7,500	...	7,500	589	6,911	9,000	6½ "	410
Mulpur	15,030	...	15,030	3,116	11,914	24,256	4½ "	495
Pumandra	2,025	...	2,025	925	1,100	8,800	4½ "	75
Ramas	2,100	...	2,100	264	1,836	2,100	6½ "	102
Ranasan	1,053	...	1,053	1,053	...	8,624	4 "	123
Rupal	6,916	...	6,916	1,336	5,580	12,327	4½ "	164
Sathamba	770	...	770	770	...	13,605	4 "	121
Vedagaum	5,024	...	5,024	451	4,573	11,650	4½ "	349
Vasna	4,959	...	4,959	784	4,175	18,613	4½ "	216
Non-Jurisdictional States	1,400	...	1,400	123	1,277	...	6½ "	841
TOTAL MAHI KANTHA AGENCY	3,19,557	...	3,19,557	18,266	3,01,291			3,632
Rewa Kantha Agency.								
Jurisdictional States :—								
Sunth	...	...	...	...	...	1,50,000	4 "	2
Non-Jurisdictional States and Estates	14,076	1,425	15,501	7,436	8,065	33,030	5½ "	670
TOTAL REWA KANTHA AGENCY	14,076	1,425	15,501	7,436	8,065			672
Palanpur Agency.								
Jurisdictional States :—								
Waghela Godadsinghji of Thara	...	...	...	...	...			26
Khanji of Deodar	...	...	...	...	...			28
Tharad	66,350	...	66,350	10,208	56,142	1,91,392	4 "	2,791
Palanpur	3,24,645	...	3,24,645	48,071	2,76,574	15,99,897	4 "	13,929
Radhanpur	4,47,684	...	4,47,684	55,390	3,92,294	7,25,359	4 "	17,382
Warahi	16,730	...	16,730	2,554	14,176	28,111	4 "	1,416
Wao	2,619	...	2,619	2,619	...	10,000	4 "	353
Waghela Juvansinghji of Thara	358	...	358	...	358	2,000	4 "	...

Dhima Talukdars	1,188	...	1,188	...	1,188	2,000	4 per cent.	...
Talukdar Samatsingji of Deodar	3,778	...	3,778	...	3,778	2,000	4 & 6½ "	110
Other States	8,486	...	8,486	540	7,946	8,100	4, 5 & 6½ "	111
Non-Jurisdictional States	1,38,903	...	1,38,903	14,266	1,24,637	2,50,895	4, 5 & 6½ "	6,915
TOTAL PALANPUR AGENCY	10,10,741	...	10,10,741	1,33,648	8,77,093			43,091
<i>Bijapur Agency.</i>								
Jurisdictional States :—								
Jath	1,18,352	60,000	1,78,352	8,352	1,70,000	50,000	6½ "	2,098
<i>Sholapur Agency.</i>								
Akalkot State	...	1,00,000	1,00,000	...	1,00,000	2,00,000	7½ "	...
TOTAL INDIAN STATES, ETC.	33,54,610	1,86,123	35,40,733	4,23,088	31,17,645			1,17,621
TOTAL LANDHOLDERS (see p. 349)	79,308	1,500	80,808	11,595	69,213			2,349
TOTAL BOMBAY	34,33,918	1,87,623	36,21,541	4,34,683	31,86,858			1,19,970
<i>BENGAL.</i>								
Kurmi Wards Estate	25,955	...	25,955	2,754	23,201	45,829	4 per cent.	1,038
Maharaja Sir Prodyot Kumar Tagore	27,55,000	...	27,55,000	2,00,000	25,55,000	60,00,000	4 & 6 "	1,30,671
Nawab of Dacca	8,89,000	...	8,89,000	22,000	8,67,000	16,25,000	3 & 3½ per cent.	26,558
TOTAL	36,69,955	...	36,69,955	2,24,754	34,45,201		...	1,58,267
<i>UNITED PROVINCES OF AGRA AND OUDH.</i>								
Sardhana Estate (Meerut)	1,57,405	...	1,57,405	42,092	1,15,313	(b) 10,00,000	1, 2, 5 & 6 per cent.	3,488
Ajodhya " (Fyzabad)	23,96,885	...	23,96,885	54,724	23,42,161	25,00,000	4 "	96,276
Konga " (Mirzapur)	1,362	...	1,362	340	1,022	4,500	4½ "	61
Pabus of Narhi (Ballia)	1,09,838	...	1,09,838	9,377	1,00,461	1,37,945	3½ & 6 "	5,794
Murarnau Estate (Rae Bareilly)	8,17,263	...	8,17,263	39,784	7,77,479	12,00,000	4 "	31,335
Srimati Ramabai and Srimant Vishwa Nath Rao (Bareilly)	(a) 11,540	...	11,540	5,914	5,626	43,000	4½ "	453
Srimant Sada Sheo Rao (Bareilly)	14,063	...	14,062	2,867	11,195	45,000	4½ "	316
Maharaja Kesho Prasad Singh Bahadur of Dumraon	5,00,000	...	5,00,000	...	5,00,000	5,00,000	6 "	30,000
TOTAL	40,08,355	...	40,08,355	1,55,098	38,53,257	...	...	1,67,223

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

(b) A part of the loan does not bear any interest.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1921, and the amount of such **LOANS** at the commencement and close of the Year—*continued*.

	Amount, 1st April 1920.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>		<i>R</i>
LOANS TO INDIAN STATES, LANDHOLDERS, Etc.—conold.								
PUNJAB.								
Sirai Uddin Haider of Furrukhnagar	17,305	...	17,305	3,357	13,948	40,000	4 per cent.	443
Court of Wards for S. Balwant Singh of Atari	1,31,432	...	1,31,432	4,027	1,27,405	1,37,000	6 "	7,827
TOTAL	1,48,737	...	1,48,737	7,384	1,41,353			8,270
BUHMA.								
Loans to Landholders and other Notabilities	14,896	9,670	24,566	13,646	10,920	20,310	<i>Nil.</i>	227
Loans to Chiefs	(a) 12,016	5,000	17,016	3,536	13,480	34,000	5 and 6½ per cent.	662
TOTAL	26,912	14,670	41,582	17,182	24,400			889
BIHAR AND ORISSA.								
Chief of Seraikola (Singhbhum)	39,987	...	39,987	17,650	22,337	50,000	6 "	2,350
Nawada State	1,39,989	...	1,39,989	24,506	1,05,483	3,00,000	3½ "	4,924
Guardian of Zainab Begum	1,703	...	1,703	595	1,108	2,000	Free.	...
TOTAL	1,81,679	...	1,81,679	52,751	1,28,928			7,274
CENTRAL PROVINCES AND BEHAR.								
Loans to the Bishop of Nagpur	(a) 38,164	...	38,164	66	38,098	38,692	4 per cent.	853
Loans to Chingbhakar State	3,000	...	3,000	1,000	2,000	3,000	6 "	198
Loans to Chhuikhadan State	...	80,000	80,000	...	80,000	80,000	6½ "	...
TOTAL	41,164	80,000	1,21,164	1,066	1,20,098			1,051
ASSAM.								
Loans to Manipur State	(a) 3,33,680	...	3,33,680	27,405	3,06,225	4,50,000	4 & 5 "	2,595
TOTAL LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES	1,19,78,263	3,48,293	1,23,26,556	9,31,053	1,13,95,503			4,70,557

ADVANCES UNDER SPECIAL LAWS.

BOMBAY.

Kaira and Panch Mahals Thakors	78,223	...	78,223	18,978	59,245
Ahmedabad Talukdars	(a) 4,36,563	...	4,36,563	1,21,879	3,14,674
Broach Thakors	37,791	12,697	50,488	3,138	47,350
TOTAL	5,52,567	12,697	5,65,264	1,43,995	4,21,269

BENGAL.

Drainage and Embankment Advances	4,24,324	3,034	4,27,358	27,419	3,99,939
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UNITED PROVINCES OF AGRA AND OUDH.

Bundelkhand Encumbered Estates Act	8,35,747	12,846	8,48,593	1,41,017	7,07,576
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BIHAR AND ORISSA.

Drainage and Embankment Advances	1,05,921	11,762	1,17,683	35,641	82,042
Advances under the Public Demand Recovery Act of 1895	(a) 5,232	...	5,232	885	4,347
TOTAL	1,11,153	11,762	1,22,915	36,526	86,389

TOTAL ADVANCES UNDER SPECIAL LAWS

19,23,791	40,339	19,64,130	3,48,957	16,15,173
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ADVANCES TO CULTIVATORS.

MADRAS.

Advances for improvement of land	(a) 30,78,965	6,44,343	37,23,308	3,67,357	33,55,951
Advances for relief of Agriculturists and other purposes	30,02,077	8,02,960	38,05,037	6,15,446	31,89,591
Loans to Co-operative Credit Societies	635	...	635	341	294
TOTAL	60,81,677	14,47,303	75,28,980	9,83,144	65,45,836

BOMBAY.

Advances for improvement of land	(a) 2,00,12,247	63,12,018	2,63,24,265	52,79,025	2,10,45,240
Advances for relief of Agriculturists and other purposes	2,62,687	15,385	2,97,422	39,315	2,58,107
Loans to Co-operative Credit Societies	...	...	...	...	...
TOTAL	2,02,94,334	63,27,353	2,66,21,687	53,18,340	2,13,03,347

Carried over	2,63,76,011	77,74,656	3,41,50,667	63,01,484	2,78,49,183
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4,08,098	4, 5 & 6½ per cent.	} 245
11,28,855	4, 5 & 6½ "	
70,538	6½ "	

...	...	245
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...	...	4,573
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...	...	53,097
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...	...	4,712
...	...	102

...	...	4,814
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...	...	62,729
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...	3, 4, 5 & 6½ per cent.	1,46,884
...	5 & 6½ "	1,65,865
...	...	36
...	...	3,12,785

...	...	7,60,855
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...	...	7,60,855
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...	...	10,73,849
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(a) Differs from last year's closing balance for correction since made.

O. to V.—Debt, Deposits, etc.

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No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*continued*.

		Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS— <i>contd.</i>		R	R	R	R	R			R
Brought forward		2,63,76,011	7,74,656	3,41,50,667	63,01,484	2,78,49,183			10,73,640
BENGAL.									
Advances for improvement of land		1,58,514	38,515	1,97,029	55,199	1,31,830			12,710
Advances for relief of Agriculturists and other purposes	(a)	29,94,618	1,20,297	31,14,915	11,80,611	19,34,304			1,38,150
Loans to Co-operative Credit Societies		10,633	9,614	26,247	10,725	15,522			1,047
TOTAL	(a)	31,69,765	1,68,426	33,38,191	12,56,535	20,81,656			1,51,907
UNITED PROVINCES OF AGRA AND OUDH.									
Advances for improvement of land	(a)	78,88,645	7,78,374	86,67,019	14,80,664	71,86,355			5,38,023
Advances for relief of Agriculturists and other purposes		1,04,67,885	30,24,398	1,34,92,283	69,47,730	65,44,553			7,14,505
Loans to Co-operative Credit Societies	(a)	4,174	10,978	15,152	1,943	13,209			358
TOTAL		1,83,60,704	38,13,750	2,21,74,454	84,30,337	1,37,44,117			12,52,886
PUNJAB.									
Advances for improvement of land		11,82,282	2,63,341	14,45,623	2,14,064	12,31,559			58,504
Advances for relief of Agriculturists and other purposes		8,07,819	6,19,040	14,26,859	4,00,859	10,26,000			32,988
Loans to Co-operative Credit Societies		18,405	58,802	77,207	3,135	74,072			3,013
TOTAL		20,08,506	9,41,183	29,49,689	6,18,058	23,31,631			94,505
BURMA.									
Advances for improvement of land		34,836	38,200	73,036	7,312	65,724			1,355
Advances for relief of Agriculturists and other purposes	(a)	35,75,337	35,76,389	71,51,726	16,03,327	55,48,399			2,96,776
Loans to Co-operative Credit Societies		400	...	400	...	400			...
Advances to Damin Fishermen		5,343	16,159	21,502	2,121	19,381			362
TOTAL		36,15,916	36,30,748	72,46,664	16,12,760	56,33,904			2,98,493
BIHAR AND ORISSA.									
Advances for improvement of land		3,75,685	52,443	4,28,128	99,629	3,28,499			19,920
Advances for relief of Agriculturists and other purposes	(a)	30,78,521	5,56,166	36,34,687	12,58,656	23,76,031			1,34,258
Loans to Co-operative Credit Societies		2,283	4,850	7,133	715	6,418			96
TOTAL		34,56,489	6,13,459	40,69,948	13,59,010	27,10,938			1,54,274
CENTRAL PROVINCES AND BERRAR.									
Advances for improvement of land		19,79,064	25,38,219	45,17,283	6,08,582	39,08,701			} 2,68,576
Advances for relief of Agriculturists and other purposes	(a)	37,32,768	11,13,171	48,45,937	26,40,217	22,05,720			
TOTAL		57,11,830	36,51,390	93,63,220	32,48,799	61,14,421			2,68,576
ASSAM.									
Advances for improvement of land		496	4,000	4,496	262	4,234			} 1,29,868
Advances for relief of Agriculturists and other purposes		17,51,288	40,227	17,91,515	6,71,085	11,20,430			
Loans to Co-operative Credit Societies		8,612	25	8,637	3,951	4,686			
TOTAL		17,60,396	44,252	18,04,648	6,75,298	11,29,350			1,29,868
TOTAL ADVANCES TO CULTIVATORS		6,44,59,617	2,06,37,864	8,50,97,481	2,35,02,281	6,15,95,200			34,24,149

MISCELLANEOUS LOANS AND ADVANCES.

MADRAS.											
Advances to Khonds for the purchase of seeds	...	10	10	10	...						
Advances to M. Raoganuthama for purchase of an oil engine, etc.	600	...	600	600	...						
Advances to Amindivi Islanders	3,808	1,353	5,159	...	5,159						
Advances to co-operative societies for the acquisition of house-sites for Panchamas	...	1,04,544	1,04,544	73,728	30,816						
Advances to divers for purchase of Canoes	26	232	258	59	199						
TOTAL	4,432	1,06,139	1,10,571	74,397	36,174						
BOMBAY.											
Loans to Rabaries (cattle graziers)	(a) 36,787	3,979	40,157	2,430	37,722						
Loans to Weavers in the Bijapur District	10,956	33,770	84,726	20,396	64,330						
" " " Kaira	58	...	58	22	36						
" " " Ahmedabad "	(a) 18,305	...	18,305	3,545	14,760						
Advances for cheap grain shops	2,12,084	...	2,12,084	1,35,084	77,000						
Advance to Mr. L. V. Tickekar of Sholapur	5,000	...	5,000	500	4,500						
Advance to Bombay Catholic House Building Society	1,50,000	1,50,000	3,00,000	...	3,00,000						
Kanara Gaud Saraswat Co-operative Housing Society Limited	...	1,10,000	1,10,000	...	1,10,000						
Saraswat Suburban Co-operative Housing Society, Limited	...	1,25,000	1,25,000	...	1,25,000						
TOTAL	4,73,190	4,22,140	8,95,330	1,61,982	7,33,348						
BENGAL.											
Advances to ex-students of the Weaving Institutions	2,470	1,604	4,074	1,463	2,611						
Loan to Messrs. Carew and Co.	2,07,594	...	2,07,594	1,84,315	23,279						
Loan to Co-operative Milk Societies Union Limited	14,000	...	14,000	4,800	9,200						
TOTAL	2,24,064	1,604	2,25,668	1,90,608	35,060						
UNITED PROVINCES OF AGRA AND OUDH.											
American Presbyterian Mission at Etah	136	...	136	136	...						
Dairy at Allahabad	25,000	...	25,000	...	25,000						
Proprietors of the Bahhnauli Concern for establishment of Central Sugar Factory (Gorakhpur)	5,24,983	...	5,24,983	35,009	4,89,974						
Salvation Army, Simla	31,000	...	31,000	...	31,000						
Glass Works, Bijhoi (Moradabad)	20,000	...	20,000	...	20,000						
Proprietor, Naini Glass Works, Naini (Allahabad)	...	16,000	16,000	...	16,000						
Coronation Flour Mills, Allahabad	20,000	...	20,000	...	20,000						
Messrs. Carew and Company Limited, Rosa Distillery, Rosa (Shajahanpur)	...	1,60,000	1,60,000	70,295	89,705						
Commissioner Bullard, the Salvation Army Head Quarters for Northern Territory	...	29,000	29,000	...	29,000						
TOTAL	6,21,119	2,05,000	8,26,119	1,05,350	7,20,769						
PUNJAB.											
Advances for replacement of brood mares in the Jhelum Colony	78,424	46,775	1,25,199	53,524	71,675						
Advances for replacement of camels in the Chenab Colony	8,825	...	8,825	8,426	399						
Loans to the Salvation Army for weaving School	5,982	...	5,982	5,982	...						
TOTAL	93,231	46,775	1,40,006	67,932	72,074						
Carried over	14,16,033	7,81,558	21,97,694	5,00,269	15,97,425						
MADRAS.											
Advances to Khonds for the purchase of seeds	...	10	10	10	...						
Advances to M. Raoganuthama for purchase of an oil engine, etc.	600	...	600	600	...						
Advances to Amindivi Islanders	3,808	1,353	5,159	...	5,159						
Advances to co-operative societies for the acquisition of house-sites for Panchamas	...	1,04,544	1,04,544	73,728	30,816						
Advances to divers for purchase of Canoes	26	232	258	59	199						
TOTAL	4,432	1,06,139	1,10,571	74,397	36,174						
BOMBAY.											
Loans to Rabaries (cattle graziers)	(a) 36,787	3,979	40,157	2,430	37,722						
Loans to Weavers in the Bijapur District	10,956	33,770	84,726	20,396	64,330						
" " " Kaira	58	...	58	22	36						
" " " Ahmedabad "	(a) 18,305	...	18,305	3,545	14,760						
Advances for cheap grain shops	2,12,084	...	2,12,084	1,35,084	77,000						
Advance to Mr. L. V. Tickekar of Sholapur	5,000	...	5,000	500	4,500						
Advance to Bombay Catholic House Building Society	1,50,000	1,50,000	3,00,000	...	3,00,000						
Kanara Gaud Saraswat Co-operative Housing Society Limited	...	1,10,000	1,10,000	...	1,10,000						
Saraswat Suburban Co-operative Housing Society, Limited	...	1,25,000	1,25,000	...	1,25,000						
TOTAL	4,73,190	4,22,140	8,95,330	1,61,982	7,33,348						
BENGAL.											
Advances to ex-students of the Weaving Institutions	2,470	1,604	4,074	1,463	2,611						
Loan to Messrs. Carew and Co.	2,07,594	...	2,07,594	1,84,315	23,279						
Loan to Co-operative Milk Societies Union Limited	14,000	...	14,000	4,800	9,200						
TOTAL	2,24,064	1,604	2,25,668	1,90,608	35,060						
UNITED PROVINCES OF AGRA AND OUDH.											
American Presbyterian Mission at Etah	136	...	136	136	...						
Dairy at Allahabad	25,000	...	25,000	...	25,000						
Proprietors of the Bahhnauli Concern for establishment of Central Sugar Factory (Gorakhpur)	5,24,983	...	5,24,983	35,009	4,89,974						
Salvation Army, Simla	31,000	...	31,000	...	31,000						
Glass Works, Bijhoi (Moradabad)	20,000	...	20,000	...	20,000						
Proprietor, Naini Glass Works, Naini (Allahabad)	...	16,000	16,000	...	16,000						
Coronation Flour Mills, Allahabad	20,000	...	20,000	...	20,000						
Messrs. Carew and Company Limited, Rosa Distillery, Rosa (Shajahanpur)	...	1,60,000	1,60,000	70,295	89,705						
Commissioner Bullard, the Salvation Army Head Quarters for Northern Territory	...	29,000	29,000	...	29,000						
TOTAL	6,21,119	2,05,000	8,26,119	1,05,350	7,20,769						
PUNJAB.											
Advances for replacement of brood mares in the Jhelum Colony	78,424	46,775	1,25,199	53,524	71,675						
Advances for replacement of camels in the Chenab Colony	8,825	...	8,825	8,426	399						
Loans to the Salvation Army for weaving School	5,982	...	5,982	5,982	...						
TOTAL	93,231	46,775	1,40,006	67,932	72,074						
Carried over	14,16,033	7,81,558	21,97,694	5,00,269	15,97,425						

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

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1921, and the amount of such **LOANS** at the commencement and close of the Year—*concluded*.

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FINANCE AND REVENUE ACCOUNTS OF THE

	Amount 1st April 1920.	Amount advanced.	TOTAL.	Amount repaid.	Amount 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>			<i>R</i>
MISCELLANEOUS LOANS AND ADVANCES— <i>contd.</i>								
Brought forward	14,16,036	7,81,658	21,97,694	6,00,269	15,97,425			45,112
BURMA.								
Miscellaneous Loans and Advances	50,422	...	50,422	9,634	40,788			3,126
Advances to Artisans	40,159	30,166	70,325	6,336	63,989			...
Advances to Weavers	980	1,900	2,880	300	2,580			...
TOTAL	91,561	32,066	1,22,627	16,270	1,07,357			3,126
BIHAR AND ORISSA								
Advances for purchase of cloth	1,51,170	...	1,51,170	1,51,170	...			...
CENTRAL PROVINCES AND BERAR.								
Advances to weavers	358	2,11,349	2,11,707	1,394	2,10,313			...
TOTAL MISCELLANEOUS LOANS AND ADVANCES	16,59,125	10,25,073	26,84,198	7,69,103	19,15,095			48,238
GRAND TOTAL	11,46,63,074	2,77,12,291	14,23,75,365	2,78,39,696	11,45,85,669			54,01,619
Distribution of the Grand Total—								
Madras	95,60,397	19,26,502	1,14,86,899	18,50,924	1,01,65,975			(a) 4,72,753
Bombay	3,06,64,344	77,89,810	3,84,54,154	63,50,873	3,21,03,281			10,38,817
Bengal	1,37,44,860	5,70,229	1,43,15,089	20,89,326	1,22,75,763			6,29,802
United Provinces of Agra and Oudh	3,39,52,424	51,96,596	3,91,49,020	94,86,808	2,96,62,212			18,88,961
Punjab	51,70,834	11,37,958	63,08,792	10,19,729	52,89,063			2,36,276
Burma	45,93,915	42,91,984	88,85,899	17,41,837	71,44,062			3,37,619
Bihar and Orissa	62,43,008	25,87,221	88,30,227	17,61,016	70,69,211			2,77,677
Central Provinces and Berar	84,08,437	41,67,739	1,25,76,176	34,05,815	91,70,361			3,76,346
Assam	23,24,857	44,252	23,69,109	7,14,368	16,54,741			1,43,368

(a) Exclusive of Rs5,795 interest on Loans to Local Boards for Railway Construction (vide Account No. 91-A).

No. 91.—ACCOUNT of LOANS and ADVANCES by the GOVERNMENTS of BOMBAY out of the PROCEEDS of the BOMBAY DEVELOPMENT Loan during the Year ended 31st March 1921, and the amount of such LOANS at the close of the Year.

	Amount, 1st April 1920.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>		<i>R</i>
LOANS TO CORPORATION ETC.								
The Bombay Port Trust	...	94,50,000	94,50,000	...	94,50,000	94,50,000	6½ per cent.	2,13,725
The Bombay Improvement Trust	...	2,75,00,000	2,75,00,000	...	2,75,00,000	2,75,00,000	6½ „	...
The Bombay Municipality	...	50,00,000	50,00,000	...	50,00,000	50,00,000	6½ „	...
Deposit with the Imperial Bank of India	...	1,60,00,000	1,60,00,000	...	1,60,00,000	1,60,00,000		86,959
TOTAL	...	5,79,50,000	5,79,50,000	...	5,79,50,000	5,79,50,000	...	3,00,684

O. to V.—Debt, Deposits, etc.

No. 91A.—ACCOUNT of LOANS to LOCAL BOARDS for RAILWAY CONSTRUCTION during the Year ended 31st March 1921, and the amount of such
'LOANS at the commencement and close of the Year.

	Amount, 1st April 1920.	Amount, advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>		<i>R</i>
MADRAS.								
Imperial.								
Loans to Tanjore District Board	7,54,249	...	7,54,249	41,234	7,13,015	12,84,720	4 per cent.	29,753
Provincial.								
Loans to Kistna District Board	9,19,559	...	9,19,559	99,652	8,19,907	18,52,636	4 per cent.	35,795
Total .	16,73,808	...	16,73,808	1,40,886	15,32,922			65,558

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

				UNADJUSTED BALANCES.		No. of Item.
				1st APRIL 1920.		
				Debits.	Credits.	
Part I.—Account Current with the Secretary of State for India.						
<i>His Majesty's Imperial Government.</i>						
				£	£	
Expenditure in India in connection with Expeditionary Forces and other War Services				1,701,277	...	1
Expenditure in India in connection with Admiralty Transports				...	609,047	2
Expenditure in India in connection with Indian Force in North China				4,766	...	3
Additional Troops lent for service at Hong Kong in 1912				2,539	...	4
Hire of Transports on behalf of the Commonwealth of Australia				51,091	...	5
Australian and New Zealand Personnel				...	30,274	6
Supplies for the Ministry of Munitions				...	6,765	7
Moiety of expenditure in India in connection with Lighting and Buoying the Persian Gulf				30,681	...	8
	Ditto	ditto	Surveying the Persian Gulf	...	130	9
	Ditto	ditto	Persian Gulf Radio Offices	950	...	10
	Ditto	ditto	Troops lent for service in Persia	...	1	11
	Ditto	ditto	South Persian Military Police	79,154	...	12
	Ditto	ditto	Defence Works at Aden	...	162	13
Postal and Money Order Transactions				...	799,091	14
Emigration of Coolies, African Protectorates and Supplies to H. M.'s Ships on the East India Station				125,778	...	15
Pensions paid in India to Out-pensioners of Chelsea Hospital				60,681	...	16
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore				12,975	...	17
Enlistment of Natives of India for service in the Colonies				2,019	...	18
Indian Native Regiments lent for service in the Colonies				2,846	...	19
Little Bases Light Vessel Dues				...	3,332	20
Balances on Shipping Master's Accounts				1,534	...	21
Teak shipped from India				...	76,196	22
Australian Wool supplied to the Cawnpore Woollen Mills				...	...	23
Allotments paid in England by the War Office on behalf of British soldiers (including Territorials) on the Indian Establishment				34,672	...	24
Miscellaneous				1,305,647	...	25
Opium supplied to Governments of Hong Kong, the Straits Settlements, and Siam				...	...	26
Funds supplied to His Majesty's Minister at Tehran				...	1,395,417	27
Motor ambulances and aircraft, tanks and machine guns presented by Indian Princes and others				13,333	...	28
Advances from Naval Funds to Marine Transport Officer, Suez				...	...	29
Expenditure on account of lascars ex-Enemy Vessels				26,291	...	30
Turkish Lighthouses in the Red Sea				1,271	...	31
Remittances to Command Paymaster, Straits Settlements				...	1	32
Wheat shipped from Australia				...	...	33
				3,457,005	2,920,416	34
<i>His Majesty's Indian Government in London.</i>						
Expenditure in England for Hire of Transports, Canal Dues, etc.				...	...	35
	Ditto	on account of purchase of mules for war purposes	...	...	...	36
	Ditto	on account of stores shipped to India under War and Ordnance Factory Indents, etc.	...	33,651	...	37
Expenditure in England on account of Stores supplied in connection with Munitions				...	...	38
Family and Miscellaneous Remittances (including allotments of Pay, etc., of officers and men with Expeditionary Forces)				...	14,801	39
Remittances by Administrators-General				...	21,637	40
Rohilkund and Kumaon Railway Company. Interest on New 4 per cent. Debenture Stock allocated to State Works				...	...	41
Stores chargeable to Provincial and Local Funds and to Indian States				9	...	42
Nickel, etc., supplied for coinage purposes				...	1,178	43
National Health Insurance in respect of soldiers in India				2,859	...	44
Mission to the Court of Persia: Telegraphic Transfers				...	20,000	45
Pay and Pensions chargeable to Provincial and Local Funds, etc.				...	...	46
Subscriptions to the General Provident Fund				535	...	47
Sale of Opium in England				...	...	48
Surplus Revenue of occupied Territory in Mesopotamia				206,658	...	49
Employment of enemy ships under control of R. I. M.				...	190,186	50
Expenditure in connection with "Loyalty"				469	...	51
Transactions in connection with Relief Funds				2,985	...	52
Liquidation of Hostile Firms in India				36,729	...	53
Exchange of Indian Currency Notes				237	...	54
Miscellaneous				29,080	...	55
Miscellaneous Provident Funds				...	...	56
Stores supplied for Mesopotamian Railway				...	...	57
Funds for East Africa				27,163	...	58
				306,274	231,488	
Total carried over				3,457,005	2,920,416	

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1921 the commencement and close of that Year.

No. of Item.	1920-21.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1921.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	78,002,081	24,641,609	13,117	51,667,522	497,344	...
2	873,133	1,004,314	...	1,408,161	...	2,148,389
3	48,694	25,013	93	...	28,540	...
4	36,384	33,046	...	342	6,535	...
5	3,348	740	...	...	58,699	...
6	172	...	...	13,874	...	42,976
7	—18,957	13,514	...	9,730	...	48,966
8	16,018	...	...	1,304	45,395	...
9	...	...	...	...	...	130
10	4,892	3,749	...	3,388	...	1,295
11	2	1	...	...	...	...
12	678,825	1,781	...	683,419	72,779	...
13	492	...	...	330	...	...
14	6,501,666	8,869,280	9,315,008	...	6,148,303	...
15	456,106	1,838	...	503,250	76,796	...
16	105,474	1,265	...	66,186	98,704	...
17	18,556	41	...	27,194	4,292	...
18	1,175	53	...	2,737	404	...
19	...	320	...	...	2,026	...
20	57	7,312	7,134	...	...	3,453
21	5,517	123,407	—376	...	...	116,732
22	124,392	...	...	48,196	...	...
23	43,623	...	...	43,423	...	...
24	866	40,520	...	29,971	...	34,953
25	1,245,739	772,582	277,476	430,709	1,625,571	...
26	1,212,186	...	...	1,212,186	...	...
27	1,395,417	...	...	...	...	...
28	...	...	...	...	13,333	...
29	64	11,874	11,810	...	...	...
30	...	...	...	...	26,291	...
31	5,254	...	...	3,956	2,569	...
32	...	...	...	...	...	1
33	108,020	3,226	...	104,794	...	...
34	90,959,196	35,555,485	9,624,262	59,260,876	8,701,581	2,397,895
35	...	3,719	3,734	...	15	...
36	1,895	2,029	134	...	...	...
37	...	675,246	709,970	...	1,073	...
38	...	1,128	1,128	...	...	...
39	606	177,401	194,905	...	3,309	...
40	326	...	141,049	120,749	...	1,041
41	...	21,784	21,784	...	...	...
42	2,502	223,400	221,005	...	116	...
43	...	112,163	113,342	...	1	...
44	3	38,806	66,000	...	29,556	...
45	...	290,131	310,131	...	...	...
46	...	7,792	8,638	...	846	...
47	6,783	7,158	6,566	6,773	3	...
48	3,267	1,712	...	—945	2,500	...
49	1,978	2,690	...	...	206,546	...
50	507	93	...	796	...	190,568
51	7	2,868	2,391	...	...	1
52	...	4	2,200	...	5,181	...
53	11,774	138,680	113,049	11,774	11,098	...
54	...	444	3,104	...	2,897	...
55	125,568	817,191	748,217	76,697	8,977	...
56	10	10	...	...	...	...
57	...	1	...	...	...	1
58	5,821	...	8,333	...	41,317	...
	161,047	2,523,850	2,675,680	215,844	313,435	191,611
	90,959,196	35,555,485	9,624,262	59,260,876	8,701,581	2,397,895

O. to V.—Debt, Deposits, etc.

2 z 2

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

		UNADJUSTED BALANCES.		No. of Item.
		1st APRIL 1920.		
		Debits.	Credits.	
		£	£	
Brought forward		3,457,005	2,920,416	
His Majesty's Indian Government in London—contd.		306,274	281,483	
Gold shipped to India from Australia and New Zealand		8,301	...	59
Purchase of Java Quinine		...	...	60
Purchase of Java molasses		...	...	61
Advances to the Treasury Chest Officer, Colombo		...	87,500	62
Purchase of Tea in Ceylon		...	12,083	63
Purchase of Silver		...	...	64
Purchase of Gold		215,931	...	65
Egyptian Currency coined at the Bombay and Calcutta Mints		...	1	66
Payment to Imperial Bank of Persia against Kran Credits		...	...	67
Currency returned from India to countries of issue		...	...	68
Bronze coinage from Calcutta Mint for Australian Commonwealth		3	...	69
Paper Currency Reserve-Gold withdrawn in London against Reserve in India		...	82,391	70
Extension of Ordnance Factories in India		...	617	71
Purchase of Ford cars		...	...	72
Aviation Stores		29,547	...	73
Compensation to Wolfram Producers		...	...	74
Subscriptions to the Indian Civil Service Provident Fund		...	8,534	75
Recoveries on account of Allotments paid in India		...	55	76
Transfer from Paper Currency Reserve to Home Treasury Balances		...	...	77
Payment to the Bank of England against Gold received in India		82,391	...	78
Sale of Burma rice		...	...	79
East Indian Railway Company, Share of surplus profits		...	...	80
		642,447	472,664	
TOTAL ACCOUNTS CURRENT WITH THE SECRETARY OF STATE		4,099,452	3,393,080	
Part II.—Account current with the High Commissioner for India.				
His Majesty's Indian Government in London.				
Expenditure in England on account of Stores, shipped to India under War Indents		...	...	81
Expenditure in England on account of Stores shipped to India under Ordnance Factories Indents		...	...	82
Expenditure in England on account of— Stores supplied by the War Office on direct demands from India		...	...	83
Expenditure in England on account of— Store supplied in connection with munitions		...	...	84
Expenditure in England on account of— Stores supplied for Aviation purposes		...	...	85
Expenditure in England on account of— Miscellaneous charges on Stores (war)		...	...	86
Expenditure in England in the Purchase of Ford Cars		...	...	87
Extension of Ordnance Factories in India		...	...	88
Remittances by Administrators General and Official Trustees in India		...	...	89
Stores chargeable to Provincial and Local Funds and to Indian States		...	...	90
Nickel, etc., supplied for Coinage purposes		...	...	91
Enemy Ships employed under the Control of the Director of the Royal Indian Marine		...	...	92
Bombay Back Bay Reclamation Scheme		...	...	93
Subscriptions to the General Provident Fund		...	...	94
Ditto Indian Civil Service Provident Fund		...	...	95
Miscellaneous		...	...	96
TOTAL ACCOUNT CURRENT WITH HIGH COMMISSIONER FOR INDIA		...	...	97
GRAND TOTAL		4,099,452	3,393,080	
Total Account current between India and England in Indian Currency at £1—Rs. 10				

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1921 the commencement and close of that year.

No. of Item.	1920-21.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1921.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	90,959,196	35,555,485	9,624,262	59,260,876	8,701,581	2,397,895
	161,047	2,523,850	2,675,680	215,844	313,435	191,611
59	...	...	...	...	8,301	...
60	...	11,038	11,038	...	...	...
61	...	5,427	5,427	...	...	...
62	27,500	...	...	91,562	...	151,562
63	12,083	...	...	...	...	...
64	230	69,002	70,365	...	1,593	...
65	1,275,686	8,217,314	6,725,696	...	...	1
66	...	...	...	995	...	996
67	...	1,755,243	1,755,243	...	...	...
68	270,442	...	...	233,078	37,364	...
69	...	...	...	...	3	...
70	82,391	...	...	...	...	...
71	353	2,224	1,639	...	...	849
72	...	1,094	1,226	...	131	...
73	...	39,047	19,501	...	10,001	...
74	...	165	...	165	...	...
75	23,272	303	278	14,735	...	22
76	4,903	199	...	...	4,649	...
77	36,506,567	5,089	...	36,501,479	...	1
78	...	82,391	...	...	...	...
79	20,00,000	220,000	...	1,780,000	...	...
80	...	32,923	32,933	...	...	...
	40,364,474	12,965,319	11,299,025	38,837,528	375,477	345,042
	131,923,670	48,520,804	20,923,287	98,008,404	9,077,058	2,742,937
81	...	727,712	727,712	...	...	...
82	...	285,469	285,469	...	...	...
83	...	1,354,210	1,354,210	...	...	...
84	...	13,539	13,539	...	...	...
85	...	347,559	347,559	...	...	...
86	...	3,065	3,065	...	...	...
87	...	608	608	...	...	...
88	...	1,055	1,035	...	...	20
89	...	...	35,493	41,980	...	6,484
90	5,051	528,728	523,677	...	...	...
91	...	6,275	6,275	...	...	...
92	1,495	53	53	1,495	...	...
93	...	247,787	247,787	...	...	...
94	3	...	...	3	...	...
95	65	...	...	65	...	...
96	3,794	23,546	32,991	1,315	11,924	...
97	10,408	3,539,606	3,579,476	44,858	11,924	6,534
	131,334,078	52,000,410	24,502,763	98,143,262	9,058,983	2,749,442
	1,31,33,40,776	52,06,04,100	24,50,27,627	98,14,32,619		

O. to V.—Debt, Deposits, etc.

No. 93.—STATEMENT of STERLING BILLS and TELEGRAPHIC TRANSFERS drawn on LONDON during 1920-21.

	AMOUNT OUTSTANDING ON 1st APRIL 1920.		BILLS DRAWN IN INDIA.		BILLS DISCHARGED IN LONDON.		AMOUNT OUTSTANDING ON 31st MARCH 1921.	
	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.
	£	₹	£	₹	£	₹	£	₹
Calcutta	244,000	18,80,136	12,450,000	11,39,07,185	12,694,000	11,57,87,321	...	...
Madras	153,000	11,57,933	2,113,000	1,94,95,316	2,266,000	2,06,53,249	...	...
Bombay	392,000	30,60,307	16,425,000	15,21,77,419	16,817,000	15,52,37,726	...	...
TOTAL	789,000	60,98,376	(a) 30,988,000	28,55,79,920	31,777,000	29,16,78,296	...	...

(a) The average rate of exchange on Sterling Bills drawn during the year was 2s. 2'0421671d. the rupee.

No. 94.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1921.

O. to V.—Debt, Deposits, e

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1920.	DISTRIBUTION OF CLOSING BALANCE.										Closing Balance, 31st March 1921.			
RESERVE TREASURIES.		OLD PRESIDENCY BANKS.		BRANCHES OF OLD PRESIDENCY BANKS.		DISTRICT TREASURIES.																	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.																
	Rs.		Rs.		Rs.		Rs.		Rs.											Rs.			
1	97,53,865	1	7,27,34,741	4	38,72,575	10	48,11,689	16	9,11,72,870	Cash in District Treasuries. INDIA.										49,72,023			
...	...	...	...	...	...	6	14,17,128	6	14,17,128	India, General										9,90,527			
1	22,50,947	1	1,33,95,509	16	97,29,048	25	1,41,73,936	43	3,95,49,440	N.-W. Frontier Province										1,61,14,601			
1	46,37,344	1	4,79,53,569	10	42,16,872	30	1,14,72,159	42	6,82,79,944	Madras										1,01,06,882			
...	...	...	7,85,502	1	1,92,139	27	34,06,483	28	43,84,124	Bombay										50,56,663			
...	...	...	...	5	40,20,273	49	1,32,14,192	54	1,72,34,465	Bengal										82,92,437			
...	...	...	...	2	9,10,628	29	43,92,538	31	53,03,166	United Provinces of Agra and Oudh										61,68,441			
...	...	...	...	3	62,12,633	41	1,02,25,887	44	1,64,38,520	Punjab										1,06,81,443			
...	...	...	...	1	5,23,595	21	32,32,067	22	37,55,662	Burma										35,30,829			
...	...	...	...	3	75,82,268	22	63,80,159	25	1,39,62,427	Bihar and Orissa										55,93,738			
...	...	...	...	...	...	13	32,62,216	13	32,62,216	Central Provinces and Berar										27,40,492			
3	1,66,42,156	3	13,48,69,321	45	3,72,60,031	273	7,59,88,454	324	26,47,59,962	Assam										7,42,48,076			
									(a)	Total cash in District Treasuries										6,41,08,825			
									£11,997,393	Cash in Imperial Bank of India										13,83,56,901			
									...	TOTAL INDIA										(b)			
									£11,997,393	ENGLAND.										£27,093,155			
									11,99,73,931	Secretary of State										£116,677			
									38,47,33,893	High Commissioner										£7,209,832			
										TOTAL ENGLAND										7,20,98,319			
										TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10										21,04,55,220			
										GRAND TOTAL													

(a) Of this amount £551 represents the funds of the Gold Standard Reserve.
(b) " £4,883 " " " "

DELHI;
The 23rd February 1922.

M. F. GAUNTLETT,
Auditor General.

APPENDICES.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1920-21.

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No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the DISCHARGED during the Year 1920-1921, including the amount of ADVANCES and several PRESIDENCIES and PROVINCES, and the

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	No. of Item.
Revenue		Rs.	Rs.	Rs.	Rs.	Rs.	
Railway Irrigation and other Capital not charged to Revenue—	2	47,11,63,960	22,00,67,076	37,48,47,810	34,67,74,386	14,44,14,865	1
Capital contributed by Companies on Indian States towards outlay State Railway	...	...	...	...	...	...	2
Bombay Development Scheme—Provincial	78	...	...	2,77,151	...	...	3
Permanent Debt incurred	82	29,75,82,634	...	...	...	...	4
Permanent Debt incurred Provincial	...	...	...	9,88,93,800	...	...	5
Temporary Debt incurred	82A	1,42,19,43,728	...	...	...	...	6
Unfunded Debt—							
Deposits of Service Funds	84	11,42,556	20,735	2,85,685	...	...	7
Post Office cash certificates	85	52,09,056	...	...	...	...	8
Savings Bank Deposits	85	22,45,38,019	17,14,797	20,85,240	19,10,796	15,43,360	9
TOTAL		23,08,89,631	17,35,532	23,20,925	19,10,796	15,43,360	10
Deposits and Advances not bearing Interest—							
Balances of Provincial Government Appropriation for Reduction of Debt	72	...	...	...	...	...	11
Deposits of Local Funds	96	64,26,110	...	...	...	...	12
Deposits of Branch Line Companies	86	13,99,152	3,11,01,344	1,71,55,818	1,35,03,994	1,95,50,635	13
Deposits of Sinking Funds	88D	6,39,262	...	...	...	...	14
Gold Standard Reserve	87	...	...	2,88,969	...	...	15
Paper Currency Reserve	...	...	...	...	...	...	16
Consols Depreciation Fund	...	...	...	...	...	...	17
Depreciation Fund for Rupee Loans	...	...	...	...	...	...	18
Departmental and Judicial Deposits	89	73,00,000	...	...	...	...	19
Advances	97	31,27,84,720	6,32,44,708	14,83,05,163	13,28,36,000	7,49,17,635	20
Suspense Accounts	98	10,50,45,698	76,87,973	2,61,57,198	24,30,822	48,62,261	21
Miscellaneous	99	28,12,30,775	1,48,865	46,64,650	3,34,676	1,54,440	22
TOTAL		1,14,12,860	...	...	...	...	23
Imperial Bank Deposits	...	72,62,35,577	10,21,82,890	19,65,71,198	14,91,10,492	9,94,84,971	24
Deposits and Advances not bearing interest—Provincial—							
Miscellaneous	99	8,77,62,249	—4,86,19,084	—1,96,12,101	—3,58,94,094	2,05,26,692	25
Loans and Advances by Imperial Government	90	20,07,753	3,97,597	2,38,072	4,02,101	...	26
Loans and Advances by Provincial Governments	90A	...	13,20,924	63,50,873	20,39,326	94,85,808	27
Loans to Local Boards for Railway Construction	91A	...	1,40,886	...	...	...	28
Remittances—							
Inland Money Orders	100	95,37,16,465	...	...	...	...	29
Other Local Remittances	"	18,52,59,824	—6,17,87,989	—6,08,36,277	—20,62,17,860	6,74,69,590	30
Other Departmental Accounts	"	6,88,67,928	—12,44,375	—11,17,55,048	61,77,379	77,82,266	31
Net Receipts by Civil Treasuries from—							
Posts and Telegraphs	"	3,10,43,724	—2,89,87,319	2,45,20,040	1,04,15,192	—4,51,72,828	32
Railways	"	—62,07,505	4,45,73,831	3,71,53,362	62,06,353	2,37,70,897	33
Net Receipts from Civil Treasuries by—							
Marine	"	2,77,99,200	...	...	...	...	34
Military Works	"	4,99,55,429	...	...	...	...	35
Military	"	74,90,78,279	...	...	...	...	36
Remittance Account between England and India	103	50,33,61,042	14,80,010	74,58,904	29,82,936	3,59,825	37
TOTAL		2,56,28,74,386	—4,59,65,842	—10,34,59,019	—18,04,36,000	5,42,39,750	38
Sterling Bills on London	54	12,45,00,000	2,11,30,000	16,42,50,000	...	...	39
Total Receipts	94	5,92,49,62,918	25,23,89,979	71,59,10,205	28,29,07,007	32,96,95,446	40
Opening Balance	94	9,11,72,870	3,95,49,440	6,82,79,944	43,84,124	1,72,34,465	41
GRAND TOTAL		6,01,61,35,788	29,19,39,419	78,41,90,149	28,72,91,131	34,69,29,911	42

TREASURIES of INDIA on the 31st March 1921; the amount of DEBT INCURRED and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1921.

No. of Item.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. sterling converted into rupees at £1=Rs. 10.	GRAND TOTAL.
1	Rs. 12,64,46,104	Rs. 23,38,45,085	Rs. 5,01,13,803	Rs. 4,46,66,208	Rs. 2,26,56,917	Rs. 2,03,39,35,714	Rs. 2,76,42,592	Rs. 2,06,15,78,306
2	...	...	...	...	...	...	...	...
3	...	...	...	...	...	2,77,151	...	2,77,151
4	...	...	...	...	...	29,75,82,634	...	29,75,82,634
5	...	...	...	...	...	9,38,93,300	...	9,38,93,300
6	...	...	...	...	...	1,42,19,43,728	...	1,42,19,43,728
7	...	...	...	...	...	14,48,976	12,265	14,61,241
8	...	...	...	...	...	52,09,056	...	52,09,056
9	13,76,301	10,30,812	9,29,589	8,67,795	4,00,259	23,68,46,998	...	23,63,46,998
10	13,76,301	10,30,812	9,29,589	8,67,795	4,00,259	24,30,05,030	12,265	24,30,17,295
11	...	7,66,34,510	...	...	...	7,66,34,510	...	7,66,34,510
12	...	...	...	...	...	64,26,110	...	64,26,110
13	1,47,67,698	84,91,020	1,87,75,862	70,38,596	27,60,699	12,95,49,318	...	12,95,49,318
14	...	...	...	...	...	6,39,262	...	6,39,262
15	...	...	...	197	...	2,89,166	...	2,89,166
16	...	...	...	...	...	...	1,18,69,08,845	1,18,69,08,845
17	...	...	...	...	...	...	1,05,86,73,113	1,05,86,73,113
18	...	...	...	...	...	...	35,20,191	35,20,191
19	...	...	...	...	...	73,00,000	...	73,00,000
20	6,21,32,125	3,64,22,019	2,21,22,421	1,69,95,448	46,44,796	87,44,05,035	...	87,44,05,035
21	1,76,55,025	66,41,028	8,35,422	48,85,546	10,54,814	17,67,55,787	2,13,59,544	19,81,15,331
22	9,01,164	3,09,158	97,387	45	12,812	28,78,53,872	...	28,78,53,872
23	...	3,855	...	21	...	1,14,16,736	1,70,28,222	2,84,44,958
24	9,54,56,012	12,85,01,590	3,68,31,092	2,84,19,853	84,73,121	1,57,12,69,796	2,28,74,89,915	3,85,87,59,711
25	3,73,05,771	-4,13,11,465	3,59,275	-8,27,243	...	...	...	...
26	...	...	...	...	...	2,31,996	...	2,31,996
27	2,59,904	...	...	...	...	33,05,427	...	33,05,427
28	10,19,729	17,41,837	17,61,016	34,05,815	7,14,368	2,78,39,696	...	2,78,39,696
29	...	...	...	...	...	1,40,886	...	1,40,886
30	...	...	...	...	...	95,37,16,465	...	95,37,16,465
31	18,39,88,427	-10,42,13,037	1,44,06,170	18,32,248	-1,47,30,584	1,01,70,512	...	1,01,70,512
32	7,48,24,788	-80,19,569	2,62,956	40,22,950	-8,30,660	88,615	...	88,615
33	-2,29,55,830	4,94,33,656	-1,63,37,653	1,40,29,101	1,27,25,797	1,94,13,880	...	1,94,13,880
34	3,19,61,781	27,46,123	-21,05,410	-21,11,432	-6,11,665	13,53,96,285	...	13,53,96,285
35	...	...	...	...	...	2,77,99,200	...	2,77,99,200
36	...	...	...	...	...	4,99,55,429	...	4,99,55,429
37	...	...	...	...	...	74,90,78,279	...	74,90,78,279
38	4,66,377	36,66,044	3,32,303	3,00,669	1,65,990	52,06,04,100	98,14,32,619	1,50,20,36,719
39	22,40,05,543	-5,63,86,783	-34,41,634	1,80,73,486	-32,81,122	2,46,62,22,765	98,14,32,619	3,44,76,55,384
40	...	...	...	...	...	30,98,80,000	...	30,98,80,000
41	48,61,59,364	26,74,21,076	8,65,62,641	9,45,45,914	2,89,63,573	8,40,95,28,123	3,29,65,77,391	11,76,61,05,514
42	67,20,294	1,64,38,520	37,55,662	1,39,62,427	32,62,216	26,41,59,962	11,99,73,931	38,47,33,893
43	49,28,89,658	28,38,59,596	9,02,18,308	10,85,08,341	3,22,25,789	3,73,42,88,085	3,41,65,51,322	12,15,08,39,407

**No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the
DISCHARGED during the Year 1920-1921, including the amount of ADVANCES and
several PRESIDENCIES and PROVINCES and the**

	No. of Ac- count.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	No. of Item.
Expenditure	3	Rs. 1,16,32,81,074	Rs. 12,81,97,118	Rs. 16,28,12,343	Rs. 10,78,66,814	Rs. 11,93,72,345	1
Add—Provincial Surpluses transferred to Deposits	3	...	...	...	...	...	2
Deduct—Provincial Deficits charged to Deposits	3	...	1,47,14,367	1,35,34,997	59,12,308	1,32,00,622	3
TOTAL		1,16,32,81,074	11,34,82,751	14,92,77,346	10,19,54,506	10,61,71,728	4
Railway, Irrigation and other Capital not charged to Revenue—							
Outlay on Irrigation Works	73	...	7,60,050	39,601	17,36,097	18,62,476	5
Outlay on State Railways	73	8,30,66,137	...	...	...	...	6
Discharge of Debenture	...	7,96,214	...	...	...	...	7
Initial Expenditure on New Capital at Delh	...	1,05,18,545	...	...	...	...	8
Bombay Development Scheme Provincial	...	...	...	...	...	...	9
Permanent Debt discharged—							
<i>Sterling Debt—</i>							
Liability for British 5 per cent War Loan (1929-47)	82	...	...	...	...	...	10
<i>Rupee Debt—</i>							
5½ per cent. War Bonds, 1928	82	22,49,500	...	...	...	...	11
5½ per cent. War Bonds, 1925	82	1,87,000	...	...	...	...	12
5 per cent. War Loan (1929-47)	82	40,93,900	...	...	...	...	13
5 p. c. Loan of 1945-55	82	67,49,100	...	...	...	...	14
4 p. c. Loans	82	12,00,300	...	...	...	...	15
3½ p. c. "	82	6,174	...	...	...	...	16
3 p. c. "	82	82,100	...	...	...	...	17
Provincial Debentures	82	...	...	...	...	...	18
TOTAL		1,45,68,074	...	...	...	...	19
Temporary Debt discharged	82A	1,18,15,50,790	...	...	...	...	20
Unfunded Debt—							
Special Loans	82B	...	...	...	...	4,573	21
Deposits of Service Funds	84	12,58,207	16,899	2,25,513	...	...	22
Post Office Cash Certificates	85	1,49,61,657	...	...	...	...	23
Savings Bank Deposits	85	19,18,21,290	10,18,368	8,78,790	7,21,875	6,39,878	24
TOTAL		20,80,41,154	10,35,267	11,04,303	7,21,875	6,44,451	25
Deposits and Advances not bearing Interest—							
Balances of Provincial Governments	72	...	1,47,14,367	1,37,66,993	59,12,308	1,32,00,622	26
Deposits of Local Funds	86	14,48,057	3,47,37,979	1,76,19,867	1,35,95,714	1,77,89,161	27
Deposits of Branch Line Companies	88D	9,04,272	...	...	...	...	28
Gold Standard Reserve	...	...	...	...	...	...	29
Paper Currency Reserve	...	...	...	...	...	...	30
Consols Depreciation Fund	...	...	...	...	...	...	31
Depreciation Fund for Rupee Loans	...	1,07,65,545	...	...	...	...	32
Adjustment of exchange on revaluation of gold and sterling securities in the Paper Currency Reserve	...	17,47,36,516	...	...	...	...	33
Departmental and Judicial Deposits	89	29,43,77,518	6,71,52,618	15,79,51,210	13,28,10,560	7,31,84,856	34
Advances	97	11,19,82,264	84,21,410	3,10,50,564	28,28,278	68,69,066	35
Suspense Accounts	98	35,11,987	3,58,192	14,72,264	3,96,961	2,566	36
Exchange on Remittance Account	88C	28,07,96,418	...	...	...	...	37
Miscellaneous	99	3,95,394	143	...	8,360	...	38
TOTAL		87,94,17,971	12,53,84,709	22,18,60,898	15,55,52,181	11,10,46,270	39
Deposits and Advances not bearing Interest—Provincial— Suspense Account	98	...	...	3,00,00,000	...	...	40
Loans and Advances by Imperial Government	90	7,03,330	8,70,900	...	...	...	41
Loans and Advances by Provin- cial Governments	90A	...	19,26,502	77,89,810	5,70,229	51,96,596	42
Loans and Advances by Provincial Government—Provincial	91	...	...	5,79,50,000	...	...	43
Loans to Local Boards for Railway construction	91A	...	...	...	...	...	44
Remittances—							
Inland Money Orders	100	95,27,19,307	...	...	...	...	45
Other Departmental Accounts	100	12,87,161	...	...	...	...	46
Net Payments into Civil Treasuries by—							
Posts and Telegraph	100	1,97,69,110	...	...	...	...	47
Railways	...	12,19,57,540	...	1,226	—5,377	—3,105	48
Net Issues from Civil Treasuries to—							
Marine	100	—5,55,081	67,250	2,44,82,477	30,12,025	—249	49
Military Works	100	54,44,732	13,72,414	51,52,444	3,11,925	37,31,322	50
Military	100	3,31,78,354	3,05,90,247	26,25,05,931	57,57,451	10,99,00,999	51
Remittance Account between England and India	103	1,27,13,10,528	3,35,628	74,66,784	1,25,73,556	86,991	52
TOTAL		2,40,51,11,651	3,23,65,539	29,96,08,862	2,16,49,580	11,37,15,958	53
Sterling Bills on London paid		...	...	...	...	...	54
Total Disbursements		5,94,70,54,940	27,58,24,818	77,40,83,267	28,22,34,468	33,86,37,474	55
Closing Balance	94	6,90,80,848	1,61,14,601	1,01,06,882	50,56,663	82,92,437	56
GRAND TOTAL		6,01,61,35,788	29,19,39,419	78,41,90,149	28,72,91,131	34,69,29,911	57

TREASURIES of INDIA on the 31st March 1921; the amount of DEBT INCURRED and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1921—*concl'd.*

No. of Item.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. sterling converted into rupees at £1 = Rs. 10.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	11,32,65,703	8,96,24,531	4,69,00,807	5,13,31,006	2,04,66,654	2,00,31,18,395	30,96,45,093	2,31,27,63,488
2	...	7,66,34,510	...	...	...	7,66,34,510	...	7,66,34,510
3	66,80,122	...	45,91,000	82,15,347	8,85,653	6,77,34,416	...	6,77,34,416
4	10,65,85,581	16,62,59,041	4,23,09,807	4,31,16,659	1,95,81,001	2,01,20,18,489	30,96,45,093	2,32,16,63,582
5	9,77,514	1,16,765	—10	9,90,339	...	65,32,832	1,50,333	66,83,195
6	...	...	...	...	...	8,30,66,187	17,58,22,774	25,88,88,911
7	...	...	...	...	...	7,96,214	49,20,000	57,16,214
8	...	...	...	...	...	1,05,18,545	20,56,466	1,25,75,011
9	...	...	...	...	...	64,52,447	...	64,52,447
10	...	...	...	...	...	...	...	...
11	...	...	...	...	...	22,49,500	...	22,49,500
12	...	...	...	...	...	1,87,000	...	1,87,000
13	...	...	...	...	...	40,93,900	...	40,93,900
14	...	...	...	...	...	67,49,100	...	67,49,100
15	...	...	...	...	...	12,00,300	...	12,00,300
16	...	...	...	...	...	6,174	...	6,174
17	...	...	...	...	...	82,100	...	82,100
18	...	...	...	...	...	...	...	...
19	...	...	...	...	...	1,45,68,074	...	1,45,68,074
20	...	...	...	...	...	1,18,15,50,790	...	1,18,15,50,790
21	...	...	...	...	...	4,573	...	4,573
22	...	...	...	...	...	15,00,619	5,604	15,06,223
23	...	...	...	...	...	1,49,61,657	...	1,49,61,657
24	7,34,288	6,25,223	4,54,927	4,66,525	1,23,553	19,74,84,717	...	19,74,84,717
25	7,34,288	6,25,223	4,54,927	4,66,525	1,23,553	21,39,51,566	5,604	21,39,57,170
26	66,80,122	...	45,91,000	82,15,347	8,85,653	6,79,66,412	...	6,79,66,412
27	1,55,21,723	74,79,307	1,19,83,145	83,64,689	26,48,070	13,11,87,712	...	13,11,87,712
28	...	...	...	...	...	9,04,272	...	9,04,272
29	...	...	...	...	...	...	1,18,68,65,528	1,18,68,65,528
30	...	...	...	...	...	...	1,05,86,73,113	1,05,86,73,113
31	...	...	...	...	...	...	35,21,857	35,21,857
32	...	...	...	...	...	1,07,65,545	...	1,07,65,545
33	...	...	...	...	...	17,47,36,516	...	17,47,36,516
34	6,06,98,318	5,13,36,302	2,12,64,721	1,85,44,925	43,54,060	88,21,75,088	...	88,21,75,088
35	1,75,23,662	72,28,176	10,26,708	46,02,455	11,09,015	19,26,41,592	3,17,18,964	22,43,60,556
36	34,434	1,69,090	38,752	78,779	4,129	60,67,154	...	60,67,154
37	...	...	...	...	...	28,07,96,418	...	28,07,96,418
38	...	...	...	...	...	4,03,897	82,75,614	86,79,511
39	10,04,58,259	6,62,12,875	3,89,04,321	3,98,06,195	90,00,927	1,74,76,44,606	2,28,90,55,076	4,03,66,99,682
40	...	...	...	...	...	3,00,00,000	...	3,00,00,000
41	4,97,955	...	...	...	...	20,71,285	...	20,71,285
42	11,37,958	42,91,984	25,87,221	41,67,739	44,253	2,77,12,291	...	2,77,12,291
43	...	...	...	...	...	5,79,50,000	...	5,79,50,000
44	...	...	...	...	...	...	...	...
45	...	...	...	...	...	95,27,19,307	...	95,27,19,307
46	...	—12,08,564	...	...	—60,413	18,184	...	18,184
47	...	...	...	...	...	1,97,69,110	...	1,97,69,110
48	...	—7,42,334	...	...	...	...	...	...
49	...	...	1,387	...	33,394	12,12,42,731	...	12,12,42,731
50	—6,933	6,23,334	14,270	3,542	—39,285	2,76,01,849	...	2,76,01,849
51	3,21,38,861	6,18,963	49,412	7,48,199	68,133	4,96,36,405	...	4,96,36,405
52	24,31,60,900	1,49,16,911	24,39,908	1,35,91,763	7,27,932	71,67,69,546	...	71,67,69,546
53	46,307	2,14,63,455	26,231	24,642	6,654	1,31,33,40,776	24,50,27,627	1,55,83,68,403
54	27,53,39,135	3,56,72,265	25,31,208	1,43,68,146	7,35,564	3,20,10,97,908	24,50,27,627	3,44,61,25,536
55	48,57,30,690	27,31,78,153	8,67,87,474	10,29,14,603	2,94,65,297	8,59,59,31,184	3,34,44,53,003	11,94,03,84,187
56	71,58,968	1,06,81,443	35,30,829	55,93,738	27,40,492	13,83,56,901	7,20,98,319	21,04,55,220
57	49,28,89,658	28,38,59,596	9,03,18,303	10,85,08,341	3,22,25,789	8,73,42,88,085	8,41,65,51,322	12,15,08,39,407

No. 96.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT for the Year ended 31st March 1921.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Appropriation for Reduction of Debt	64,26,110	...	...	...	...	...	...	...	...	...	...	64,26,110

No. 97.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1921.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts.												
ADVANCES—												
Civil Advances	83,11,916	3,84,147	12,84,291	77,87,577	8,26,304	20,79,079	12,56,278	21,80,354	3,85,410	18,49,318	2,06,461	2,65,51,135
Advances for Rest Camps	...	300	150	...	...	...	2,787	...	...	...	...	3,237
Special Advances	2,71,127	...	1,35,573	...	81,871	300	27,049	...	92,159	1,281	1,92,188	8,04,548
Forest Advances	10,76,182	6,14,616	35,32,473	35,80,794	9,30,521	27,14,661	52,23,797	44,48,041	3,24,577	25,20,521	6,53,117	2,54,19,300
Credits on behalf of His Majesty's Treasury	...	...	...	...	...	...	...	...	...	...	...	...
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	5,46,990	3,82,429	...	...	12,896	...	...	...	2,208	9,44,523
Salt and Excise Advances	...	...	14,265	4,35,858	...	...	...	...	...	...	...	4,50,123
Opium Advances	...	...	...	...	...	63,617	...	...	...	...	...	63,617
Stock Account—Opium	...	...	15,079	30,49,258	...	...	...	...	...	...	...	30,64,337
Do. —Ganja	7,182	...	328	...	...	...	...	...	7,096	...	...	14,606
Do. —Grain Depot	...	...	...	...	...	...	...	...	...	...	...	...
Advances Recoverable, Posts and Telegraphs	48,39,235	...	...	...	...	...	...	...	...	...	...	48,39,233
Advances Recoverable, Marine (Net)	...	...	...	...	...	...	...	...	...	...	...	...
Advances Recoverable, Military (Net)	(a) 42,38,494	...	...	...	...	...	...	...	...	...	...	42,38,494
Advances Recoverable, Public Works	...	4,506	...	...	1,459	...	3,10,045	427	...	...	...	3,16,437
PERMANENT ADVANCES—												
Permanent Advances, Civil	5,627	50	14,826	27,666	1,675	4,604	11,390	12,206	26,180	14,426	840	1,09,490
Ditto Posts and Telegraphs	205	...	...	...	...	...	...	...	...	...	...	205
ACCOUNTS WITH FOREIGN STATES—												
British Central African Protectorate	...	...	...	125	...	...	...	...	...	...	...	125
H. M.'s Colonial Govt., Ceylon	16,96,855	...	...	...	...	...	...	...	...	...	...	16,96,855
Ditto ditto Mauritius	87,59,679	...	...	...	...	...	...	...	...	...	...	87,59,679

Ditto ditto, Straits Settlements . . .	11,86,204	...	...	...	...	...	...	...	...	...	...	11,86,204
Ditto ditto, Hong-Kong . . .	42,121	...	...	...	...	...	...	...	...	...	...	42,121
Ditto ditto, Federated Malay States . . .	12,35,326	...	...	...	...	...	...	...	...	...	...	12,35,326
Ditto ditto, Kedah State . . .	1,746	...	...	...	...	...	...	...	...	...	...	1,746
Account Current with Indian States—												
Civil	5,17,210	...	23,40,998	2,17,300	5,88,992	...	95,48,989	...	...	...	...	1,32,13,489
Posts and Telegraphs	2,81,46,076	...	...	...	...	...	...	...	...	...	...	2,81,46,076
Charges on account of Quarantine Officers recoverable from Persian Government	15,388	...	...	...	...	...	...	...	...	...	...	15,388
COINAGE ACCOUNTS—												
Mint Certificates	...	...	...	...	...	...	...	...	...	...	...	...
Small Coin Depot Balances (Net)	...	...	...	...	...	...	2,68,175	...	...	...	...	2,68,175
Bullion Advances for Coinage (Net)	...	...	...	1,02,51,221	...	...	...	...	...	...	...	1,02,51,221
Bronze Coinage Accounts (Net)	4,01,050	...	...	2,15,060	...	...	...	...	...	...	...	6,16,110
Nickel Coinage Accounts (Net)	...	...	...	...	...	...	...	...	...	...	...	...
Currency silver in process of coinage (Net)	4,35,61,521	...	...	1,74,329	...	...	...	...	...	...	...	4,37,35,850
Profit on Rupee Coinage Account (Net)	7,32,556	...	...	85,581	...	...	...	...	...	...	...	7,68,137
TOTAL INDIA . R	10,50,45,698	10,03,619	76,87,973	2,61,57,198	24,30,822	48,62,261	1,66,51,406	66,41,028	8,35,422	43,85,546	10,54,814	17,67,55,787

ENGLAND—

REPAYMENT OF ADVANCES—

	Secretary of State.	High Commissioner.	Total.
Repayment by the War Office :—Expenditure in England in connection with Expeditionary Forces and other War Services	£ 1,079,693	£ ...	£ 1,079,693
Stores supplied on Contracts transferred to the War Office	1,326	...	1,326
Repayment by the Imperial Government of Expenditure in England in connection with			
Pay of Indian Officers lent for duty under the Admiralty	692	...	692
Stores for Mesopotamian Railways	...	49,969	49,969
War Stores Suspense Account	1,276	...	1,276
Supplies from India for the Ministry of Munitions	481	...	481
Moiety of expenditure in England in connection with			
Lighting and buoying the Persian Gulf	2,655	...	2,655
South Persia Military Police	956	...	956
Persian Gulf Radio Offices	609	...	609
Portion of advances for the purposes of the Persian Government	33,494	...	33,494
Portion of investment in Indian Railway Debentures subsequently realised	954,651	...	954,651
Miscellaneous	10,153	...	10,153
Total receipts in England	2,085,986	49,969	2,135,955

TOTAL RECEIPTS IN ENGLAND CONVERTED INTO Rs. at £1 = Rs. 10 2,13,59,544

TOTAL 19,81,15,331

	Rs.
(a) Peshawar Division	62,396
Rawal Pindi	1,51,368
Quetta	1,08,483
Mhow	80,647
Poona	1,54,024
Meerut	5,80,638
Lucknow	2,22,638
Carried over	13,67,189

	Rs.
Brought forward	13,67,189
Secunderabad	52,732
Burma	5,664
Military Supply Accounts	2,51,741
Central War Accounts	25,61,168
Total	42,38,494

No. 97.—ACCOUNT of Repayment of Advances and Advances Repayable, for the Year ended 31st March 1921—continued.

	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.
Disbursements.												
ADVANCES—												
Civil Advances	83,03,136	4,65,780	16,18,714	80,07,227	9,06,631	20,77,330	29,42,891	20,47,179	4,19,507	20,47,616	2,49,193	2,90,85,204
Advances for Rest Camps	...	375	...	...	...	500	880	...	...	...	...	1,755
Special Advances	3,56,200	...	1,98,077	...	1,02,211	...	17,679	...	1,12,818	...	1,46,238	9,33,223
Forest Advances	10,46,529	6,80,685	33,25,834	35,03,855	9,37,802	26,99,972	53,34,509	45,57,797	3,27,912	25,16,324	6,65,422	2,55,96,141
Credits on behalf of His Majesty's Treasury	27,091	...	...	...	...	...	...	...	...	...	...	27,091
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	10,78,086	5,00,047	...	...	13,667	...	...	...	865	15,92,665
Salt and Excise Advances	...	...	15,058	9,52,613	...	...	...	...	...	...	...	9,67,671
Opium Advances	...	...	...	...	...	63,328	...	...	...	...	...	63,328
Stock Account—Opium	...	...	15,135	30,49,258	...	...	...	...	...	...	...	30,64,393
Do. —Gunja	10,345	...	...	...	...	...	...	...	5,224	...	...	15,569
Do. —Grain Depôt	...	...	...	...	...	...	...	...	...	...	...	...
Advances, Recoverable, Posts and Telegraphs	50,36,749	...	...	...	...	...	...	...	...	...	...	50,36,749
Ditto, Marine (Net)	61,46,455	...	...	...	...	...	...	...	...	...	...	61,46,455
Ditto, Military (Net)	(a) 41,19,918	...	...	...	...	...	...	...	...	...	...	41,19,918
Advance Recoverable, Public Works	...	4,871	...	...	24,946	...	3,02,092	1,81,151	...	...	...	5,13,060
PERMANENT ADVANCES—												
Permanent Advances, Civil	19,619	2,155	28,328	1,04,523	3,533	16,767	15,916	28,529	1,900	38,515	1,564	2,61,349
Ditto, Posts and Telegraphs	179	...	...	...	...	...	...	...	...	...	...	179
ACCOUNTS WITH FOREIGN STATES—												
H.M.'s Colonial Government, Ceylon	14,80,090	...	...	...	...	...	...	...	...	...	...	14,80,090
Ditto ditto, Mauritius	66,00,468	...	...	...	...	...	...	...	...	...	...	66,00,468
Ditto ditto, Straits Settlements	17,01,286	...	...	...	...	...	...	...	...	...	...	17,01,286
Ditto ditto, Hong-Kong	38,478	...	...	...	...	...	...	...	...	...	...	38,478
Ditto ditto, Federated Malay States	7,24,247	...	...	...	...	...	...	...	...	...	...	7,24,247
Ditto ditto, Kedah State	2,082	...	...	...	...	...	...	...	...	...	...	2,082
British Central African Protectorate	...	...	...	125	...	...	...	...	...	...	...	125
ACCOUNT CURRENT WITH INDIAN STATES—												
Civil	3,20,774	...	17,96,243	2,59,921	8,53,655	...	77,42,162	...	...	...	...	1,09,72,755
Posts and Telegraphs	3,03,40,777	...	...	...	...	...	...	...	...	...	...	3,03,40,777
Charges on account of Quarantine Officers recoverable from Persian Government	24,372	...	...	...	...	...	...	...	...	...	...	24,372

COINAGE ACCOUNTS—												
Mint certificates (Net)	...	...	...	1,01,79,583	...	...	...	...	...	...	...	1,01,79,583
Nickel Coinage Account (Net)	6,06,501	...	...	31,60,362	...	...	...	...	...	...	...	40,66,863
Bronze Coinage Account (Net)	...	...	...	...	...	...	...	...	...	...	...	...
Bullion advances for coinage (Net)	4,27,79,420	...	...	...	...	...	...	...	...	...	...	4,27,79,420
Small coin depôt balances (Net)	22,97,548	...	3,45,935	10,33,050	...	20,11,163	...	4,13,520	1,59,342	...	45,733	63,06,296
Currency Silver in process of Coinage (Net)	...	...	...	...	...	...	...	...	...	...	...	...
Profit on rupee coinage account (Net)	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL INDIA R	11,19,82,264	11,53,866	84,21,410	3,10,50,564	28,25,278	68,69,065	1,63,69,796	72,28,176	10,26,703	46,02,455	11,09,015	19,26,41,592

ENGLAND—

ADVANCES REPAYABLE—

Recoverable from the War Office :

Expenditure in England in connection with Expeditionary Forces and other War Services	...	...	...	...	...	...	...	...	...	...	...	...
Stores supplied on Contracts transferred to the War Office	...	...	...	...	...	...	...	...	...	...	...	...

Recoverable from the Imperial Government :

Expenditure in England in connection with

Pay of Indian Officers lent for duty under the Admiralty	...	...	...	...	...	...	...	...	...	...	...	...
Stores for Mesopotamian Railways	...	...	...	...	...	...	...	...	...	...	...	...
Pay of Second Lieutenants on appointment to the Indian Army	...	...	...	...	...	...	...	...	...	...	...	...
Indian Contingent at the Peace Celebrations	...	...	...	...	...	...	...	...	...	...	...	...
War Stores Suspense Account	...	...	...	...	...	...	...	...	...	...	...	...

Moiety of expenditure in England in connection with

South Persia Military Police	...	...	...	...	...	...	...	...	...	...	...	...
Lighting and buoying the Persian Gulf	...	...	...	...	...	...	...	...	...	...	...	...
Persian Gulf Radio Offices	...	...	...	...	...	...	...	...	...	...	...	...

Advances for the purposes of the Persian Government

Investment in Indian Railway Debentures	...	...	...	...	...	...	...	...	...	...	...	...
Expenditure on behalf of the Civil Administration of Mesopotamia	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...

Total charges in England £

Secretary of State.	High Commissioner.	Total.
1,079,693	...	1,079,693
1,326	...	1,326
14	...	14
...	91,479	91,479
6,951	...	6,951
14,222	...	14,222
1,276	...	1,276
956	...	956
4,370	...	4,370
599	...	599
690,893	...	690,893
1,254,280	...	1,254,280
12,037	...	12,037
13,801	...	13,801
8,080,418	91,479	3,171,897

TOTAL CHARGES IN ENGLAND CONVERTED INTO RUPEES AT £1 = Rs. 10

TOTAL

3,17,18,964

22,43,60,556

	R
(a) Lahore Division	31,468
Field Controller, Lahore	7,725
Royal Air Force	5,844
Non-Military Pay and Pension Accounts	40,74,881
	<u>41,19,918</u>

No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts—												
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	...	4,45,424	...	13,61,055	66,084	2,606	3,65,935	...	58,205	...	376	22,99,685
Securities of Railway Coy.'s Provident Fund .	10,63,151	...	...	...	...	...	...	...	...	...	...	10,63,151
English Stores Suspences Account	...	...	...	30,21,534	...	588	...	...	39,182	45	...	30,61,849
Recoveries of service Payments	...	...	3,064	...	...	...	...	...	...	...	...	3,064
Suspense Account, Central War Accounts .	27,23,38,280	...	...	...	...	...	...	...	...	...	...	27,23,38,280
Suspense Account, Posts and Telegraphs .	4,403	...	...	...	...	...	...	...	...	...	...	4,403
CHEQUES AND BILLS—												
Pre-audit Cheques	3,87,110	...	1,45,801	1,84,290	2,44,487	79,392	72,770	3,09,158	...	...	...	14,23,008
Departmental Cheques	...	...	...	97,671	24,105	...	...	...	...	...	12,436	1,34,212
Delhi Audit Officer's Cheques Issued . . .	1,14,177	...	...	...	...	...	...	...	...	...	...	1,14,177
Viceroy's Tour Cheques	12,029	...	...	...	...	...	...	...	...	...	...	12,029
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	..	...	...	...	...	71,854	17,035	...	...	...	...	88,889
Military Do.	(a) 67,93,557	...	...	...	...	...	...	...	...	...	...	67,93,557
Military Works Do.	43,243	...	...	...	...	...	...	...	...	...	...	43,243
Railway Departmental Balances, Revenue .	3,36,243	...	...	...	...	...	...	...	...	...	...	3,36,243
Do. Do. Do. Capital	1,38,582	...	...	...	...	...	...	...	...	...	...	1,38,582
Total Receipts in India	Rs. 28,12,30,775	4,45,424	1,48,865	46,64,550	3,34,676	1,54,440	4,55,740	3,09,158	97,387	45	12,812	28,78,53,872

Disbursements—**SUSPENSE ACCOUNTS—**

Suspense Account, Civil	15,01,884	...	2,36,827	...	...	...	...	66,442	...	...	...	18,05,153
English Stores Suspense Account	...	...	25,076	...	50,346	...	2,826	581	...	...	...	78,829
Suspense Account, Savings Bank Investment, Posts and Telegraph.	3,89,026	...	...	...	...	...	...	...	...	...	...	3,89,026
National Health Insurance Stamps	13,850	...	...	...	...	...	...	...	...	...	...	13,850
Australian Wheat Account	...	...	...	12,74,721	...	...	...	...	...	...	...	12,74,721
Recoveries of Service Payments	...	...	...	...	...	2,566	...	...	...	...	...	2,566
Distillery Deposits of Indian Stores	...	...	...	...	...	...	...	...	...	2,410	...	2,410
Wolfram charges	...	...	...	...	...	...	...	69,119	...	...	...	69,119
Suspense Account, Bombay Development Scheme	...	...	...	3,00,00,000	...	...	...	...	...	...	...	3,00,00,000

CHEQUES AND BILLS—

Departmental cheques	...	...	181	...	...	...	...	...	...	...	...	181
Pre-audit Cheques	...	...	...	...	...	...	...	...	...	7,798	...	7,798

DEPARTMENTAL ACCOUNTS—

Civil Departmental Balances	95,107	31,608	96,108	1,97,543	3,46,615	...	...	32,948	38,752	63,571	3,404	9,10,656
Military Do.	(b) 12,67,668	...	...	...	...	...	...	...	...	...	...	12,67,668
Marine Do.	66,482	...	...	...	...	...	...	...	...	...	...	66,482
Postal and Telegraph Departmental Balances .	1,78,470	...	...	...	...	...	...	...	...	...	...	1,78,470
Railway Departmental Balances, Revenue .	...	...	...	...	...	...	...	...	...	...	725	725

Total Disbursements in India . Rs. 35,11,987 31,608 3,56,192 3,14,72,264 3,96,961 2,566 2,826 1,69,090 38,752 78,779 4,129 3,60,67,154

(a) Rawalpindi Division	5,06,963
Lahore do.	52,229
Quetta do.	91,626
Mhow do.	2,50,284
Poona do.	11,97,804
Lucknow do.	1,21,443
Secunderabad do.	66,276
Burma	72,111
Supply Accounts	5,485
Central War Accounts	40,57,024
Non-Military Pay and Pensions Accounts.	3,72,341
	<u>67,93,557</u>

(b) Peshawar Division	1,50,882
Meerut do.	1,15,967
Field Controller Lahore	950,737
Royal Air Force	50,682
	<u>12,67,668</u>

No. 99.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1921.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	3,97,949	...	...	...	...	...	...	...	...	...	...	3,97,949
Government Account (Imperial)	1,10,14,911	...	...	...	...	...	...	3,855	...	21	...	1,10,18,787
Ditto ditto (Provincial)	...	...	...	2,31,996	...	...	...	...	...	...	...	2,31,996
Total Receipts in India	Rs. 1,14,12,860	...	...	2,31,996	...	...	...	3,855	...	21	...	1,16,48,732

ENGLAND :—

	Secretary of State.	High Commissioner.	TOTAL.
	£	£	£
Enemy Ships employed under the control of the India Office	...	...	...
Ditto ditto ditto High Commissioner	...	694,180	694,180
Burma War Fund:			
British Treasury Bills maturing	99,440	...	...
Discount on British Treasury Bills	1,560	...	...
Ottoman Public Debt:			
British Treasury Bills maturing	126,004	...	101,000
Discount on British Treasury Bills	1,996	...	...
Mysore Debenture Stock Sinking Fund:			
Dividends on investments	128,000	...	128,000
Receipt in respect of the Currie Scholarship	317	...	317
Receipt in respect of the Norman Memorial Fund	36	...	36
Passages of Indian Students	17	...	17
Miscellaneous	164	177	341
	1,686	...	1,686
TOTAL	1,008,466	694,357	1,702,823

TOTAL RECEIPTS IN ENGLAND CONVERTED INTO R AT £1=R10 . 1,70,28,222

Total Receipts . 2,86,76,954

Disbursements.

MISCELLANEOUS—	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Mysore Railway Debenture Sinking Fund	3,95,394	...	...	...	...	...	...	...	...	...	...	3,95,394
Government Account (Imperial)	...	...	143	...	8,360	...	...	...	...	...	...	8,503
Total Disbursements in India	Rs. 3,95,394	...	143	...	8,360	...	...	...	...	...	...	4,03,897

ENGLAND :—

	Secretary of State.	High Commissioner.	TOTAL.
	£	£	£
Enemy Ships employed under the control of the India Office	...	...	...
Ditto ditto ditto High Commissioner	...	293,705	293,705
Burma War Fund:			
Investment in British Treasury Bills	98,397	...	...
Sundry Items	29	...	...
Ottoman Public Debt Deposit:			
Investment in British Treasury Bills	98,426	...	98,426
Mysore Debenture Stock Sinking Fund:			
Investment in £328-17s.-8d. National 5 per cent. War Bonds 1928	127,932	...	127,932
Payments in respect of the Norman Memorial Fund	317	...	317
Ditto ditto Currie Scholarship	35	...	35
Passages of Indian Students	25	...	25
Miscellaneous	214	42	256
	1,329	...	1,329
TOTAL	533,815	293,747	827,562

TOTAL DISBURSEMENTS IN ENGLAND CONVERTED INTO R AT £1=R10 . 82,75,614

Total Disbursements . 86,79,511

No. 100.—ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1921.

	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.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MONEY ORDERS	95,37,16,465	...	95,37,16,465	...	...	...	...	...	...	...	...	...	95,37,16,465
Other Local Remittances	7,22,78,63,904	7,21,76,93,392	18,52,59,824	-6,17,87,989	-6,08,36,277	-20,62,17,860	6,74,69,590	18,89,88,427	-10,42,13,037	1,44,06,170	18,32,248	-1,47,30,584	1,01,70,512
OTHER DEPARTMENTAL ACCOUNTS— Accounts current between Civil and Civil	1,69,34,97,009	1,69,34,08,394	6,88,67,928	-12,44,375	-11,17,55,048	61,77,379	77,82,266	3,48,24,788	-80,19,569	2,62,956	40,22,950	-8,30,660	88,615
Accounts Current between Marine and Military	2,39,627	2,39,627	...	...	...	...	...	...	...	...	...	...	..
Transfers between Public Works Officers	1,02,66,189	1,02,66,189	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,70,40,02,825	1,70,39,14,210	6,88,67,928	-12,44,375	-11,17,55,048	61,77,379	77,82,266	3,48,24,788	-80,19,569	2,62,956	40,22,950	-8,30,660	88,615
NET RECEIPTS BY CIVIL TREASURIES FROM POSTS AND TELEGRAPHS AND RAILWAYS— Accounts Current between Civil and Posts and Telegraphs, Civil Accounts	50,61,99,650	48,67,85,770	3,10,43,724	-2,89,87,319	2,45,20,040	1,04,15,192	-4,51,72,828	-3,22,55,830	4,94,33,656	-1,63,37,653	1,40,29,101	1,27,25,797	1,94,13,880
Accounts Current between Civil and Railway, Civil Accounts	81,22,67,291	67,68,71,006	-62,07,505	4,45,73,831	3,71,53,362	62,06,353	2,37,70,897	3,19,81,781	27,46,123	-21,05,410	-21,11,482	-6,11,665	13,53,96,285
TOTAL	1,31,84,66,941	1,16,36,56,776	2,48,36,219	1,55,86,512	6,16,73,402	1,66,21,545	-2,14,01,931	-2,74,049	5,21,79,779	-1,84,43,063	1,19,17,619	1,21,14,132	15,48,10,165
NET RECEIPTS FROM CIVIL TREAS- URIES BY MARINE, MILITARY WORKS AND MILITARY— Accounts Current between Civil and Marine, Marine Accounts	5,04,69,647	2,26,70,447	2,77,99,200	...	...	...	...	...	...	...	...	...	2,77,99,200
Accounts Current between Civil and Military Works, Military Works Accounts	6,22,43,927	1,22,88,498	4,99,55,429	...	...	...	...	...	...	...	...	...	4,99,55,429
Accounts Current between Civil and Military, Military Accounts	1,07,39,23,378	32,48,45,099	74,90,78,279	...	...	...	...	...	...	...	...	...	74,90,78,279
TOTAL	1,18,66,36,952	35,98,04,044	82,68,32,908	...	...	...	...	...	...	...	...	...	82,68,32,908
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	52,06,04,100	...	50,33,61,043	14,80,010	74,58,904	29,83,936	3,89,825	4,66,377	36,66,044	3,32,303	3,00,669	1,65,990	52,06,04,100

Disbursements.													
MONEY ORDERS	...	95,27,19,307	95,27,19,307	...	...	...	...	...	...	...	...	...	95,27,19,307
OTHER DEPARTMENTAL ACCOUNTS—													
Accounts Current between Military and Military	39,54,24,617	39,54,34,620	10,003	...	...	...	...	...	...	...	...	...	10,003
Transfers between Indian Postal and Telegraph Department and Indo-European Telegraphs	10,92,672	11,00,853	8,181	...	...	...	...	...	...	...	...	...	8,181
Transfers Railway Department	76,82,15,591	76,82,15,561	12,68,977	...	...	...	...	...	—12,08,564	...	...	—60,413	...
TOTAL	1,16,47,32,850	1,16,47,51,034	12,87,161	...	...	...	...	...	—12,08,564	...	...	—60,413	18,184
NET PAYMENTS INTO CIVIL TREASURIES BY POSTS AND TELEGRAPHS AND RAILWAYS—													
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts	43,63,45,593	50,61,14,703	1,97,69,110	...	...	...	...	...	...	...	...	...	1,97,69,110
Accounts Current between Civil and Railway, Railway Accounts	63,79,26,800	80,91,69,531	12,19,57,540	...	1,226	—5,377	—3,105	...	—7,42,334	1,387	...	33,394	12,12,42,731
TOTAL	1,17,42,72,393	1,31,52,84,234	14,17,26,650	...	1,226	—5,377	—3,105	...	—7,42,334	1,387	...	33,394	14,10,11,841
NET ISSUES FROM CIVIL TREASURIES TO MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Marine, Civil Accounts	2,02,64,972	4,79,66,321	—5,55,081	67,250	2,44,82,477	30,12,025	—249	—6,933	6,23,834	14,270	3,542	—39,256	2,76,01,849
Accounts Current between Civil and Military Works, Civil Accounts	1,31,50,088	6,27,86,443	54,44,732	13,72,414	51,52,444	3,11,925	37,31,322	3,21,38,861	6,18,963	49,412	7,48,199	68,133	4,96,36,405
Accounts Current between Civil and Military, Civil Accounts	31,79,37,569	1,09,47,07,115	3,31,78,354	3,05,90,247	26,25,05,931	57,57,451	10,99,00,999	24,31,60,900	1,43,16,911	24,39,908	1,35,91,763	7,27,082	71,67,69,546
TOTAL	35,14,52,579	1,14,54,60,379	3,80,68,005	3,20,29,911	29,21,40,852	90,81,401	11,36,32,072	27,52,92,828	1,61,59,708	25,03,590	1,43,43,504	7,55,929	79,40,07,800
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	1,31,33,40,776	1,27,13,10,528	3,35,628	74,66,784	1,25,73,556	86,991	46,307	2,14,63,455	26,231	24,642	6,654	1,31,33,40,776

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921.

Abstract.

	Net Receipts + Payments—
	R
INDIA, GENERAL	+ 18,52,59,824
NORTH-WEST FRONTIER PROVINCE	+ 9,09,89,229
MADRAS	— 6,17,87,889
BOMBAY	— 6,08,36,277
BENGAL	— 20,62,17,860
UNITED PROVINCES OF AGRA AND OUDH	+ 6,74,69,590
PUNJAB	+ 9,79,99,198
BURMA	— 10,42,18,037
BIHAR AND ORISSA	+ 1,44,06,170
CENTRAL PROVINCES AND BEHAR	+ 18,32,248
ASSAM	— 1,47,30,584
TOTAL.	+ 1,01,70,512

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921—*contd.*

Details.	INDIA, GENERAL.			NORTH-WEST FRONTIER PROVINCE.			MADRAS.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	1,20,38,94,730	1,20,38,94,730	...	11,59,87,940	11,59,87,940	...	29,47,24,976	29,47,24,976	...
Forest Remittances	14,66,156	14,70,999	—4,843	6,60,746	6,58,543	+2,203	98,44,191	98,40,703	+3,488
Customs Remittances	...	...	...	...	...	...	2,00,00,814	1,98,91,803	+1,09,041
Salt Remittances	...	...	...	...	...	...	1,81,03,624	1,81,24,307	—20,683
Post Office Remittances—									
Transfers between Postal and Telegraph Officers	29,21,07,644	29,18,41,424	+2,66,220	...	...	...	...	...	...
Treasury Suspense Account	79,50,45,577	79,49,54,026	+91,551	...	...	...	...	...	...
Mint Remittances	1,04,38,602	1,04,97,710	—59,108	...	...	...	...	...	...
Small Coin Depot Remittances	99,66,814	99,66,514	+300	1,10,160	1,10,160	...	24,24,825	24,24,825	...
Miscellaneous Remittances	33,24,939	32,70,745	+54,194	...	...	...	3,85,354	3,85,046	+308
Public Works Remittances	...	...	...	8,28,717	8,55,666	—26,949	1,54,95,896	1,52,83,682	+2,12,214
North-West Frontier Suspense Account	...	...	...	9,26,90,426	15,80,254	+9,11,10,172	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	12,60,323	11,38,387	+1,21,936	30,82,942	31,39,337	—56,395	27,05,051	26,28,325	+76,726
Foreign Supply Bills	1,97,33,654	1,97,28,402	+5,252	41,160	41,160	...	38,329	42,279	—3,950
Remittance Transfer Receipts since April 1873	39,84,520	36,24,714	+3,59,806	22,07,009	22,84,660	—77,651	87,91,797	87,09,949	+81,848
Foreign Remittance Transfer Receipts	1,79,46,354	1,70,05,770	+9,40,584	13,51,677	13,13,238	+38,439	39,70,511	40,30,354	—59,843
Emigrants' Remittance Receipts	572	1,128	—556	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	64,55,58,889	46,66,75,001	+17,88,83,888	...	590	—590	3,93,76,640	10,15,63,778	—6,21,87,138
Central Adjusting Account	24,15,47,764	23,69,47,134	+46,00,600	...	...	...	...	...	...
TOTAL	3,24,62,76,538	3,06,10,16,714	+18,52,59,824	31,69,60,777	12,59,71,548	+9,09,89,229	41,58,62,038	47,76,50,027	—6,17,87,989

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921—*contd.*

	BOMBAY.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—<i>contd.</i>												
REMITTANCES BETWEEN DISTRICTS—<i>contd.</i>												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—<i>contd.</i>												
Cash Remittances between Treasuries	96,39,51,412	96,39,51,412	...	16,89,12,077	16,89,12,077	...	26,43,11,118	26,43,11,118	...	42,71,94,880	42,71,94,880	...
Opium Remittances	...	...	...	...	...	...	1,16,36,856	1,16,36,856	+164	...	...	...
Customs Remittances	11,67,11,031	11,67,11,755	—724	13,28,10,469	13,27,86,321	+24,148	...	...	...	...	...	...
Forest Remittances	67,54,004	67,61,764	—7,760	32,59,290	32,96,157	—36,867	1,27,09,413	1,29,15,606	—2,06,193	62,91,546	60,86,479	+2,05,067
Small Coin Depot Remittances	54,55,074	54,47,074	+8,000	...	...	...	49,36,397	49,40,796	—4,399	6,81,475	6,81,575	—100
Judicial Remittances	...	...	...	11,602	12,209	—607	...	...	...	...	...	...
Miscellaneous Remittances	55,17,154	36,93,385	+18,23,769	8,83,987	9,10,057	—26,070	25,13,499	25,50,371	—36,872	1,29,830	1,29,299	+531
P. W. Remittances	3,86,52,862	3,85,94,850	+58,012	2,10,25,325	2,08,70,513	+1,54,812	1,92,28,720	1,89,35,813	+2,92,902	2,64,81,626	2,64,86,001	—4,375
Salt Remittances	2,41,95,278	2,41,92,955	+2,323	...	...	...	...	...	...	...	...	...
Mint Remittances	74,00,907	74,16,314	—15,407	...	...	...	...	...	...	...	...	...
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	15,80,254	9,26,90,426	—9,11,10,172
Bombay Development Remittances	49,109	49,109	...	...	...	...	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	1,74,72,080	1,73,70,433	+1,01,647	2,24,02,984	2,24,51,484	—48,500	43,91,336	43,54,806	+36,530	48,32,214	48,46,440	—14,226
Foreign Supply Bills	2,80,09,261	2,80,90,900	—81,639	2,90,400	2,93,200	—2,800	1,23,338	1,19,938	+3,400	1,95,841	2,02,771	—6,930
Remittance Transfer Receipts since April 1873	1,48,06,478	1,46,95,995	+2,00,483	95,88,409	95,50,530	+37,879	73,50,143	75,18,414	—1,68,271	1,14,01,580	1,14,34,259	—32,679
Foreign Remittance Transfer Receipts	1,02,96,223	1,08,84,469	+1,11,754	6,06,394	6,07,683	—1,289	98,31,683	96,32,336	+1,99,247	87,95,351	86,54,531	+1,40,820
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	11,33,83,013	17,64,19,748	—6,30,36,735	5,86,12,633	26,49,31,199	—20,63,18,566	8,57,41,455	1,83,88,373	+6,73,53,082	20,88,83,993	2,00,62,731	+18,88,21,262
TOTAL	1,35,33,53,886	1,41,41,90,163	—6,08,36,277	41,84,03,570	62,46,21,430	—20,62,17,860	43,27,73,858	35,53,04,268	+6,74,69,590	69,64,68,590	59,84,69,392	+9,79,99,198

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921—concl'd.

	BURMA.			BIHAR AND ORISSA.			CENTRAL PROVINCES AND BERRAR.			ASSAM.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—concl'd.												
REMITTANCES BETWEEN DISTRICTS—concl'd.												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—concl'd.												
Cash Remittances between Treasuries	11,00,42,732	11,00,42,732	...	6,59,17,137	6,59,17,137	...	17,89,403	17,89,403	...	3,22,66,657	3,22,66,657	...
Customs Remittances	2,98,61,216	2,98,57,153	+4,063	...	...	...	...	...	...	...	...	...
Forest Remittances	2,69,36,173	2,65,76,943	+3,59,230	10,97,607	10,89,820	+7,787	69,74,695	69,90,217	—15,522	24,80,631	25,16,908	—36,272
Small Coin Depot Remittances	13,40,780	13,40,780	...	8,99,458	8,09,458	+90,000	...	...	...	8,12,663	8,22,663	—10,000
Miscellaneous Remittances	...	...	...	17,03,617	17,27,462	—23,845	15,98,689	17,29,351	—1,30,662	3,74,430	3,57,863	+16,567
Public Works Remittances	2,05,86,424	2,05,17,497	+68,927	80,38,145	79,76,982	+61,163	1,08,19,249	1,08,24,856	—5,607	34,55,461	34,33,277	+22,184
REMITTANCES BY BILLS—												
Supply Bills since April 1873	2,70,57,315	2,69,65,716	+91,599	1,98,700	1,98,700	...	17,616	17,616	...	1,48,380	1,48,170	+2,210
Foreign Supply Bills	49,056	48,400	+650	5,49,440	5,46,940	+2,500	2,16,800	2,16,800	...	60,56,300	61,08,400	—52,100
Remittance Transfer Receipts since April 1873	1,12,19,600	1,08,99,558	+3,20,042	42,75,176	43,66,569	—91,393	40,74,674	40,42,147	+32,527	3,88,942	3,89,843	—901
Foreign Remittance Transfer Receipts	9,03,301	9,13,706	—10,405	14,16,228	13,84,843	+31,385	25,68,107	25,81,019	+12,912	2,23,649	1,84,561	+39,088
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	42,55,800	10,93,02,943	—10,50,47,143	3,26,80,232	1,83,51,659	+1,43,28,573	2,85,79,090	2,66,64,648	+19,14,444	58,89,700	2,06,09,776	—1,47,11,076
Central Adjusting Account	...	...	...	...	...	...	...	...	...	11,400	1,684	—284
TOTAL	23,22,52,391	33,64,65,428	—10,42,13,037	11,67,75,740	10,23,69,570	+1,44,06,170	5,66,38,303	5,48,06,055	+18,32,248	5,20,98,213	6,68,28,797	—1,47,30,584

U. 102.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1921—contd.

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—													
ACCOUNT BETWEEN—													
India and Madras—													
India Accounts	5,24,43,276	6,31,83,352	—1,10,40,076	...	...	...	...	...	...	...	...	...	} —2,550
Madras Accounts	6,32,88,956	5,22,51,430	...	+1,10,37,526	...	...	...	...	...	...	...	...	
India and Bombay—													
India Accounts	64,56,06,192	55,55,93,753	+9,00,12,439	...	...	...	...	...	...	...	...	...	} +9,462
Bombay Accounts	55,59,49,182	64,59,52,159	...	...	—9,00,02,977	...	...	...	...	...	...	...	
India and Bengal—													
India Accounts	78,86,358	94,22,851	—15,36,493	...	...	...	...	...	...	...	...	...	} +10,424
Bengal Accounts	93,38,754	77,91,837	...	...	...	+15,46,917	...	...	...	...	...	...	
India & U. P. of Agra & Oudh—													
India Accounts	4,58,23,987	5,28,62,079	—70,33,092	...	...	...	...	...	...	...	...	...	} —140
United Provinces of Agra & Oudh Accounts	5,28,79,705	4,58,46,753	...	...	...	...	+70,32,952	...	...	...	...	...	
India and Punjab and N.-W. F.—													
India Accounts	3,62,12,542	4,26,02,355	—63,89,813	...	...	...	...	...	...	...	...	...	} +12,705
Punjab and N.-W.F. Accounts	4,26,06,817	3,62,04,299	...	...	...	...	...	+4,02,518	...	...	...	...	
India and Burma—													
India Accounts	2,01,79,730	1,09,84,733	+91,94,997	...	...	...	...	...	...	...	...	...	} —230
Burma Accounts	1,08,96,855	2,00,92,082	...	...	...	...	...	...	—91,95,227	...	...	...	
India and Bihar and Orissa—													
India Accounts	1,48,27,262	1,29,66,114	+18,61,148	...	...	...	...	...	...	...	...	...	} —12,253
Bihar and Orissa Accounts	1,29,41,090	1,48,14,491	...	...	...	...	...	...	...	—18,73,401	...	...	
India and C. P. and Berar—													
India Accounts	62,97,224	83,80,373	—20,83,149	...	...	...	...	...	...	...	...	...	} —6,461
C. P. and Berar Accounts	83,37,361	62,60,673	...	...	...	...	...	...	...	...	+20,76,688	...	
India and Assam—													
India Accounts	8,10,198	49,28,231	—41,18,033	...	...	...	...	...	...	...	...	...	} +1
Assam Accounts	49,27,907	8,09,873	...	...	...	...	...	...	...	...	...	+41,18,034	
Madras and Bombay—													
Madras Accounts	18,02,800	1,52,60,355	...	—1,34,57,555	...	...	...	...	...	...	...	...	} +67
Bombay Accounts	1,52,61,296	18,03,674	...	...	+1,34,57,622	...	...	...	...	...	...	...	
Madras and Bengal—													
Madras Accounts	92,013	1,14,588	...	—22,525	...	...	...	...	...	...	...	...	} —1
Bengal Accounts	2,36,751	2,14,227	...	...	...	+22,524	...	...	...	...	...	...	
Madras and United Provinces of Agra and Oudh—													
Madras Accounts	12,49,165	4,51,602	...	+7,97,563	...	...	...	...	...	...	...	...	} —1
U. P. of Agra & O. Accounts	4,55,692	12,53,256	...	...	...	...	—7,97,564	...	...	...	...	...	
Madras and Punjab and N.-W.F.—													
Madras Accounts	16,62,690	9,79,824	...	+6,82,866	...	...	...	...	...	...	...	...	} +1
Punjab and N.-W.F. Accounts	8,83,621	15,66,486	...	...	...	...	...	—6,82,865	...	...	...	...	

Madras and Burma—														
Madras Accounts	29,062	2,66,838	...	-2,37,776	...	...	...	...	...	...	...	...	...	+73,844
Burma Accounts	3,35,201	24,081	...	...	...	...	...	...	...	+3,11,120	...	...	...	...
Madras and Bihar and Orissa—														
Madras Accounts	18,677	23,758	...	-5,081	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts	24,534	19,453	...	...	...	...	...	...	...	...	+5,081	...	...	...
Madras and C. P. and Berar—														
Madras Accounts	49,466	76,214	...	-26,748	...	...	...	...	...	...	...	...	...	+1
C. P. and Berar Accounts	73,185	49,436	...	...	...	...	...	...	...	...	...	+26,749	...	...
Madras and Assam—														
Madras Accounts	1,796	14,441	...	-12,645	...	...	...	...	...	...	...	...	...	+1
Assam Accounts	14,442	1,796	...	...	...	...	...	...	...	...	...	...	+12,646	...
Bombay and Bengal—														
Bombay Accounts	6,68,629	9,43,793	...	...	-2,80,164	...	...	...	...	...	...	...	...	+12
Bengal Accounts	9,43,988	6,63,812	...	...	...	+2,80,176	...	...	...	...	...	...	...	...
Bombay and U. P. of Agra and Oudh—														
Bombay Accounts	38,42,347	78,30,574	...	...	-39,88,227	...	...	...	...	...	...	...	...	+4,982
U. P. of Agra and Oudh Accounts	78,27,158	38,33,949	...	...	...	...	+39,83,209	...	...	...	...	...	...	...
Bombay and Punjab and N.-W. F.—														
Bombay Accounts	53,02,856	3,32,83,895	...	...	-2,79,81,039	...	...	...	...	...	...	...	...	+339
Punjab and N.-W. F. Accounts	3,32,71,359	52,89,981	...	...	...	...	...	+2,79,81,378	...	...	...	...	...	...
Bombay and Burma—														
Bombay Accounts	3,92,021	12,90,850	...	...	-8,98,829	...	...	...	...	...	...	...	...	-73,844
Burma Accounts	12,90,928	4,65,443	...	...	...	...	...	...	...	+8,25,485	...	...	...	...
Bombay and Bihar and Orissa—														
Bombay Accounts	3,84,833	4,36,913	...	...	-52,080	...	...	...	...	...	+52,080	...	...	...
Bihar and Orissa Accounts	4,36,560	3,84,470	...	...	...	...	...	...	...	...	...	...	...	...
Bombay and C. P. and Berar—														
Bombay Accounts	16,48,998	35,42,473	...	...	-18,93,475	...	...	...	...	...	...	+18,93,109	...	-366
C. P. and Berar Accounts	35,37,986	16,44,877	...	...	...	...	...	...	...	...	...	...	...	...
Bombay and Assam—														
Bombay Accounts	61,750	1,77,629	...	...	-1,15,879	...	...	...	...	...	...	...	+1,15,879	...
Assam Accounts	1,76,089	60,210	...	...	...	...	...	...	...	...	...	...	...	...
Bengal and U. P. of Agra and Oudh—														
Bengal Accounts	6,56,463	1,75,992	...	...	...	+4,80,471	...	...	...	...	...	...	...	+1
U. P. of Agra and Oudh Accounts	2,14,698	6,95,168	...	...	...	...	-4,80,470	...	...	...	...	...	...	...
Bengal and Punjab and N.-W. F.—														
Bengal Accounts	64,984	2,58,161	...	...	...	-1,93,177	...	...	...	...	...	...	...	-88
Punjab and N.-W. F. Accounts	2,57,998	64,909	...	...	...	...	...	+1,93,689	...	...	...	...	...	...
Bengal and Burma—														
Bengal Accounts	3,43,941	1,92,924	...	...	...	+1,51,017	...	...	...	...	...	...	...	+1
Burma Accounts	1,93,781	3,44,797	...	...	...	...	...	...	...	-1,51,016	...	...	...	...
Bengal and Bihar and Orissa—														
Bengal Accounts	12,56,004	25,99,096	...	...	...	-13,43,092	...	...	...	...	+13,37,911	...	...	+44,819
Bihar and Orissa Accounts	26,39,835	12,51,924	...	...	...	...	...	...	...	...	...	...	...	...
Carried over	1,67,88,64,983	1,67,88,04,257	+6,88,67,928	-12,44,375	-11,17,55,048	+9,44,836	+97,48,127	+3,38,94,120	-82,09,638	-4,28,329	+39,96,546	+42,46,559	+60,726	

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1921—*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 CIVIL— <i>concl'd.</i>													
Brought forward	1,67,88,64,983	1,67,88,04,257	+6,88,67,928	—12,44,375	—11,17,55,048	+9,44,836	+97,46,127	+2,38,94,120	—82,09,688	—4,28,329	+39,96,546	+42,46,559	+60,726
ACCOUNT BETWEEN—													
Bengal and C. P. and Berar—													
Bengal Accounts	25,274	47,206	...	...	...	—21,932	...	...	...	...	...	...	—1
C. P. and Berar Accounts	47,279	25,348	...	...	...	...	...	...	...	...	+21,931	...	...
Bengal and Assam—													
Bengal Accounts	61,53,874	8,98,899	...	...	...	+52,54,475	...	...	...	...	...	...	+27,865
Assam Accounts	9,13,393	61,40,008	...	...	...	...	...	...	...	...	...	—52,26,610	...
U. P. of Agra and Oudh and Punjab and N.-W. F.—													
U. P. of Agra and Oudh Accounts	14,86,105	25,25,207	...	...	...	...	—10,37,102	...	...	...	...	...	—166
Punjab and N.-W. F. Accounts	25,56,034	15,19,098	...	...	...	...	...	+10,36,936	...	...	...	...	...
U. P. of Agra and Oudh and Burma—													
U. P. of Agra and Oudh Accounts	39,080	1,13,769	...	...	...	...	—74,689	...	...	...	...	...	...
Burma Accounts	1,12,433	37,744	...	...	...	...	...	...	+74,689	...	...	...	...
U. P. of Agra and Oudh and Bihar and Orissa—													
U. P. of Agra and Oudh Accounts	2,09,325	8,84,353	...	...	...	...	—6,75,028	...	...	...	...	...	...
Bihar and Orissa Accounts	8,84,353	2,09,325	...	...	...	...	...	...	...	+6,75,028	...	...	...
U. P. of Agra and Oudh and C. P. and Berar—													
U. P. of Agra and Oudh Accounts	2,53,351	3,06,903	...	...	...	...	—58,552	...	...	...	...	...	+846
C. P. and Berar Accounts	2,93,955	2,39,558	...	...	...	...	...	...	...	...	+64,397	...	...
U. P. of Agra and Oudh and Assam—													
U. P. of Agra and Oudh Accounts	33,605	1,59,095	...	...	...	...	—1,25,490	...	...	...	...	...	—1
Assam Accounts	1,59,095	33,606	...	...	...	...	...	...	...	...	...	+1,25,489	...

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1921—*contd.*

	Credts.	Debits.	India. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
1st (Peshawar) Division, and 2nd (Rawalpindi) Division—													
1st (Peshawar) Division . .	2,81,411	10,93,747	-8,12,336	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) " . .	11,09,958	2,97,622	+8,12,336	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 3rd (Lahore) Division—													
1st (Peshawar) Division . .	2,83,057	8,35,992	-5,52,935	...	...	...	...	...	...	...	...	...	...
3rd (Lahore) " . .	9,48,082	3,95,147	+5,52,935	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 4th (Quetta) Division—													
1st (Peshawar) Division . .	14,650	43,114	-28,464	...	...	...	...	...	...	...	...	...	...
4th (Quetta) " . .	33,899	10,435	+28,464	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division and 5th (Mhow) Division—													
1st (Peshawar) Division . .	39,472	1,69,158	-1,29,686	...	...	...	...	...	...	...	...	...	...
5th (Mhow) " . .	1,65,709	36,023	+1,29,686	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 6th (Poona) Division—													
1st (Peshawar) Division . .	86,042	92,293	-6,251	...	...	...	...	...	...	...	...	...	...
6th (Poona) " . .	1,01,499	95,248	+6,251	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 7th (Meerut) Division—													
1st (Peshawar) Division . .	1,62,136	5,12,521	-3,50,385	...	...	...	...	...	...	...	...	...	...
7th (Meerut) " . .	6,23,107	2,72,722	+3,50,385	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 8th (Lucknow) Division—													
1st (Peshawar) Division . .	1,31,647	3,42,895	-2,11,248	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) " . .	3,66,341	1,55,093	+2,11,248	...	...	...	...	...	...	...	...	...	...

[illegible]

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*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.	P. s.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—<i>contd.</i>													
Brought forward .	2,17,16,148	2,17,16,148	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 7th (Meerut) Division—													
2nd (Rawalpindi) Division .	2,27,114	3,68,490	-1,41,376	...	...	...	...	...	...	...	...	...	...
7th (Meerut) " .	3,70,242	2,28,866	+1,41,376	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 8th (Lucknow) Division—													
2nd (Rawalpindi) Division .	83,868	1,33,235	-54,367	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) " .	3,57,447	3,03,080	+54,367	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 9th (Secunderabad) Division—													
2nd (Rawalpindi) Division .	18,512	75,102	-56,590	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) " .	71,230	14,641	+56,589	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Burma Division—													
2nd (Rawalpindi) Division .	3,026	9,242	-6,216	...	...	...	...	...	...	...	...	...	...
Burma Division .	8,564	2,348	+6,216	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Supply—													
2nd (Rawalpindi) Division .	1,57,936	1,92,963	-35,027	...	...	...	...	...	...	...	...	...	...
Supply .	1,86,788	1,51,761	+35,027	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Field Controller Office, Lahore—													
2nd (Rawalpindi) Division .	23,72,878	9,19,617	+19,53,261	...	...	...	...	...	...	...	...	...	...
Field Controller Lahore .	6,78,590	26,31,861	-19,53,261	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Royal Air Force—													
2nd (Rawalpindi) Division .	...	14,050	-14,050	...	...	...	...	...	...	...	...	...	...
Royal Air Force .	14,050	...	+14,050	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Central War Accounts—													
2nd (Rawalpindi) Division .	15,96,580	1,09,90,180	-93,93,550	...	...	...	...	...	...	...	...	...	...
Central War Accounts .	1,08,48,343	14,54,793	+93,93,550	...	...	...	...	...	...	...	...	...	...

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>													
Brought forward . . .	4,96,63,180	4,96,64,123	—943	...	...	...	...	...	...	...	...	...	—943
3rd (Lahore) Division and Central War Accounts—													
3rd (Lahore) Division . . .	48,97,679	1,53,55,319	—1,04,57,640	...	...	...	...	...	...	...	...	...	}
Central War Accounts . . .	1,55,62,869	51,05,247	+1,04,57,622	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Chief Auditor Non-Military Pay and Pension Accounts—													
3rd (Lahore) Division . . .	60,323	6,883	+53,440	...	...	...	...	...	...	...	...	...	}
Non-Military Pay and Pension Accounts . . .	2,761	56,200	—53,439	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 5th (Mhow) Division—													
4th (Quetta) Division . . .	97,250	1,01,426	—4,176	...	...	...	...	...	...	...	...	...	}
5th (Mhow) „ . . .	99,858	95,632	+4,176	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 6th (Poona) Division—													
4th (Quetta) Division . . .	1,41,941	37,522	+1,04,419	...	...	...	...	...	...	...	...	...	}
6th (Poona) „ . . .	35,776	1,40,195	—1,04,419	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 7th (Meerut) Division—													
4th (Quetta) Division . . .	8,268	78,993	—70,725	...	...	...	...	...	...	...	...	...	}
7th (Meerut) „ . . .	81,181	10,456	+70,725	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 8th (Lucknow) Division—													
4th (Quetta) Division . . .	32,686	16,446	+16,240	...	...	...	...	...	...	...	...	...	}
8th (Lucknow) „ . . .	24,241	40,480	—16,239	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 9th (Secunderabad) Division—													
4th (Quetta) Division . . .	15,844	13,932	+1,862	...	...	...	...	...	...	...	...	...	}
9th (Secunderabad) Division . . .	14,544	16,406	—1,862	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Burma Division—													
4th (Quetta) Division . . .	2,792	...	+2,792	...	...	...	...	...	...	...	...	...	}
Burma „ . . .	200	2,992	—2,792	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Supply—													
4th (Quetta) Division . . .	1,04,722	4,50,415	—3,45,693	...	...	...	...	...	...	...	...	...	}
Supply . . .	4,68,757	1,23,083	+3,45,694	...	...	...	...	...	...	...	...	...	

4th (Quetta) Division and Field Controller, Lahore—																				
4th (Quetta) Division	2,86,992	19,934	+2,67,058	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Field Controller, Lahore	56,007	3,23,065	-2,67,058	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and Royal Air Force—																				
4th (Quetta) Division	210	2,88,119	-2,87,909	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Royal Air Force	2,88,119	210	+2,87,909	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and Central War Accounts—																				
4th (Quetta) Division	92,81,863	4,11,03,999	-3,18,25,036	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central War Accounts	3,94,75,273	76,50,238	+3,18,25,035	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and Non-Military Pay and Pension Accounts—																				
4th (Quetta) Division	2,224	112	+2,112	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts	350	2,463	-2,113	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division and 6th (Poona) Division—																				
5th (Mhow) Division	2,96,736	3,04,020	-7,284	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6th (Poona)	3,04,254	2,96,970	+7,284	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division and 7th (Meerut) Division—																				
5th (Mhow) Division	9,952	40,452	-30,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7th (Meerut)	43,070	12,570	+30,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division and 8th (Lucknow) Division—																				
5th (Mhow) Division	6,213	41,010	-34,797	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8th (Lucknow)	41,320	6,523	+34,797	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division and 9th (Secunderabad) Division—																				
5th (Mhow) Division	40,778	43,971	-3,193	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	41,544	38,352	+3,192	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division and Burma Division—																				
5th (Mhow) Division	1,07,197	13,144	+94,053	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Burma	3,544	97,596	-94,052	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division and Supply—																				
5th (Mhow) Division	2,95,338	4,11,113	-1,15,730	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Supply	4,34,835	3,19,105	+1,15,730	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division and Field Controller, Lahore—																				
5th (Mhow) Division	12,56,102	3,61,248	+8,94,854	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Field Controller, Lahore	1,29,789	10,24,641	-8,94,852	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division and Royal Air Force																				
5th (Mhow) Division	2,440	2,12,757	-2,10,311	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Royal Air Force	2,12,282	1,970	+2,10,312	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division and Central War Accounts—																				
5th (Mhow) Division	33,04,890	1,86,09,970	-1,53,05,080	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central War Accounts	1,84,46,625	31,41,753	+1,53,04,872	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Carried over	14,56,82,975	14,56,84,140	-1,165	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

	Credits.	Debits.	Indis. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY —contd.														
Brought forward . . .	14,56,82,975	14,56,84,140	-1,165	...	...	...	...	...	...	...	...	...	-1,165	
5th (Mhow) Division and Non- Military, Pay and Pension Accounts—														
5th (Mhow) Division . . .	12,097	3,589	+8,508	...	...	...	...	...	...	...	...	...	}	-1
Non-Military Pay and Pension, etc.	4,581	13,090	-8,509	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 7th (Meerut) Division—														
6th (Poona) Division . . .	63,066	1,44,066	-81,000	...	...	...	...	...	...	...	...	...	}	+200
7th (Meerut) " . . .	1,33,291	52,691	+81,200	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 8th (Lucknow) Division—														
6th (Poona) Division . . .	21,533	1,10,645	-89,112	...	...	...	...	...	...	...	...	...	}	...
8th (Lucknow) " . . .	1,04,539	15,427	+89,112	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 9th (Secunderabad) Division—														
6th (Poona) Division . . .	3,06,298	93,193	+2,13,105	...	...	...	...	...	...	...	...	...	}	+1
9th (Secunderabad) Division . .	73,068	2,86,172	-2,13,104	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Burma Division—														
6th (Poona) Division . . .	15,824	33,428	-17,614	...	...	...	...	...	...	...	...	...	}	...
Burma Division	32,708	15,094	+17,614	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Supply—														
6th (Poona) Division . . .	1,48,715	24,08,826	-22,60,111	...	...	...	...	...	...	...	...	...	}	+678
Supply	24,21,158	1,60,369	+22,60,789	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Field Controller, Lahore—														
6th (Poona) Division . . .	7,40,199	1,29,527	+6,10,672	...	...	...	...	...	...	...	...	...	}	...
Field Controller, Lahore . . .	86,339	6,97,011	-6,10,672	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Royal Air Force—														
6th (Poona) Division . . .	406	1,06,749	-1,06,343	...	...	...	...	...	...	...	...	...	}	+1
Royal Air Force	1,07,213	869	+1,06,344	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Central War Accounts—														
6th (Poona) Division . . .	46,62,562	3,66,24,161	-3,19,61,599	...	...	...	...	...	...	...	...	...	}	-1,769
Central War Accounts . . .	3,67,70,100	48,10,270	+3,19,59,830	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Non- Military, Pay and Pension Ac- counts—														
6th (Poona) Division . . .	25,688	29,118	-4,030	...	...	...	...	...	...	...	...	...	}	...
Non-Military Pay and Pension, etc.	29,192	25,162	+4,030	...	...	...	...	...	...	...	...	...		

[illegible]

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—contd.

	Credits.	Debits.	Indis. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	*Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>													
Brought forward . . .	21,88,26,973	21,88,29,031	—2,058	...	...	...	...	...	...	...	...	...	—2,058
8th (Lucknow) Division and Central War Accounts—													
8th (Lucknow) Division . . .	19,58,216	1,21,59,009	—1,02,00,793	...	...	...	...	...	...	...	...	...	} —6,329
Central War Accounts . . .	1,18,10,306	16,15,842	+1,01,94,464	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Non- Military, Pay and Pension Accounts—													
8th (Lucknow) Division . . .	1,13,209	17,232	+95,877	...	...	...	...	...	...	...	...	...	} ...
Non-Military Pay and Pension etc.	1,81,418	2,77,295	—95,877	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Burma Division—													
9th (Secunderabad) Division . . .	30,593	27,764	+2,829	...	...	...	...	...	...	...	...	...	} +1
Burma Division	29,162	31,980	—2,828	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Supply—													
9th (Secunderabad) Division . . .	3,42,322	7,55,469	—4,12,847	...	...	...	...	...	...	...	...	...	} —1
Supply	7,60,979	3,48,133	+4,12,846	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Field Controller Lahore—													
9th (Secunderabad) Division . . .	6,62,718	3,02,562	+360,156	...	...	...	...	...	...	...	...	...	} —1
Field Controller Lahore	3,33,370	6,93,527	—3,60,157	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Royal Air Force—													
9th (Secunderabad) Division . . .	...	3,76,396	—3,76,396	...	...	...	...	...	...	...	...	...	} +1
Royal Air Force	3,76,564	167	+376,397	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Central War Accounts—													
9th (Secunderabad) Division . . .	4,49,803	1,14,86,180	—1,10,36,377	...	...	...	...	...	...	...	...	...	} +1
Central War Accounts	1,14,93,713	4,57,335	+1,10,36,378	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Non-Military, Pay and Pension Accounts—													
9th (Secunderabad) Division . . .	13,001	8,534	+4,467	...	...	...	...	...	...	...	...	...	} —1
Non-Military and Pension Accounts	8,345	13,002	—4,468	...	...	...	...	...	...	...	...	...	