

EAST INDIA (ESTIMATE)

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1897-98,
COMPARED WITH THE RESULTS OF 1896-97.

India Office,
12 May 1898.]

ARTHUR GODLEY,
Under Secretary of State for India.

(Presented pursuant to the Government of India Act, 1858, Sec. 53.)

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No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.		ACCOUNTS, 1896-97.	ESTIMATE,* 1897-98.
		Rx.	Rx.
PRINCIPAL HEADS OF REVENUE :			
Land Revenue		23,974,489	25,932,300
Opium		6,409,238	5,242,300
Salt		8,421,705	8,625,000
Stamps		4,777,742	4,806,200
Excise		6,614,200	5,507,300
Provincial Rates		3,536,855	3,677,300
Customs		4,859,277	4,577,400
Assessed Taxes		1,712,809	1,889,300
Forest		1,633,869	1,788,200
Registration		1,582,271	482,400
Tributes from Native States		901,753	897,900
	TOTAL	62,192,408	63,425,600
INTEREST		1,082,555	873,963
POST OFFICE, TELEGRAPH, AND MINT :			
Post Office		1,733,474	1,869,500
Telegraph		1,071,524	1,307,000
Mint		156,635	171,000
	TOTAL	3,011,633	3,348,000
RECEIPTS BY CIVIL DEPARTMENTS :			
Law and Justice :			
Courts		356,184	366,900
Jails		308,733	298,800
Police		436,916	436,800
Marine		160,477	194,400
Education		220,782	218,200
Medical		93,715	87,635
Scientific and other Minor Departments		101,761	100,372
	TOTAL	1,678,568	1,768,107
MISCELLANEOUS :			
Receipts in aid of Superannuation, &c.		357,968	338,882
Stationery and Printing		86,400	77,400
Exchange		144,233	60,000
Miscellaneous		477,973	424,378
	TOTAL	1,066,574	900,660
RAILWAYS :			
State Railways (Gross Receipts)		17,639,604	18,995,060
Guaranteed Companies (Net Traffic Receipts)		2,634,164	2,160,000
Subsidized Companies (Repayment of Advances of Interest)		24,052	12,279
	TOTAL	20,297,820	21,167,339
IRRIGATION :			
Major Works :			
Direct Receipts		2,067,961	2,435,100
Portion of Land Revenue due to Irrigation		871,808	925,100
Minor Works and Navigation		210,870	230,900
	TOTAL	3,150,639	3,591,100
BUILDINGS AND ROADS :			
Military Works		61,268	50,800
Civil Works		634,946	610,000
	TOTAL	696,214	661,391
RECEIPTS BY MILITARY DEPARTMENT :			
Army :			
Effective		834,527	701,256
Non-effective		114,951	109,676
Warlike Operations		3,852	82,300
	TOTAL	953,330	893,252
TOTAL REVENUE		94,129,741	96,564,710

* This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.

and EXPENDITURE for 1897-98, compared with the RESULTS of 1896-97.

HEADS OF EXPENDITURE		ACCOUNTS, 1896-97.	ESTIMATE, 1897-98.
DIRECT DEMANDS ON THE REVENUES:		Rx.	Rx.
Refunds and Drawbacks -		377,540	388,000
Assignments and Compensations		1,042,070	1,042,000
Charges in respect of Collection, viz.:			
Land Revenue		4,100,000	4,314,000
Opium (including cost of Production)		2,404,492	2,367,000
Salt (including cost of Production)		232,222	271,122
Stamps		164,781	143,120
Excise		212,248	220,000
Provincial Rates		84,301	83,100
Customs		212,248	200,000
Assessed Taxes		20,272	27,000
Forest		992,548	1,010,000
Registration		240,224	242,000
	TOTAL - - - Rx.	10,900,071	10,920,277
INTEREST:			
Interest on Debt		10,100,442	10,917,000
Deduct,—Amounts chargeable to Railways		—5,257,222	—5,243,200
Amounts chargeable to Irrigation		—7,222,479	—7,224,100
Remainder chargeable on Ordinary Debt		2,990,742	2,990,100
Interest on other Obligations -		488,311	517,200
	TOTAL - - - Rx.	2,443,902	2,507,000
POST OFFICE, TELEGRAPH, AND MINT:			
Post Office		1,703,111	1,734,312
Telegraph		946,789	1,000,000
Mint		61,833	80,000
	TOTAL - - - Rx.	2,711,733	2,814,312
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:			
General Administration -		2,019,430	1,968,000
Law and Justice:			
Courts		2,096,002	2,122,210
Jails -		1,002,246	1,125,000
Police		4,188,600	4,220,248
Marine (including River Navigation)		720,268	870,000
Education		1,678,180	1,802,000
Ecclesiastical		189,248	170,200
Medical		1,076,698	1,224,000
Political		1,002,401	911,000
Scientific and other Minor Departments		522,069	622,000
	TOTAL - - - Rx.	18,448,198	18,712,428
MISCELLANEOUS CIVIL CHARGES:			
Territorial and Political Pensions		427,297	420,000
Civil Furlough and Absences Allowances		275,734	290,000
Superannuation Allowances and Pensions		4,119,228	4,020,200
Stationery and Printing		679,222	719,000
Miscellaneous		244,230	241,000
	TOTAL - - - Rx.	5,286,719	5,714,400
FAMINE RELIEF AND INSURANCE:			
Famine Relief		2,079,228	2,891,720
Construction of Protective Irrigation Works		46,220	27,000
	TOTAL - - - Rx.	2,126,248	2,918,720
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) Rx.		22,750	4,700
RAILWAY REVENUE ACCOUNT:			
State Railways —Working Expenses		8,019,552	8,299,100
Interest on Debt		2,482,216	2,514,000
Annuities in purchase of Railways		2,944,242	2,676,718
Interest chargeable against Companies on Advances		491,700	420,248
Interest on Capital deposited by Companies		1,218,148	1,242,000
Guaranteed Companies —Surplus Profits, Land, and Supervision		475,248	145,000
Interest		2,897,222	2,376,000
Subsidized Companies:—Land, &c.		88,020	110,000
Miscellaneous Railway Expenditure		62,001	23,000
	TOTAL - - - Rx.	22,947,201	22,819,208
IRRIGATION:			
Major Works:—Working Expenses		871,100	887,000
Interest on Debt		1,262,478	1,204,100
Minor Works and Navigation		1,126,240	962,448
	TOTAL - - - Rx.	3,259,818	3,053,548
BUILDINGS AND ROADS:			
Military Works		1,187,008	1,172,000
Civil Works		4,926,209	4,220,248
	TOTAL - - - Rx.	6,113,217	5,392,248
ARMY SERVICES:			
Army:—Effective		19,246,198	18,224,200
Non-effective		6,840,522	4,700,000
Warlike operations		29,821	2,910,220
	TOTAL - - - Rx.	26,116,541	25,934,400
SPECIAL DEFENCE WORKS		Rx.	Rx.
		24,810	29,222
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) - - - Rx.		96,968,400	102,466,892
		1896-97.	1897-98.
		Rx.	Rx.
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year		—	125,000
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances		—1,023,637	—840,700
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - - Rx.		95,944,763	101,751,192
EXPENDITURE NOT CHARGED TO REVENUE:			
Capital Outlay on Railways and Irrigation Works:			
State Railways		4,242,974	2,076,700
Irrigation Works		740,448	622,274
Miscellaneous Public Improvements		—	8,000
	TOTAL - - - Rx.	4,983,422	2,706,974
		ACCOUNTS, 1896-97.	ESTIMATE, 1897-98.
		Rx.	Rx.
Revenue		94,129,741	96,464,710
Expenditure chargeable against Revenue		95,944,763	101,751,192
Deficit		1,706,022	5,286,482

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, compared with the

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM,	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
PRINCIPAL HEADS OF REVENUE :								
Land Revenue - - - - -	147,471	148,000	660,493	670,000	2,396,961	2,600,000	606,231	1
Opium - - - - -	15	-	21,517	20,000	22,514	25,500	45,229	2
Salt - - - - -	1,848,755	1,975,000	-	-	140,928	160,000	-	3
Stamps - - - - -	57,799	51,700	172,687	160,000	164,983	170,000	90,019	4
Excise - - - - -	107,447	100,300	211,291	170,000	422,233	423,000	273,284	5
Provincial Rates - - - - -	10,371	10,300	105,036	93,000	114,843	122,000	63,980	6
Customs - - - - -	678	700	8,904	8,400	767,265	761,500	-	7
Assessed Taxes - - - - -	144,198	217,100	50,726	47,000	85,297	91,000	30,980	8
Forest - - - - -	49,055	55,900	77,332	78,000	637,895	718,400	43,644	9
Registration - - - - -	2,160	2,200	13,966	14,100	6,477	7,200	5,152	10
Tributes from Native States - - - - -	223,135	223,100	30,355	26,100	30,577	32,700	5,010	11
TOTAL - - -	2,591,084	2,784,300	1,352,307	1,286,600	4,789,973	5,111,300	1,163,529	12
INTEREST - - - - -	431,928	326,700	8,609	9,900	4,155	4,100	172	13
POST OFFICE, TELEGRAPH, AND MINT :								
Post Office - - - - -	1,773,713	1,859,400	1,457	1,600	2	-	-	14
Telegraph - - - - -	1,065,181	1,300,500	-	-	-	-	-	15
Mint - - - - -	139,598	61,800	-	-	-	-	-	16
TOTAL - - -	2,978,492	3,221,700	1,457	1,600	2	-	-	17
RECEIPTS BY CIVIL DEPARTMENTS :								
Law and Justice :								
Courts - - - - -	10,209	6,600	11,461	11,000	44,276	44,500	9,598	18
Jails - - - - -	28,856	29,200	23,106	25,400	35,984	37,500	4,344	19
Police - - - - -	3,344	2,600	19,978	21,000	39,066	46,400	20,875	20
Marine - - - - -	30,454	48,300	-	-	29,804	30,100	20	21
Education - - - - -	1,929	2,000	4,030	4,000	2,174	2,200	4,686	22
Medical - - - - -	902	900	1,034	1,200	1,652	2,400	359	23
Scientific and other Minor Departments - - - - -	11,247	10,000	2,618	1,900	582	600	9,012	24
TOTAL - - -	86,941	99,600	62,227	64,500	153,538	163,700	48,894	25
MISCELLANEOUS :								
Receipts in aid of Superannuation, &c. - - - - -	79,821	73,500	5,635	5,500	8,967	13,000	2,043	26
Stationery and Printing - - - - -	12,288	12,000	1,819	1,900	7,714	3,200	534	27
Exchange - - - - -	144,233	60,000	-	-	-	-	-	28
Miscellaneous - - - - -	41,393	52,000	9,754	12,400	59,046	59,600	3,928	29
TOTAL - - -	277,735	197,500	17,208	19,800	75,727	75,800	6,505	30
RAILWAYS :								
State Railways (Gross Receipts) - - - - -	7,483,072	7,879,300	724,705	700,200	804,262	845,000	78,323	31
Guaranteed Companies (Net Traffic Receipts). - - - - -	2,634,164	2,160,000	-	-	-	-	-	32
Subsidized Companies (Repayment of Advances of Interest). - - - - -	-	-	-	-	-	-	-	33
TOTAL - - -	10,117,236	10,039,300	724,705	700,200	804,262	845,000	78,323	34
IRRIGATION :								
Major Works : Direct Receipts - - - - -	-	-	-	-	-	-	-	35
Portion of Land Revenue due to Irrigation. - - - - -	-	-	-	-	-	-	-	36
Minor Works and Navigation - - - - -	4,858	7,500	-	-	18,575	19,900	-	37
TOTAL - - -	4,858	7,500	-	-	18,575	19,900	-	38
BUILDINGS AND ROADS :								
Military Works - - - - -	51,185	40,800	30	-	6,934	6,800	456	39
Civil Works - - - - -	8,277	8,800	12,288	11,800	30,458	33,400	19,670	40
TOTAL - - -	59,462	49,600	12,318	11,800	37,392	40,200	20,126	41
RECEIPTS BY MILITARY DEPARTMENT :								
Army : Effective - - - - -	525,498	463,800	-	-	-	-	-	42
Non-effective - - - - -	54,294	50,600	-	-	-	-	-	43
Warlike operations - - - - -	3,848	81,900	-	-	-	-	-	44
TOTAL - - -	583,640	596,300	-	-	-	-	-	45
TOTAL REVENUE - - -	17,131,376	17,322,500	2,178,831	2,094,400	5,883,624	6,260,000	1,322,549	46

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1897-98, RESULTS of 1896-97.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1	600,000	3,876,838	3,990,000	4,986,876	5,760,000	12,674,870	13,768,000	PRINCIPAL HEADS OF REVENUE :
2	45,900	4,925,418	4,066,600	48,535	47,500	5,063,228	4,205,500	Land Revenue.
3	-	2,500,119	2,475,000	-	-	4,489,802	4,610,000	Opium.
4	86,500	1,757,429	1,760,000	709,449	725,000	2,952,366	2,953,200	Salt.
5	276,500	1,339,931	1,285,000	446,444	450,000	2,805,630	2,704,800	Stamps.
6	63,000	912,334	926,000	874,708	935,100	2,081,272	2,149,400	Excise.
7	-	1,478,137	1,436,600	3,909	3,600	2,258,893	2,210,800	Provincial Rates.
8	30,200	499,428	490,000	247,938	239,000	1,058,567	1,114,300	Customs.
9	39,000	137,085	119,500	144,482	145,000	1,089,493	1,155,800	Assessed Taxes.
10	4,900	154,470	155,000	46,316	44,000	228,541	227,400	Forest.
11	5,000	188	-	-	1,000	289,265	287,900	Registration.
								Tributes from Native States.
12	1,151,000	17,581,377	16,703,700	7,508,657	8,350,200	34,991,927	35,387,100	- - - TOTAL.
13	200	188,159	197,700	37,442	47,300	670,465	585,900	INTEREST.
14	-	2,120	2,300	-	-	1,777,292	1,863,300	POST OFFICE, TELEGRAPH, AND MINT :
15	-	-	-	-	-	1,065,181	1,300,500	Post Office.
16	-	-	-	-	-	139,598	61,800	Telegraph.
								Mint.
17	-	2,120	2,300	-	-	2,982,071	3,225,600	- - - TOTAL.
18	9,300	82,213	79,000	50,278	45,500	208,035	195,900	RECEIPTS BY CIVIL DEPARTMENTS :
19	4,300	97,070	101,000	37,512	32,500	226,872	229,900	Law and Justice :
20	19,000	103,238	103,000	46,021	45,400	232,522	237,400	Courts.
21	-	93,703	110,000	-	-	153,981	188,400	Jails.
22	4,400	61,745	66,000	32,754	32,700	107,318	111,300	Police.
23	500	22,183	23,900	16,996	19,200	43,126	48,100	Marine.
24	10,600	23,304	25,000	10,395	12,000	57,158	60,100	Education.
								Medical.
25	48,100	483,456	507,900	193,956	187,300	1,029,012	1,071,100	Scientific and other Minor Departments.
								- - - TOTAL.
26	1,700	21,952	21,500	19,320	19,800	137,738	135,000	MISCELLANEOUS :
27	500	19,643	20,600	11,963	9,500	53,961	47,700	Receipts in aid of Superannuation, &c.
28	-	-	-	-	-	144,233	60,000	Stationery and Printing.
29	7,300	120,859	95,100	42,836	32,700	277,866	259,100	Exchange.
								Miscellaneous.
30	9,500	162,454	137,200	74,169	62,000	613,798	501,800	- - - TOTAL.
31	113,300	2,159,108	2,260,000	1,383,702	1,553,000	12,633,172	13,350,800	RAILWAYS :
32	-	-	-	-	-	2,634,164	2,160,000	State Railways (Gross Receipts).
33	-	-	-	-	-	-	-	Guaranteed Companies (Net Traffic Receipts).
								Subsidized Companies (Repayment of Advances of Interest).
34	113,300	2,159,108	2,260,000	1,383,702	1,553,000	15,267,336	15,510,800	- - - TOTAL.
35	-	190,961	200,000	756,233	909,700	947,194	1,109,700	IRRIGATION :
36	-	-	-	117,498	117,500	117,498	117,500	Major Works : Direct Receipts.
37	-	82,352	80,900	24,262	26,800	130,047	135,100	Portion of Land Revenue due to Irrigation.
								Minor Works and Navigation.
38	-	273,313	280,900	897,993	1,054,000	1,194,739	1,362,300	- - - TOTAL.
39	400	17	-	88	100	58,710	48,100	BUILDINGS AND ROADS :
40	16,600	107,051	94,300	69,228	79,800	246,972	244,700	Military Works.
								Civil Works.
41	17,000	107,068	94,300	69,316	79,900	305,682	292,800	- - - TOTAL.
42	-	-	-	-	-	525,498	463,800	RECEIPTS BY MILITARY DEPARTMENT :
43	-	-	-	-	-	54,294	50,600	Army : Effective.
44	-	-	-	-	-	3,848	81,900	Non-effective.
								Warlike operations.
45	-	-	-	-	-	583,640	596,300	- - - TOTAL.
46	1,339,100	20,957,055	20,184,000	10,165,235	11,333,700	57,638,670	58,533,700	- - - TOTAL REVENUE.

No. 2.—ACCOUNT showing the Estimated Revenue (Imperial, Provincial, and Local) in each of the

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
PRINCIPAL HEADS OF REVENUE :									
Land Revenue - - - - -	12,674,870	13,768,000	2,276,630	2,476,200	4,646,065	4,930,000	4,376,924	4,758,100	1
Opium - - - - -	5,063,228	4,205,500	7,728	6,800	-	-	1,338,282	1,030,000	2
Salt - - - - -	4,489,802	4,610,000	-	-	1,694,164	1,725,000	2,237,739	2,290,000	3
Stamps - - - - -	2,952,366	2,953,200	459,429	440,000	794,086	835,000	571,861	578,000	4
Excise - - - - -	2,805,630	2,704,800	219,263	230,000	1,489,657	1,470,000	1,099,650	1,102,500	5
Provincial Rates - - - - -	2,081,272	2,149,400	409,121	443,600	747,036	768,300	299,426	316,000	6
Customs - - - - -	2,258,893	2,210,800	1,327	1,600	394,898	445,000	1,836,359	1,920,000	7
Assessed Taxes - - - - -	1,058,567	1,114,300	146,586	140,000	265,836	245,000	401,820	390,000	8
Forest - - - - -	1,089,493	1,155,800	110,772	112,400	230,333	225,000	303,271	295,000	9
Registration - - - - -	228,541	227,400	41,918	43,000	121,127	150,000	66,685	62,000	10
Tributes from Native States - - - - -	289,265	287,900	27,773	27,800	451,090	451,100	133,625	131,100	11
TOTAL - - - - -	34,991,927	35,387,100	3,700,547	3,921,400	10,834,292	11,244,400	12,665,642	12,872,700	12
INTEREST - - - - -	670,465	585,900	23,925	25,700	49,089	54,900	169,387	175,900	13
POST OFFICE, TELEGRAPH, AND MINT :									
Post Office - - - - -	1,777,292	1,863,300	6,182	6,200	-	-	-	-	14
Telegraph - - - - -	1,065,181	1,300,500	-	-	-	-	-	-	15
Mint - - - - -	139,598	61,800	-	-	-	-	17,037	110,000	16
TOTAL - - - - -	2,982,071	3,225,600	6,182	6,200	-	-	17,037	110,000	17
RECEIPTS BY CIVIL DEPARTMENTS :									
Law and Justice :									
Courts - - - - -	208,035	195,900	39,352	52,500	69,630	79,000	39,167	39,500	18
Jails - - - - -	226,872	229,900	21,443	17,900	42,787	37,000	17,631	14,000	19
Police - - - - -	232,622	237,400	74,258	75,200	45,039	43,500	85,097	80,700	20
Marine - - - - -	153,981	188,400	-	-	-	-	6,496	6,000	21
Education - - - - -	107,318	111,300	12,858	13,100	43,172	42,100	57,434	51,700	22
Medical - - - - -	43,126	48,100	5,690	5,900	17,074	15,900	24,974	15,200	23
Scientific and other Minor Departments - - - - -	57,158	60,100	11,206	12,600	27,228	22,700	5,463	4,500	24
TOTAL - - - - -	1,029,012	1,071,100	164,807	177,200	244,930	240,200	236,262	211,600	25
MISCELLANEOUS :									
Receipts in aid of Superannuation, &c. - - - - -	137,738	135,000	12,049	12,700	15,158	15,400	37,260	38,800	26
Stationery and Printing - - - - -	53,961	47,700	6,129	6,100	14,835	12,200	11,475	11,400	27
Exchange - - - - -	144,233	60,000	-	-	-	-	-	-	28
Miscellaneous - - - - -	277,866	259,100	30,318	27,300	81,665	81,900	53,449	51,500	29
TOTAL - - - - -	613,798	501,800	48,496	46,100	111,658	109,500	102,184	101,700	30
RAILWAYS :									
State Railways (Gross Receipts) - - - - -	12,633,172	13,350,800	2,887,907	3,500,000	1,404,186	1,483,900	713,957	660,000	31
Guaranteed Companies (Net Traffic Receipts). - - - - -	2,634,164	2,160,000	-	-	-	-	-	-	32
Subsidized Companies (Repayment of Advances of Interest). - - - - -	-	-	-	-	24,052	10,300	-	-	33
TOTAL - - - - -	15,267,336	15,510,800	2,887,907	3,500,000	1,428,238	1,494,200	713,957	660,000	34
IRRIGATION :									
Major Works : Direct Receipts - - - - -	947,194	1,109,700	1,042,718	1,235,000	28,727	28,400	49,322	62,000	35
Portion of Land Revenue due to Irrigation. - - - - -	117,498	117,500	53,125	57,000	604,307	650,000	96,878	100,600	36
Minor Works and Navigation - - - - -	130,047	135,100	37,802	50,400	18,568	18,000	24,453	27,400	37
TOTAL - - - - -	1,194,739	1,362,300	1,133,645	1,342,400	651,602	696,400	170,653	190,000	38
BUILDINGS AND ROADS :									
Military Works - - - - -	58,710	48,100	1,059	1,500	477	300	1,022	900	39
Civil Works - - - - -	246,972	244,700	76,082	79,500	127,510	121,600	140,828	119,600	40
TOTAL - - - - -	305,682	292,800	77,141	81,000	127,987	121,900	141,850	120,500	41
RECEIPTS BY MILITARY DEPARTMENT :									
Army : Effective - - - - -	525,498	463,800	-	-	95,570	88,500	105,731	99,000	42
Non-effective - - - - -	54,294	50,600	-	-	19,800	18,500	19,378	18,000	43
Warlike operations - - - - -	3,848	81,900	-	-	3	400	1	-	44
TOTAL - - - - -	583,640	596,300	-	-	115,373	107,400	125,110	117,000	45
TOTAL REVENUE - - - - -	57,638,670	58,533,700	8,042,650	9,100,000	13,563,169	14,068,900	14,341,982	14,559,400	46

Provinces of *British India*, and in *England*, for 1897-98, compared with the Results of 1896-97—*continued*.

TOTAL, INDIA.		ENGLAND.		EXCHANGE.*		GRAND TOTAL.		HEADS OF REVENUE.	
1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.		
Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.		
1	23,974,489	25,932,300	-	-	-	23,974,489	25,932,300	PRINCIPAL HEADS OF REVENUE:	
2	6,409,238	5,242,300	-	-	-	6,409,238	5,242,300	Land Revenue.	
3	8,421,705	8,625,000	-	-	-	8,421,705	8,625,000	Opium.	
4	4,777,742	4,806,200	-	-	-	4,777,742	4,806,200	Salt.	
5	5,614,200	5,507,300	-	-	-	5,614,200	5,507,300	Stamps.	
6	3,536,855	3,677,300	-	-	-	3,536,855	3,677,300	Excise.	
7	4,491,477	4,577,400	-	-	-	4,491,477	4,577,400	Provincial Rates.	
8	1,872,809	1,889,300	-	-	-	1,872,809	1,889,300	Customs.	
9	1,733,869	1,788,200	-	-	-	1,733,869	1,788,200	Assessed Taxes.	
10	458,271	482,400	-	-	-	458,271	482,400	Forest.	
11	901,753	897,900	-	-	-	901,753	897,900	Registration.	
12	62,192,408	63,425,600	-	-	-	62,192,408	63,425,600	Tributes from Native States.	
								- - - TOTAL.	
13	912,766	842,400	102,231	20,192	67,558	11,371	1,082,555	873,963	INTEREST.
14	1,783,474	1,869,500	-	-	-	-	1,783,474	1,869,500	POST OFFICE, TELEGRAPH, AND MINT:
15	1,065,181	1,300,500	3,819	4,163	2,524	2,344	1,071,524	1,307,007	Post Office.
16	156,635	171,800	-	7	-	4	156,635	171,811	Telegraph.
17	3,005,290	3,341,800	3,819	4,170	2,524	2,348	3,011,633	3,348,318	Mint.
									- - - TOTAL.
18	356,184	366,900	-	-	-	-	356,184	366,900	RECEIPTS BY CIVIL DEPARTMENTS:
19	308,733	298,800	-	-	-	-	308,733	298,800	Law and Justice:
20	436,916	436,800	-	-	-	-	436,916	436,800	Courts.
21	160,477	194,400	-	-	-	-	160,477	194,400	Jails.
22	220,782	218,200	-	-	-	-	220,782	218,200	Police.
23	90,864	85,100	1,717	1,622	1,134	913	93,715	87,635	Marine.
24	101,055	99,900	425	302	281	170	101,761	100,372	Education.
25	1,675,011	1,700,100	2,142	1,924	1,415	1,083	1,678,568	1,703,107	Medical.
									Scientific and other Minor Departments.
									- - - TOTAL.
26	202,205	201,900	93,786	87,634	61,977	49,348	357,968	338,882	MISCELLANEOUS:
27	86,400	77,400	-	-	-	-	86,400	77,400	Receipts in aid of Superannuation, &c.
28	144,233	60,000	-	-	-	-	144,233	60,000	Stationery and Printing.
29	443,298	419,800	20,878	2,929	13,797	1,649	477,973	424,378	Exchange.
30	876,136	759,100	114,664	90,563	75,774	50,997	1,066,574	900,660	Miscellaneous.
									- - - TOTAL.
31	17,639,222	18,994,700	230	230	152	130	17,639,604	18,995,060	RAILWAYS:
32	2,634,164	2,160,000	-	-	-	-	2,634,164	2,160,000	State Railways (Gross Receipts).
33	24,052	10,300	-	1,266	-	713	24,052	12,279	Guaranteed Companies (Net Traffic Receipts).
34	20,297,438	21,165,000	230	1,496	152	843	20,297,820	21,167,339	Subsidized Companies (Repayment of Advances of Interest).
									- - - TOTAL.
35	2,067,961	2,435,100	-	-	-	-	2,067,961	2,435,100	IRRIGATION:
36	871,808	925,100	-	-	-	-	871,808	925,100	Major Works: Direct Receipts.
37	210,870	230,900	-	-	-	-	210,870	230,900	Portion of Land Revenue due to Irrigation.
38	3,150,639	3,591,100	-	-	-	-	3,150,639	3,591,100	Minor Works and Navigation.
									- - - TOTAL.
39	61,268	50,800	-	-	-	-	61,268	50,800	BUILDINGS AND ROADS:
40	591,392	565,400	26,224	28,911	17,330	16,280	634,946	610,591	Military Works.
41	652,660	616,200	26,224	28,911	17,330	16,280	696,214	661,391	Civil Works.
									- - - TOTAL.
42	726,799	651,300	64,864	31,959	42,864	17,997	834,527	701,256	RECEIPTS BY MILITARY DEPARTMENT:
43	93,472	87,100	12,933	14,443	8,546	8,133	114,951	109,676	Army: Effective.
44	3,852	82,300	-	-	-	-	3,852	82,300	Non-effective.
45	824,123	820,700	77,797	46,402	51,410	26,130	953,330	893,232	Warlike Operations.
									- - - TOTAL.
46	93,586,471	96,262,000	327,107	193,658	216,163	109,052	94,129,741	96,564,710	- - - TOTAL REVENUE.

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure, which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year.

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECT DEMANDS ON THE REVENUES :								
Refunds and Drawbacks - - -	7,265	3,800	3,532	3,000	26,080	30,900	2,115	1
Assignments and Compensations - -	313,033	318,300	6,433	6,700	-	-	3,677	2
Charges in respect of Collection, viz. :								
Land Revenue - - - - -	52,227	53,900	168,596	193,000	431,339	464,700	97,519	3
Opium (including cost of Production) -	1,279	1,300	-	-	-	-	-	4
Salt (including cost of Production) -	117,234	105,000	-	-	444	700	-	5
Stamps - - - - -	80,614	89,000	6,613	6,400	4,455	5,300	4,026	6
Excise - - - - -	2,744	2,400	5,003	5,200	16,374	19,200	554	7
Provincial Rates - - - - -	-	-	-	-	5,005	5,200	251	8
Customs - - - - -	-	-	-	-	23,479	27,200	-	9
Assessed Taxes - - - - -	103	100	56	100	2,378	3,300	193	10
Forest - - - - -	61,832	48,700	95,099	95,000 [†]	212,882	226,600	28,201	11
Registration - - - - -	624	600	4,531	4,800	3,061	3,600	2,818	12
TOTAL - - -	475,727	445,100	289,863	314,200	725,497	786,700	139,354	13
INTEREST :								
Interest on Debt - - - - -	3,806,035	3,700,300	9,532	11,200	1,182	2,400	48	14
Deduct—Amounts chargeable to Railways(a)	3,873,401	4,083,300	-	-	-	-	-	15
" " " Irrigation -	1,253,479	1,284,100	-	-	-	-	-	16
Remainder chargeable on Ordinary Debt	1,520,845	1,667,100	9,532	11,200	1,182	2,400	48	17
Interest on other Obligations - - -	339,853	398,100	183	200	1,726	1,500	36	18
TOTAL - - -	1,180,993	1,269,000	9,715	11,400	2,908	3,900	84	19
POST OFFICE, TELEGRAPH, AND MINT :								
Post Office - - - - -	1,391,714	1,433,600	7,145	8,000	16,052	16,700	4,627	20
Telegraph - - - - -	749,404	767,000	-	-	-	-	-	21
Mint - - - - -	36,921	36,600	-	-	-	-	-	22
TOTAL - - -	2,178,039	2,237,200	7,145	8,000	16,052	16,700	4,627	23
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :								
General Administration - - - - -	457,552	476,600	60,944	62,700	123,920	122,900	36,138	24
Law and Justice:								
Courts - - - - -	25,792	30,900	94,871	100,000	242,425	242,800	58,674	25
Jails - - - - -	132,775	142,700	55,567	75,000	139,439	115,200	10,264	26
Police - - - - -	62,903	61,500	156,637	161,800	902,794	901,200	151,104	27
Marine (including River Navigation) -	162,066	168,700	-	-	93,548	73,000	8,254	28
Education - - - - -	17,970	18,700	65,143	64,000	72,236	76,600	40,354	29
Ecclesiastical - - - - -	18,248	14,800	4,018	4,100	10,866	11,300	2,061	30
Medical - - - - -	26,879	30,700	39,854	45,500	53,410	52,000	33,522	31
Political - - - - -	577,652	486,100	4,028	3,500	35,346	43,100	14,888	32
Scientific and other Minor Departments -	274,524	285,200	6,613	7,200	11,364	15,200	4,767	33
TOTAL - - -	1,756,361	1,715,900	487,675	523,800	1,685,348	1,653,300	360,026	34
MISCELLANEOUS CIVIL CHARGES :								
Territorial and Political Pensions - -	20,931	15,000	24,768	24,800	15,357	14,900	816	35
Civil Furlough and Absentee Allowances	286	300	-	-	-	-	-	36
Superannuation Allowances and Pensions	55,104	55,100	28,435	29,300	40,786	40,400	10,106	37
Stationery and Printing - - - - -	143,308	149,800	17,547	19,000	56,537	56,000	10,234	38
Miscellaneous - - - - -	14,661	13,300	10,541	7,900	23,680	22,600	8,946	39
TOTAL - - -	52,926	66,100	81,291	81,000	136,360	133,900	30,102	40
FAMINE RELIEF AND INSURANCE :								
Famine Relief - - - - -	1,215	8,200	303,271	1,340,000	55,524	62,700	-	41
Construction of Protective Irrigation Works	-	-	-	-	-	-	-	42
TOTAL - - -	1,215	8,200	303,271	1,340,000	55,524	62,700	-	43
Carried forward to page 12 - - -	3,178,024	3,071,300	1,178,960	2,278,400	2,621,639	2,657,200	534,193	44
	ACCOUNTS 1896-97.							
	India.		England.		Exchange.		TOTAL.	
(a) Included under the following Heads:—	Rx.	£.	Rx.	£.	Rx.	Rx.		
State Railways Interest on Debt - - -	3,832,223	976,589	644,702	161,178	144,646	5,452,514		
Interest chargeable against Companies on advances - -	41,178	218,884	144,646			404,708		
TOTAL - - -	3,873,401	1,194,473	789,348	161,178		5,857,222		

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1897-98, RESULTS of 1896-97.

	ASSAM.		BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
1	2,400	75,309	72,200	13,758	19,800	128,059	132,100		DIRECT DEMANDS ON THE REVENUES:
2	3,600	28,125	29,600	45,588	34,400	396,856	392,600		Refunds and Drawbacks. Assignments and Compensations.
3	102,200	521,265	493,400	784,968	795,500	2,055,914	2,102,700		Charges in respect of Collection, viz.:
4	-	2,481,348	2,360,000	-	-	2,482,627	2,361,300		Land Revenue.
5	-	5,080	14,600	-	-	122,758	120,300		Opium (including cost of Production).
6	3,400	67,536	68,500	15,006	21,100	17,022	15,700		Salt (including cost of Production).
7	500	69,642	66,900	5,579	5,800	99,896	100,000		Stamps.
8	300	41,473	40,000	860	900	47,589	46,400		Excise.
9	-	76,025	73,000	-	-	99,504	105,200		Provincial Rates.
10	200	18,244	19,000	207	200	21,181	22,900		Customs.
11	30,000	69,004	62,500	90,634	92,000	557,652	554,800		Assessed Taxes.
12	3,000	85,236	87,500	21,243	21,200	117,513	120,700		Forest. Registration.
13	145,600	3,538,287	3,392,200	977,843	990,900	6,146,571	6,074,700		- - - TOTAL.
14	100	21,468	22,500	45,295	44,000	3,688,560	3,780,500		INTEREST:
15	-	-	-	-	-	3,873,401	4,083,300		Interest on Debt.
16	-	-	-	-	-	1,253,479	1,284,100		Deduct—Amounts chargeable to Railways(a). " " " Irrigation.
17	100	21,468	22,500	45,295	44,000	1,443,320	1,586,900		Remainder chargeable on Ordinary Debt.
18	-	7,063	6,900	73,043	73,700	421,904	480,100		Interest on other Obligations.
19	100	28,531	29,400	118,338	117,700	1,021,416	1,106,500		- - - TOTAL.
20	4,800	36,350	40,000	19,366	19,800	1,475,254	1,522,900		POST OFFICE, TELEGRAPH, AND MINT:
21	-	-	-	-	-	749,404	767,000		Post Office.
22	-	-	-	-	-	36,921	36,600		Telegraph. Mint.
23	4,800	36,350	40,000	19,366	19,800	2,261,579	2,326,500		- - - TOTAL.
24	35,000	239,519	229,600	167,892	169,400	1,085,965	1,096,200		SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
25	61,300	895,364	906,000	525,092	534,300	1,842,218	1,875,300		General Administration.
26	11,500	259,157	250,000	200,835	216,500	798,037	810,900		Law and Justice:
27	149,000	656,996	672,500	729,861	749,500	2,660,295	2,695,500		Courts. Jails.
28	6,800	87,303	92,600	-	-	351,171	341,100		Police.
29	40,600	394,093	400,000	215,264	220,600	805,060	820,500		Marine (including River Navigation).
30	1,700	18,386	18,400	28,037	25,800	81,666	76,100		Education.
31	35,500	216,055	220,800	130,619	147,600	500,339	532,100		Ecclesiastical.
32	16,100	4,734	5,500	14,689	14,800	651,337	569,100		Medical.
33	6,600	49,699	51,200	21,172	22,400	368,139	387,800		Political. Scientific and other Minor Departments.
34	364,100	2,821,306	2,846,600	2,038,511	2,100,900	9,144,227	9,204,600		- - - TOTAL.
35	900	100,502	114,200	96,735	94,900	259,109	264,700		MISCELLANEOUS CIVIL CHARGES:
36	-	5	100	72	-	363	400		Territorial and Political Pensions.
37	10,800	203,646	216,000	209,910	221,000	547,987	572,600		Civil Furlough and Absentee Allowances.
38	10,600	307,299	329,000	67,926	64,700	316,235	329,500		Superannuation Allowances and Pensions.
39	8,000	34,189	30,700	18,851	14,700	110,868	97,200		Stationery and Printing. Miscellaneous.
40	30,300	645,641	690,000	393,494	395,300	1,284,562	1,264,400		- - - TOTAL.
41	-	244,208	889,400	993,330	1,069,000	1,597,548	3,369,300		FAMINE RELIEF AND INSURANCE:
42	-	-	-	4,361	2,700	4,361	2,700		Famine Relief. Construction of Protective Irrigation Works.
43	-	244,208	889,400	997,691	1,071,700	1,601,909	3,372,000		- - - TOTAL.
44	544,900	7,314,323	7,887,600	4,540,243	4,696,300	19,367,432	21,135,700		- - - Carried forward to page 13.
REVISED ESTIMATE, 1897-98.									
	India.	England.	Exchange.	TOTAL.					
	Rx.	£.	Rx.	Rx.					
	3,997,100	971,045	548,815	5,514,960					
	86,200	218,884	123,258	428,312					
	4,083,300	1,189,929	670,073	5,943,302					
					- - - TOTAL.				

(a) Included under the following heads :-
State Railways Interest on Debt.
Interest chargeable against Companies on advances.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECT DEMANDS ON THE REVENUES :									
Refunds and Drawbacks	128,059	132,100	12,027	10,300	43,358	34,200	144,096	112,300	1
Assignments and Compensations	396,856	392,600	13,798	16,700	116,141	116,100	1,035,289	1,037,200	2
Charges in respect of Collection, viz. :									
Land Revenue	2,055,914	2,102,700	398,855	399,800	978,220	1,001,300	676,258	699,600	3
Opium (including cost of Production)	2,482,627	2,361,300	—	—	—	—	2,600	3,500	4
Salt (including cost of Production)	122,758	120,300	—	—	230,299	179,700	169,978	171,000	5
Stamps	17,022	15,700	21,478	22,100	32,198	32,600	26,308	26,700	6
Excise	99,896	100,000	5,507	5,400	70,680	97,200	36,397	36,200	7
Provincial Rates	47,589	46,400	531	900	—	—	6,181	5,800	8
Customs	99,504	105,200	—	—	23,280	23,300	80,602	81,300	9
Assessed Taxes	21,181	22,900	1,170	1,200	2,626	2,700	5,346	5,400	10
Forest	557,652	554,800	72,330	77,200	153,430	160,000	196,916	212,000	11
Registration	117,513	120,700	12,285	13,400	81,207	82,500	29,819	29,200	12
TOTAL	6,146,571	6,074,700	537,976	547,000	1,731,439	1,729,600	2,409,790	2,420,200	13
INTEREST :					₹.				
Interest on Debt	3,683,560	3,780,500	21,505	20,700	17,008	18,700	31,387	37,100	14
Deduct—Amounts chargeable to Railways (a)	3,873,401	4,083,300	—	—	—	—	—	—	15
" " " Irrigation	1,253,479	1,284,100	—	—	—	—	—	—	16
Remainder chargeable on Ordinary Debt	1,443,320	1,586,900	21,505	20,700	17,008	18,700	31,387	37,100	17
Interest on other Obligations	421,904	480,400	11,708	12,600	2,339	2,200	22,034	22,500	18
TOTAL	1,021,416	1,106,500	33,213	33,300	19,347	20,900	53,421	59,600	19
POST OFFICE, TELEGRAPH, AND MINT :									
Post Office	1,475,254	1,522,900	22,476	22,200	10,114	10,700	10,164	11,000	20
Telegraph	749,404	767,000	—	—	—	—	—	—	21
Mint	36,921	36,600	—	—	—	—	24,465	42,000	22
TOTAL	2,261,579	2,326,500	22,476	22,200	10,114	10,700	34,629	53,000	23
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :									
General Administration	1,085,965	1,096,200	137,667	132,300	164,222	162,200	199,424	202,000	24
Law and Justice :									
Courts	1,842,218	1,875,300	335,235	334,000	459,441	459,500	456,417	458,700	25
Jails	798,037	810,900	108,948	116,500	106,453	112,000	68,808	86,000	26
Police	2,660,295	2,695,500	411,856	399,000	464,803	464,700	618,618	660,000	27
Marine (including River Navigation)	351,171	341,100	—	—	11,773	800	3,922	3,700	28
Education	805,060	820,500	139,342	141,300	280,863	280,000	348,135	338,500	29
Ecclesiastical	81,666	76,100	28,943	25,900	40,190	38,400	38,345	35,500	30
Medical	500,339	532,100	98,121	102,800	278,124	278,200	188,574	385,000	31
Political	651,337	569,100	201,602	217,500	8,999	10,000	101,294	107,000	32
Scientific and other Minor Departments	368,139	387,800	30,981	31,200	42,666	42,400	32,152	31,700	33
TOTAL	9,144,227	9,204,600	1,492,695	1,500,500	1,857,539	1,848,200	2,055,689	2,308,100	34
MISCELLANEOUS CIVIL CHARGES :									
Territorial and Political Pensions	259,109	264,700	30,019	31,000	65,350	63,600	66,988	65,100	35
Civil Furlough and Absentee Allowances	363	400	69	—	66	100	248	100	36
Superannuation Allowances and Pensions	547,987	572,600	103,176	113,000	161,272	165,100	193,526	197,000	37
Stationery and Printing	316,235	329,500	46,266	47,600	130,549	136,100	117,038	120,700	38
Miscellaneous	110,868	97,200	16,767	18,000	49,975	53,500	31,195	30,800	39
TOTAL	1,234,562	1,264,400	196,297	209,600	407,212	418,400	408,995	413,700	40
FAMINE RELIEF AND INSURANCE :									
Famine Relief	1,597,548	3,369,300	86,149	125,600	56,285	928,600	325,659	965,500	41
Construction of Protective Railways	4,361	2,700	20,232	2,800	20,406	13,900	1,831	3,000	42
TOTAL	1,601,909	3,372,000	106,381	128,400	76,691	942,500	327,490	968,500	43
Carried forward to page 14	19,367,432	21,135,700	2,389,038	2,441,000	4,102,342	4,970,300	5,290,014	6,223,100	44

(a) See foot-note (a), pages 8 and 9.

Provinces of British India, and in England, for 1897-98, compared with the Results of 1896-97—continued.

	TOTAL, INDIA.		ENGLAND.		EXCHANGE*.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	
1	327,540	288,900	-	-	-	-	327,540	288,900	DIRECT DEMANDS ON THE REVENUES:
2	1,562,079	1,562,600	-	-	-	-	1,562,079	1,562,600	Refunds and Drawbacks.
									Assignments and Compensations.
									Charges in respect of Collection, viz. .
3	4,109,247	4,203,400	214	901	142	507	4,109,603	4,204,808	Land Revenue.
4	2,485,227	2,364,800	882	1,853	583	1,043	2,486,692	2,367,696	Opium (including cost of Production).
5	523,035	471,000	191	468	126	264	523,352	471,732	Salt (including cost of Production).
6	97,006	97,100	40,808	35,844	26,967	20,184	164,781	153,128	Stamps.
7	212,480	238,800	226	123	149	69	212,855	238,992	Excise.
8	54,301	53,100	-	-	-	-	54,301	53,100	Provincial Rates.
9	203,386	209,800	-	-	-	-	203,386	209,800	Customs.
10	30,323	32,200	-	-	-	-	30,323	32,200	Assessed Taxes.
11	980,328	1,004,000	8,205	4,172	5,422	2,349	993,955	1,010,521	Forest.
12	240,824	245,800	-	-	-	-	240,824	245,800	Registration.
13	10,825,776	10,771,500	50,526	43,361	33,389	24,416	10,909,691	10,839,277	- - - TOTAL.
									INTEREST:
14	3,753,460	3,857,000	3,825,177	4,069,144	2,527,806	2,291,416	10,106,443	10,217,560	Interest on Debt.
15	3,873,404	4,083,300	1,194,473	1,189,929	789,348	670,073	5,857,222	5,943,302	Deduct—Amounts chargeable to Railways(a).
16	1,253,479	1,284,100	-	-	-	-	1,253,479	1,284,100	" " " Irrigation.
17	1,373,420	1,510,400	2,630,704	2,879,215	1,738,458	1,621,343	2,995,742	2,990,158	Remainder chargeable on Ordinary Debt.
18	457,985	517,700	136	51	90	29	458,211	517,780	Interest on other Obligations.
19	915,435	992,700	2,630,840	2,879,266	1,738,548	1,621,372	3,453,953	3,507,933	- - - TOTAL.
									POST OFFICE, TELEGRAPH, AND MINT:
20	1,518,008	1,566,800	111,452	107,165	73,651	60,347	1,703,111	1,734,312	Post Office.
21	749,404	767,000	118,329	181,383	78,526	102,140	946,759	1,050,523	Telegraph.
22	61,886	78,600	263	5,300	174	2,985	61,823	86,885	Mint.
23	2,328,798	2,412,400	230,544	293,848	152,351	165,472	2,711,693	2,871,720	- - - TOTAL.
									SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
24	1,587,278	1,592,700	260,322	257,747	172,030	145,142	2,019,630	1,995,589	General Administration.
25	3,093,311	3,127,500	2,157	3,013	1,425	1,697	3,096,893	3,132,210	Law and Justice:
26	1,082,246	1,125,400	-	-	-	-	1,082,246	1,125,400	Courts.
27	4,155,577	4,219,200	592	683	391	385	4,156,560	4,220,268	Jails.
28	366,866	345,600	212,785	213,853	140,615	120,425	720,266	679,878	Police.
29	1,573,400	1,580,300	1,656	1,510	1,094	850	1,576,150	1,582,660	Marine (including River Navigation).
30	189,144	175,900	145	245	96	138	189,385	176,283	Education.
31	1,065,158	1,298,100	6,947	16,931	4,591	9,534	1,076,696	1,324,565	Ecclesiastical.
32	963,232	903,600	24,186	24,349	15,983	13,711	1,003,401	941,660	Medical.
33	473,938	493,100	30,124	26,109	19,907	14,703	523,069	533,912	Political.
34	14,550,150	14,861,400	538,914	544,440	356,132	306,585	15,445,196	15,712,425	Scientific and other Minor Departments.
									- - - TOTAL.
									MISCELLANEOUS CIVIL CHARGES:
35	421,466	424,400	9,592	9,332	6,339	5,255	437,397	436,987	Territorial and Political Pensions.
36	746	600	225,733	188,054	149,205	105,897	375,734	294,551	Civil Furlough and Absentee Allowances.
37	1,005,961	1,047,700	1,874,519	1,901,744	1,238,745	1,070,910	4,119,225	4,020,354	Superannuation Allowances and Pensions.
38	610,088	633,900	41,807	54,449	27,628	30,661	679,523	719,010	Stationery and Printing.
39	208,805	199,500	21,691	26,922	14,334	15,160	244,830	241,582	Miscellaneous.
40	2,247,066	2,306,100	2,173,392	2,180,501	1,436,251	1,227,883	5,856,709	5,714,484	- - - TOTAL.
									FAMINE RELIEF AND INSURANCE:
41	2,065,611	5,389,000	8,360	1,740	5,524	980	2,079,525	5,391,720	Famine Relief.
42	46,830	22,400	-	-	-	-	46,830	22,400	Construction of Protective Irrigation Works.
43	2,112,471	5,411,400	8,360	1,740	5,524	980	2,126,355	5,414,120	- - - TOTAL.
44	31,148,826	34,770,100	5,632,576	5,943,156	3,722,195	3,316,708	40,503,597	44,059,964	- - - Carried forward to page 15.

* See foot-note to Statement No. 2, page 7.

† Rx. 438,857 and Rx. 369,832, representing the net charge on the Revenues in 1896-97 and 1897-98, respectively, on account of Protective Railways constructed through the agency of Companies, are also chargeable to the grant for Famine Relief and Insurance, although included in the Railway Revenue Account.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 8 - - -	3,178,024	3,071,800	1,178,960	2,278,400	2,621,689	2,657,200	534,193	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	-	-	-	-	-	-	5,836	2
RAILWAY REVENUE ACCOUNT:								
State Railways:								
Working Expenses - - - - -	2,889,605	3,006,700	439,207	402,100	461,820	515,000	77,377	3
Interest on Debt - - - - -	3,615,426	3,997,100	-	-	216,797	-	-	4
Annuities in Purchase of Railways - -	-	-	-	-	-	-	-	5
Interest chargeable against Companies on Advances.	-	-	36,869	72,700	-	-	-	6
Interest on Capital deposited by Companies.	-	-	-	-	-	-	-	7
Guaranteed Companies:								
Surplus Profits, Land, and Supervision -	391,137	53,100	-	100	-	6,000	7,557	8
Interest - - - - -	8,225	8,800	-	-	-	-	-	9
Subsidized Companies:								
Land, &c. - - - - -	-	-	-	-	-	-	10,075	10
Miscellaneous Railway Expenditure - -	37,474	26,100	-	3,000	4,150	5,800	110	11
TOTAL - - - - -	6,941,867	7,091,800	476,076	477,900	682,767	526,800	95,119	12
IRRIGATION:								
Major Works:								
Working Expenses - - - - -	-	-	-	-	-	-	-	13
Interest on Debt - - - - -	703,572	729,100	-	-	-	-	-	14
Minor Works and Navigation - - - - -	6,379	7,700	-	-	143,481	139,800	-	15
TOTAL - - - - -	709,951	736,800	-	-	143,481	139,800	-	16
BUILDINGS AND ROADS:								
Military Works - - - - -	899,741	810,300	2,084	800	97,417	93,700	17,163	17
Civil Works - - - - -	150,321	208,500	159,495	176,300	678,612	609,000	275,018	18
TOTAL - - - - -	1,050,062	1,018,800	161,579	177,100	776,029	702,700	292,181	19
ARMY SERVICES:								
Army:								
Effective - - - - -	9,871,609	9,167,700	-	-	-	-	-	20
Non-effective - - - - -	452,697	461,000	-	-	-	-	-	21
Warlike Operations - - - - -	17,504	3,536,500	-	-	-	-	-	22
TOTAL - - - - -	10,341,810	13,165,200	-	-	-	-	-	23
SPECIAL DEFENCE WORKS - - - - -	21,753	2,000	-	-	-	-	-	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -	22,243,467	25,085,900	1,816,615	2,933,400	4,223,966	4,026,500	927,329	25
Add.—Portion of Allotments to Provincial Governments not spent by them in the year.	-	-	-	-	-	116,800	-	26
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.	-2,011	-1,000	-47,862	-13,500	-1,695	-	-27,791	27
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - - - -	22,241,456	25,084,900	1,768,753	2,919,900	4,222,271	4,143,300	899,538	28
EXPENDITURE NOT CHARGED TO REVENUE:								
Capital Outlay on Railways and Irrigation Works:								
State Railways - - - - -	-571,202	24,200	-1,184	-8,500	160,820	-	1,141,614	29
Irrigation Works - - - - -	-	-	-	-	5,786	62,000	-	30
Miscellaneous Public Improvements - -	-	-	-	-	-	-	-	31
TOTAL - - - - -	-571,202	24,200	-1,184	-8,500	166,406	62,000	1,141,614	32

Provinces of *British India*, and in *England*, for 1897-98, compared with the Results of 1896-97—*continued*.

	ASSAM.		BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.		
1.	Rx. 544,900	Rx. 7,314,323	Rx. 7,887,600	Rx. 4,540,243	Rx. 4,696,500	Rx. 19,367,432	Rx. 21,135,700	- - - Brought forward from page 9.	
2.	1,100	-	-	-	-	5,836	1,100	CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	
3.	100,400	1,110,572	1,208,000	792,513	838,000	5,771,094	6,070,200	RAILWAY REVENUE ACCOUNT :	
4.	-	-	-	-	-	3,832,223	3,997,100	State Railways : Working Expenses.	
5.	-	-	-	-	-	-	-	Interest on Debt.	
6.	-	-	-	4,309	13,500	41,178	86,200	Annuities in Purchase of Railways.	
7.	-	-	-	15,148	16,200	15,148	16,200	Interest chargeable against Companies on Advances.	
8.	6,500	17,382	15,500	18,336	16,000	434,412	97,200	Interest on Capital deposited by Companies.	
9.	-	-	-	-	-	8,225	8,800	Guaranteed Companies : Surplus Profits, Land, and Supervision.	
10.	10,200	42,977	90,300	-	2,000	53,052	102,500	Interest.	
11.	-	9,137	-6,700	6,921	-800	57,792	27,400	Subsidized Companies : Land, &c.	
12.	117,100	1,180,068	1,307,100	837,227	834,900	10,213,124	10,405,600	Miscellaneous Railway Expenditure.	
								- - - TOTAL.	
13.	-	128,188	136,000	247,547	258,500	375,735	394,500	IRRIGATION :	
14.	-	246,414	246,100	303,493	308,900	1,253,479	1,284,100	Major Works : Working Expenses.	
15.	-	178,792	174,800	29,599	29,100	358,251	351,400	Interest on Debt.	
16.	-	553,394	556,900	580,639	596,500	1,987,465	2,030,000	Minor Works and Navigation.	
								- - - TOTAL.	
17.	33,300	7,325	10,600	2,190	3,200	1,025,920	951,900	BUILDINGS AND ROADS :	
18.	335,300	881,180	789,100	521,178	526,900	2,665,804	2,645,100	Military Works.	
19.	368,600	883,505	799,700	523,368	530,100	3,691,724	3,597,000	Civil Works.	
								- - - TOTAL.	
20.	-	-	-	-	-	9,871,609	9,167,700	ARMY SERVICES :	
21.	-	-	-	-	-	452,697	461,000	Army : Effective.	
22.	-	-	-	-	-	17,504	3,536,500	Non-effective. Warlike operations.	
23.	-	-	-	-	-	10,341,810	13,165,200	- - - TOTAL.	
24.	-	-	-	-	-	21,753	2,000	SPECIAL DEFENCE WORKS.	
25.	1,031,700	9,936,290	10,551,300	6,481,477	6,707,800	45,629,144	50,336,600	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.	
26.	-	-	-	-	15,900	-	132,700	Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	
27.	-46,300	-44,505	-344,800	-199,840	-	-420,704	-402,000	Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	
28.	985,400	9,794,785	10,209,500	6,281,637	6,723,700	45,208,440	50,066,700	{ TOTAL EXPENDITURE CHARGED AGAINST REVENUE.	
29.	711,200	321,006	680,400	188,159	156,000	939,013	1,563,000	EXPENDITURE NOT CHARGED TO REVENUE :	
30.	-	-3,750	-10,500	142,514	128,000	144,544	179,500	Capital Outlay on Railways and Irrigation Works :	
31.	-	-	8,400	-	-	-	8,400	State Railways. Irrigation Works.	
32.	711,200	317,250	678,300	330,673	284,000	1,083,557	1,750,900	Miscellaneous Public Improvements.	
								- - - TOTAL.	

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 10 - - -	19,367,482	21,185,700	2,389,038	2,441,000	4,102,342	4,970,300	5,290,014	6,223,100	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	5,836	1,100	-	-	1,844	2,800	5,070	800	2
RAILWAY REVENUE ACCOUNT:									
State Railways:									
Working Expenses - - - -	5,771,094	6,070,200	1,710,588	1,870,000	877,465	906,000	460,406	452,900	3
Interest on Debt - - - -	3,832,223	3,997,100	-	-	-	-	-	-	4
Annuities in purchase of Railways -	-	-	-	-	-	-	-	-	5
Interest chargeable against Companies on Advances.	41,178	86,200	-	-	-	-	-	-	6
Interest on Capital deposited by Companies.	15,148	16,200	-	-	-	-	-	-	7
Guaranteed Companies:									
Surplus Profits, Land, and Supervision	434,412	97,200	-	-	14,584	22,300	26,389	26,300	8
Interest - - - -	8,225	8,800	-	-	-	-	-	-	9
Subsidized Companies:									
Land, &c. - - - -	53,052	102,500	23,426	2,100	1,358	2,000	7,184	4,200	10
Miscellaneous Railway Expenditure -	57,792	27,400	-1,788	-10,700	7,184	2,800	713	4,100	11
TOTAL - - -	10,213,124	10,405,600	1,732,226	1,861,400	900,591	933,100	494,692	487,500	12
IRRIGATION:									
Major Works:									
Working Expenses - - - -	375,735	394,500	290,577	305,000	156,897	137,100	47,971	51,300	13
Interest on Debt - - - -	1,253,479	1,284,100	-	-	-	-	-	-	14
Minor Works and Navigation - - -	358,251	351,400	99,079	85,600	424,932	320,100	241,440	206,600	15
TOTAL - - -	1,987,465	2,030,000	389,656	390,600	581,829	457,200	289,411	257,900	16
BUILDINGS AND ROADS:									
Military Works - - - -	1,025,920	951,900	62,378	82,300	8,634	8,200	19,010	21,400	17
Civil Works - - - -	2,665,804	2,645,100	412,302	353,500	767,025	643,900	629,406	529,600	18
TOTAL - - -	3,691,724	3,597,000	474,680	435,800	775,659	652,100	648,416	551,000	19
ARMY SERVICES:									
Army:									
Effective - - - -	9,871,609	9,167,700	-	-	3,117,156	3,046,000	3,348,109	3,282,600	20
Non-effective - - - -	452,697	461,000	-	-	298,204	307,100	155,362	166,100	21
Warlike operations - - - -	17,504	3,536,500	-	-	596	102,700	106	230,600	22
TOTAL - - -	10,341,810	13,165,200	-	-	3,415,956	3,455,800	3,503,577	3,679,300	23
SPECIAL DEFENCE WORKS - - -	21,753	2,000	-	-	-	-	-	-	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - -	45,629,144	50,336,600	4,985,600	5,128,800	9,778,221	10,471,300	10,231,180	11,199,600	25
Add.—Portion of Allotments to Provincial Governments not spent by them in the year.	-	132,700	-	2,300	-	-	-	-	26
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.	-420,704	-402,600	-110,652	-	-228,843	-220,100	-263,438	-216,000	27
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - - -	45,208,440	50,066,700	4,874,948	5,131,100	9,549,378	10,251,200	9,967,742	10,981,600	28
EXPENDITURE NOT CHARGED TO REVENUE:									
Capital Outlay on Railways and Irrigation Works:									
State Railways - - - -	939,013	1,563,000	632,058	352,400	766,144	692,300	2,044	4,500	29
Irrigation Works - - - -	144,544	179,500	358,844	267,200	76,375	78,100	156,432	157,200	30
Miscellaneous Public Improvements -	-	8,400	-	-	-	-	-	-	31
TOTAL - - -	1,083,557	1,750,900	990,902	619,600	842,519	770,400	158,476	161,700	32

Calcutta, 31 March 1898.

India Office, 12 May 1898.

Provinces of British India, and in England, for 1897-98, compared with the Results of 1896-97—continued.

	TOTAL, INDIA.		ENGLAND.		EXCHANGE.*		GRAND TOTAL.		HEADS OF EXPENDITURE.
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	
1	31,148,826	34,770,100	5,632,576	5,943,156	3,722,195	3,346,708	40,503,597	44,059,964	. . . Brought forward from page 11.
2	12,750	4,700	-	-	-	-	12,750	4,700	CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).
3	8,819,553	9,299,100	-	-	-	-	8,819,553	9,299,100	RAILWAY REVENUE ACCOUNT:
4	3,832,223	3,997,100	975,589	971,045	644,702	546,815	5,452,514	5,514,960	State Railways:
5	-	-	1,712,600	1,712,419	1,131,743	964,297	2,844,343	2,676,716	Working Expenses.
6	41,178	86,200	218,884	218,884	141,646	123,258	404,708	428,342	Interest on Debt.
7	15,148	16,200	722,527	784,779	477,470	441,924	1,215,145	1,242,903	Annuities in purchase of Railways.
8	475,385	145,800	-	-	-	-	475,385	145,800	Interest chargeable against Companies on Advances.
9	8,225	8,800	2,160,967	2,154,784	1,428,040	1,213,401	3,597,232	3,376,985	Interest on Capital deposited by Companies.
10	85,020	110,800	-	-	-	-	85,020	110,800	Guaranteed Companies:
11	63,901	23,600	-	-	-	-	63,901	23,600	Surplus Profits, Land, and Supervision.
12	13,340,633	13,687,600	5,790,567	5,841,911	3,826,601	3,289,695	22,957,801	22,819,206	Interest.
									Subsidized Companies:
									Land, &c.
									Miscellaneous Railway Expenditure.
									. . . TOTAL.
13	871,180	887,900	-	-	-	-	871,180	887,900	IRRIGATION:
14	1,253,479	1,284,100	-	-	-	-	1,253,479	1,284,100	Major Works:
15	1,123,702	963,700	1,594	1,117	1,054	629	1,126,350	965,446	Working Expenses.
16	3,248,361	3,135,700	1,594	1,117	1,054	629	3,251,009	3,137,446	Interest on Debt.
									Minor Works and Navigation.
									. . . TOTAL.
17	1,115,942	1,063,800	24,725	69,633	16,339	39,212	1,157,006	1,172,645	BUILDINGS AND ROADS:
18	4,474,537	4,172,100	91,371	80,867	60,381	45,538	4,626,289	4,298,505	Military Works.
19	5,590,479	5,235,900	116,098	150,500	76,720	84,750	5,783,295	5,471,150	Civil Works.
									. . . TOTAL.
20	16,336,874	15,496,300	1,835,410	1,809,199	1,212,901	1,018,796	19,385,185	18,324,295	ARMY SERVICES:
21	906,263	934,200	2,368,852	2,414,837	1,565,417	1,359,842	4,840,532	4,708,879	Army:
22	18,206	3,869,800	6,873	25,865	4,542	14,565	29,621	3,910,230	Effective.
23	17,261,343	20,300,300	4,211,135	4,249,901	2,782,860	2,393,203	24,255,338	26,943,404	Non-effective.
									Warlike Operations.
									. . . TOTAL.
24	21,753	2,000	43,868	17,799	28,989	10,023	94,610	29,822	SPECIAL DEFENCE WORKS.
25	70,624,145	77,136,300	15,795,836	16,204,384	10,438,419	9,125,008	96,858,400	102,465,692	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
26	-	135,000	-	-	-	-	-	135,000	Add,—Portion of Allotments to Provincial Governments not spent by them in the year.
27	-1,023,637	-810,700	-	-	-	-	-1,023,637	-810,700	Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.
28	69,600,508	76,430,600	15,795,836	16,204,384	10,438,419	9,125,008	95,834,763	101,759,992	TOTAL EXPENDITURE CHARGED AGAINST REVENUE.
29	2,339,259	2,612,200	1,146,843	809,010	757,872	455,570	4,243,974	3,876,780	EXPENDITURE NOT CHARGED TO REVENUE:
30	736,195	682,000	2,561	6,573	1,692	3,701	740,448	692,274	Capital Outlay on Railways and Irrigation Works:
31	-	8,400	-	-	-	-	-	8,400	State Railways.
32	3,075,454	3,302,600	1,149,404	815,583	759,564	459,271	4,984,422	4,577,454	Irrigation Works.
									Miscellaneous Public Improvements.
									. . . TOTAL.

* See foot-note to Statement, No. 2, page 7.

Stephen Jacob, Comptroller and Auditor General.
E. R. Cave-Browne, Accountant General.

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1897-98,
COMPARED WITH THE RESULTS OF 1896-97.

*(Presented pursuant to the Government of India Act,
1858, Sec. 59.)*

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