

EAST INDIA: ACCOUNTS AND ESTIMATES.
1898-99.

APPENDICES

TO THE

EXPLANATORY MEMORANDUM

BY THE

SECRETARY OF STATE FOR INDIA.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
By DARLING & SON, LTD., 1-3, GREAT ST. THOMAS APOSTLE, E.C.

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1898.

[C.—8971.] Price 5½d.

APPENDICES.

APPENDIX I.

Tables relating to the figures given in the Explanatory Memorandum.

TABLE I.
1896-97.—NET REVENUE.
COMPARISON of ACCOUNT with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue	-1,885,768	- 275,604	-2,161,372	Reduction of revenue, Rx 1,009,524 in the North-West Provinces, Rx 301,776 in Bombay, Rx 282,835 in Madras, Rx 204,107 in the Central Provinces, Rx 160,039 in Burma, Rx 132,170 in the Punjab, and Rx 23,360 in other provinces. Increase in refunds and assignments, Rx 42,561.
Opium	- 379,194	+ 18	- 379,176	Reduction of revenue Rx 486,062, the average price realised in the sales at Calcutta being 1,244 rupees per chest, against an estimate of 1,300, the number of chests of Malwa Opium falling off by 2,710, and the pass duty having been lowered from Rx 650 to 600 on the 23rd of July, 1896; on the other hand, the charges, &c., were reduced by Rx 106,886.
Salt	- 266,980	- 6,127	- 273,107	Reduction of receipts, especially in Madras.
Stamps	+ 11,285	+ 32,384	+ 43,669	Increase in Bengal and the Punjab; reduction in Bombay and the North-West Provinces.
Excise	- 103,046	- 36,678	- 139,724	Reduction mainly in the North-West Provinces, Bombay, and the Central Provinces; improvement in Madras and Burma.
Provincial Rates	- 635	- 136,861	- 137,496	General falling-off, except in Bengal.
Mint	+ 110,512	-	+ 110,512	Gain on coinage of copper required for the relief works.
Miscellaneous	+ 49,400	+ 18,743	+ 68,143	
Other heads... ..	+ 79,585	+ 24,051	+ 103,636	
Total	-2,384,841	- 380,074	-2,764,915	

TABLE II.
1896-97.—NET EXPENDITURE.
COMPARISON of ACCOUNT with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest	- 476,409	+ 19,407	- 457,002	Premium on loan in India Rx 117,962, and in England £68,898. Reduction in charge for Exchange Rx 305,710. Net increase otherwise Rx 85,568.
Army:				
Effective	- 782,773	-	- 782,773	Reduction in India Rx 227,271; in England £232,081, mainly in ordnance stores; and in Exchange Rx 323,421.
Non-Effective	- 211,019	-	- 211,019	Almost entirely reduction in Exchange.
Carried forward	-1,470,201	+ 19,407	-1,450,794	

	Imperial.	Provincial and Local.	Total.	Remarks.
Brought forward ...	Rx -1,470,201	+ Rx 19,407	-1,450,794	
Collection of Revenue ...	- 94,067	- 98,553	- 193,220	General reduction in Exchange compensation, especially under Land Revenue, Forest, and Salt.
Railway Revenue Account ...	+ 480,061	- 94,380	+ 385,681	Reduction in net receipts Rx 904,563; Exchange better Rx 476,651; other charges less Rx 42,331.
Irrigation ...	- 27,407	- 192,433	- 219,930	Increase of receipts Rx 267,339, and of charges Rx 47,409.
Law and Justice ...	+ 5,071	+ 121,151	+ 126,222	Increase in Jails, especially in the North-West Provinces.
Education ...	- 1,580	- 68,152	- 69,732	General reduction, except in Bengal.
Superannuation ...	- 107,840	+ 6,397	- 101,443	Reduction in Exchange.
Famine Relief ...	+1,682,954	+ 321,571	+2,004,525	Increase in the North-West Provinces Rx 923,330, in Bombay Rx 325,659, in the Central Provinces Rx 303,271, in Bengal Rx 239,208, and in other Provinces Rx 213,057.
Famine Insurance ...	- 476,670	-	- 476,670	Withdrawal of the allotment for the construction of Protective railways.
Military Works ...	- 87,662	-	- 87,662	Reduction in India.
Civil Works ...	- 41,154	- 260,103	- 301,257	General reduction, except in the Punjab.
Other heads ...	- 77,534	+ 2,258	- 75,276	
Provincial and Local Balances ...	-	- 137,237	- 137,237	The balances were better than had been anticipated, in Burma Rx 131,705, Bengal Rx 98,795, and Assam Rx 15,809; but worse in India General Rx 1,611, Madras Rx 39,443, Central Provinces Rx 49,062, Punjab Rx 64,652, North-West Provinces Rx 92,040, and Bombay Rx 136,738.
Total ...	- 216,719	- 380,074	- 596,793	
Setting this against the reduction of the net Revenue shown in Table I., the position of the Imperial Government is worse by ...	-2,168,122	-	-2,168,122	

TABLE III.
1896-97.—NET REVENUE.
COMPARISON OF ACCOUNT with REVISED ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
Laud Revenue ...	+ Rx 212,017	+ Rx 54,468	+ 266,485	Improvement in the North-West Provinces, Bombay, and Madras.
Other heads ...	- 20,458	+ 8,058	- 12,400	
Total ...	+ 191,559	+ 62,526	+ 254,085	

TABLE IV.
1896-97.—NET EXPENDITURE.
COMPARISON OF ACCOUNT with REVISED ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
Famine Relief ...	+ Rx 115,254	- Rx 1,429	+ 113,825	Increase in the Central Provinces and Bombay. Improvement of receipts.
Railway Revenue Account ...	- 151,939	+ 1,720	- 150,219	
Civil Works ...	- 11,154	- 220,103	- 231,257	
Other heads ...	- 42,480	+ 77,475	+ 34,995	General reduction, especially in Bengal and Bombay.
Provincial and Local Balances ...	-	+ 204,863	+ 204,863	
Total ...	- 90,319	+ 62,526	- 27,793	Balance in Bombay better by Rx 103,662, in Bengal Rx 88,795, and in other Provinces Rx 12,406.
Coupling this with the improvement in the net Revenue shown in Table III., the position of the Imperial Government is seen to be better by ...	+ 281,878	-	+ 281,878	

TABLE V.
1897-98.—NET REVENUE.
COMPARISON of REVISED with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue	- 108,300	+ 382,000	+ 273,700	Improvement in Burma Rx 177,100, and in the Punjab Rx 166,600; reduction in Madras Rx 169,700; improvement in other provinces Rx 112,100; increase in refunds and assignments Rx 12,400.
Opium	- 289,400	—	- 289,400	Reduction of revenue in Bombay Rx 374,000, the pass duty having been reduced from Rx 600 to 500 on the 27th of October, 1897, and the number of chests being less by nearly 5,000; and in Bengal and elsewhere by Rx 199,900; reduction of charges Rx 284,500.
Salt	- 94,500	- 4,000	- 98,500	Postponement of payments in Madras.
Excise	- 124,600	- 56,700	- 181,300	Decline owing to the famine and plague.
Provincial Rates	- 600	+ 54,400	+ 53,800	Chiefly in Bengal and the Punjab.
Customs	+ 106,500	+ 2,900	+ 109,400	Large imports of silver, petroleum, and sugar.
Mint	+ 71,800	—	+ 71,800	Gain on coinage of British dollars, and of rupees for Bhopal and Kashmir.
Other heads... ..	- 77,200	+ 38,000	- 39,200	
Total	- 516,800	+ 416,600	- 100,200	

TABLE VI.
1897-98.—NET EXPENDITURE.
COMPARISON of REVISED with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest	- 78,600	+ 200	- 78,400	Discount on loan in England £117,800; increased interest on sterling bills £60,100; reduction in Exchange Rx 187,600; and in other charges 47,300; improvement of receipts 21,400.
Telegraph	- 253,500	—	- 253,500	Chiefly increase of receipts on the Indian lines, owing to the frontier operations.
Army :				
Effective	- 753,900	—	- 753,900	Reduction in India Rx 474,900 (of which Rx 66,510 is in Exchange compensation), in England £57,600, and in Exchange Rx 221,400.
Warlike Operations	+ 3,823,500	—	+ 3,823,500	Almost entirely reduction in Exchange.
Non-Effective	- 254,000	—	- 254,000	Reduction in India.
Military Works	- 65,200	—	- 65,200	Chiefly reduction under Salt and Forest.
Collection of Revenue	- 90,100	- 4,500	- 94,600	Increase of Receipts Rx 484,200; diminution in Exchange Rx 604,500, and in other charges 94,100.
Railway Revenue Account	- 1,190,500	+ 7,700	- 1,182,800	Increase of receipts.
Irrigation	- 219,100	- 223,000	- 442,100	Increase of charge Rx 98,000, owing to the high price of provisions for jails, and the enhanced number of prisoners; diminution of receipts Rx 38,400.
Law and Justice	+ 9,600	+ 126,800	+ 136,400	Expenditure on account of the plague.
Medical	+ 20,600	+ 228,500	+ 249,100	Increase in receipts Rx 52,300; reduction of charges 93,600.
Other Civil Departments	- 113,500	- 32,400	- 145,900	Reduction of Exchange Rx 43,200, and otherwise 37,000.
Civil Furlough	- 80,200	—	- 80,200	Reduction in Exchange.
Superannuation	- 141,600	+ 12,700	- 128,900	Increase in Madras Rx 728,200, in the Central Provinces Rx 660,000, in Bombay Rx 295,200, and in Bengal Rx 219,000, and reduction elsewhere Rx 151,800.
Famine Relief	+ 1,695,300	+ 55,300	+ 1,750,600	General reduction, except in Assam, where large outlay was rendered necessary by the earthquake.
Civil Works... ..	+ 10,600	- 242,400	- 231,800	In Bombay the balances were less by Rx 54,700 than had been estimated, in Assam by Rx 23,300, and in the Central Provinces by Rx 7,400; but in India General they were higher by Rx 600, in the North-West Provinces by Rx 6,700, in Madras by Rx 59,600, in the Punjab by Rx 88,200, in Bengal by Rx 112,900, and in Burma by Rx 301,700.
Other heads	- 17,100	+ 3,400	- 13,700	
Provincial and Local Balances	—	+ 484,300	+ 484,300	
Total	+ 2,302,300	+ 416,600	+ 2,718,900	
Adding this to the decrease in the net Revenue shown in Table V., the Imperial position is worse by	- 2,819,100	—	- 2,819,100	

TABLE VII.

1898-99.—NET REVENUE.

COMPARISON of BUDGET for 1898-99 with REVISED ESTIMATE for 1897-98.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue	+1,251,300	+ 379,300	+1,630,600	General recovery, especially in the North-West and Central Provinces and Madras. Improvement of revenue Rx 87,500; increase of charge Rx 288,300. General increase. Improvement generally, particularly in the North-West Provinces.
Opium	— 200,800	—	— 200,800	
Excise	+ 149,300	+ 62,800	+ 212,100	
Provincial Rates	+ 600	+ 184,000	+ 184,600	
Other heads... ..	— 27,900	+ 90,300	+ 62,400	
Total	+1,172,500	+ 716,400	+1,888,900	

TABLE VIII.

1898-99.—NET EXPENDITURE.

COMPARISON of BUDGET for 1898-99 with REVISED ESTIMATE for 1897-98.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest	— 163,300	— 18,200	— 181,500	Reduction owing to transfer of debt from the ordinary to the public works portion.
Army:				
Effective	+ 237,400	—	+ 237,400	Net increase in India Rx 103,700, in England £85,700, and in Exchange Rx 48,000.
Warlike Operations	—2,335,000	—	—2,335,000	
Non-Effective	+ 113,800	—	+ 113,800	Net increase in India Rx 26,100, in England £56,200, and in Exchange Rx 31,500.
Telegraph	+ 110,500	—	+ 110,500	Increase of charges Rx 35,400, and reduction of receipts Rx 75,100.
Irrigation	— 53,800	+ 491,700	+ 437,900	Increase of charges Rx 74,900, and reduction of receipts Rx 363,000.
Civil Departments	+ 66,900	— 123,300	— 56,400	Reduction in India Rx 28,500, in England £17,900, and in Exchange Rx 10,000.
Superannuation	+ 45,700	+ 23,800	+ 69,500	Increase in India Rx 44,400, in England £16,100, and in Exchange Rx 9,000.
Famine Relief	—4,041,400	— 665,300	—5,306,700	Reduction in the Central Provinces Rx 1,339,900, in the North-West Provinces Rx 1,069,000, in Bombay Rx 965,500, in Bengal Rx 889,400, in Madras Rx 843,600, in the Punjab Rx 125,600, and Rx 73,700 elsewhere.
Famine Insurance	+ 991,700	—	+ 991,700	Increased grants of Rx 665,900 for construction of protective works, and Rx 325,800 in reduction of debt.
Railway Revenue Account	+ 470,500	— 6,700	+ 463,800	Increase of charges Rx 1,120,100, and of receipts Rx 656,300.
Civil Works... ..	+ 77,600	+ 442,900	+ 520,500	General increase.
Other heads... ..	+ 77,400	— 77,400	+ 60,000	
Provincial and Local Balances	—	+ 588,900	+ 588,900	The balances of Bengal, according to the Estimate, will contribute to the expenditure less than in the previous year by Rx 333,800, Bombay Rx 213,100, Madras Rx 81,100, North-West Provinces Rx 70,200, Punjab Rx 47,700, Central Provinces Rx 14,900, and Assam Rx 12,900; while, on the other hand, India General will give more by Rx 1,200, and Burma Rx 183,600.
Total	—5,002,000	+ 716,400	—4,285,600	
Combining this with the increase of the net Revenue shown in Table VII, the Imperial position is better by... ..	+6,174,500	—	+6,174,500	

TABLE IX.
NET REVENUE.
BUDGET FOR 1898-99 COMPARED WITH ACCOUNT FOR 1895-96.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue	— 161,413	+1,512,233	+1,350,820	General improvement, except in Bombay.
Forest	— 69,487	+ 145,540	+ 76,053	Improvement chiefly in the Punjab and Madras; reduction in Bombay.
Tributes	+ 128,786	— 540	+ 128,246	Mainly caused by the full tribute being now levied from Mysore.
Opium	—2,383,871	— 23	—2,383,894	Reduction of Revenue Rx 1,794,122, chiefly in Bengal; increase of charge Rx 589,772.
Salt	— 184,351	+ 53,858	— 130,493	
Stamps	+ 4,747	+ 119,966	+ 124,713	Improvement especially in Bengal.
Excise	— 461,793	+ 451,270	— 10,523	Increase in Madras, Burma, and the Punjab; reduction in the North-West and Central Provinces, and Bombay.
Provincial Rates	+ 144	+ 157,776	+ 157,920	Improvement in the North-West Provinces and Bengal.
Customs	— 437,158	+ 3,475	— 433,683	Chiefly from less receipts on imports of cotton manufactures and silver.
Other heads... ..	— 41,004	+ 38,160	— 2,844	
Total... ..	—3,605,400	+2,481,715	—1,123,685	

TABLE X.
NET EXPENDITURE.
BUDGET FOR 1898-99 COMPARED WITH ACCOUNT FOR 1895-96.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest	— 759,550	— 11,397	— 770,947	Reduction in India Rx 671,034; increase in England £270,074; reduction in Exchange Rx 369,987.
Army : Effective (including warlike operations).	— 124,112	—	— 124,112	Reduction in India Rx 93,398; increase in England £204,883; reduction in Exchange Rx 235,597.
„ Non-effective	— 150,034	—	— 150,034	Increase in India Rx 69,574, and in England £154,630; reduction in Exchange Rx 374,238.
Military and Special Defence Works.	— 122,788	—	— 122,788	Reduction in India Rx 37,995, in England £44,599, and in Exchange Rx 40,194.
Collection of Revenue	— 218,495	+ 465,547	+ 247,052	Increase under Forest Rx 139,339, Land Revenue Rx 46,783, Excise Rx 42,243, and other heads Rx 18,687.
Railway Revenue Account	— 47,901	+ 525,433	+ 477,532	Increase of charges in India Rx 1,374,214, and reduction of receipts Rx 35,484; increase in England £138,448; reduction in Exchange Rx 1,070,614.
Irrigation	— 720,755	+ 38,397	— 691,358	Increase of Revenue Rx 928,147; and of Expenditure Rx 236,789.
Civil Departments... ..	— 834,002	+1,308,364	+ 473,462	Increase in India Rx 634,430 (chiefly in Medical, Law and Justice, Police, and Education); reduction in England £31,155, and in Exchange Rx 129,813.
Famine Relief and Insurance	+ 445,916	+ 66,799	+ 512,715	Increase in Famine Relief Rx 66,799, on Protective Works Rx 120,116, and on Reduction of Debt Rx 325,800.
Civil Works... ..	— 191,937	+ 459,496	+ 267,559	Increase in India General, Burma, Assam, and the North-West Provinces; reduction in Bombay.
Other heads... ..	— 229,244	+ 124,985	— 104,259	
Provincial and Local Balances	—	— 495,909	— 495,909	Compared with 1895-96, the Provincial Governments have budgeted to spend from their balances more by Rx 495,909; namely, Burma more by Rx 284,717, Madras Rx 220,770, Bengal Rx 116,211, Bombay Rx 112,917, Assam Rx 57,699, Central Provinces Rx 7,288, and India General Rx 1,751; while the Punjab estimates to spend less by Rx 63,726, and North-West Provinces Rx 241,718.
Total... ..	—2,962,802	+2,481,715	— 481,087	
Deducting this from the decrease of net Revenue shown in Table IX., the Imperial position is worse by	— 642,598	—	— 642,598	

TABLE XI.

SUMMARY of FINANCIAL POSITION of the last Three Years.

Net Revenue and Expenditure.	Account, 1895-96.	Account, 1896-97.	Revised Estimate, 1897-98.	Budget, 1898-99.	Increase or Decrease of 1898-99 compared with 1895-96.
Net Revenue Rx	62,542,085	58,288,285	59,529,500	61,418,400	- 1,123,685
Net Expenditure :					
India : Imperial Rx	14,619,762	15,842,948	18,636,700	13,326,900	- 1,292,862
" Provincial and Local Rx	19,349,385	18,462,626	21,114,700	21,831,100	+ 2,481,715
England £	15,365,044	15,466,771	16,064,800	16,262,100	+ 897,056
Exchange on Sterling Expenditure ... Rx	11,673,896	10,220,962	8,996,400	9,106,900	- 2,566,996
Total of Net Expenditure ... Rx	61,008,087	59,993,307	64,812,600	60,527,000	- 481,087
Surplus (+) or Deficit (-) Rx	+ 1,533,998	- 1,705,022	- 5,283,100	+ 891,400	- 642,598

In the following figures, which combine Revenue and Expenditure, + denotes better and - worse than in 1895-96 :—

Net Revenue and Expenditure.	Account, 1896-97.	Revised Estimate, 1897-98.	Budget, 1898-99.
<i>Net Revenue (excluding Exchange).</i>			
Land Revenue	- 2,249,595	- 279,780	+ 1,350,820
Opium	- 1,135,654	- 2,135,285	- 2,386,635
Salt	- 431,950	- 229,693	- 130,493
Stamps	+ 45,002	+ 76,713	+ 124,713
Excise	- 116,322	- 222,623	- 10,523
Provincial Rates	- 169,228	- 26,680	+ 157,920
Customs	- 531,999	- 420,783	- 433,683
Forest	+ 71,116	+ 127,653	+ 76,053
Tributes	+ 112,279	+ 104,646	+ 128,246
Mint	+ 105,891	+ 98,843	+ 25,043
Other heads	+ 67,828	+ 65,646	+ 50,146
	- 4,232,632	- 2,891,343	- 1,048,443
<i>Net Expenditure (excluding Exchange).</i>			
Interest	+ 536,852	+ 209,960	+ 400,960
Army : Effective : Ordinary	- 963,827	- 590,546	- 941,746
" Warlike Operations	+ 1,560,603	- 2,210,929	+ 132,571
" Non-Effective	- 58,414	- 141,904	- 224,204
Military and Special Defence Works	+ 50,552	+ 87,615	+ 71,015
Collection of Revenue	- 143,200	- 260,459	- 320,459
Telegraph	- 63,817	+ 86,789	- 24,611
Railway Revenue Account... ..	- 1,612,312	- 1,157,108	- 1,602,708
Irrigation	+ 571,042	+ 1,120,969	+ 682,469
Civil Departments	- 472,483	- 854,977	- 832,677
Superannuation	- 98,863	- 177,874	- 238,374
Famine Relief	- 2,055,360	- 5,371,199	- 66,799
" Insurance	+ 521,401	+ 545,777	- 445,923
Civil Works	- 66,870	+ 216,037	- 303,353
Other heads	+ 11,012	+ 42,436	+ 34,336
Provincial and Local Balances	+ 1,402,746	+ 1,084,809	+ 495,909
	- 880,938	- 7,370,604	- 3,153,604
Total, excluding Exchange	- 5,113,570	- 10,261,947	- 4,232,047
Exchange on all Accounts as shown in Table XIII.	+ 1,874,550	+ 3,444,849	+ 3,589,449
Total as compared with 1895-96	- 3,239,020	- 6,817,098	- 642,598

TABLE XII.
EXPENDITURE ON FAMINE RELIEF and INSURANCE.

Years.	Famine Relief.	Construction of Protective Irrigation Works.	Construction of Protective Railways.		Reduction or avoidance of Debt.	Total.
			Charged under Famine Relief and Insurance.	Charged under Railway Revenue Account.		
	Rx	Rx	Rx	Rx	Rx	Rx
1881-82	34,883	135,449	682,403	—	715,151	1,567,886
1882-83	22,103	263,443	-133,129	—	1,343,555	1,495,972
1883-84	9,205	283,223	649,248	—	581,137	1,522,813
1884-85	7,350	253,046	946,457	—	341,504	1,548,357
1885-86	40,695	186,807	589,000	29,271	683,498	1,529,271
1886-87	1,041	107,979	200,000	151,812	—	460,832
1887-88	402	91,006	—	285,199	—	376,607
1888-89	7,799	70,537	—	430,182	—	508,518
1889-90	68,288	71,457	—	462,009	460,255	1,062,009
1890-91	5,579	74,392	—	482,350	520,029	1,082,350
1891-92	23,423	77,931	484,795	231,681	682,170	1,500,000
1892-93	70,841	60,793	984,469	383,897	—	1,500,000
1893-94	496	56,351	1,060,954	371,768	—	1,489,569
1894-95	10,258	43,110	556,867	389,765	—	1,000,000
1895-96	18,301	38,317	529,867	413,515	—	1,000,000
1896-97	2,079,525	46,830	—	438,857	—	2,565,212
Revised Estimate, 1897-98.	5,391,800	22,400	—	368,200	—	5,782,400
Budget, 1898-99 ...	85,100	20,000	668,300	400,800	325,800	1,500,000
Total of 18 years	7,877,089	1,903,071	7,219,231	4,839,306	5,653,099	27,491,796

TABLE XIII.
CHARGE for EXCHANGE.

The following Table shows the amount of the net sterling Expenditure in England in recent years, the average rate at which the remittances from India have been effected, the amount under the head of Exchange involved in that sterling Expenditure, the further charge or gain in India on remittance transactions, the additional estimated payment to the British soldiers arising from the fall in Exchange, the amount of the compensation allowance granted to officers in consequence of that fall, and the total charge on the revenues on account of Exchange.

Years.	Net Sterling Expenditure.	Average Rate at which Remittances were effected.	Exchange on Net Sterling Expenditure.	Exchange in India on Remittance Transactions.	Additional Payment to European Soldiers on account of Exchange (approximate).	Exchange Compensation Allowance to Officers.†	Total Charge for Exchange.
	£	d.	Rx	Rx (+charge,-receipt)	Rx	Rx	Rx
1881-82... ..	14,029,700*	19-895	2,894,300	+ 91,200	—	—	2,985,500
1882-83... ..	13,692,200*	19-525	3,140,900	+ 64,600	—	—	3,205,500
1883-84... ..	14,764,100*	19-536	3,373,700	- 60,800	46,000	—	3,358,900
1884-85... ..	13,844,000	19-308	3,364,000	- 12,400	184,300	—	3,535,900
1885-86... ..	13,755,700	18-254	4,329,900	- 264,400	224,300	—	4,289,800
1886-87... ..	14,172,300	17-441	5,329,700	+ 26,300	275,800	—	5,631,800
1887-88... ..	15,128,000	16-898	6,356,900	- 744,500	436,900	—	6,049,300
1888-89... ..	14,652,600	16-379	6,817,600	- 951,500	517,000	—	6,383,100
1889-90... ..	14,513,200	16-566	6,512,800	- 386,700	631,900	—	6,758,000
1890-91... ..	15,176,900	18-090	4,959,000	- 78,200	587,200	—	5,468,000
1891-92... ..	15,716,800	16-733	6,825,200	- 31,500	407,200	—	7,200,900
1892-93... ..	16,114,300	14-985	9,694,800	- 19,700	612,200	—	10,287,300
1893-94... ..	15,633,400	14-547	10,159,600	- 106,900	852,200	618,500	11,523,400
1894-95... ..	15,504,000	13-101	12,899,100	- 227,700	1,134,300	1,239,300	15,045,000
1895-96... ..	15,380,000	13-638	11,685,200	- 178,300	1,156,400	1,327,600	13,990,900
1896-97... ..	15,468,700	14-451	10,222,200	- 144,200	1,103,200	935,200	12,116,400
Revised Estimate, 1897-98	16,099,000	15-385	9,015,500	- 60,000	907,900	682,700	10,546,100
Budget, 1898-99	16,286,500	15-385	9,120,500	- 100,000	778,400	602,600	10,401,500

* Excluding transactions connected with the military operations in Afghanistan and Egypt.

† Of this, the following amounts were borne by the Provincial Governments, and did not affect the Imperial position: 1893-94, Rx 227,500; 1894-95, Rx 429,700; 1895-96, Rx 453,100; 1896-97 Rx 322,200; Revised, 1897-98, Rx 254,600; Budget, 1898-99, Rx 226,000.

TABLE XIV.
HOME CHARGES.

The following is an analysis of the net Expenditure in England charged on the Revenues of the year, with the Exchange added :—

Net Expenditure.	Account, 1896-97.			Revised Estimate, 1897-98.			Budget, 1898-99.		
	Sterling.	Ex- change.	Equivalent of Sterling Payments.	Sterling.	Ex- change.	Equivalent of Sterling Payments.	Sterling.	Ex- change.	Equivalent of Sterling Payments.
Interest and Management of Debt (excluding Interest charged in Railway Revenue Account)	£ 2,570,080	Rx 1,702,366	Rx 4,278,455	£ 2,011,500	Rx 1,630,400	Rx 4,641,900	£ 2,929,800	Rx 1,640,700	Rx 4,570,500
Railway Revenue Account	5,790,337	3,820,419	9,616,786	5,840,600	3,270,700	9,111,300	5,886,000	3,296,200	9,182,200
Civil Administration: Payments on account of Departments in India, passage, outfit, &c.	31,987	21,138	53,125	41,000	24,600	65,600	27,700	15,500	43,200
Postal Subsidy	60,800	40,047	100,847	60,500	33,900	94,400	60,000	33,600	93,600
Telegraph: Red Sea Company's Annuity.. .. .	18,027	11,913	29,940	18,000	10,100	28,100	18,000	10,100	28,100
" Indo-European	23,501	15,530	39,031	50,300	31,500	81,800	42,400	23,700	66,100
" Zanzibar-Mauritius	10,000	6,608	16,608	10,000	5,600	15,600	10,000	5,600	15,600
Public Works: Civil Engineering College.. .. .	- 229	- 151	- 380	- 2,800	- 1,600	- 4,400	- 2,200	- 1,200	- 3,400
" Other Charges	4,206	2,839	7,135	4,700	2,600	7,300	3,500	2,000	5,500
Marine: Her Majesty's ships in Indian Seas	97,721	64,577	162,298	100,100	56,100	156,200	100,200	56,100	156,300
" Indian Government Defence Vessels	59,600	39,386	98,986	59,600	33,400	93,000	58,800	32,900	91,700
" Other Charges	572	378	950	4,100	2,300	6,400	2,500	1,400	3,900
Civil Service: Allowances to Candidates, Examinations, &c.	9,151	6,047	15,198	8,700	4,900	13,600	9,500	5,300	14,800
Lunatics: Maintenance	4,217	2,787	7,004	4,200	2,400	6,600	4,200	2,400	6,600
Political Charges: Persian Mission	7,000	4,628	11,628	7,000	3,900	10,900	7,000	3,900	10,900
" Diplomatic and Consular Establishments in China	12,500	8,260	20,760	12,500	7,000	19,500	12,500	7,000	19,500
" Pensions: Territorial and Political	9,592	6,339	15,931	9,400	5,300	14,700	11,400	6,400	17,800
" Other Charges	4,647	3,071	7,718	4,800	2,700	7,500	3,000	1,700	4,700
India Office: Salaries of Establishment	129,314	85,455	214,769	129,100	72,300	201,400	131,400	73,600	205,000
" Auditor's Department	6,318	4,175	10,493	6,100	3,400	9,500	6,400	3,600	10,000
" Store Department	21,902	14,474	36,376	22,300	12,500	34,800	22,800	12,800	35,600
" Stationery, Postage, Telegrams, and other Charges	30,917	20,431	51,348	33,400	18,700	52,100	23,800	13,300	37,100
Army, Effective: Home Charges of British Forces serving in India	734,775	485,564	1,220,339	741,700	415,400	1,157,100	733,000	410,500	1,143,500
" Troop Service and Transport	306,270	136,316	442,586	235,000	132,100	367,000	274,800	153,900	428,700
" Other Charges	9,500	6,278	15,778	32,500	18,200	50,700	20,000	11,200	31,200
Stores: Civil and Public Works	213,848	141,318	355,166	256,100	143,400	399,500	208,800	116,900	325,700
" Telegraph	57,450	37,065	94,515	61,600	51,300	112,900	103,000	57,700	160,700
" Marine	54,892	36,275	91,167	52,100	29,200	81,300	56,300	31,500	87,800
" Military	507,067	335,483	842,550	556,800	311,800	868,600	604,900	338,700	943,600
" Special Defence Works	43,033	28,834	71,867	21,400	12,000	33,400	—	—	—
" Miscellaneous Charges	- 9,484	- 6,267	- 15,751	14,100	7,000	21,000	9,000	5,000	14,000
Furlough: Civil and Marine	225,783	149,205	374,988	189,300	106,000	295,300	226,000	126,600	352,600
" Military	319,198	210,937	530,135	291,000	163,000	454,000	326,000	182,600	508,600
" Telegraph	5,165	3,413	8,578	3,600	2,000	5,600	5,900	3,300	9,200
" Public Works	55,312	36,552	91,864	46,000	25,800	71,800	55,000	30,800	85,800
Non-Effective Charges: Civil and Marine	1,175,122	776,560	1,951,682	1,224,000	685,400	1,909,400	1,242,500	695,800	1,938,300
" Military	2,961,530	1,957,078	4,918,608	2,998,800	1,679,300	4,678,100	3,052,600	1,709,400	4,762,000
Total	15,468,720	10,222,250	25,690,970	16,099,000	9,015,500	25,114,500	16,286,500	9,120,500	25,407,000

There is an increase in the Budget for 1898-99, as compared with the Account for 1896-97, of £353,711 under Interest, of £158,448 in the Non-Effective charges, of £113,994 in the charge for Stores of all kinds, of £95,663 in the Railway Revenue Account, of £77,246 in the Army Effective charges, and of £18,709 in other payments; so that there is an increase of £817,771 in the net sterling Expenditure, while the charge for Exchange is reduced by Rx 1,101,756.

The Expenditure in England not charged on the Revenues of the year, according to the Account and Estimates, is as follows :—

Expenditure.	Account, 1896-97.			Revised Estimate, 1897-98.			Budget, 1898-99.		
	Sterling.	Ex-change.	Equivalent of Sterling Payments.	Sterling.	Ex-change.	Equivalent of Sterling Payments.	Sterling.	Ex-change.	Equivalent of Sterling Payments.
Capital outlay on construction of State Railways	£ 1,146,843	Rx 757,872	Rx 1,904,715	£ 827,700	Rx 463,500	Rx 1,291,200	£ 1,116,000	Rx 624,900	Rx 1,740,900
" " on Irrigation Works	2,561	1,692	4,253	6,900	3,900	10,800	3,900	2,200	6,100
'Total	1,149,404	759,564	1,908,968	834,600	467,400	1,302,000	1,119,900	627,100	1,747,000

TABLE XV.

RAILWAYS.

Length of Railways in India sanctioned on 31st March 1898 ... 25,454 miles.
 " " " opened for traffic " " ... 21,157 "

Length opened in 1897-98.		Additional Length sanctioned in 1897-98.	
	Miles.		Miles.
Delhi-Samásata (Southern Punjab) ...	400	East Indian : to Daltonganj, Farukhabad, and Hathras City ...	154
Ahmedabad-Parantij ...	55	Bengal Dooars ...	122
Rajkot to Jamnagar ...	54	Ghaziabad to Moradabad ...	87
Burma : to Myitkyina and Sedaw ...	50	Ludhiana to Jakhal ...	80
Indian Midland : Saugor to Damoh ...	48	Sanganer to Sewai-Madhopur ...	73
Cawnpore to Aishbagh ...	45	Hyderabad to Jodhpore frontier ...	71
Bengal and North-Western : to Barhaj and Katarnian Ghat ...	40	Madras Extensions : to Cannanore and Ranipet ...	63
Other lines ...	51	Great Indian Peninsula : Chalisgaon to Dhulia ...	37
Total ...	743	Bengal and North-Western : Azamgarh to Shahganj ...	33
		Barsiroad to Pandharpur ...	33
		Cooch Behar Extension ...	32
		Rewah to Sutna ...	31
		Southern Punjab : Narsana to Kaithul ...	25
		Other lines ...	76
		Total ...	917

Results of Working the Railways.

Including Capital Expenditure on Steam-boat Service and Suspense Account, but excluding other indirect charges, the following are the general results of working the Railways for the last three calendar years :—

	1895.	1896.	1897.
Miles open at end of year ...	19,467	20,173	21,014
Capital outlay at end of year Rx.	244,380,457	253,162,445	259,573,901
Average cost per open mile "	12,554	12,550	12,352
Number of passengers carried ...	153,081,477	160,817,267	151,263,816
Number of tons of goods carried ...	33,628,030	32,471,335	33,698,617
Gross receipts ... Rx.	26,236,906	25,366,042	25,595,169
Working expenses ... "	12,119,886	12,197,687	12,511,163
Net receipts ... "	14,117,020	13,168,355	13,084,006
Percentage of net receipts on capital cost ...	5.78	5.20	5.04

Railway Revenue Account.	Account, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
Receipts ... Rx	20,297,820	21,167,300	21,823,600
Expenditure ... Rx	22,957,801	22,801,300	23,921,400
Net Charge ... Rx	2,659,981	1,634,000	2,097,800

This result is arrived at after charging in the Railway Revenue Account the following sums on account of Exchange :—

	Rx
Account, 1896-97 ...	3,826,449
Revised Estimate, 1897-98 ...	3,270,800
Budget, 1898-99 ...	3,295,200

TABLE XVI.
IRRIGATION WORKS.

Financial Result.	Account, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
Major Works :	Rx	Rx	Rx
Direct receipts	2,067,961	2,435,100	2,032,000
Portion of Land Revenue due to Irrigation	871,808	925,100	972,000
Total Revenue	2,939,769	3,360,200	3,004,000
Working Expenses	871,180	887,900	918,600
Net Revenue	2,068,589	2,472,300	2,085,400
Interest on Debt	1,253,479	1,284,100	1,314,500
Net Receipt	815,110	1,188,200	770,900
Minor Works and Navigation: net Charge	915,480	735,300	755,900
Total net Charge	100,370	- 452,900	- 15,000

Capital Outlay.	To the close of 1895-96.	During 1896-97.	Estimated in		Total to end of 1898-99.	Percentage of net Revenue in 1896-97 on Capital Outlay.
			1897-98.	1898-99.		
	Rx	Rx	Rx	Rx	Rx	
Bengal : Orissa Project	2,564,117	1,491	4,900	10,000	2,580,508	·03
Midnapore Canal	826,966	606	500	—	828,072	·67
Son Canal	2,601,025	- 2,929	2,600	1,900	2,602,596	1·96
N.-W. Provinces : Ganges Canal ...	2,790,062	20,568	9,800	2,100	2,822,530	10·40
Lower Ganges Canal.	3,260,916	108,942	112,400	86,400	3,568,658	5·29
Agra Canal	879,200	6,240	1,800	700	887,940	6·66
Eastern Jumna Canal.	352,274	6,902	4,200	2,100	365,476	29·07
Betwa Canal	402,054	4,361	2,700	1,400	410,515	- ·16
Punjab : Western Jumna Canal ...	1,166,802	44,756	30,000	38,200	1,279,758	11·50
Sirsa Branch Canal (State outlay)*	290,825	- 438	2,200	1,700	294,287	15·21
Bari Doab Canal	1,711,259	22,690	10,500	6,500	1,750,949	12·58
Sirhind Canal (State outlay)*	2,285,040	8,716	5,900	19,100	2,318,756	9·25
Chenab Canal	1,721,467	273,705	215,400	193,300	2,403,872	7·07
Swat River Canal	363,032	20,232	2,800	—	386,064	6·89
Madras : Godavari Delta System ...	1,093,207	6,491	8,700	11,100	1,119,498	19·53
Kistna Delta System	1,137,683	58,488	38,600	19,800	1,254,571	11·48
Sangam Anicut System	311,521	1,733	—	—	313,254	4·67
Kurnool Canal	2,169,866	1,248	—	—	2,171,114	·24
Periyar Project	808,505	4,497	15,800	15,800	841,602	- ·10
Rushikulya Project	390,716	20,406	13,900	9,900	434,922	·57
Bombay : Eastern Nara Works ...	588,001	13,929	5,000	22,200	629,130	6·46
Jamrao Canal	120,419	124,679	127,900	134,400	507,398	—
Mutha Canals	635,324	1,065	—	3,700	640,089	2·29
Nira Canal	532,759	1,337	600	400	535,096	·38
Other Works	1,936,039	46,103	118,100	206,700	2,306,942	—
	30,939,079	795,818	734,300	787,400	33,256,597	6·52

The chief grants in 1898-99 are for the Chenab Canal, the Jamrao Canal, the Lower Ganges Canal, and the recently commenced Jhelum Canal.

* In addition to Rx 1,394,093 contributed by Native States towards the Sirhind Canal, and Rx 112,422 towards the Sirsa Branch Canal, to the end of 1896-97.

TABLE XVII.
CONSTRUCTION OF PUBLIC WORKS.

	Account, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
	Rx	Rx	Rx
State Railways	5,692,425	4,888,800	6,569,700
Irrigation Works	795,818	731,300	787,400
Miscellaneous Public Improvements	—	8,400	48,000
	6,488,243	5,631,500	7,405,100
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is	3,674,211	3,521,900	4,225,000
Total	10,162,454	9,153,400	11,630,100

TABLE XVIII.
DEBT.

	Account, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
In India Rx	5,326,125	2,570,500	2,675,000
In England* £	— 918,890	8,497,300	2,615,300

* Including temporary debt, but excluding the cancelment of debt by the operation of the sinking funds.

TABLE XIX.
TRADE.

	1895-96.	1896-97.	1897-98.
	Rx	Rx	Rx
Imports of Private Merchandise	69,316,395	71,914,697	69,393,976
Government stores	3,620,358	4,189,251	4,240,340
Total merchandise	72,936,753	76,103,948	73,634,316
Treasure	13,367,986	13,084,563	20,530,617
Total imports	86,304,739	89,188,511	94,164,933
Exports of Indian Produce and Manufactures	109,545,624	99,880,660	93,777,164
Foreign goods (re-exports)	4,717,516	4,033,637	3,762,508
Government stores	71,598	69,799	95,508
Total merchandise	114,334,738	103,984,096	97,635,180
Treasure	4,259,811	4,937,495	7,148,647
Total exports	118,594,549	108,921,591	104,783,827
Total trade	204,899,288	198,110,102	198,948,760

Analysis of the Imports of Merchandise.

	1895-96.	1896-97.	1897-98.
	Rx.	Rx.	Rx.
<i>Private Merchandise.</i>			
I. Animals, living	308,585	367,458	227,631
II. Articles of Food and Drink :			
Grain and Pulse	125,959	555,456	610,792
Liquors	1,695,828	1,644,944	1,588,495
Provisions	1,785,298	1,537,494	1,705,720
Salt	653,226	628,544	868,718
Spices	659,328	604,674	744,773
Sugar	3,106,813	3,151,829	4,784,477
Tea	493,483	518,421	212,986
Other articles	202,935	207,527	224,852
Total	8,722,870	8,848,889	10,740,813
III. Metals and their Manufactures :			
Copper	2,089,935	1,075,414	1,421,719
Iron	2,811,846	2,772,861	2,879,693
Steel	1,036,755	962,816	1,137,069
Other metals	834,935	651,682	750,654
Hardware, cutlery, implements, and sewing machines	1,483,475	1,557,742	1,478,064
Machinery and millwork	3,237,401	3,510,190	2,861,108
Railway plant and rolling stock (not Government stores)	1,520,585	2,661,717	2,876,451
Total	13,014,932	13,192,422	13,404,758
IV. Chemicals, Drugs, &c.... ..	2,160,649	1,890,124	2,060,521
V. Oils :			
Kerosine	2,779,743	2,859,356	3,371,783
Other kinds	357,677	579,794	748,779
Total	3,137,420	3,439,150	4,120,562
VI. Raw Materials and Unmanufactured Articles :			
Coal, coke, and patent fuel	1,402,790	979,022	538,284
Ivory	309,013	214,163	214,926
Precious stones and pearls, unset	652,351	528,680	450,490
Silk	1,232,950	875,488	669,772
Other articles	1,254,920	1,013,265	956,145
Total	4,852,024	3,610,618	2,829,617
VII. Articles Manufactured and partly Manufactured :			
A. Yarns and textile fabrics :			
Cotton twist and yarns	2,971,091	3,325,871	3,492,543
" piece goods	22,159,473	25,747,123	22,285,330
" other sorts	625,308	677,181	616,612
Flax, hemp and jute	253,769	233,601	257,681
Silk	1,704,320	1,366,669	1,149,260
Wool	1,445,517	1,692,535	1,148,427
B. Apparel, including boots and shoes	1,594,280	1,516,422	1,226,629
C. Other manufactured articles :			
Glass	741,078	704,186	576,672
Matches	361,433	284,806	417,195
Paints and colours, and painters' materials	375,577	340,726	326,754
Paper and pasteboard	409,983	384,280	332,047
Stationery (excluding paper)	334,605	331,880	277,388
Umbrellas	344,218	306,943	335,374
Other articles	3,799,263	3,653,813	3,568,162
Total	37,119,915	40,566,036	36,010,074
Total Private Merchandise	69,316,395	71,914,697	69,393,976

					1895-96.	1896-97.	1897-98.
<i>Government Stores.</i>							
					Rx	Rx	Rx
Railway plant and rolling stock	...	...	...	...	2,019,534	2,304,218	2,477,228
Arms, ammunition, &c.	...	...	...	...	179,797	129,577	229,684
Metals, hardware, machinery, &c.	...	...	...	...	600,278	805,478	701,242
Other Stores	...	...	...	...	820,749	949,978	832,186
Total	...	...	...	...	3,620,358	4,189,251	4,240,340
<i>Analysis of the Exports of Indian Produce and Manufactures.</i>							
					1895-96.	1896-97.	1897-98.
					Rx	Rx	Rx
I. Animals, living	...	...	...	...	161,053	177,967	141,422
II. Food and Drink :							
Coffee	...	...	...	...	2,198,191	1,585,039	1,519,130
Rice	...	...	...	...	13,537,289	11,947,586	11,705,842
Wheat (including flour)	...	...	...	...	4,329,565	1,267,039	1,759,205
Other grain and pulse	...	...	...	...	841,589	626,237	589,350
Provisions	...	...	...	...	479,124	519,099	531,667
Spices	...	...	...	...	489,509	497,056	471,628
Sugar	...	...	...	...	574,745	688,549	292,454
Tea	...	...	...	...	7,664,889	8,124,548	8,058,623
Other articles	...	...	...	...	134,961	83,691	141,078
Total	...	...	...	...	30,249,862	25,338,844	25,068,977
III. Metals and their Manufactures	...	...	...	...	119,168	142,849	138,847
IV. Chemicals, Drugs, Dyeing Materials, &c. :							
Opium	...	...	...	...	8,459,336	8,022,923	6,097,563
Indigo	...	...	...	...	5,354,511	4,370,757	3,057,402
Other articles	...	...	...	...	1,750,467	1,513,841	1,211,837
Total	...	...	...	...	15,564,314	13,907,521	10,366,802
V. Oils	...	...	...	...	738,707	608,789	651,766
VI. Raw Materials :							
Cotton	...	...	...	...	14,090,193	12,970,089	8,871,321
Hides and skins	...	...	...	...	3,628,293	3,234,576	4,494,297
Jute	...	...	...	...	9,992,861	10,550,577	10,129,992
Manures (bones, &c.)	...	...	...	...	460,404	423,207	395,016
Seeds : Castor	...	...	...	...	519,796	642,897	759,591
" Earthnuts	...	...	...	...	749,295	324,340	28,648
" Linseed	...	...	...	...	4,130,996	3,555,457	2,869,552
" Poppy	...	...	...	...	643,790	680,596	558,718
" Rape	...	...	...	...	1,400,929	1,294,791	2,472,175
" Til or jinjili	...	...	...	...	2,001,155	1,328,295	1,602,572
" Other sorts	...	...	...	...	271,471	185,303	302,844
Silk	...	...	...	...	642,169	511,661	514,850
Wood : teak and other	...	...	...	...	773,093	756,099	1,026,726
Wool	...	...	...	...	1,355,108	1,241,497	1,359,417
Other articles	...	...	...	...	1,708,574	1,795,678	1,718,374
Total	...	...	...	...	42,368,127	39,495,063	37,104,093
VII. Articles Manufactured and partly Manufactured :							
Yarns and textile fabrics :							
Cotton twist and yarn	...	...	...	...	6,730,336	7,173,108	6,955,482
" piece goods	...	...	...	...	1,561,338	1,285,431	1,135,559
" other sorts	...	...	...	...	52,413	37,935	48,947
Jute : Gunny bags	...	...	...	...	3,543,011	3,518,781	3,716,546
" " cloths, rope, twine, &c.	...	...	...	...	1,204,432	1,695,150	2,213,451
Other kinds	...	...	...	...	366,705	363,201	351,206
Other manufactured articles :							
Hides and skins, dressed or tanned	...	...	...	...	4,011,185	3,766,794	3,823,237
Lac	...	...	...	...	1,826,206	1,383,245	1,060,664
Other articles	...	...	...	...	1,048,267	985,982	1,000,165
Total	...	...	...	...	20,344,393	20,209,627	20,305,257
Total Indian Produce and Manufactures	...	...	...	...	109,545,624	99,880,660	93,777,164

Analysis of the Re-exports of Foreign Merchandise.

					1895-96.	1896-97.	1897-98.
					Rx	Rx	Rx
Cotton goods, including twist and yarn	...	...	...	...	1,875,655	1,466,705	1,427,610
Sugar .	...	...	...	...	216,572	227,887	118,924
Tea	...	...	...	...	361,085	371,233	215,494
Wool and its manufactures	...	...	...	...	818,606	656,880	673,492
Other articles,	...	...	...	...	1,445,598	1,310,932	1,326,988
Total	...	...	...	...	4,717,516	4,033,637	3,762,508

Movement of Treasure.

					1895-96.	1896-97.	1897-98.
Gold : Imports	...	...	...	...	5,029,269	4,491,179	7,281,222
„ Exports	...	...	...	...	2,503,317	2,200,140	2,372,733
Net imports	...	...	...	...	2,525,952	2,291,039	4,908,489
Silver : Imports	...	...	...	...	8,338,717	8,593,384	13,249,395
„ Exports	...	...	...	...	1,756,494	2,737,355	4,775,914
Net imports	...	...	...	...	6,582,223	5,856,029	8,473,481
Net imports of treasure	...	...	...	...	9,108,175	8,147,068	13,381,970
Value of fractional silver coined	...	...	...	...	292,713	573,353	499,219
„ British dollars coined	...	...	...	...	752,445	1,393,520	4,830,083
„ Coinage for native states	...	...	...	...	—	—	486,462

Shipping.

		1895-96.		1896-97.		1897-98.	
Shipping :		No.	Tons.	No.	Tons.	No.	Tons.
Vessels with cargoes entered :	Steamers	1,835	2,949,232	1,775	2,877,982	1,704	2,732,192
„	„	2,021	362,029	1,890	299,020	1,929	371,147
	Total...	3,856	3,311,261	3,665	3,177,002	3,633	3,103,339
„	„ cleared : Steamers	2,066	3,341,190	1,926	3,078,441	1,931	3,086,653
„	„	2,457	547,271	2,363	456,364	2,231	517,246
	Total...	4,523	3,888,461	4,289	3,534,805	4,162	3,603,899

Balance of Trade (approximate).

	1895-96.	1896-97.	1897-98.
	Rx	Rx	Rx
Exports of merchandise	114,335,000	103,984,000	97,635,000
" gold	2,503,000	2,200,000	2,373,000
" silver	1,757,000	2,737,000	4,776,000
Total	118,595,000	108,921,000	104,784,000
Imports of merchandise	72,937,000	76,104,000	73,634,000
" gold	5,029,000	4,491,000	7,281,000
" silver	8,339,000	8,593,000	13,250,000
Total	86,305,000	89,188,000	94,165,000
Net exports of merchandise	41,398,000	27,880,000	24,001,000
" imports of gold	2,526,000	2,291,000	4,908,000
" " silver... ..	6,582,000	5,856,000	8,474,000
Excess of exports	32,290,000	19,733,000	10,619,000
Rupee paper enfaced for payment of interest in England	1,826,000	—1,379,000	—2,314,000
Total surplus exports	34,116,000	18,354,000	8,305,000
Remittances by the Government ;			
Payments in India for bills (including telegraphic transfers) drawn to defray Home charges	33,081,000	25,228,000	14,795,000
Bills drawn on India for interest on enfaced rupee paper	831,000	839,000	708,000
	33,912,000	26,067,000	15,503,000
Excess of surplus Exports over remittances by Government	204,000	—7,713,000	—7,198,000
Charges not defrayed by India :			
Equivalent (at average rate of exchange on remittances) of amount borrowed in sterling	—	—	13,102,000

TABLE XX.
ASSETS AND LIABILITIES, MARCH 31ST, 1898.
IN INDIA.

<i>Assets.</i>	Rx	<i>Liabilities.</i>	Rx
Railways constructed by the State	97,333,000	Debt	111,686,000
Irrigation Works	32,632,000	Other Obligations... ..	18,379,000
Loans to Corporations, &c....	12,867,000		
Cash Balances	16,722,000		
	159,554,000		
	130,065,000		
Excess of Assets over Liabilities	29,489,000		130,065,000

IN ENGLAND.

<i>Assets.</i>	£	<i>Liabilities.</i>	£
Purchased railways... ..	59,236,000	Debt	123,275,000
Advances to Railway Companies ...	6,196,000		
Cash Balance	2,168,000		
	67,600,000		123,275,000
			67,600,000
		Excess of Liabilities over Assets	55,675,000

TABLE XXI.
BURDEN OF TAXATION.

	Account, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
	Rx	Rx	Rx
Salt	8,421,700	8,625,000	8,728,000
Stamps	4,777,700	4,806,200	4,855,900
Excise	5,614,200	5,507,300	5,717,300
Provincial Rates	3,536,900	3,677,300	3,860,000
Customs	4,491,500	4,577,400	4,590,500
Assessed Taxes	1,872,800	1,889,300	1,892,900
Registration	458,300	482,400	462,200
Total	29,173,100	29,564,900	30,106,800
<p>According to the census taken in 1891, the population of British India was 221,173,000. On this basis, and allowing for the increase of population, at the rate of two-thirds of one per cent. per annum, the payment per head, on the assumption that the whole of the taxation from Salt, Excise, Customs, &c., is paid by the inhabitants of British India, is...</p>			
	Rupee. Annas. Pies.	Rupee. Annas. Pies.	Rupee. Annas. Pies.
	1 4 5	1 4 7	1 4 9
<p>If the payment of Land Revenue be added, the average becomes</p>	2 5 2	2 6 7	2 7 10

APPENDIX II.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1895-96 and 1896-97, and ESTIMATES for 1897-98 and 1898-99, with Explanations.

[NOTE.—£ denotes sterling ; Rx denotes tens of Rupees.]

REVENUE AND EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue	98,370,167	94,129,741	96,561,500	99,085,400	<p>The result of 1896-97 is worse than that of 1895-96, by Rx 3,239,020. The estimated result of 1897-98 is worse than that of 1896-97, by Rx 3,578,078. The estimated result of 1898-99 is better than that of 1897-98, by Rx 6,174,500.</p>
Expenditure charged on the Revenue of the year.	96,836,169	95,834,763	101,844,600	98,194,000	
Surplus	1,533,998	—	—	891,400	
or Deficit	—	—1,705,022	—5,283,100	—	
Total Expenditure, Imperial and Provincial, during the Year.	96,457,060	96,858,400	102,550,300	98,310,300	<p>In 1895-96 the Provincial Governments did not spend their full income. In 1896-97, and according to the Estimates for 1897-98 and 1898-99, on the other hand, they spent, or are expected to spend, from their accumulated balances, a portion of the unspent income of former years, in addition to the income of the current year.</p>
Portion thereof spent by Provincial Governments from their Balances.	—	—1,023,637	—705,700	—118,800	
Allotments to Provincial Governments unspent by them.	379,109	—	—	—	
Expenditure charged on the Revenue of the year.	96,836,169	95,834,763	101,844,600	98,194,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	Rx	Rx	Rx	Rx	
Land Revenue	26,200,955	23,974,489	25,932,300	27,568,200	The reduction in 1896-97 occurred principally in the North-West Provinces, Bombay, Madras, and the Central Provinces, and was due to the large remissions rendered necessary by the famine. In 1897-98 the improvement arises in all Provinces except Assam, and especially in the North - West Provinces, Bombay, Madras, Burma, and the Punjab. In 1898-99 it is expected chiefly in the North-West and Central Provinces, and in Madras.
Opium	7,123,922	6,409,238	5,242,300	5,329,800	The number of chests sold monthly in Calcutta was 3,525 from April to December 1895, and 3,250 subsequently. The average price per chest was 1,390 rupees in 1895-96, 1,244 in 1896-97, and 1,023 in 1897-98, and is estimated at 1,000 rupees in 1898-99. The number of chests of Malwa opium paying duty was 25,475 in 1895-96, 21,751 in 1896-97, and was estimated at 18,456 in 1897-98, and 24,000 in 1898-99. The duty was 650 rupees a chest from the 11th of December 1894 till the 23rd of July 1896, when it was reduced to 600 rupees; and on the 27th of October 1897 it was further reduced to 500 rupees. The falling-off in 1896-97 was due to the lower price realized in the sales at Calcutta, and the large diminution in the exports from Bombay. In 1897-98 it is attributable to the same causes, and also to the lower duty on the Malwa opium.

and Estimates for 1897-98 and 1898-99, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate 1898-99	REMARKS.
DIRECT DEMANDS ON THE REVENUES :	Rx	Rx	Rx	Rx	
Refunds and Drawbacks	300,049	327,540	288,900	310,700	In the Net Statement on page 46 this charge is distributed among the various heads of revenue to which it relates.
Assignments and Compensations.	1,554,719	1,562,079	1,562,600	1,569,400	In the Net Statement on page 46 this charge is distributed among the heads of revenue to which it relates.
CHARGES IN RESPECT OF COLLECTION :					
Land Revenue	4,097,117	4,109,603	4,205,000	4,143,900	The increase in 1897-98 is due to the famine and plague, and to compensation for dearness of provisions given to the less highly-paid servants.
Opium	2,068,941	2,486,692	2,367,900	2,656,200	In 1895-96 the payments to cultivators and the manufacturing charges were small, owing to the partial failure of the crop in Bengal ; but in that year the price paid to the cultivators was raised from five to six rupees a seer. The estimate for 1898-99 is for a normal crop.

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
PRINCIPAL HEADS OF REVENUE— <i>continued.</i>	Rx	Rx	Rx	Rx	
Salt... ..	8,861,845	8,421,705	8,625,000	8,728,000	The duty on salt is 2½ rupees a maund throughout India (except in Burma, where it is one rupee a maund); in the Trans-Indus districts the duty was on the 23rd of July 1896 raised from 8 annas to 2½ rupees, with a view to the abolition of the Indus protective line. In 1895-96, owing to the high price of Government paper, dealers in Madras preferred to pay the duty in cash, instead of deferring the payment on lodging security, so that the receipts of the following year were in some degree anticipated. In 1896-97, on the other hand, they postponed their payments; but the reduction was to a certain extent due to the famine and the plague.
Stamps	4,727,055	4,777,742	4,806,200	4,855,900	In 1896-97 there was a large improvement in Bengal and the Punjab, with a falling-off in Bombay and the North-West Provinces, due to interruption of business by the famine and the plague. In 1897-98 the increase occurs chiefly in Madras; and in 1898-99 it is expected in the North-West and the Central Provinces.
Excise	5,722,417	5,614,200	5,507,300	5,717,300	The reduction in 1896-97 occurred in the North-West Provinces and Bombay, and was due to the famine and plague. In 1897-98 it was chiefly in Bengal. A general recovery is anticipated in 1898-99.
Provincial Rates	3,707,005	3,536,855	3,677,300	3,860,000	In 1896-97 the falling-off occurred chiefly in the North-West Provinces, Madras, and Bombay, and was due to the famine. In 1897-98 the improvement is principally in the North-West Provinces and the Punjab. In 1898-99 it is expected in the North-West and the Central Provinces.
Customs	5,017,278	4,491,477	4,577,400	4,590,500	In February 1896 the duties on cotton manufactures were altered, entailing a loss in 1896-97 of Rx 217,198 on imports and excise on such goods; there was a reduction of Rx 175,449 on exports of rice, which were diverted to the famine-stricken districts, and of Rx 133,154 on other articles. A further reduction of Rx 136,460 occurred in 1897-98 in the duties on cotton manufactures, owing to the interruption of trade by the plague; but from imports of silver there was an improvement of Rx 93,719, from oils Rx 75,933, and in other respects Rx 52,731. In 1898-99 the duties on cotton manufactures are expected to give more by Rx 160,300, and on exports of rice by Rx 100,400; but imports of silver Rx 166,900 less, of oils Rx 93,400 less, and other articles Rx 12,700 more.

and Estimates for 1897-98 and 1898-99, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
DIRECT DEMANDS ON THE REVENUES— <i>continued.</i>					
CHARGES IN RESPECT OF COLLECTION— <i>continued.</i>	Rx	Rx	Rx	Rx	
Salt... ..	521,044	523,352	471,900	519,600	The reduction in 1897-98 occurs in Madras.
Stamps	171,694	164,781	151,100	158,600	The reduction in 1897-98 is in stores from England, and Exchange thereon.
Excise	207,957	212,855	239,100	250,200	The increase in 1897-98 arose in Madras.
Provincial Rates	52,675	54,301	53,100	52,400	
Customs	202,948	203,386	209,800	215,400	

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.	Rx	Rx	Rx	Rx	
Assessed Taxes	1,835,189	1,872,809	1,889,300	1,892,900	An Income Tax of 5 pies in the rupee (equal to 6½d. in the £, or 2·6 per cent.) is imposed on incomes of 2,000 rupees a year and upwards, and a tax of 4 pies in the rupee (equal to 5d. in the £, or about 2 per cent.) on incomes below 2,000 rupees and not less than 500 rupees a year, if derived from salaries, pensions, profits of companies, or interest on securities; other incomes are assessed on a scale varying from 1½ to 2½ per cent.; incomes derived from agriculture, being already liable to pay the rates imposed on land in 1877-78, are exempted from this Income Tax.
Forest	1,660,504	1,733,869	1,788,200	1,735,600	The improvement in 1896-97 and 1897-98 was chiefly in Burma, but in the former year also in Bengal. In 1898-99 it is intended to allow some rest to the forests in Burma, which will cause a temporary reduction of the revenue.
Registration	424,870	458,271	482,400	462,200	The improvement in 1896-97 occurred in Bengal; in 1897-98 and 1898-99 the chief variations are in Madras.
Tributes from Native States.	792,301	901,753	897,900	919,400	In 1896-97 the improvement arose from the expiration of the term for which a sum of Rx 105,000 was remitted from the annual tribute due by Mysore.
TOTAL ... Rx	66,073,341	62,192,408	63,425,600	65,659,800	

and Estimates for 1897-98 and 1898-99, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
DIRECT DEMANDS ON THE REVENUES — <i>continued</i> .					
CHARGES IN RESPECT OF COLLECTION— <i>continued</i> .	Rx	Rx	Rx	Rx	
Assessed Taxes	29,868	30,323	32,200	32,700	
Forest	911,161	993,955	1,015,100	1,050,500	The increase of expenditure in 1896-97 occurred principally in Bengal and Burma, and in 1897-98 in Madras and Burma. In 1898-99 it is expected chiefly in the North-West provinces, Bengal, and the Punjab.
Registration	233,084	240,824	245,800	251,300	
TOTAL ... Rx	10,351,257	10,909,691	10,842,500	11,210,900	

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
	Rx	Rx	Rx	Rx	
INTEREST	825,052	1,082,555	868,900	929,800	In 1896-97 the bulk of the improvement was due to the premiums of Rx 117,962 in India, and £68,898 in England, on the issue of the loans: but there was also an increase of £19,817 on the investment of the cash balance, &c., in England, and of Rx 57,289 in Exchange, while there was a reduction of Rx 6,463 in India on loans to corporations, &c. The reduction in 1897-98 was due to the absence of the exceptional receipts of the previous year. In 1898-99 there is an increase owing to the investment of Rx 2,000,000 by the Currency Department in December, 1896, the gain from which in 1897-98 was partially taken against the discount incurred on the loan.
POST OFFICE, TELE- GRAPH, AND MINT.					
Post Office	1,713,495	1,783,474	1,869,500	1,893,200	From 1893-94 the revenue of the Post Office has exceeded the expenditure. The increase in the receipts occurs chiefly in the sale of ordinary postage stamps and on money orders, and is due to the normal expansion of the department.
Telegraph	1,085,940	1,071,524	1,307,000	1,231,900	Since 1888-89 the receipts have exceeded the expenditure in the Telegraph department. The increase in 1897-98 arose mainly from the use of the telegraph in connection with the frontier operations.
Mint	40,918	156,635	171,800	78,800	There was a gain in 1896-97 on an unusually large manufacture of copper and fractional silver coins, required at the famine relief works; and in 1897-98 on the coinage of British dollars for use in the Straits Settlements, &c., and on the issue of Government rupees in exchange for rupees of the Bhopal and Kashmir States.
	2,840,353	3,011,633	3,348,300	3,203,900	

and Estimates for 1897-98 and 1898-99, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
INTEREST.	Rx	Rx	Rx	Rx	
Interest on Debt	10,456,566	10,106,443	10,205,000	10,345,500	The reduction in 1896-97 was due to the transfer of debt to the Public Works account, and to the rise in Exchange. In 1897-98 the reduction due to the same causes was to a great extent counterbalanced by the additional charge for interest, and by the discount on the issue of £3,500,000 India 2½ per cent. Stock. The reduction in 1898-99 arises from the transfer of debt to the Public Works portion.
<i>Deduct</i> amount chargeable to Railways.	5,796,081	5,857,222	5,939,600	6,172,700	
<i>Deduct</i> amount chargeable to Irrigation Works.	1,222,409	1,253,479	1,284,100	1,314,500	
Remainder chargeable on Ordinary Debt.	3,438,076	2,995,742	2,981,300	2,858,300	
Interest on other Obligations.	606,723	458,211	517,900	520,300	In 1895-96 interest for two years was paid to the Bengal Uncovenanted Service Family Pension Fund, and there was a corresponding saving in 1896-97.
TOTAL ... Rx	4,044,799	3,453,953	3,499,200	3,378,600	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office	1,643,798	1,703,111	1,737,600	1,776,300	The increase arises from progress in India. There was some reduction in Exchange in 1896-97 and 1897-98.
Telegraph	897,853	946,759	1,054,200	1,089,600	The increase is almost entirely due to the capital expenditure rendered necessary by the opening of new railways.
Mint	53,229	61,823	86,200	66,100	The increase in 1897-98 was caused by the exceptional demands for coinage of rupees for Native States, and of dollars for the Straits Settlements.
TOTAL ... Rx	2,594,880	2,711,693	2,878,000	2,932,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
CIVIL DEPARTMENTS :	Rx	Rx	Rx	Rx	
Law and Justice	690,172	664,917	665,700	705,400	The receipts from fees, fines, and forfeitures, were higher than usual in 1895-96. In 1898-99 the improvement arises in the proceeds of jail manufactures.
Police	417,892	436,916	436,800	450,400	
Marine	169,874	160,477	194,400	149,800	In 1895-96 there was an exceptional credit for arrears in Madras, and in 1896-97 and 1897-98 for the hire of vessels to convey troops to Africa.
Education	219,723	220,782	218,200	235,900	

and Estimates for 1897-98 and 1898-99, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1896-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
CIVIL DEPARTMENTS :	Rx	Rx	Rx	Rx	
General Administration...	2,023,394	2,019,630	1,997,400	1,966,000	The reduction is caused by the improvement in Exchange. In 1897-98 payments in India for telegrams were exceptionally high.
Law and Justice	4,047,569	4,179,139	4,258,000	4,195,300	The increase in 1896-97 arose in the charges for jails, and was caused by the high price of provisions for prisoners, and the temporary addition to their number. In 1897-98 there was some increase of charge on this account, and also in courts of law, especially in Bengal and the North-West Provinces.
Police	4,040,817	4,156,560	4,220,300	4,201,600	The increase in 1896-97 was general, especially in Bombay, Bengal, the Punjab, and the North-West Provinces. In 1897-98 it was chiefly in the same provinces, except the Punjab, where there was a reduction. In 1898-99 there is a large increase in the North-West Provinces owing to the reorganisation of the force, and in Assam through the transfer of the South Lushai Hills to its administration; but there is a considerable reduction in Bengal and Bombay.
Marine	743,112	720,266	682,400	673,000	In 1896-97 there was an increase of Rx 40,114 in India, owing to expenditure on lightships in Burma and in the dockyards, and on special arrangements at Madras; but a reduction of £23,814 in England, through less payments for the Naval Squadron and for stores, and of Rx 39,146 in Exchange. The decrease in 1897-98 is due to the absence of exceptional payments, and to a lower charge for Exchange.
Education	1,536,489	1,576,150	1,583,000	1,652,300	The increase in 1896-97 was chiefly in the North-West Provinces, and in 1898-99 is general, especially in Burma.
Ecclesiastical	192,410	189,385	176,800	188,200	

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
CIVIL DEPARTMENTS <i>—continued.</i>	Rx	Rx	Rx	Rx	
Medical	84,055	93,715	87,600	89,600	The increase in 1896-97 was exceptional, caused by the adjustment of an account at Bombay.
Scientific and other Minor Departments.	103,306	101,761	100,400	101,900	
TOTAL ... Rx	1,684,522	1,678,568	1,703,100	1,733,000	
MISCELLANEOUS:					
Superannuation	374,836	357,968	337,600	325,500	The reduction in 1896-97 and 1897-98 is chiefly due to the Exchange on receipts in England being less. In 1898-99 it is owing to the arrear contribution from Berar having been fully paid.
Stationery and Printing...	84,287	86,400	77,400	81,900	

and Estimates for 1897-98 and 1898-99, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget, Estimate, 1898-99.	REMARKS.
CIVIL DEPARTMENTS <i>—continued.</i>	Rx	Rx	Rx	Rx	
Medical	1,030,915	1,076,696	1,325,900	1,225,600	The increase is general, and may be attributed to the famine and plague. In 1896-97 it occurred especially in Bengal and Bombay. In 1897-98 there was an augmentation of charge in Bombay to the amount of Rx 196,400, but this is reduced by Rx 132,200 in the Budget for 1898-99.
Political	1,062,183	1,003,401	941,800	1,014,400	In 1895-96 there were various special payments on the North-west frontier, and in connection with the visit to England of the son of the Amir of Afghanistan. The variations in 1897-98 and 1898-99 arise mainly from irregularity in the drawing of the Amir's subsidy.
Scientific and other Minor Departments.	495,971	523,969	535,700	578,400	The increase occurs chiefly in the cost of the Survey of India. In 1898-99 allowance is made for a special purchase of Cinchona bark in Madras.
TOTAL ... Rx	15,172,860	15,445,196	15,721,300	15,694,800	
MISCELLANEOUS :					
Territorial and Political Pensions.	454,082	437,397	439,100	430,000	The reduction arises from lapses on the death of pensioners in India.
Civil Furlough Allow- ances.	394,167	375,734	295,900	353,200	The reduction in 1896-97 was due to an improvement in Exchange. In 1897-98, owing to the famine and plague, fewer officers of the Indian Civil Service than usual were on furlough.
Superannuation	4,167,869	4,119,225	4,019,000	4,076,400	The decrease in 1896-97 and 1897-98 was owing to the improvement in Exchange. In all three years there is an increase in the amount of the pensions, both in India and in England.
Stationery and Printing...	685,187	679,523	723,700	689,000	In 1897-98 there were large purchases of stationery in Bengal, and of stores from England.

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
MISCELLANEOUS— <i>continued.</i>	Rx	Rx	Rx	Rx	
Exchange	178,306	144,233	60,000	100,000	The entry under Exchange is the net result of the Government undertaking the duty of making remittances on various accounts at <i>specified</i> rates. The gain is chiefly in connection with the accounts of the Railway Companies..
Miscellaneous	458,485	477,973	424,500	411,200	
TOTAL, ... Rx	1,095,914	1,066,574	899,500	918,600	

and Estimates for 1897-98 and 1898-99, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
MISCELLANEOUS— <i>con- tinued.</i>	Rx	Rx	Rx	Rx	
Miscellaneous	232,027	244,830	246,800	229,000	
TOTAL ... Rx	5,933,332	5,856,709	5,724,500	5,777,600	
FAMINE RELIEF AND INSURANCE:					
Famine Relief	18,301	2,079,525	5,391,800	85,100	The expenditure in 1895-96 was for relief in Bundelkhand. In 1896-97 the increase of charge amounted to Rx 975,426 in the North-West Provinces, Rx 325,659 in Bombay, Rx 303,166 in the Central Provinces, Rx 244,141 in Bengal, Rx 86,149 in the Punjab, Rx 56,060 in Madras, Rx 55,524 in Burma, and Rx 15,099 elsewhere. In 1897-98 there was a further increase of Rx 1,036,729 in the Central Provinces, Rx 872,315 in Madras, Rx 645,192 in Bengal, Rx 639,841 in Bombay, Rx 75,870 in the North-West Provinces, Rx 39,451 in the Punjab, and Rx 3,077 elsewhere. In 1898-99 provision is made for a small outlay in Madras.
Construction of Protective Railways.	529,867	—	—	668,300	The outlay in 1895-96 was on the construction of the East Coast Railway, which is calculated to protect the country against famine, and to a smaller extent on the South Indian; there was also a little expenditure on the Guntakal-Mysore Frontier, Rewari-Ferozepore, and Bellary-Kistna lines. In 1896-97 and 1897-98 there was no surplus revenue available for allotment for this purpose. In 1898-99 the full provision is made for famine insurance, enabling funds to be devoted to the construction of the Bezwada-Madras and East Coast Railways and the Godavari bridge; there is a small allotment to the Guntakal-Mysore Frontier line, and a considerable refund from the South Indian Railway. In the four years sums of Rx 413,515, Rx 438,857, Rx 368,200, and Rx 400,800 respectively, though included in the Railway Revenue Account, are treated as chargeable against Famine Insurance, as they represent the net charge on account of the Indian Midland and Bengal-Nagpur Railways, which were constructed as protective railways through the agency of companies.
Construction of Protective Irrigation Works.	38,317	46,830	22,400	20,000	The outlay is chiefly on the Rushikulya and Swat River Canals.
Reduction of Debt	—	—	—	325,800	
TOTAL ... Rx	586,485	2,126,355	5,414,200	1,099,200	The appropriation for Famine Relief and Insurance was Rx 1,000,000 in 1895-96. In 1896-97 it amounted to Rx 2,565,212; in 1897-98 to Rx 5,782,400; and in 1898-99 the provision of Rx 1,500,000 is made, as formerly.
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	7,661	12,750	4,700	5,800	The expenditure was incurred on the Mayavaram-Mutupet, Hyderabad-Shadipalli, Jorhat, and Cherra-Companygunj Railways.

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
RAILWAYS: State Railways: Gross Receipts.	Rx 18,558,699	Rx 17,639,604	Rx 18,995,000	Rx 19,382,900	In 1896-97 reductions took place of Rx 597,784 on the North-Western, Rx 339,842 on the Rajputana-Malwa, and Rx 155,897 on the Oudh and Rohilkhand; but there were improvements of Rx 108,108 on the Burma, and Rx 69,019 on the Eastern Bengal, while there was a falling-off of Rx 2,699 on other railways. In 1897-98 an increase was expected of Rx 612,093 on the North-Western, Rx 449,384 on the East Indian, Rx 81,379 on the Oudh and Rohilkhand, Rx 79,254 on the Indian Midland, Rx 54,994 on the Bengal and North-Western and Tirhoot, Rx 44,018 on the East Coast, and Rx 34,274 on other railways. In 1898-99 the chief improvements anticipated are Rx 240,000 on the Rajputana-Malwa, Rx 100,000 on the Oudh and Rohilkhand, Rx 90,000 on the Bengal-Nagpur, Rx 55,000 on the Bengal and North-Western and Tirhoot, and Rx 52,900 on other lines, while allowance is made for a reduction of Rx 150,000 on the North-Western railway.

and Estimates for 1897-98 and 1898-99, with Explanations—continued.

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.																																																							
RAILWAY REVENUE ACCOUNT:	Rx	Rx	Rx	Rx																																																								
State Railways: Working Expenses.	9,040,836	8,819,553	9,299,100	9,770,500	In 1896-97 a reduction of Rx 166,275 occurred on the North-Western, Rx 134,601 on the Rajputana-Malwa, and Rx 50,773 on the Oudh and Rohilkhand, but an increase of Rx 51,893 on the Burma, Rx 43,100 on the Eastern Bengal, and Rx 35,373 on other railways. In 1897-98 there was an increase on almost all the lines, Rx 159,412 on the North-Western, Rx 130,979 on the East Indian, Rx 65,932 on the Eastern Bengal, Rx 53,180 on the Burma, Rx 24,916 on the Oudh and Rohilkhand, Rx 22,724 on the Bengal and North-Western and Tirhoot, and Rx 22,404 on other lines. In 1898-99 the following increases are expected: Rx 130,000 on the North-Western, Rx 100,000 on the East Indian, Rx 85,000 on the Rajputana-Malwa, Rx 50,000 on the Bengal-Nagpur, Rx 40,000 on the Bengal and North-Western and Tirhoot, Rx 35,000 on the Oudh and Rohilkhand, and Rx 31,400 elsewhere. The payments to companies for their share of surplus profits or net earnings of the lines worked by them, including contributions to the Provident Fund, are, for the four years, as follows, according to the accounts and estimates:—																																																							
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State Railways: Interest on Debt.	5,390,984	5,452,514	5,511,900	5,697,300	The increase occurs in India, in consequence of the progress of construction. There is a slight reduction in England in all three years, and in Exchange there was a diminution of Rx 99,887 in 1896-97, and of Rx 100,902 in 1897-98.																																																							
State Railways: Annuities in purchase of Railways.	3,001,104	2,844,343	2,671,500	2,676,700	The reduction in 1896-97 and 1897-98 was caused by the improvement in Exchange.																																																							
State Railways: Interest chargeable against Companies on Advances.	385,682	404,708	427,700	475,400	This is that portion of the interest on debt which is charged in the accounts against the Southern Mahratta, Indian Midland, Bengal-Nagpur, and Bengal Central railway companies, on account of advances made to them for the construction of lines through their agency, or for the discharge of debentures, instead of the companies raising the money by the issue of their debentures guaranteed by the Government. In the three years there is an increase of Rx 133,403 for interest in India, while there is a reduction of Rx 43,701 in Exchange.																																																							

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
RAILWAYS— <i>continued.</i>	Rx	Rx	Rx	Rx	
Guaranteed Companies: Net Traffic Receipts.	3,275,238	2,634,164	2,160,000	2,424,000	In 1896-97 the receipts were seriously affected by the famine and plague, and reductions occurred of Rx 326,996 on the Bombay and Baroda, Rx 275,825 on the Great Indian Peninsula, and Rx 38,253 on the Madras railway. In 1897-98 there were further reductions of Rx 309,801 on the Great Indian Peninsula, and Rx 185,295 on the Bombay and Baroda railway, while there was a recovery of Rx 20,932 on the Madras line. In 1898-99 improvements of Rx 204,000 on the Great Indian Peninsula, and Rx 80,000 on the Bombay and Baroda line, are expected, with a diminution of Rx 20,000 in the Madras railway's net receipts.
Subsidized Companies: repayment of Advances of Interest.	25,252	24,052	12,300	16,700	The figures represent the recovery in India from the Mysore State, on account of the excess of interest on the capital outlay upon its line over the net receipts of the railway. In 1897-98 there is also a small receipt from the Rohilkund and Kumaon Railway Company, in reduction of its debt for advances of interest.
TOTAL ... Rx	21,859,189	20,297,820	21,167,300	21,823,600	

and Estimates for 1897-98 and 1898-99, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.																														
RAILWAY REVENUE ACCOUNT—<i>continued.</i>	Rx	Rx	Rx.	Rx																															
State Railways: Interest on Capital deposited by Companies.	1,233,961	1,215,145	1,240,600	1,282,100	The figures represent interest on the capital of the Indian Midland, Southern Mahratta, Bengal-Nagpur, Assam-Bengal, South Indian, Bengal Central, Lucknow-Bareilly, East Indian, and Burma Railway Companies. In the three years there is a reduction of Rx 16,841 in India, an increase of £128,981 in England (mainly for the Burma, East Indian, and Bengal-Nagpur railways), and a reduction of Rx 64,001 in exchange.																														
Guaranteed Companies: Surplus Profits, Land, and Supervision.	530,315	475,385	145,800	312,800	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates:																														
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					In the Budget for 1898-99 provision is made for Rx 96,400 for the cost of land for the Calicut-Cannanore line.																														
Guaranteed Companies: Interest.	3,806,675	3,597,232	3,370,300	3,396,300	Except in Exchange, the variations are slight. In the three years there is an increase of Rx 5,978 in India and £9,937 in England, and a reduction of Rx 426,290 in Exchange.																														
Subsidized Companies: Land, &c.	18,251	85,020	110,800	230,300	These figures include compensation for land taken up for 22 companies constructing railways on branch line terms, and also a subsidy to the Dibru-Sadiya Company.																														
Miscellaneous Expenditure.	71,649	63,901	23,600	80,000	Chiefly for surveys, and for Director-General's and other Establishments. The principal charges for surveys and land were for the Assam-Burma connection, and the Arsikere-Mangalore, Visianagram-Raipur, Sakri-Jainagar, Ludhiana-Dhuri-Jakhali, Ranaghat-Bhagwangola-Raiganj, and Meiktila-Myingyan lines.																														
TOTAL ... Rx	23,479,457	22,957,801	22,801,300	23,921,400																															

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
IRRIGATION :	Rx	Rx	Rx	Rx	
Major Works : Direct Receipts.	1,279,408	2,067,961	2,435,100	2,032,000	The want of rain in 1896-97 and 1897-98 caused an unusual requirement for water from the canals in both the North-West Provinces and the Punjab. The principal improvements were, in 1896-97, Ganges Canal Rx 162,535, Sirhind Rx 144,663, Lower Ganges Rx 138,598, Western Jumna Rx 131,802, Chenab Rx 63,119, Eastern Jumna Rx 43,831, Agra Rx 34,958, Bari Doab Rx 32,983, Son Rx 29,257, and other works Rx 6,807; and in 1897-98 Sirhind Canal Rx 62,504, Lower Ganges Rx 56,585, Western Jumna Rx 51,306, Ganges Rx 48,946, Chenab Rx 41,059, Eastern Jumna Rx 26,823, Bari Doab Rx 24,551, and other works Rx 55,865. In 1898-99 allowance is made for a general diminution of receipts.
Major Works : Portion of Land Revenue due to Irrigation.	821,664	871,808	925,100	972,000	The improvement occurred chiefly in the Godavari delta and on the Chenab Canal, and in 1897-98 also in the Kistna delta system.
Minor Works and Navigation.	198,881	210,870	230,900	224,100	
TOTAL ... Rx	2,299,953	3,150,639	3,591,100	3,228,100	
BUILDINGS AND ROADS :					
Military Works	49,699	61,268	50,800	50,300	The receipts are usually derived from the rents of buildings and sale of old materials.
Civil Works	664,133	634,946	609,700	628,400	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. In 1895-96 there were some exceptional receipts.
TOTAL ... Rx	713,832	696,214	660,500	678,700	

and Estimates for 1897-98 and 1898-99, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
IRRIGATION :	Rx	Rx	Rx	Rx	
Major Works: Working Expenses.	787,301	871,180	887,900	918,600	In 1896-97 and 1897-98, the increase arose from the great demand for water, especially on the Ganges and Chenab canals; in 1898-99 the principal increase occurs on the latter work.
Major Works: Interest on Debt.	1,222,409	1,253,479	1,284,100	1,314,500	The increase arises from further capital outlay.
Minor Works and Navigation.	966,601	1,126,350	966,200	980,000	The increase in 1896-97 arose principally in Madras, Burma, Bengal, and the Punjab. The reduction in 1897-98 occurs chiefly in Madras and Bombay.
TOTAL ... Rx	2,976,311	3,251,009	3,138,200	3,213,100	
BUILDINGS AND ROADS :					
Military Works	1,205,938	1,157,006	1,166,800	1,185,100	An average sum of Rx 1,000,000 a year is granted for the construction and repair of military works throughout India, besides, in most cases, Rx 150,000 for Upper Burma.
Civil Works	4,604,574	4,626,289	4,297,200	4,836,400	In 1896-97 there was an increase in Burma and Bengal. In 1897-98 there was special expenditure on the Bangalore Water Works, and on repairs in Assam rendered necessary by the earthquake; but, on the other hand, most of the Local Governments reduced their expenditure, the chief reductions being in Madras, Bombay, Bengal, Burma, and the Punjab. In 1898-99 there is a general increase, especially in Burma, Madras, and the North-West Provinces.
TOTAL... Rx	5,810,512	5,783,295	5,464,000	6,021,500	

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
ARMY SERVICES :	Rx	Rx	Rx	Rx	
Army : Effective	867,156	834,527	705,600	773,900	The reduction in 1896-97 and 1897-98 is chiefly due to smaller receipts from the sale of stores in India ; the figures must be taken in combination with the entry below under Warlike Operations.
Army : Warlike Operations	—	3,852	82,300	29,100	See note above.
Army : Non-Effective ...	110,855	114,951	109,300	106,900	
TOTAL ... Rx	978,011	953,330	897,200	909,900	

and Estimates for 1897-98 and 1898-99, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
ARMY SERVICES :	Rx	Rx	Rx	Rx	
Army : Effective	20,424,468	19,365,185	18,412,900	18,718,600	Including the figures shown below under "Warlike Operations," the following are the alterations that have occurred. In 1896-97 the charges in India were reduced by Rx 867,897, mainly in connection with the occupation of Chitral; but there were increases in the pay of the native infantry, and in clothing partly caused by the introduction of the new scheme; there were diminutions in the pay to soldiers and compensation to officers on account of Exchange; in England there was an increase of £23,016; but Exchange on sterling expenditure was reduced by Rx 164,781. In 1897-98 the increase of Rx 3,011,020 in India is attributable to the Afridi war, and the compensation paid to the troops owing to the price of food, but there were reductions of Rx 195,300 in the soldiers' pay and of Rx 114,400 in compensation to officers, owing to the improvement in Exchange; in England there was an increase of £50,417 (almost entirely for stores), and in Exchange on sterling expenditure a reduction of Rx 157,543. In 1898-99 there is a diminution of Rx 2,239,800 in India, an increase of £100,800 in England (for stores, furlough pay, and passage), and Rx 56,500 in Exchange.
Army : Warlike Operations	—	29,621	3,905,800	1,517,600	See note above.
Army : Non-Effective ...	4,973,689	4,840,532	4,708,300	4,819,700	The pensions continue to increase; but in 1896-97 and 1897-98 there were large reductions owing to the rise in Exchange.
TOTAL ... Rx	25,398,157	24,255,338	27,027,000	25,055,900	

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
	Rx	Rx	Rx	Rx	
TOTAL REVENUE Rx	98,370,167	94,129,741	96,561,500	99,085,400	

and Estimates for 1897-98 and 1898-99, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.
SPECIAL DEFENCE WORKS.	Rx 101,349	Rx 94,610	Rx 85,400	Rx —	The expenditure has been incurred on redoubts, military posts, blockhouses, and roads, on the North-West Frontier, on defences at Aden, Bombay, Karachi, and Rangoon, and in the Hooghly, and on guns and stores in England. The account has now been closed, so far as expenditure in India is concerned.
TOTAL EXPENDITURE, Imperial and Provin- cial }	96,487,060	96,858,400	102,550,300	98,310,800	There is an increase of Rx 1,853,740 in the estimate for 1898-99 over 1895-96; but, as this is after including reductions of Rx 2,629,068 in the charge for Exchange on sterling expenditure, of Rx 378,000 in the addition to the pay of the British soldiers owing to the fall in Exchange, and of Rx 725,032 in the Exchange compensation allowance to officers, the expenditure, apart from Exchange, has been increased by 5,585,840, of which Rx 4,714,410 is in India, and £871,430 in England. Excluding Exchange, the increase in India arises in the following manner: in the Railway Revenue Account Rx 1,428,776, on Opium Rx 589,200, and in the other direct demands on the Revenue Rx 345,485, in the expansion of the Civil Departments, chiefly Law and Justice, Medical, Police, and Education, Rx 913,640, in the Army Effective charges Rx 601,013, in Famine Relief and Insurance Rx 512,722, on Irrigation Rx 245,516, on Buildings and Roads Rx 244,974, on the Post Office and Telegraph Rx 237,499, in Superannuation Rx 103,154, and under other heads Rx 50,532; but there is a reduction in the charge for interest of Rx 558,101. The increase in England is under Interest £266,558, in Army Effective charges (chiefly stores) £174,233, under Army Non-Effective £159,273, in the Railway Revenue Account £138,413, under Superannuation £108,006, and under other heads £24,942.
PROVINCIAL ADJUST- MENTS:					
Deficits: Expenditure by Provincial Governments from their balances.	—	— 1,023,837	— 705,700	— 118,800	In 1895-96 there was an increase in the balances of the Provincial Governments, owing to the refund by the Government of India of the special contributions, amounting to Rx 405,000, made in the previous year. In 1896-97, 1897-98, and 1898-99, the Provincial Governments spent, or are expected to spend, besides the whole of their annual allotments, sums which had accumulated in their balances from the savings of previous years. According to the Accounts and Estimates of the four years, Madras will have reduced its balances by Rx 506,173, Bengal Rx 383,094, Bombay Rx 378,321, the North-West Provinces Rx 253,458, Assam Rx 83,192, the Punjab Rx 72,078, the Central Provinces Rx 51,274, and India General Rx 5,660, while Burma will have an increase of Rx 266,222. The net reduction is thus Rx 1,467,028.
Surpluses: Allotments to Provincial Governments unspent by them.	379,109	—	—	—	
TOTAL EXPENDITURE charged against the Revenue of the Year } Rx	96,836,169	95,834,763	101,844,600	98,194,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1895-96 and 1896-97,

REVENUE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.

and Estimates for 1897-98 and 1898-99, with Explanations—continued.

EXPENDITURE.	Accounts, 1895-96.	Accounts, 1896-97.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	REMARKS.																																																																																																																																		
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<i>Capital Outlay on Railways and Irrigation Works, &c.:</i>	Rx	Rx	Rx	Rx																																																																																																																																			
State Railways...	3,387,227	4,243,974	3,903,400	4,951,300	The total outlay on the construction of State Railways during these four years is as follows:—																																																																																																																																		
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Miscellaneous Public Improvements.	—	—	8,400	48,000	Expenditure on Jetty and Sheds at Chittagong.																																																																																																																																		
TOTAL ... Rx	4,087,194	4,984,422	4,604,600	5,749,300																																																																																																																																			

NET REVENUE AND EXPENDITURE.
NET REVENUE.

Net Revenue.	Accounts, 1895-96.		Accounts, 1896-97.		Revised Estimate, 1897-98.		Budget Estimate, 1898-99.	
	Rx	Rx	Rx	Rx	Rx	Rx	Rx	Rx
I. Land Revenue, &c. :								
1. Land Revenue	25,064,280		22,814,685		24,784,500		26,415,100	
2. Forests	1,656,647		1,727,763		1,784,300		1,732,700	
3. Tributes from Native States.	751,454		863,733		856,100		879,700	
		27,472,381		25,406,181		27,424,900		29,027,500
II. Opium		5,049,894		3,915,624		2,866,800		2,666,000
III. Taxation :								
1. Salt	8,467,493		8,035,543		8,237,800		8,337,000	
2. Stamps	4,676,087		4,721,089		4,752,800		4,800,800	
3. Excise	5,652,923		5,536,601		5,430,300		5,642,400	
4. Provincial Rates... ..	3,696,480		3,527,252		3,669,800		3,854,400	
5. Customs	4,888,383		4,356,384		4,467,600		4,454,700	
6. Assessed Taxes	1,822,418		1,860,348		1,875,000		1,879,600	
7. Registration	423,573		457,075		481,200		461,100	
		29,627,357		26,494,292		28,914,500		29,430,000
Net Receipts under Principal Heads of Revenue.		62,149,632		57,816,097		59,206,200		61,123,500
IV. Miscellaneous Receipts :								
1. Mint	12,311		94,812		85,600		12,700	
2. Gain by Exchange on Remittance Transactions.	178,306		144,233		60,000		100,000	
3. Miscellaneous	226,458		233,143		177,700		182,200	
		392,453		472,188		323,300		294,900
Total		62,542,085		58,288,285		59,529,500		61,418,400

NET EXPENDITURE.

Net Expenditure.	Accounts, 1895-96.		Accounts, 1896-97.		Revised Estimate, 1897-98.		Budget Estimate, 1898-99.	
	Rx	Rx	Rx	Rx	Rx	Rx	Rx	Rx
I. Debt Services :								
1. Interest on Ordinary Debt	3,438,076		2,995,742		2,981,300		2,858,300	
2. Interest on other Obligations.	606,723		458,211		517,900		520,300	
	4,044,799		3,453,953		3,499,200		3,378,600	
Receipts	825,052		1,082,555		868,900		929,800	
		3,219,747		2,371,398		2,630,300		2,448,800
II. Military Services :								
1. Army	24,420,146		23,302,008		26,129,800		24,146,000	
2. Buildings and Roads : Military Works	1,156,239		1,095,738		1,116,000		1,134,800	
3. Special Defence Works	101,349		94,610		35,400		—	
		25,677,734		24,492,356		27,281,200		25,280,800
III. Collection of Revenue		6,427,548		6,533,380		6,623,100		6,674,600
IV. Commercial Services :								
1. Post Office	— 68,697		— 80,363		—131,900		—116,900	
2. Telegraph	— 188,087		— 124,765		—252,800		—142,300	
3. Railways	1,620,268		2,659,981		1,634,000		2,097,800	
4. Irrigation	676,358		100,370		—452,900		—15,000	
		2,038,842		2,555,223		796,400		1,823,600
V. Civil Services :								
1. Civil Departments	13,488,338		13,766,628		14,018,200		13,961,800	
2. Miscellaneous Civil Charges.	5,242,182		5,167,511		5,062,700		5,141,200	
3. Famine Relief and Insurance.*	586,485		2,126,355		5,414,200		1,099,200	
4. Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	7,661		12,750		4,700		5,800	
5. Buildings and Roads : Civil Works	3,940,441		3,991,343		3,687,500		4,208,000	
	23,265,107		25,064,587		28,187,300		24,416,000	
Provincial Balances increased	379,109		—1,023,637		—705,700		—116,800	
" " reduced		23,644,216		24,040,950		27,481,600		24,299,200
Total		61,008,087		59,993,307		64,812,600		60,527,000
Surplus		1,533,998		—		—		891,400
Deficit		—		—1,705,022		—5,283,100		—

* The net charge on account of the Indian Midland and Bengal-Nagpur railways, which were constructed as lines calculated to protect the country against famine, is included in the Railway Revenue Account. Adding this, the total provision for Famine Relief and Insurance is in 1895-96 Rx 1,000,000, in 1896-97 Rx 2,565,212, in the estimate for 1897-98 Rx 5,782,400, and in that for 1898-99 Rx 1,500,000.

India Office,
20th July 1898.

HENRY WATERFIELD,
Financial Secretary.