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*THE FINANCES AND PUBLIC WORKS
OF INDIA*

*THE FINANCES AND PUBLIC
WORKS OF INDIA*

FROM

1869 TO 1881

BY

SIR JOHN STRACHEY, G.C.S.I.

AND

LT.-GEN. RICHARD STRACHEY, R.E., F.R.S.

LONDON

KEGAN PAUL, TRENCH, & CO., 1 PATERNOSTER SQUARE

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TO
THE PUBLIC SERVANTS OF ALL CLASSES
THE RESULTS OF WHOSE LABOURS
FOR THE PEOPLE OF INDIA
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THIS VOLUME IS INSCRIBED
BY THEIR FELLOW-WORKERS
THE AUTHORS

PREFACE.

THIS book is the joint production of my brother and myself. For many years we have taken part, often in close association, in the Government of India, and it would be a false affectation of humility to profess that this part has not been an important one. There is hardly a great office of the State, from that of Lieutenant-Governor or Member of Council downwards, which one or other of us has not held, and there is hardly a great department of the administration for the management of which, at some time, one or other of us has not been responsible. If we have not gained wisdom, we have at least had rare opportunities for obtaining knowledge and experience.

We have written this book in the hope that whatever light we can throw on the origin and operation of the important financial measures adopted in British India during the last ten or twelve years, may be useful to those who follow us in its government.

When a man has been constantly, through a long series of years, writing and speaking on subjects like these, there must be much about which he can say nothing new. Strings of quotations from one's own speeches and minutes and reports do not look pleasant, and therefore the authors have not scrupled to repeat without acknowledgment, and with as little or as much change of expression as seemed desirable, anything which they have said in the past, and which they cannot say better now. As Mr. John Morley has observed, in somewhat similar circumstances, 'these borrowings from my former self the reader will perhaps be willing to excuse, on the old Greek principle, that a man may once say a thing as he would have it said, *δὶς δὲ οὐκ ἐνδέχεται*—he may not say it twice.'

It is not worth while to attempt to explain the shares in this book which belong respectively to my brother and to myself. The opinions we hold on the subjects discussed are so much in unison, and have been so constantly formed in close personal communication, that for our own part distinctions are superfluous. When the first person is used, it may mean either the one or the other of the authors.

We feel that this work, treating as it does only of matters directly connected with the finances and public works of India, is necessarily incomplete. The progress made in the last twenty years is not confined to the improvement of the financial administration, and to the

construction of the great public works by which the material interests of the country have been so largely promoted ; it is seen in every branch of the administration, and in the whole condition of the people, and these beneficial changes are so intimately bound up with one another, that a book which contains, so to speak, only a single chapter of a most remarkable history, can give no adequate representation even of those facts with which it immediately deals.

Besides the reforms more particularly described in this book, which have served to lighten the burdens pressing upon the people, to give them greater means of material progress, new markets for their produce, cheaper salt and cheaper clothing, the country has at the same time obtained better laws and better administration : a first step has been taken by the State in recognising its duties towards agriculture, the most important of Indian industries ; municipal institutions have been created, the foundations of a true national education have been laid, the health and comfort of our soldiers has been greatly promoted, and improvements made in a hundred other matters. A complete history of recent Indian progress remains to be written.

Such a history would contain the record of the work in which Englishmen in India have been the greatest. Viceroys, governors, and councillors have done much, but soldiers and civilians, whose names have hardly been heard in England, have done more

in silently building up the splendid fabric of our eastern empire. The every-day work of administration is that whereby the real foundations of our power are maintained and strengthened, and the well-being of the country is secured. It is, indeed, the part of an Indian official's life to which even those who, like ourselves, have been actively concerned in the central government, commonly look back with the greatest interest; and they, whose lives have been spent in the daily discharge of these duties among the people, may fairly claim to be associated with the great results to which their hardly recognised labours have contributed. The authors of this book may be forgiven if they take some pride in adding that they themselves belong to the third generation of their family whose lives have been devoted to working for great objects in this magnificent country.

That I have been able to do something in preserving for future generations great works of art, like the Táj and the tomb of Akbar, I may reckon as a personal satisfaction, and not among the least of those to which I can look back in my career.

In writing the following pages it has been our desire to assume as far as possible an impersonal attitude, and to avoid expressions of praise or blame. But it would be inconsistent with what is due to the memories of Lord Lawrence and Lord Mayo, not to record in emphatic language our deep sense of what

India owes to these statesmen for their share in introducing the chief measures of which this volume is designed to supply the history—namely, the prosecution of irrigation works and railways with borrowed funds, the decentralisation of the financial administration, the establishment of true Provincial responsibility, and the equalisation of the Salt duties. Those only who know how heavy is the burden placed on the Viceroy of India will properly appreciate the great results produced in Lord Mayo's too short tenure of office. And with these names must be associated that of Lord Lytton, to whom India is greatly indebted for the further development of these measures, and for having taken the first steps towards introducing a policy of complete free trade.

One further acknowledgment has to be made. This work would not have been undertaken if Mr. Chapman, lately Secretary to the Government of India in the Department of Finance and Commerce, had not given me his active co-operation and help in the preparation of its materials. Without this some of the chapters could hardly have been written. The book is, I hope, a record of progress, and no one deserves honour for that progress more than Mr. Chapman. He has done so much, during the last ten years, to render the financial administration more enlightened, progressive, and efficient, that he may almost be said to have created it; and there is hardly one of the great

measures described in this book, with which I have been personally concerned, to the successful prosecution of which he has not largely contributed.

The authors have also received from Mr. George Batten much assistance in the revision of the book, and many valuable suggestions for its improvement.

JOHN STRACHEY.

VILLA SPINOLA, FLORENCE,
October, 1881.

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CONTAINING TABULAR STATEMENTS OF THE PRINCIPAL ELEMENTS OF THE PUBLIC REVENUE, EXPENDITURE, AND DEBT, FROM 1869-70 TO 1880-1881.

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STATEMENT NO. 1.—General Comparison of Total

Head of Account	1869-70	1870-71	1871-72	1872-73	1873-74
	£	£	£	£	£
1. Gross revenue	56,243, 03	56,559,337	56,451,028	56,617,394	57,766,171
2. Gross expenditure	56,124,334	55,076,347	53,326,851	54,851,722	59,573,839
3. Gross surplus or deficit	118,669	1,482,990	3,124,177	1,765,672	1,807,668
4. Net expenditure on Afghan war, including frontier railways					
5. Surplus or deficit, excluding line 4	118,669	1,482,990	3,124,177	1,765,672	1,807,668
6. Expenditure on famine relief	83,230	448	5,531	763	3,876,923
7. Surplus or deficit, excluding also line 6	201,899	1,483,438	3,129,708	1,766,435	2,069,255
8. Assets of military funds credited	244,953	472,329	331,308	252,505	366,471
9. Loss of exchange saved by short remittances	75,323	190,273	78,189	32,497	87,581
10. Excess or deficient expenditure charged on Bengal opium	38,097	86,885	495,749	41,190	145,000
11. Total lines 8 and 9, less line 10	282,179	575,717	905,246	261,198	309,052
12. Surplus or deficit, excluding also line 11	80,280	907,721	2,224,462	1,505,237	1,760,203

STATEMENT NO. 2.—Net Revenue

Head of Account	1869-70	1870-71	1871-72	1872-73
	£	£	£	£
(a). Land revenue, excluding capitation tax	20,811,905	20,335,678	20,267,532	21,054,495
(b). Tributes and contributions from native states	765,126	719,421	744,036	741,465
(c). Forests	158,854	77,350	151,066	176,350
(d). Opium	6,132,387	6,031,034	7,657,187	6,870,415
(e). Miscellaneous	141,606	389,044	134,868	73,122
Total revenue other than taxes	28,009,878	26,774,439	28,954,689	28,769,603
(f). Excise on spirits and drugs	1,991,039	2,079,853	2,231,238	2,189,003
(g). Capitation tax	201,395	202,727	203,647	212,442
(h). Assessed taxes	1,026,400	1,988,023	797,208	581,733
(i). Provincial rates	1,235,496	1,303,602	1,579,007	1,819,213
(j). Customs	2,167,797	2,353,555	2,341,449	2,402,335
(k). Salt	5,462,501	5,686,335	5,456,065	5,643,356
(l). Stamps and registration	2,280,670	2,391,883	2,387,314	2,543,064
Total taxes	14,365,298	16,005,978	14,995,928	15,391,146
Total net revenue	42,375,176	42,780,417	43,950,617	44,160,749
Total net expenditure (Statement 3)	42,418,230	41,769,308	41,152,217	42,646,819
Net surplus or deficit	43,054	1,011,109	2,798,400	1,513,930
Add assets of military funds and deduct war and famine expenditure	161,723	471,881	325,777	351,742
Surplus or deficit as in Statement 1, line 3	118,669	1,482,990	3,124,177	1,765,672

N.B. Figures in Italics signify

APPENDIX.

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Revenue and Expenditure from 1869-70 to 1880-81.

1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	Estimate 1880-81	Total
£ 59,121,089	£ 60,158,055	£ 59,227,553	£ 62,073,948	£ 66,201,569	£ 68,484,666	£ 70,783,615	£ 728,687,358
58,801,892	58,489,090	61,410,311	65,617,035	63,167,323	69,667,615	77,003,382	733,109,741
319,197	1,668,945	2,182,778	3,543,087	2,034,246	1,182,949	6,219,767	4,422,853
				676,219	6,100,474	11,295,600	18,072,353
319,197	1,668,945	2,182,778	3,543,087	2,710,465	4,917,525	5,075,893	13,650,000
2,242,961	601,966	2,145,431	5,366,875	313,420	108,990	47,281	14,788,819
2,562,158	2,270,911	37,347	1,823,788	3,023,885	5,021,515	5,123,174	28,438,810
362,178	413,627	283,270	281,638	349,940	213,943	27,000	3,599,212
284,037	82,559	299,831	724,083	512,746	81,662	415,132	1,773,427
368,382	244,424	788,752	687,453	422,422	268,126	58,237	1,073,299
277,833	251,762	203,651	318,288	259,616	563,731	500,369	4,299,340
2,284,325	2,019,149	163,304	1,505,500	2,764,269	4,457,784	4,622,805	24,139,479

from 1869-70 to 1880-81.

1873-74	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	Estimate 1880-81
£ 20,772,672	£ 21,036,606	£ 21,212,412	£ 19,577,827	£ 19,741,198	£ 22,187,183	£ 22,125,807	£ 21,414,000
768,544	724,972	726,188	694,934	675,120	703,660	702,451	751,000
231,458	152,073	274,551	156,373	236,036	149,451	208,933	223,000
6,323,395	6,214,782	6,252,026	6,280,781	6,521,337	7,699,032	8,249,808	8,466,000
95,000	627,660	242,678	90,794	84,570	25,872	53,343	31,000
28,191,069	28,756,093	28,707,855	26,800,709	27,258,261	30,705,198	31,231,686	30,885,000
2,189,011	2,252,669	2,403,809	2,426,506	2,356,424	2,525,675	2,714,064	2,967,000
221,829	228,364	222,440	235,707	241,065	252,237	261,117	266,000
29,517	17,382	14,336	14,063	96,898	837,312	696,651	497,000
1,740,840	1,785,167	1,788,112	1,839,567	2,205,357	2,644,507	2,826,562	2,731,000
2,374,090	2,422,114	2,470,391	2,220,028	2,348,729	2,060,905	2,026,513	2,269,000
5,651,482	5,732,371	5,699,483	5,786,526	5,874,071	6,503,031	6,895,713	6,573,000
2,635,792	2,649,704	2,740,363	2,756,761	2,935,702	3,065,378	3,149,358	3,243,000
14,842,561	15,087,771	15,338,934	15,279,158	16,058,246	17,788,945	18,569,978	18,546,000
43,033,680	43,843,864	44,046,789	42,079,867	43,316,807	48,494,143	49,801,664	49,431,000
41,330,846	41,643,884	42,189,505	42,400,484	41,774,407	45,820,198	44,994,092	44,335,000
1,702,784	2,199,980	1,857,284	320,617	1,642,100	2,673,945	4,807,572	5,096,000
3,510,452	1,850,753	188,339	1,862,161	5,085,187	639,699	5,990,521	11,316,000
1,807,668	319,197	1,668,945	2,182,778	3,543,087	2,034,246	1,182,949	6,220,000

deficit or excess expenditure.

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STATEMENT NO. 3.—*Net Expen-*

Head of Account	1869-70	1870-71	1871-72	1872-73
	£	£	£	£
1. Land revenue	2,790,375	2,733,589	2,759,595	2,806,371
2. Administration	1,434,728	1,367,390	1,475,832	1,478,308
3. Minor departments	190,575	247,962	301,967	377,217
4. Mint	<i>56,150</i>	32,859	<i>11,830</i>	31,949
5. Post office	33,409	17,324	<i>82,615</i>	188,877
6. Telegraphs	296,267	255,669	222,234	233,747
7. Law and justice	2,145,233	2,292,974	2,290,289	2,289,757
8. Police	2,223,837	2,103,048	2,172,329	2,176,640
9. Marine	989,793	426,966	379,839	356,832
10. Education	756,445	702,619	678,303	731,296
11. Ecclesiastical	161,126	153,553	158,190	156,881
12. Medical	445,360	522,287	498,774	549,982
13. Political	415,367	361,120	316,105	392,300
14. Stationery and printing	361,787	390,519	188,854	203,313
Total effective civil services	12,188,152	11,607,879	11,347,866	11,943,470
15. Furlough allowances	157,918	175,068	173,029	156,059
16. Superannuations	993,581	1,119,040	1,099,654	1,238,169
Total non-effective civil services	1,151,499	1,294,108	1,272,683	1,394,228
17. Allowances under assignments and } treaties }	1,863,615	1,756,973	1,724,510	1,749,890
18. Interest	5,245,187	5,496,101	5,598,011	5,340,483
19. Public works, including guaranteed in- } terests }	6,635,796	5,798,753	5,807,576	6,642,227
Total interest and public works	11,880,983	11,294,854	11,405,587	11,982,710
20. Exchange	102,786	341,536	172,612	463,674
21. Army	15,247,134	15,112,946	14,731,083	14,596,928
22. Provincial and local surplus or deficit	<i>15,939</i>	361,012	494,876	515,919
Total net expenditure	42,418,230	41,769,308	41,152,217	42,646,819

N.B. Figures in Italics signif-

Statements Nos. 1, 2, and 3.—The gross revenues and expenditure in Statement No. 1, and the net revenues and expenditure in Statements No. 2 and No. 3, have been taken from the latest returns prepared by the Government of India, abstracts of which have recently been published as a Parliamentary paper dated June 2, 1881. For the ten years 1869-70

diture from 1869-70 to 1880-81.

1873-74	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	Estimate 1880-81
£ 2,852,923	£ 2,845,772	£ 2,935,336	£ 2,876,261	£ 2,929,024	£ 2,940,554	£ 2,914,976	£ 2,956,000
1,518,486	1,555,905	1,644,273	1,489,967	1,489,940	1,487,852	1,492,280	1,543,000
847,154	847,935	857,358	817,205	818,410	270,416	258,978	323,000
11,108	26,444	2,863	128,253	341,776	68,344	121,020	6,000
194,772	156,904	138,449	122,314	113,598	121,664	141,182	153,000
161,199	145,630	184,120	131,900	122,465	99,227	54,409	35,000
2,380,352	2,472,183	2,514,715	2,573,846	2,600,757	2,701,737	2,661,583	2,595,000
2,192,581	2,208,016	2,220,002	2,289,595	2,224,218	2,212,520	2,270,098	2,282,000
299,164	299,089	399,478	466,984	310,892	298,269	272,653	325,000
763,521	845,177	876,103	855,315	848,469	837,236	828,219	839,000
163,733	166,174	162,160	163,844	158,039	155,200	156,012	159,000
571,699	599,158	624,337	621,137	642,031	626,986	613,891	628,000
366,756	404,604	430,444	505,319	469,072	448,793	430,571	521,000
194,698	203,737	197,377	404,390	406,482	424,399	362,490	428,000
12,018,141	12,223,870	12,681,289	12,689,774	12,321,621	12,556,509	12,227,504	12,723,000
258,464	216,704	229,199	235,900	237,362	231,561	215,092	224,000
1,188,134	1,439,535	1,601,382	1,471,735	1,564,659	1,679,786	1,885,499	1,864,000
1,446,598	1,656,239	1,830,581	1,707,725	1,802,921	1,911,347	2,100,591	2,088,000
1,856,700	1,788,368	1,713,724	1,672,543	1,646,093	1,826,484	1,814,635	1,908,000
5,324,594	4,854,032	4,986,589	5,260,954	5,563,576	5,738,523	5,844,767	5,655,000
6,319,472	6,415,852	6,087,670	4,659,982	5,213,584	4,745,733	3,600,137	3,852,000
11,644,066	11,269,884	11,074,259	9,920,936	8,777,160	10,484,306	9,444,904	9,507,000
591,362	502,543	1,034,293	1,676,482	1,092,139	2,884,659	2,926,403	2,553,000
14,218,378	14,386,333	14,262,848	14,866,639	15,769,780	15,441,488	15,866,756	15,466,000
444,399	433,353	407,489	433,615	365,593	715,405	613,299	90,000
41,330,846	41,643,884	42,189,505	42,400,484	41,774,407	45,820,198	44,994,092	44,335,000

receipts in excess of expenditure.

to 1878-79, the finance and revenue accounts presented to Parliament have been revised, so as to include the provincial and local revenue and expenditure, which are now incorporated in the annual accounts on a uniform system. Any one desirous of making a correct detailed comparison of the finances for the past twelve years can only do so by reference to these revised

accounts, which have been specially prepared by the Government of India for the purpose. The figures for 1880-81 are, in all cases, those adopted for the revised estimates, which are in most cases based on actual results for ten months.

The net revenue under each head in Statement No. 2 has been obtained by deducting from the gross revenue the refunds and charges under the same head, and the net expenditure under each head in Statement No. 3 has been obtained by adding refunds to the gross expenditure and deducting the receipts appertaining to that head.

The finance and revenue accounts for the year 1880-81 have not yet been closed. The figures for that year in these Statements are approximate; they have been taken from the Parliamentary return with certain modifications obtained approximately from such sources as were available, to provide for refunds, of which details are not given in that return.

In the case of land revenue, which appears both as revenue and expenditure, the gross capitation tax (which is shown net separately under revenue) has been deducted from the land revenue, under which head it appears in the public accounts, and the commission paid on the collection of that tax has been deducted from the expenditure under the same head. In the year 1869-70 the amount of this commission is not recorded in the public accounts, and has been assumed with reference to the amount recorded in the following year to have been 20,000*l.* The entries under this head also are made to include the land revenue due to irrigation, and therefore differ from the figures in the Parliamentary return above referred to, which show this part of the land revenue, though in an incomplete manner, as public works income after the year 1876-77.

The net receipts under 'Stamps and registration' have been thrown together in Statement No. 2. Before 1879-80 the registration receipts and charges were included in the accounts under the head 'Law and justice,' and are so shown in the Parliamentary return. In these Statements, however, they have been removed from the head 'Law and justice,' and the net receipts have been added to the net stamp revenue.

The head 'Miscellaneous,' which appears in the Parliamentary returns on the net expenditure side of the account, is shown

in Statement No. 2 as net revenue, because the receipts usually exceed the expenditure.

In Statement No. 3, under the head 'Superannuation,' the assets of the Military funds, which were credited in the accounts, have been excluded, for reasons which have been explained in Chapters IV. and V. The annual details of these credits are given in Statement No. 1. From the head 'Army' has been deducted the net expenditure on the Afghan war, and the expenditure on frontier railways has been treated as a part of the war charges, the whole of which are excluded from Statement No. 3. The expenditure on famine has also been omitted from this Statement. The reasons for these omissions are explained in Chapter V. Details of the omitted expenditure will be found in Statement No. 1.

The entry under 'Interest' in Statement No. 3 includes the interest on the Productive public works debt, which is therefore here excluded from the head 'Public works.' In this respect the entries differ from the Parliamentary return, which shows the interest in question under 'Public works,' and also includes, though imperfectly, the land revenue due to irrigation, as before explained. With these modifications the entry in Statement No. 3, under 'Public works,' includes the whole net charges as shown in the Parliamentary return, excepting those on account of frontier railways, which are treated as an incident of the Afghan war, and therefore omitted from this Statement. The separate Statement No. 7 brings together all the elements of revenue and expenditure connected with Productive public works.

STATEMENT NO. 4.—*Gross Disbursements and*

Head of Account	1869-70	1870-71	1871-72	1872-73
GROSS DISBURSEMENTS.				
Interest on debt	£ 2,209,000	£ 2,350,000	£ 2,437,000	£ 2,467,000
<i>Civil:—</i>				
India office	212,000	215,000	218,000	220,000
Civil furloughs	161,000	177,000	174,000	157,000
Superannuations	1,007,000	1,052,000	1,095,000	1,131,000
Departments in India	456,000	577,000	338,000	517,000
Total	1,836,000	2,021,000	1,825,000	2,025,000
<i>Remittances:—</i>				
Service funds	186,000	144,000	135,000	132,000
Postage	44,000	43,000	89,000	53,000
Family remittances	675,000	553,000	504,000	422,000
Miscellaneous	13,000	173,000	112,000	190,000
Total	918,000	913,000	840,000	797,000
Total civil administration	2,754,000	2,934,000	2,665,000	2,822,000
<i>Army:—</i>				
Effective	1,437,000	1,463,000	1,332,000	1,433,000
Non-effective	1,190,000	1,141,000	1,373,000	1,280,000
Total	2,627,000	2,604,000	2,705,000	2,713,000
<i>Stores:—</i>				
Civil and military	1,414,000	1,425,000	1,249,000	1,146,000
<i>Public Works:—</i>				
Capital	1,045,000	11,000		
Railway stores	124,000	38,000	111,000	297,000
Total	1,169,000	49,000	111,000	297,000
<i>Guaranteed Railways:—</i>				
Capital	2,897,000	5,344,000	2,499,000	1,467,000
Interest, &c.	4,138,000	4,353,000	4,546,000	4,619,000
Total	7,035,000	9,697,000	7,045,000	6,086,000
Advances	47,000	1,000	8,000	5,000
Debt discharged	501,000		5,000	
Grand total	17,756,000	19,060,000	16,225,000	15,535,000
GROSS RECEIPTS.				
Revenues	194,000	178,000	222,000	221,000
Advances repaid	1,615,000	245,000	106,000	615,000
Bills sold, &c.	6,980,000	9,015,000	10,310,000	13,939,000
Guaranteed railway capital	4,794,000	7,612,000	3,689,000	938,000
Debt incurred	4,039,000	2,424,000	1,413,000	
Total	17,622,000	19,474,000	15,740,000	15,713,000
Opening balance	3,026,000	2,892,000	3,306,000	2,821,000

N.B. The sum of 9,566,000*l.* was added to the Debt in 1879-80 in part purchase of the East 2,000,000*l.* under Advances repaid, in 1880-81, is part of the English contribution towards the

Receipts of the Home Treasury from 1869 to 1881.

1873-74	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	Estimate 1880-81
£	£	£	£	£	£	£	£
2,434,000	2,191,000	2,161,000	2,318,000	2,493,000	2,594,000	2,706,000	2,685,000
211,000	211,000	233,000	223,000	213,000	218,000	214,000	241,000
310,000	263,000	276,000	282,000	303,000	294,000	270,000	280,000
1,135,000	1,148,000	1,191,000	1,259,000	1,293,000	1,354,000	1,362,000	1,411,000
352,000	353,000	296,000	350,000	430,000	364,000	371,000	360,000
2,008,000	1,975,000	1,996,000	2,114,000	2,239,000	2,230,000	2,217,000	2,292,000
136,000	137,000	149,000	158,000	160,000	166,000	169,000	170,000
123,000	121,000	94,000	92,000	103,000	107,000	89,000	90,000
443,000	325,000	473,000	612,000	555,000	586,000	422,000	560,000
373,000	217,000	360,000	494,000	186,000	219,000	278,000	208,000
1,075,000	800,000	1,076,000	1,356,000	1,004,000	1,078,000	958,000	1,028,000
3,083,000	2,775,000	3,072,000	3,470,000	3,243,000	3,308,000	3,175,000	3,310,000
1,248,000	1,056,000	1,028,000	1,181,000	1,146,000	1,274,000	1,298,000	1,290,000
1,257,000	1,437,000	1,458,000	1,685,000	1,980,000	1,936,000	2,115,000	2,126,000
2,505,000	2,493,000	2,486,000	2,816,000	3,126,000	3,210,000	3,413,000	3,416,000
1,157,000	1,596,000	1,545,000	1,544,000	1,514,000	1,090,000	1,191,000	1,035,000
1,002,000	84,000 1,040,000	4,000 736,000	608,000	1,138,000	683,000	9,566,000 775,000	1,266,000
1,002,000	1,124,000	740,000	608,000	1,138,000	683,000	10,341,000	1,266,000
1,270,000	1,571,000	2,897,000	2,443,000	2,590,000	1,799,000	1,279,000	1,537,000
4,632,000	4,660,000	4,657,000	4,687,000	4,685,000	4,739,000	4,787,000	4,298,000
5,902,000	6,231,000	7,554,000	7,130,000	7,275,000	6,538,000	6,066,000	5,835,000
5,000	1,000	12,000	4,000	3,000	7,000	7,000	6,000
4,994,000	1,000		500,000		3,375,000	2,610,000	4,453,000
21,082,000	16,412,000	17,570,000	18,390,000	18,792,000	20,805,000	29,509,000	22,016,000
238,000	343,000	291,000	238,000	292,000	241,000	324,000	533,000
232,000	218,000	125,000	260,000	172,000	529,000	320,000	2,509,000
13,286,000	10,842,000	12,390,000	12,696,000	10,134,000	15,465,000	15,759,000	15,388,000
1,328,000	790,000	1,683,000	890,000	2,277,000	874,000	822,000	232,000
5,012,000	5,001,000	1,200,000	6,100,000	4,280,000	3,737,000	13,436,000	4,956,000
20,096,000	17,194,000	15,694,000	20,184,000	17,155,000	20,346,000	30,661,000	23,618,000
2,998,000	2,014,000	2,796,000	920,000	2,714,000	1,077,000	1,118,000	2,270,000

Indian Railway, and appears in that year also as a charge under Public works. The sum of cost of the Afghan war.

STATEMENT No. 5.—*Abstract of Net Disbursements*

Head of Account.	1869-70	1870-71	1871-72	1872-
NET DISBURSEMENTS.				
Interest on debt	2,209,000	2,350,000	2,437,000	2,467,
Civil administration	2,754,000	2,934,000	2,665,000	2,822,
Army	2,827,000	2,604,000	2,705,000	2,713,
Stores, civil and military	1,414,000	1,425,000	1,249,000	1,146
Total administration	9,004,000	9,313,000	9,056,000	9,148
Guaranteed railways	2,241,000	2,085,000	3,356,000	5,148
Productive public works	1,169,000	49,000	111,000	297,
Total	12,414,000	11,447,000	12,523,000	14,593
NET RECEIPTS.				
Revenues	194,000	178,000	222,000	221
Advances repaid	1,568,000	244,000	98,000	610
Bills sold	6,980,000	9,015,000	10,310,000	13,939
Debt incurred	3,538,000	2,424,000	1,408,000	
Total	12,280,000	11,861,000	12,038,000	14,770
GUARANTEED RAILWAY CAPITAL.				
Total received	86,522,000	91,427,000	93,722,000	93,837,
Total issued	83,911,000	87,687,000	90,183,000	90,661,
Balance	2,611,000	3,740,000	3,539,000	3,176,

N.B. The amount of debt incurred in 1879-80 for the East Indian Rai

Receipts of the Home Treasury from 1869 to 1881.

1873-74	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	Estimate 1880-81
£	£	£	£	£	£	£	£
434,000	2,191,000	2,161,000	2,318,000	2,493,000	2,594,000	2,706,000	2,685,000
1,083,000	2,775,000	3,072,000	3,470,000	3,243,000	3,308,000	3,175,000	3,320,000
1,505,000	2,493,000	2,486,000	2,816,000	3,126,000	3,210,000	3,413,000	3,416,000
1,157,000	1,596,000	1,545,000	1,544,000	1,514,000	1,090,000	1,191,000	1,085,000
1,179,000	9,055,000	9,284,000	10,148,000	10,376,000	10,202,000	10,485,000	10,456,000
1,574,000	5,441,000	5,865,000	6,240,000	4,998,000	5,664,000	5,244,000	5,603,000
1,002,000	1,040,000	736,000	608,000	1,138,000	683,000	775,000	1,266,000
1,755,000	15,620,000	15,870,000	18,996,000	16,512,000	16,349,000	16,504,000	17,325,000
238,000	343,000	291,000	238,000	292,000	241,000	324,000	533,000
227,000	217,000	113,000	256,000	169,000	522,000	813,000	2,503,000
3,286,000	10,842,000	12,390,000	12,696,000	10,134,000	15,465,000	15,759,000	15,388,000
18,000	5,000,000	1,200,000	5,600,000	4,280,000	362,000	1,260,000	503,000
3,769,000	16,402,000	13,994,000	18,790,000	14,875,000	16,590,000	17,656,000	18,927,000
4,726,000	95,119,000	95,072,000	94,885,000	96,313,000	97,174,000	97,959,000	97,988,000
1,354,000	92,442,000	93,393,000	94,108,000	95,431,000	96,445,000	96,794,000	97,728,000
3,372,000	2,677,000	1,624,000	680,000	882,000	729,000	1,165,000	892,000

excluded both from the net receipts and disbursements.

STATEMENT NO. 6.—*Distribution of the Charges for Army and St*

Head of Account	1869-70	1870-71	1871-72	1872-73
ARMY.				
<i>Effective :—</i>				
Pay of British troops	£ 756,000	£ 578,000	£ 614,000	£ 674,000
Furlough allowances	403,000	469,000	438,000	423,000
Transport service	278,000	315,000	280,000	336,000
Stores	878,000	930,000	937,000	812,000
Total	2,315,000	2,392,000	2,269,000	2,245,000
<i>Non-effective :—</i>				
Indian army pensions	966,000	887,000	889,000	907,000
British army pensions	224,000	253,000	490,000	380,000
Total	1,190,000	1,140,000	1,379,000	1,287,000
Grand total	3,505,000	3,532,000	3,648,000	3,532,000
STORES.				
<i>Army :—</i>				
Clothing	232,000	185,000	203,000	238,000
Ordnance	287,000	373,000	424,000	289,000
Medical	41,000	59,000	56,000	38,000
Commissariat	318,000	313,000	254,000	247,000
Total	878,000	930,000	937,000	812,000
<i>Public Works :—</i>				
Ordinary	237,000	134,000	50,000	60,000
Productive works	124,000	38,000	111,000	297,000
Total	361,000	172,000	161,000	357,000
<i>Civil :—</i>				
Telegraph	5,000	75,000	42,000	92,000
Marine	110,000	77,000	89,000	66,000
Stationery	114,000	158,000	89,000	80,000
Stamps	13,000	23,000	15,000	9,000
Mint	13,000	7,000	6,000	4,000
Miscellaneous	44,000	21,000	21,000	23,000
Total	299,000	361,000	262,000	274,000
Grand total	1,538,000	1,463,000	1,360,000	1,443,000

N.B. The charges for stores under Army were increased in 1879-80 and 1880-81, by 170,000, the details not being available. The sums under Productive works in 1879-80 and 1880-81 were 124,000 and 124,000 respectively.

Statements 4, 5, and 6.—These Statements have been compiled from the accounts of the Home treasury, and illus-

the chief sub-heads, from 1869 to 1881.

1872-74	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	Estimate 1880-81
£	£	£	£	£	£	£	£
91,000	525,000	474,000	582,000	682,000	744,000	762,000	760,000
63,000	221,000	202,000	210,000	203,000	184,000	162,000	160,000
94,000	310,000	352,000	339,000	261,000	846,000	374,000	370,000
63,000	1,125,000	1,097,000	1,129,000	1,155,000	773,000	875,000	760,000
01,000	2,181,000	2,125,000	2,260,000	2,301,000	2,047,000	2,173,000	2,050,000
158,000	1,118,000	1,108,000	1,217,000	1,231,000	1,286,000	1,428,000	1,450,000
105,000	321,000	350,000	468,000	749,000	650,000	687,000	676,000
163,000	1,439,000	1,458,000	1,685,000	1,980,000	1,936,000	2,115,000	2,126,000
164,000	3,620,000	3,583,000	3,945,000	4,281,000	3,983,000	4,288,000	4,176,000
175,000	292,000	235,000	254,000	357,000	242,000	315,000	270,000
106,000	417,000	481,000	505,000	555,000	315,000	215,000	200,000
80,000	120,000	63,000	79,000	52,000	60,000	51,000	60,000
192,000	296,000	318,000	291,000	191,000	158,000	294,000	230,000
153,000	1,125,000	1,097,000	1,129,000	1,155,000	773,000	875,000	760,000
34,000	23,000	21,000	8,000	10,000	3,000	44,000	10,000
102,000	1,040,000	736,000	608,000	1,138,000	683,000	785,000	1,266,000
136,000	1,063,000	757,000	616,000	1,148,000	686,000	829,000	1,276,000
41,000	47,000	47,000	61,000	37,000	35,000	46,000	61,000
46,000	55,000	80,000	67,000	85,000	22,000	50,000	53,000
119,000	179,000	209,000	185,000	182,000	181,000	95,000	65,000
23,000	59,000	35,000	25,000	28,000	42,000	37,000	33,000
6,000	15,000	25,000	40,000	26,000	9,000	8,000	3,000
35,000	93,000	31,000	29,000	41,000	25,000	26,000	50,000
270,000	448,000	427,000	407,000	349,000	314,000	262,000	265,000
159,000	2,636,000	2,281,000	2,152,000	2,652,000	1,773,000	1,966,000	2,301,000

70,000*l.* respectively on account of charges for the Afghan war, entered under Commissariat, and respectively sums of 244,000*l.* and 695,000*l.*, for frontier railways, treated as war charges.

trate the discussions contained in Chapter VI. on the Home charges.

STATEMENT NO. 7.—Receipts and Charges on account of Productive Public Works incl

Head of Account	1868-69	1869-70	1870-71	1871-72	1872
GUARANTEED RAILWAYS.					
Capital outlay	79,168,000	83,911,000	87,687,000	90,183,000	90,66
Gross guaranteed interest	3,878,000	4,126,000	4,342,000	4,542,000	4,80
Charges for land, &c.		81,000	83,000	66,000	16
Net receipts less surplus	1,966,000	2,618,000	2,557,000	2,877,000	2,55
Net charge or receipt	1,912,000	1,589,000	1,868,000	1,731,000	2,21
STATE RAILWAYS.					
Capital outlay	553,000	744,000	1,198,000	1,838,000	3,26
Gross receipts	13,000	8,000	8,000	4,000	1
Working expenses	30,000	9,000	9,000	8,000	1
Net income	-17,000	-1,000	-1,000	-4,000	
Interest on capital	10,000	30,000	40,000	61,000	11
Net charge	27,000	31,000	41,000	65,000	10
IRRIGATION WORKS.					
Capital outlay	688,000	2,695,000	3,414,000	4,398,000	5,16
Gross direct receipts	319,000	528,000	479,000	449,000	45
Share of land revenue	120,000	129,000	136,000	140,000	15
Working expenses	222,000	213,000	234,000	258,000	27
Net income	217,000	444,000	381,000	331,000	25
Interest on capital	69,000	114,090	171,000	206,000	25
Net receipts or charge	148,000	330,000	210,000	125,000	1
TOTAL PRODUCTIVE WORKS.					
Capital outlay	80,409,000	87,350,000	92,294,000	96,419,000	99,01
Net income	2,166,000	2,980,000	2,854,000	3,138,000	2,61
Interest	3,957,000	4,270,000	4,553,000	4,809,000	4,91
Net charge or receipts	1,791,000	1,290,000	1,699,000	1,671,000	2,21
Net interest on ordinary debt	4,785,000	4,539,000	4,813,000	4,898,000	4,41
Total productive public works and debt	6,576,000	5,829,000	6,518,000	6,569,000	6,71
Ordinary public works	6,471,000	5,311,000	4,126,000	4,213,000	4,5
Grand total	13,047,000	11,140,000	10,643,000	10,782,000	11,2

N.B. Figures with (+) before them signify receipts in excess of c

warranted Railways, of Ordinary Public Works, and Interest on Debt, from 1868 to 1881.

1873-74	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	Estimate 1880-81
£ 3,854,000	£ 92,442,000	£ 93,393,000	£ 94,108,000	£ 95,431,000	£ 96,445,000	£ 96,794,000	£ 97,728,000
618,000	4,644,000	4,638,000	4,669,000	4,655,000	4,705,000	4,708,000	4,599,000
152,000	55,000	83,000	52,000	67,000	58,000		
241,000	3,455,000	3,729,000	4,433,000	5,397,000	4,023,000	4,924,000	4,936,000
529,000	1,244,000	992,000	278,000	+ 675,000	740,000	+ 110,000	+ 337,000
606,000	8,620,000	11,785,000	14,651,000	18,636,000	21,964,000	24,644,000	26,689,000
40,000	181,000	290,000	372,000	549,000	966,000	1,549,000	2,175,000
46,000	86,000	193,000	283,000	421,000	734,000	1,215,000	1,573,000
- 6,000	45,000	97,000	89,000	128,000	232,000	334,000	602,000
168,000	284,000	410,000	530,000	664,000	918,000	1,068,000	1,210,000
174,000	239,000	313,000	441,000	536,000	686,000	724,000	608,000
367,000	7,603,000	8,708,000	9,652,000	10,458,000	11,252,000	11,851,000	17,806,000
460,000	460,000	487,000	564,000	534,000	650,000	724,000	656,000
159,000	111,000	141,000	130,000	149,000	118,000	602,000	701,000
268,000	245,000	285,000	291,000	298,000	510,000	415,000	430,000
851,000	326,000	343,000	303,000	385,000	458,000	911,000	927,000
290,000	330,000	374,000	416,000	454,000	540,000	574,000	851,000
61,000	- 4,000	- 31,000	- 113,000	- 69,000	- 82,000	337,000	76,000
1,827,000	108,665,000	113,886,000	118,411,000	124,525,000	129,661,000	133,289,000	142,223,000
1,484,000	3,771,000	4,086,000	4,773,000	5,843,000	6,655,000	6,106,000	6,465,000
5,076,000	5,268,000	5,422,000	5,605,000	5,773,000	6,163,000	6,383,000	6,660,000
1,642,000	1,487,000	1,336,000	832,000	+ 70,000	1,508,000	277,000	195,000
1,376,000	3,910,000	3,867,000	3,971,000	4,140,000	3,952,000	3,846,000	2,898,000
3,018,000	5,397,000	5,208,000	4,803,000	4,070,000	5,460,000	4,123,000	3,093,000
1,926,000	5,382,000	5,344,000	4,594,000	4,202,000	4,528,000	4,337,000	5,312,000
3,944,000	10,779,000	10,547,000	9,397,000	8,272,000	9,988,000	8,460,000	8,405,000

Items with (-) before them signify charge in excess of receipts.

STATEMENT No. 8.—*Showing*

Head of Account	1869-70	1870-71	1871-72	1872
Net interest (Statement No. 3)	£ 5,245,000	£ 5,496,000	£ 5,598,000	5,34
Deduct service funds	612,000	516,000	483,000	55
Net interest on debt (Statement No. 10)	4,633,000	4,980,000	5,115,000	4,78
Public works (Statement No. 3)	6,636,000	5,799,000	5,808,000	6,64
Total	11,269,000	10,779,000	10,923,000	11,42
Deduct land revenue due to irrigation	129,000	136,000	140,000	13
Total public works and interest (Statement No. 7)	11,140,000	10,643,000	10,783,000	11,29

STATEMENT No. 9.—*Correction of*

Head of Account	1869-70	1870-71	1871-72	1872
Loss by exchange (Statement No. 3)	£ 102,786	£ 341,536	£ 172,612	46
Corrected amount, excluding gain on railway receipts	347,599	582,644	433,095	69
Difference	244,813	241,108	260,483	23
Net charge guaranteed railways (Statement No. 7)	1,589,000	1,868,000	1,731,000	2,21
Corrected charge for guaranteed railways	1,344,000	1,627,000	1,471,000	1,98
Corrected charge for all productive works	1,046,000	1,458,000	1,411,000	2,03

N.B. Figures with (+) before

vidence of Statements 3, 7, and 10.

1873-74	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	Estimate 1880-81
£ 5,325,000 541,000	£ 4,854,000 380,000	£ 4,987,000 386,000	£ 5,261,000 394,000	£ 5,564,000 356,000	£ 5,739,000 379,000	£ 5,845,000 383,000	£ 5,655,000 401,000
4,784,000	4,474,000	4,601,000	4,867,000	5,208,000	5,360,000	5,462,000	5,254,000
6,319,000	6,416,000	6,088,000	4,660,000	3,214,000	4,746,000	3,600,000	3,852,000
1,103,000	10,890,000	10,689,000	9,527,000	8,422,000	10,106,000	9,062,000	9,106,000
159,000	111,000	141,000	130,000	149,000	118,000	602,000	701,000
0,944,000	10,779,000	10,548,000	9,397,000	8,273,000	9,988,000	8,460,000	8,405,000

orks Account for Railway Loss by Exchange.

1873-74	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	Estimate 1880-81
£ 591,362 882,718	£ 502,543 785,820	£ 1,034,293 1,855,861	£ 1,676,482 2,059,311	£ 1,092,139 1,554,922	£ 2,884,659 3,225,831	£ 2,926,403 2,926,403	£ 2,553,000 2,553,000
291,356	283,277	321,568	382,829	462,783	341,172		
1,529,000	1,244,000	992,000	278,000	+ 675,000	740,000	+ 110,000	+ 337,000
1,238,000	961,000	670,000	+ 105,000	+ 1,138,000	399,000	+ 110,000	+ 337,000
1,351,000	1,204,000	1,014,000	449,000	+ 533,000	1,167,000	277,000	195,000

gnify receipts in excess of charge.

STATEMENT NO. 10.—*Capita*

Head of Account	1868-69	1869-70	1870-71	1871-72	1872
CAPITAL.					
Sterling debt	£ 31,698,000	£ 35,197,000	£ 37,607,000	£ 38,992,000	38,98
Rupee debt	65,681,000	65,965,000	68,627,000	68,560,000	68,11
Total	97,379,000	101,162,000	106,234,000	107,552,000	107,10
India stock in excess of guarantee fund	4,579,000	4,579,000	4,579,000	4,579,000	4,57
Grand total	101,958,000	105,741,000	110,813,000	112,131,000	111,67
DISTRIBUTION OF DEBT.					
Ordinary debt	100,033,000	101,598,000	102,684,000	101,967,000	99,0
Productive public works	1,241,000	3,139,000	4,607,000	6,235,000	8,4
Productive public works transfer for outlay from revenue					
East Indian railway					
Loans at interest	684,000	704,000	3,522,000	3,939,000	4,2
GROSS INTEREST—excluding funds.					
On sterling debt	1,528,000	1,579,000	1,720,000	1,807,000	1,8
Rate per cent.	(4.8)	(4.5)	(4.6)	(4.6)	(4)
On rupee debt	2,898,000	2,789,000	2,974,000	3,046,000	2,8
Rate per cent.	(4.4)	(4.1)	(4.3)	(4.4)	(4)
On India stock	630,000	630,000	630,000	630,000	6
Total	5,056,000	4,998,000	5,324,000	5,483,000	5,3
NET INTEREST.					
On ordinary debt	4,785,000	4,539,000	4,819,000	4,898,000	4,4
On productive public works	29,000	94,000	161,000	217,000	2
On East Indian railway					
Total	4,814,000	4,633,000	4,980,000	5,115,000	4,7
PRODUCTIVE WORKS.					
Net charge or receipts from guaranteed companies	-1,961,000	-1,638,000	-1,918,000	-1,789,000	-2,2
Net receipts state works	+199,000	+442,000	+380,000	+335,000	+2
Total charge or receipts	-1,762,000	-1,196,000	-1,538,000	-1,454,000	-1,5
Total charge, productive works and debt, as in Statement No. 7	6,576,000	5,329,000	6,518,000	6,569,000	6,1

N.B. Figures with (+) before them signify receipts in excess of

Interest of Public Debt from 1868 to 1881.

1873-74	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	Estimate 1880-81
£ 41,096,000 68,217,000	£ 48,576,000 71,667,000	£ 49,776,000 74,602,000	£ 55,376,000 73,762,000	£ 59,656,000 76,836,000	£ 60,008,000 79,069,000	£ 68,835,000 84,598,000	£ 71,335,000 85,814,000
109,313,000 4,579,000							
118,892,000	120,243,000	124,378,000	129,138,000	136,492,000	139,077,000	153,433,000	157,149,000
97,240,000 11,973,000	98,730,000 16,223,000	98,206,000 20,494,000	98,684,000 24,308,000	100,164,000 29,094,000	97,319,000 33,476,000	98,767,000 36,840,000	93,839,000 39,656,000 5,306,000
4,679,000	5,290,000	5,678,000	6,151,000	7,234,000	8,282,000	9,730,000 8,096,000	10,208,000 8,140,000
1,804,000 (4.4) 2,815,000 (4.1) 630,000	1,993,000 (4.1) 2,842,000 (4.0) 198,000	2,161,000 (4.3) 3,017,000 (4.0)	2,317,000 (4.2) 3,092,000 (4.2)	2,492,000 (4.2) 3,248,000 (4.2)	2,593,000 (4.3) 3,390,000 (4.2)	2,740,000 (3.8) 3,467,000 (4.2)	2,685,000 (3.5) 3,411,000 (4.0)
5,249,000	5,033,000	5,178,000	5,409,000	5,740,000	5,983,000	6,207,000	6,096,000
4,376,000 408,000	3,910,000 564,000	3,867,000 734,000	3,971,000 896,000	4,140,000 1,068,000	3,952,000 1,408,000	3,846,000 1,582,000 34,000	2,898,000 2,011,000 544,000
4,784,000	4,474,000	4,601,000	4,867,000	5,208,000	5,360,000	5,462,000	5,253,000
-1,590,000 + 356,000	-1,300,000 + 377,000	-1,058,000 + 456,000	-331,000 + 395,000	+ 617,000 + 521,000	- 782,000 + 682,000	+ 113,000 + 1,226,000	+ 626,000 + 1,534,000
-1,234,000	-923,000	-602,000	+ 64,000	+ 1,138,000	- 100,000	+ 1,339,000	+ 2,160,000
6,018,000	5,397,000	5,203,000	4,803,000	4,070,000	5,460,000	4,123,000	3,093,000

Figures with (-) before them signify charge in excess of receipts.

STATEMENT 11.—*Abstract of Charges on account of Debt, adjusted for comparison, from 1868 to 1881.*

Head of Account	Averages of four years			First and last years	
	1868-73	1873-77	1877-81	1868-69	1880-81
CAPITAL.					
Sterling debt	£ 37,697,000	£ 48,706,000	£ 64,958,000	£ 31,698,000	£ 71,335,000
Rupee debt	67,817,000	72,062,000	81,579,000	65,681,000	85,814,000
India stock in excess of guarantee fund	4,579,000	1,145,000		4,579,000	
Total	110,093,000	121,913,000	146,537,000	101,958,000	157,149,000
DISTRIBUTION.					
Ordinary debt	101,321,000	98,215,000	98,848,000	100,033,000	99,145,000
Productive public works	5,675,000	18,248,000	34,766,000	1,241,000	39,656,000
East Indian railway			4,985,000		10,208,000
Loans at interest	3,097,000	5,450,000	7,938,000	684,000	8,140,000
GROSS INTEREST—excluding funds.					
On sterling debt	1,736,000	2,069,000	2,627,000	1,528,000	2,685,000
On rupee debt	2,911,000	2,941,000	3,379,000	2,898,000	3,411,000
On India stock	630,000	207,000		630,000	
Total	5,277,000	5,217,000	6,006,000	5,056,000	6,096,000
NET INTEREST—adjusted.					
On ordinary debt	3,999,000	3,681,000	3,530,000	4,097,000	2,898,000
On productive public works	429,000	888,000	1,696,000	267,000	2,011,000
On East Indian railway			94,000		344,000
Total	4,428,000	4,569,000	5,320,000	4,364,000	5,253,000
Net charge or receipts from productive public works	-1,541,000	-674,000	+1,134,000	-1,762,000	+2,160,000
Total charge for debt and productive public works	5,969,000	5,243,000	4,186,000	6,126,000	3,093,000

N.B. Figures with (+) before them signify receipts in excess of charge. Figures with (-) before them signify charge in excess of receipts.

Statements Nos. 7 to 11.—The sums shown as productive public works outlay in these Statements include the expenditure on state railways and irrigation works only, that on other works not properly coming into consideration in connection with the discussions contained in Chapters VII. and VIII. where full explanations are given on all points of importance.

The amount excluded consists of a sum of 1,133,362*l.*

advanced for improvements in the town of Bombay, and of a sum of about 350,000*l.* for the Madras Harbour, the last of which it has already been decided to deal with as a loan to the Harbour Trust.

The capital outlay on the Madras Irrigation Company's works has also been excluded from the account. It amounts to about 1,400,000*l.* of which 1,000,000*l.* is under a guarantee of interest at 5 per cent.

Statement No. 8 shows the causes of the differences between the entries in Statements Nos. 3, 7, and 10, and the Parliamentary return before referred to.

Statement No. 9 shows the correction that would have to be made in the accounts of years previous to 1879-80, in order to show the entries under 'Loss by exchange' on the system now adopted. This is explained in a note to Chapter VII., and more fully in Chapter XX.

The entries in Statement No. 10 are all explained in Chapter VIII.

Statement No. 11 is designed to show the adjustments of the charges for interest on debt, which are described in Chapter VIII. as being necessary for a proper comparison between different years.

The net interest on ordinary debt has been reduced by 450,000*l.* yearly, until 1873-74 inclusive, this having been the sum covered by the India stock guarantee fund.

The net interest on productive works debt has been increased and that on ordinary debt has been reduced by 238,000*l.* yearly (this being the interest on the sum transferred in 1880-81 from ordinary to productive works debt, on account of capital outlay on irrigation works supplied from revenue), in all years except the last, in which the charge for this interest appears in the published accounts under productive public works.

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