

EAST INDIA. ACCOUNTS AND ESTIMATES, 1888-89.

EXPLANATORY MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA.

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



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Memorandum by the Under Secretary of State for India, relating to the Accounts of the Government of India for 1886-87, and the Estimates for 1887-88 and 1888-89.

[*Note.*—With the view of marking clearly the distinction between Pounds sterling and Tens of Rupees, the notation of £ for the former and Rx for the latter has been adopted in the Accounts and Estimates.]

The following are the documents laid or to be laid before Parliament this year, in respect of the Financial Position of India :—

Finance and Revenue Accounts of the Government of India for 1886-87 (on which the formal Resolution to be submitted to the Committee will be based).

Home Accounts of the Government of India: Account for 1886-87, with Estimate for 1887-88, &c. (No. 167 of 1888).

Estimate of the Revenue and Expenditure of the Government of India for 1887-88, compared with the Results of 1886-87 (No. 166 of 1888).

Returns of Loans raised in India and in England (Nos. 14, 15, 118, and* of 1888).

Indian Financial Statement for 1888-89 (No. 128 of 1888), with which are included the debates on the recent increase of taxation.

Statement of the Trade of British India from 1882-83 to 1886-87 [C.—5266.]

The administration Report on the Railways in India for 1887-88 will be presented to Parliament when received from India.

The statement exhibiting the Moral and Material Progress and Condition of India during 1886-87 and the Statistical Abstract relating to British India from 1877-78 to 1886-87 are in course of preparation.

* Not yet presented.

REVENUE AND EXPENDITURE.

The Gross Revenue and Expenditure of the Government of India for the three years are as follows :—

Gross Revenue and Expenditure.	Account, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Revenue -	Rx 77,337,134	Rx 77,926,600	Rx 80,010,500
Expenditure chargeable thereon -	77,158,707	80,943,300	80,708,500
Surplus -	178,427	—	—
or Deficit -	—	3,016,700	698,000

Apart from other considerations, the Revenue and Expenditure of the country are continually increasing through the opening of additional railways and canals; and, therefore, a clearer view of the financial condition may be gathered by a reference to the net Revenue and Expenditure (in the form given at page 102 of the Financial Statement); the net Revenue being the amount received from the principal sources, after deducting the cost of collection, &c., and the net Expenditure being the charges of the various departments, after deducting the receipts of those departments. The following are the net figures :—

Net Revenue and Expenditure.	Actual Account, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Net Revenue -	Rx 44,735,940	Rx 44,944,200	Rx 46,349,400
Net Expenditure -	44,557,513	47,960,900	47,047,400
Surplus +, or Deficit —, including cost of } Special Defence Works - }	+178,427	—3,016,700	—698,000
Do. do. excluding do. do. -	+504,053	—2,447,800	+423,500

The following is a more detailed explanation of the foregoing figures.

Actual Account, 1886-87.

Net Revenue and Expenditure.	Budget Estimate.	Revised Estimate.	Account.
	Rx	Rx	Rx
Net Revenue - - - -	44,249,900	43,879,700	44,735,940
Net Expenditure - - - -	44,067,700	43,879,200	44,557,513
Surplus - - - -	182,200	500*	178,427

The net Revenue and Expenditure exceeded the Budget Estimate by very nearly the same amount, so that the surplus was reduced by only Rx 3,773, from Rx 182,200 to Rx 178,427. This, however, was the result after (1) including the charge for Special Defence Works, estimated in the Budget at Rx 441,700 chargeable to Loan, and (2) removing from the head of Famine Insurance the provision of Rx 749,000 made for Reduction of Debt; and, therefore, the position was really worse by Rx 311,073 than that which would have been shown in the Budget, had it been framed on the principles adopted in the Account. The following are the principal changes:—

<i>Net Revenue.</i>	<i>Rx.</i>	<i>Remarks.</i>
Land Revenue - - - -	+419,972	There was an improvement of Rx 232,394 in Bombay, Rx 140,686 in Madras, Rx 95,944 in Bengal, and Rx 94,529 in the North-west Provinces and Oudh; but in Burma the net receipts were worse by Rx 137,577, and in other Provinces by Rx 6,004.
Opium - - - -	-363,187	Reduction of Rx 284,624 in Revenue, and increase of Rx 78,563 in Expenditure.
Salt - - - -	+275,572	Chiefly in Bombay.
Excise - - - -	+229,444	Chiefly in Madras and Bombay.
Other heads - - - -	+70,176	
	<u>+631,977</u>	
Increased charge on Revenue under head of Assignments and Compensations - - - -	145,937	This increased charge arises mainly in payments to Enamdars, &c. in Bombay, for which there is an equivalent receipt under Land Revenue.
Net Revenue better by - - - -	<u>486,040</u>	
<i>Net Expenditure.</i>		
Telegraph - - - -	-182,283	Reduction of charge by Rx 65,436, and increase of receipts by Rx 116,847.
Police - - - -	+273,534	Increase in Burma.
Marine - - - -	+173,995	Unanticipated charges for purchase and hire of ships, increased payments for stores, and heavier charge for Exchange.
Absorption of Grant for Reduction of Debt - - - -	-749,000	
Construction of Railways out of Revenue - - - -	-226,123	Reduction of grant for protective railways.
Railway Revenue Account - - - -	-533,032	Guaranteed railways better by Rx 279,319, owing to improved receipts; State railways better by Rx 165,639, in consequence of reduction of working expenses; other charges reduced by Rx 88,074.
Army - - - -	+1,115,739	The operations in Burma cost more by Rx 1,217,800 than had been provided in the Budget.
Buildings and Roads - - - -	-295,007	Reduction of Rx 94,046 in Military Works, and Rx 200,961 in Civil Works.
Special Defence Works - - - -	+325,626	In the Budget, these works, which were then estimated to cost Rx 441,700, were not charged against the Revenue of the year.
Other heads - - - -	-424,701	
	<u>-521,252</u>	
Total net Improvement, Imperial and Provincial - - - -	1,007,292	
But the improvement, which belongs to the Provincial Governments, by reason of the increase of their part of the revenue and decrease of their part of the expenditure, is - - - -	<u>1,011,065</u>	The improvements in the position of the Provincial Governments were as follows:—In Madras Rx 214,462, North-west Provinces and Oudh Rx 190,180, Bombay Rx 181,985, Bengal Rx 126,188, and Burma Rx 116,328, and in other Provinces Rx 181,922.
So that there is a reduction of the Surplus by - - - -	3,773	

* In the Return 179 of 1887, the surplus in the Revised Estimate was shown as Rx 60,073, owing to the transactions in England being corrected to the end of the year.

Compared with the Revised Estimate, the Account shows an increase in the net Revenue of Rx 856,240, and in the net Expenditure of Rx 678,313, the surplus, therefore, being increased by Rx 177,927; but, as the charge for Special Defence Works had in the Revised Estimate been excluded from the Expenditure, and Rx 325,626 is included in the Account as the cost of such works, the real improvement is Rx 503,553.

The changes in the net Revenue are shown in the following table :—

	Rx	<i>Remarks.</i>
Land Revenue - - -	+496,572	General improvement in March 1887; in Bombay Rx 165,094, North-west Provinces and Oudh Rx 89,829, Madras Rx 81,286, Burma Rx 71,923, and other Provinces Rx 88,440.
Opium - - - - -	+100,313	Increase of Rx 44,076 in Revenue, chiefly from Malwa opium, and reduction of Rx 56,237 in Expenditure.
Salt - - - - -	+115,972	} Slight increase in almost all the provinces.
Excise - - - - -	+110,444	
Other heads - - - -	+32,939	
	+856,240	

In the net Expenditure the following are the principal changes :—

	Rx	
Railway Revenue Account - - -	-245,032	Increase of Rx 210,859 in receipts, owing to active traffic at the close of the year, and reduction of Rx 34,173 in charges.
Irrigation - - - - -	-147,651	Increase of Rx 61,905 in receipts, and reduction of Rx 85,746 in charges.
Buildings and Roads - - - -	-177,507	Reduction of Rx 68,646 in Military Works, and Rx 108,861 in Civil Works.
Army - - - - -	+379,739	Increase of Rx 415,239 in Effective charges, owing to heavy claims preferred in March in connexion with Burma, and reduction of Rx 35,500 in non-Effective charges.
Special Defence Works - - - -	+325,626	In the Estimates these works were not charged against the Revenue of the year.
Other heads - - - - -	-69,827	
	+65,348	
Thus the net Improvement, Imperial and Provincial, was -	790,892	
Of which, the portion belonging to the Provincial Governments was - - - -	612,965	
So that the Surplus was increased by - - - - -	177,927	

In presenting the Revised Estimate to the House of Commons last year, I stated that, according to the latest information received from India, the Revenue would be increased by Rx 1,100,000, which (with the correction of the transactions in England) would have raised it to Rx 77,181,200, and the Expenditure by Rx 98,000, which, with the charge of Rx 420,000 in respect of the unspent portion of the allotments to the Provincial Governments, would have raised it to Rx 76,539,200, giving a surplus of Rx 642,000. I added that, should the expectation of a surplus be realised, it had been decided to charge against it the cost of the Special Defence Works in that year. This charge being about Rx 325,600, the expenditure would have been increased to Rx 76,864,800, and the surplus reduced to Rx 316,400. In the Account, the Revenue is shown as Rx 77,337,134, the Expenditure as Rx 77,158,707, and the Surplus as Rx 178,427.

Thus, the difference between the figures stated to the House of Commons in September, and the Accounts as finally audited in the following February, is, on the Revenue side, an increase of Rx 155,934, and in the Expenditure an increase of Rx 293,907.

Revised Estimate, 1887-88.

Net Revenue and Expenditure.	Budget Estimate.	Revised Estimate.
Net Revenue	Rx 44,478,100	Rx 44,944,200
Net Expenditure	44,461,400	47,960,900
Surplus or Deficit	16,700	—
	—	3,016,700

The increase of Rx 466,100 in the net Revenue is due to the following alterations:—

		Remarks.
Land Revenue	Rx +195,000	Increase of Revenue by Rx 45,300 and reduction of Expenditure by Rx 149,700.
Opium	—355,100	Reduction of Revenue, the average price realised in Calcutta having been Rs. 1,059 per chest, instead of Rs. 1,100 as estimated, and the number of chests paying duty in Bombay being less by 1,888 than was anticipated.
Salt	+158,200	Increase of Revenue by Rx 118,500, and reduction of Expenditure by Rx 39,700. The duty was increased on the 19th of January 1888, but this did not affect consignments of salt then at sea.
Stamps	+145,900	} Increase of Revenue.
Excise	+274,100	
Customs	+112,000	
Other heads	+37,500	
Assignments and compensations	+567,600 101,500	} Increased Expenditure.
Net improvement	+466,100	

The net Expenditure charged against Revenue was increased by Rx 3,499,500; but this included a sum of Rx 787,300 which was charged in the Expenditure of the year, though not actually spent, being merely transferred to the balances of the Provincial Governments.

As regards the remaining amount of Rx 2,712,200, the principal causes of the increase were explained to the House of Commons on the 9th of September 1887.

By the conversion of the India Four into Three-and-a-half per cent. Stock bearing quarterly dividends, there will after the 31st of March 1889 be a saving of 266,300l. annually; but the immediate effect was to bring into the year 1887-88 a payment of about 663,000l. (Rx 941,600l.)* which otherwise would have been paid in subsequent years, besides an extra charge of 105,800l. (Rx 150,300) for commission and management consequent on the conversion, making altogether Rx 1,091,900.

The extension of the military operations in Burma, and the gratuity to the troops engaged there, added Rx 830,000.

The determination to include in the Expenditure of the year the cost of the Special Defence Works on the coast and the north-west frontier has caused a further addition of Rx 568,900.

There remains Rx 221,400 as the increase under other heads.

* The payment arises thus:
 Additional quarterly dividend of 17s. 6d. per cent. £421,000
 Interest at 10s. per cent. to make up 4 per cent. to October 1888 £241,100
 Exchange Rx 278,600
 Rx 941,800

The following are the chief changes :—

			<i>Remarks.</i>
Conversion of India Stock	-	Rx +1,091,900	} See explanation on page 7.
Operations in Burma	-	+830,000	
Special Defence Works	-	+568,900	
Other heads :—			
Telegraph	-	Rx -161,700	- Chiefly improved receipts.
Marine	-	-236,000	- Chiefly reduction of expenditure.
Exchange on Remittance Transactions	-	-153,500	- Increased gain in transactions with Railway Companies.
Miscellaneous	-	-104,600	- Reduction of expenditure by Rx 69,800, and increase of receipts by Rx 34,800.
Railway Revenue Account	-	+564,900	- Reduction of Revenue by Rx 479,700, almost entirely on the State Railways; increase of Expenditure by Rx 85,200, the charge for exchange having been heavier by Rx 276,300, the payment of surplus profits to guaranteed companies by Rx 148,000, and the interest and cost of land, &c., by Rx 31,500, while the working expenses of the State Lines were reduced by Rx 370,600.
Army (excluding operations in Burma)	-	+350,200	- Exchange Rx 191,400; remainder due to purchase of transport, augmentation of British forces, and Sikkim Expedition.
Civil Departments, Irrigation, &c.	-	-57,900	
		+221,400	
		+2,712,200	
Deducting the improvement in the net Revenue		466,100	
The net Charge, Imperial and Provincial, is greater by		2,246,100	
But, by reason of the portion of revenue belonging to the Provincial Governments being increased, or their Expenditure being reduced, the position of those Governments was improved by		787,300	} The Improvements in the position of the Provincial Governments were as follows:—In Bengal Rx 289,800, Madras Rx 124,600, Bombay Rx 95,500, Central Provinces Rx 77,300, Punjab Rx 73,000, and other Provinces Rx 127,100.
Consequently the position of the Imperial Government was worse by		3,033,400	

Since the issue of the Revised Estimate, the Preliminary Accounts to the close of March 1888 have been published in India, showing an improvement in 1887-88 of Rx 307,000 excluding, or Rx 397,000 including, the Special Defence Works. This is chiefly due to the large receipts from Land Revenue and Provincial Rates, and a smaller expenditure on Public Works and Special Defence Works, and in the payments for opium, in March 1888. There is also a reduction of the net charge in England by 87,400*l.*, and a saving in Exchange of Rx 33,500; so that the Deficit, including the Special Defence Works, may be now taken at Rx 2,498,800. The result is subject to revision when the Accounts are audited and finally closed, about the end of 1888.

Budget Estimate, 1888-89.

Net Revenue and Expenditure.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Net Revenue - - - - -	Rx 44,944,200	Rx 46,349,400
Net Expenditure - - - - -	47,960,900	47,047,400
Deficit, including cost of Special Defence Works - - - - -	- 3,016,700	- 698,000
Surplus +, or Deficit -, excluding cost of Special Defence Works - - - - -	- 2,447,800	+ 423,500

When explaining, last year, the reason why it was right to charge the cost of the Special Defence Works against Revenue, whenever there was a surplus admitting of it, I added that, if there should be no surplus to meet the Expenditure, it would be open to the Secretary of State to charge it against capital. It has been determined, however, to treat this charge as far as possible as one appertaining to the year in which it may be incurred, without imposing additional taxation for the purpose of meeting it; and, therefore, in the foregoing table, I have shown that, while the Budget Estimate for 1888-89 exhibits a deficit of Rx 698,000, there would, if this exceptional charge were excluded, be a surplus of Rx 423,500.

Compared with the Revised Estimate for 1887-88, the Budget for 1888-89 shows, if the cost of Special Defence Works be included, an improvement of Rx 2,318,700, of which Rx 1,405,200 is due to increase of net Revenue, and Rx 913,500 to reduction of net Expenditure. The former is almost entirely attributable to the addition made in January last to the duty on Salt, and the latter to the causes which I have already mentioned as abnormally increasing the Expenditure in 1887-88. The following are the principal changes:—

<i>Net Revenue.</i>		<i>Remarks.</i>
Opium - - - - -	Rx - 132,900	The price per chest in Calcutta is estimated at an average of Rs. 1,042, against Rs. 1,059 in 1887-88.
Salt - - - - -	+ 1,377,900	On the 19th of January 1888, the duty was raised from 2 to 2½ rupees per maund in India generally, and from 3 annas to 1 rupee in Burma.
Excise - - - - -	+ 101,200	Increase of Revenue.
Other heads - - - - -	+ 59,000	
	<u>+ 1,405,200</u>	
<i>Net Expenditure.</i>		
Interest on Debt- - - - -	Rx - 953,000	The charge for interest and the payments under this head attendant on the conversion of the 4 per cent. Stock are estimated to be less by 782,300 <i>l.</i> than in 1887-88. There is also a reduction in exchange of Rx 324,200. On the other hand, the interest in India is expected to be heavier by Rx 50,100; in England 10,500 <i>l.</i> has been allowed for temporary loans, &c.; and there is a decrease of Rx 92,900 in the total receipts.
Law and Justice - - - - -	+ 92,300	Increased Expenditure.
Education - - - - -	+ 61,100	Chiefly increased charge.
Exchange on Remittance Transactions - - - - -	+ 103,900	Diminished gain on transactions with railway companies.
Miscellaneous - - - - -	+ 90,900	Increase of charge and reduction of receipts.
Army - - - - -	- 432,600	Reduction of expenditure in Burma by Rx 726,000. Increase of other effective charges by Rx 58,200, owing to augmentation of the Army, and issue of new arms. Increase of the non-effective charge by Rx 177,100, of which Rx 48,700 is in exchange. Reduction of receipts by Rx 58,100.
Special Defence Works - - - - -	+ 552,600	Chiefly in Stores from England 380,100 <i>l.</i> , and Exchange Rx 159,600.
Other heads - - - - -	+ 82,600	
	<u>- 402,200</u>	
Total Improvement, Imperial and Provincial - - - - -	1,807,400	
But the Provincial Governments, in consequence of their Expenditure being expected to exceed their income, will be in a worse position by - - - - -	511,300	Compared with the position in 1887-88, the reduction in the Balances is in Bengal Rx 238,700, Madras Rx 125,300, and Central Provinces Rx 71,700, and other Provinces Rx 75,600.
Hence, the Improvement in the position of the Imperial Government, taken alone, is - - - - -	<u>- 2,318,700</u>	

These figures are those given in the Financial Statement in India last March. I shall hereafter explain to the House of Commons what modifications the Government of India may see reason to make in the Budget Estimate.

Principal Changes in the last Two Years.

The year 1887-88 was in many respects an exceptional year. The following is a comparison of the Financial Position in 1886-87 with that shown in the Budget for 1888-89:—

Net Revenue and Expenditure.	Account, 1886-87.	Budget Estimate, 1888-89.	Increase.
	Rx	Rx	Rx
Net Revenue - - - -	44,735,900	46,349,400	1,613,500
„ Expenditure - - - -	44,557,500	47,047,400	2,489,900
Surplus +, or Deficit -, including } cost of Special Defence Works - }	+ 178,400	- 698,000	worse 876,400
Surplus, excluding cost of Special } Defence Works - - - - }	+ 504,100	+ 423,500	„ 80,600

The increase of net Revenue arises thus:

	Rx
Salt, better - - - - -	1,501,500
Opium, worse - - - - -	-314,800
Excise, better - - - - -	232,700
Other Heads, better - - - - -	194,100
	1,613,500

The increase of net Expenditure is thus explained:—

	Rx
Exchange - - - - -	972,500
Interest on Debt and other Obligations - - - - -	88,000
Railway Revenue Account - - - - -	554,900
Irrigation - - - - -	165,900
Upper Burmah - - - - -	385,200
Apart from } Special Defence Works - - - - -	667,400
Exchange } Other Heads - - - - -	31,100
	2,865,000
Construction of Railways out of Revenue: reduction - - - - -	375,100
	2,489,900
Net increase - - - - -	

The following Tables give more detailed information regarding some of the principal causes of increase in the Expenditure in recent years :—

Army.

The net Expenditure on the Army in recent years has been as follows :—

Years.	India.	England.			Total.
		Sterling Payments.	Exchange.	Equivalent in Tens of Rupees, of Sterling Payments.	
	Rx	£	Rx	Rx	Rx
1885-86 - - -	14,361,000	3,630,000	1,143,000	4,773,000	19,134,000
1886-87 - - -	13,706,000	3,518,000	1,321,000	4,834,000	18,540,000
Revised Estimate, 1887-88 -	14,143,000	3,758,000	1,579,000	5,337,000	19,480,000
Budget, 1888-89 - - -	13,755,000	3,727,000	1,565,000	5,292,000	19,047,000

In 1885-86 the net Expenditure was temporarily increased by Rx 2,116,000 in consequence of the organization of the Quetta Field Force, and by Rx 605,000 on account of the Burma Expedition; there was also (as compared with 1884-85) additional expenditure on the Pay and Allowances of the Forces in India, of Rx 157,000 for the European Troops (of which about Rx 40,000 was due to the fall in exchange), and Rx 150,000 for the Native Army, and also Rx 40,000 for other charges. In England the payments for Ordnance stores were increased by £287,000, and for other stores by £181,000, while the charge for Exchange was greater by Rx 194,000; but the other payments were reduced by £745,000, mainly owing to the new system of paying, on account of the British Troops serving in India, only the amount of pension accruing in the year, instead of the capitalized value of all pensions granted during the year.

In 1886-87 the charges in India exceeded those of 1885-86 (excluding the Quetta Field Force) by Rx 1,461,000, of which Rx 913,000 was due to the increased charge for the Burma Expedition, and the remainder chiefly to the permanent increase of the Army. In England the sterling Expenditure on stores was reduced by £442,000, but in other respects the effective charges were increased by £241,000, and the Non-Effective Charges by £84,000, while the charge for Exchange was heavier by Rx 178,000.

In 1887-88 the Expenditure in India was increased by Rx 32,000 on account of the Burma Expedition, and by Rx 405,000 on other accounts. The sterling Expenditure in England was increased by £245,000, of which £124,000 was for Non-Effective Charges, and £169,000 for Stores, while there was a reduction of £48,000 in Transport and other services; the Exchange was, moreover, increased by Rx 258,000.

In 1888-89 the Budget anticipates a reduction of Rx 726,000 for Burma, but an increase of Rx 338,000 on other accounts in India, with a reduction of £31,000 in the sterling payments in England, and of Rx 14,000 in exchange.

Since 1884-85 the permanent Expenditure in India on the Army has been increased by the following measures, though in some cases they have not yet reached their full development :—

Augmentation of British Force by 10,600 men - - - -	Rx 603,000
Augmentation of Native Force by 19,000 men - - - -	521,300
Increased pay of British Troops (owing to further fall in rate of Exchange), and other privileges - - - -	273,900
Good conduct pay, hutting money, and other privileges, for Native Troops - - - -	73,300
Volunteers and Pensioners - - - -	17,600
Purchase of Malt Liquor - - - -	224,400
Increase in Remounts from Australia - - - -	31,400
Improved Pension rules - - - -	10,000
	<u>1,754,900</u>

Upper Burma.

The net Expenditure and Revenue on account of Upper Burma are as follows :—

	1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
<i>Net Expenditure.</i>			
	Rx.	Rx	Rx
Police - - - - -	343,800	710,200	730,700
General Administration - - - - -	26,300	29,200	23,600
Law and Justice - - - - -	26,500	54,600	76,900
Medical - - - - -	7,000	20,000	20,000
Political (including pensions) - - - - -	33,700	28,000	22,500
Other Civil Charges - - - - -	2,700	10,200	70,600
Irrigation Works - - - - -	13,800	19,900	22,900
Buildings and Roads : Military - - - - -	73,900	311,800	179,300
Civil - - - - -	169,400	316,300	317,300
Extra Army Charges - - - - -	1,517,800	1,550,000	824,000
	2,214,900	3,050,200	2,287,800
<i>Net Revenue.</i>			
Land Revenue - - - - -	125,500	275,300	268,000
Excise - - - - -	6,700	20,100	49,000
Forests - - - - -	10,600	14,300	49,500
Tributes - - - - -	—	5,000	23,300
Other Heads - - - - -	3,400	8,200	17,500
	146,200	322,900	407,300
Net Charge - - - - -	2,068,700	2,727,300	1,880,500

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 the remittance account, the additional estimated payment to the British soldiers arising from the fall in exchange, 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 Accounts.	Additional Payment to European Soldiers on account of Exchange (approximate).	Total Charge for Exchange.
	£	d.	Rx	Rx (+ more, - less)	Rx	Rx
1881-82 - - - - -	14,043,000	19·895	2,897,000	+ 91,000	—	2,988,000
1882-83 - - - - -	13,800,000	19·525	3,166,000	+ 65,000	—	3,231,000
1883-84 - - - - -	14,770,000	19·536	3,375,000	— 61,000	46,000	3,360,000
1884-85 - - - - -	13,844,000	19·308	3,364,000	— 12,000	184,000	3,536,000
1885-86 - - - - -	13,756,000	18·254	4,330,000	— 264,000	224,000	4,290,000
1886-87 - - - - -	14,172,000	17·441	5,330,000	+ 26,000	276,000	5,632,000
Revised Estimate, 1887-88 - - - - -	15,216,000	16·900	6,393,000	— 519,000	437,000	6,311,000
Budget, 1888-89 - - - - -	15,029,000	16·900	6,314,000	— 415,000	437,000	6,336,000

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.	1886-87.			1887-88.			Budget, 1888-89.		
	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)	£ 2,591,773	Rx 974,876	Rx 3,566,449	£ 3,367,700	Rx 1,410,800	Rx 4,768,000	£ 2,620,800	Rx 1,100,700	Rx 3,721,500
Railway Revenue Account	5,284,128	1,987,178	7,271,304	5,399,400	2,267,700	7,667,100	5,615,300	2,358,400	7,973,700
Civil Administration:									
Payments on account of Departments in India, passage, outfit, &c.	20,062	7,545	27,607	18,000	7,600	25,600	19,200	8,100	27,300
Postal Subsidy	68,000	25,573	93,573	68,500	27,900	94,400	50,000	21,000	71,000
Telegraph: Red Sea Company's Annuity	18,027	6,779	24,806	18,000	7,600	25,600	18,000	7,600	25,600
" Indo-European	7,755	2,916	10,671	10,300	4,300	14,600	15,500	6,500	22,000
Public Works: Civil Engineering College	748	281	1,029	1,000	400	1,400	3,700	1,600	5,300
" Other Charges	8,048	3,027	11,075	7,200	3,000	10,200	7,000	2,900	9,900
Marine: Her Majesty's ships in Indian Seas	70,000	26,325	96,325	70,700	29,700	100,400	42,000	17,600	59,600
" Other Charges	4,544	1,709	6,253	1,900	800	2,700	1,500	600	2,100
Civil Service: Allowances to Candidates, Examinations, &c.	17,638	6,633	24,271	17,500	7,300	24,800	19,600	8,200	27,800
Lunatics: maintenance	4,682	1,761	6,443	4,500	1,900	6,400	4,900	2,100	7,000
Political charges: Persian Mission	10,000	3,761	13,761	10,000	4,200	14,200	10,000	4,200	14,200
" Diplomatic and Consular Establishments in China	15,000	5,641	20,641	15,000	6,300	21,300	15,000	6,300	21,300
" Pensions: territorial and political	18,287	6,877	25,164	15,900	6,700	22,600	12,500	5,300	17,800
" Other Charges	1,593	599	2,192	5,300	2,200	7,500	2,000	800	2,800
India Office: Salaries of Establishment	137,782	51,815	189,597	137,900	57,900	195,800	137,700	57,900	195,600
" Auditor's Department	6,124	2,303	8,427	6,400	2,700	9,100	6,500	2,700	9,200
" Store Department	23,755	8,933	32,688	26,500	11,100	37,600	26,000	10,900	36,900
" Stationery, postage, telegrams, and other charges	33,294	12,521	45,815	26,600	11,200	37,800	29,000	12,200	41,200
Army: Effective: Home Charges of British Forces serving in India	709,619	266,863	976,482	714,000	299,900	1,013,900	715,000	300,300	1,015,300
" Troop Service and Transport	266,856	100,355	367,211	204,700	86,000	290,700	214,200	89,900	304,100
" Other Charges	39,080	14,697	53,777	31,700	13,300	45,000	24,000	10,100	34,100
Special Defence Works: Establishment	402	151	553	300	100	400	—	—	—
Stores: Civil and Public Works	287,736	108,208	395,944	326,400	137,100	463,500	346,100	145,400	491,500
" Marine	155,958	58,650	214,608	75,700	31,800	107,500	48,500	20,400	68,900
" Military	474,926	178,603	653,529	645,600	271,100	916,700	485,600	204,000	689,600
" Special Defence Works	146,768	55,194	201,962	57,300	24,100	81,400	437,700	183,900	621,600
" Miscellaneous Charges	6,517	2,451	8,968	9,000	3,800	12,800	9,500	4,000	13,500
Furlough: Civil and Marine	187,742	70,603	258,345	216,000	90,700	306,700	217,000	91,100	308,100
" Military	248,958	93,625	342,583	285,000	111,300	376,300	275,000	115,500	390,500
" Telegraph	6,056	2,278	8,334	4,000	1,700	5,700	5,000	2,100	7,100
" Public Works	53,994	20,305	74,299	54,500	22,900	77,400	62,000	26,000	88,000
Non-Effective Charges: Civil and Marine	864,853	325,241	1,190,094	893,700	375,400	1,269,100	908,500	381,600	1,290,100
" Military	2,381,594	895,635	3,277,229	2,502,000	1,050,800	3,552,800	2,024,400	1,102,200	3,726,600
Total	14,172,298	5,329,712	19,502,010	15,216,200	6,390,800	21,607,000	15,023,700	6,312,100	21,340,800

There is an increase in the Budget of 1888-89, as compared with 1886-87, of 331,200*l.* on Railway Revenue Account, of 255,500*l.* for Stores, of 242,800*l.* for Military Non-Effective charges, and of 26,900*l.* on all other accounts, besides Rx 982,400 for Exchange.

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

Expenditure.	1886-87.			1887-88.			Budget, 1888-89.		
	Sterling.	Ex-change.	Equivalent of Sterling Payments.	Sterling.	Ex-change.	Equivalent of Sterling Payments.	Sterling.	Ex-change.	Equivalent of Sterling Payments.
Capital outlay in construction of State Railways	£ 1,321,074	Rx 406,810	Rx 1,817,884	£ 1,140,000	Rx 478,800	Rx 1,618,800	£ 973,000	Rx 408,700	Rx 1,381,700
" on Irrigation Works	2,009	755	2,764	7,000	2,900	9,900	—	—	—
Total	1,323,083	497,565	1,820,648	1,147,000	481,700	1,628,700	973,000	408,700	1,381,700

Increase of Civil Expenditure.

In a paper* published last year, attention was drawn to the great increase in the Civil expenditure in India in the 15 years from 1870 to 1885. An examination of the paper has shown that the increase, which undoubtedly has occurred, was greatly exaggerated, the compiler of the figures having compared the expenditure under various heads in India alone in 1869-70, with the expenditure under the same heads in India and England, including Exchange, in 1884-85; and he had made other errors. In the table on page 15 the Accounts for 1869-70 are re-cast in such a manner as to afford a fair comparison with those for 1884-85, from which it will be seen that the increase of Rx 15,375,988 had thus arisen:—

	Rx	
Exchange (owing to fall in gold value of rupee) - -	3,048,048	
Opium charges (owing to heavy crop in 1884-85) - -	1,145,154	
Famine Relief and Insurance (owing to annual provision) -	1,537,044	
Construction of Railways out of revenue, in addition to that under Famine Insurance - - - -	257,758	
Apart from Exchange.	Railway Revenue Account (owing mainly to extension of railways) - - - -	7,449,501
	Irrigation (owing to new works being opened) - -	1,399,221
	Buildings and Roads (decrease) - -	-562,585
	Army (decrease) - - - -	-348,198
	Interest (decrease) - - - -	-1,531,720
	Post Office and Telegraph - - - -	680,152
	Civil Superannuation - - - -	810,125
	Civil Charges, under all other heads - -	1,491,488
	15,375,988	

To the increase in the cost of Civil Administration, Rx 1,491,488, may be added Rx 37,468 by which the augmentation in the charges under Post Office and Telegraph (much of which is capital outlay) falls short of the increase in the receipts; so that an amount of Rx 1,528,956 (or about Rx 100,000 a year) may be admitted as the increase during the 15 years, in which period some idea of the general progress of the country may be formed from the fact that the foreign trade rose from 86 to 138 crores of rupees, and the length of open railway from 4,300 to 12,000 miles, while the population is estimated to be increasing at the rate of more than a million each year.

* Article in the Journal of the East India Association for April 1887, entitled, "How to develop India," by Mr. J. S. Jeans.

Heads of Expenditure.	1869-70.				1884-85.				Difference in 15 years.	
	India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.	Increase.	Decrease.
Interest - - -	Rx 3,307,302	£ 2,209,006	Rx 69,592	Rx 5,535,900	Rx 1,371,931	£ 2,612,657	Rx 634,855	Rx 4,619,443	Rx —	Rx 966,457
Refunds and Drawbacks - - -	307,235	—	—	307,235	200,836	—	—	200,836	—	106,399
Assignments and Compensations - - -	872,014	—	—	872,014	1,275,442	—	—	1,275,442	403,428	—
Collection of Revenue :										
Land Revenue, &c.	2,785,750	—	—	2,785,750	3,362,875	412	100	3,363,387	577,637	—
Opium- - -	1,820,683	—	—	1,820,683	2,062,532	3,305	803	2,066,640	1,145,957	—
Salt - - -	393,371	—	—	393,371	440,237	73	18	440,328	55,957	—
Stamps - - -	100,913	12,562	396	113,871	84,844	45,528	11,063	141,435	27,564	—
Excise - - -	256,984	—	—	256,984	103,617	42	10	103,669	—	163,315
Provincial Rates -	3,451	—	—	3,451	50,660	—	—	50,660	47,209	—
Customs - - -	181,943	—	—	181,943	136,860	—	—	136,860	—	45,083
Assessed Taxes -	51,724	—	—	51,724	12,936	—	—	12,936	—	38,788
Forest - - -	327,693	2,377	75	330,135	674,573	3,881	943	679,397	349,262	—
Registration -	134,391	—	—	134,391	178,465	—	—	178,465	44,084	—
Post Office - - -	706,708	38,540	1,215	746,472	1,125,275	116,798	28,381	1,270,454	523,982	—
Telegraph - - -	457,175	104,057	3,278	564,510	564,041	180,527	43,867	788,435	223,925	—
Mint - - -	88,040	13,015	410	101,474	74,183	9,797	2,380	86,360	—	15,114
General Administration	1,232,550	221,652	6,983	1,461,185	1,374,909	234,930	57,086	1,606,925	205,740	—
Law and Justice -	2,940,110	5,138	162	2,946,410	3,304,631	1,084	263	3,305,978	360,568	—
Police - - -	2,628,429	—	—	2,628,429	2,832,725	—	—	2,832,725	204,296	—
Marine - - -	960,636	300,408	9,464	1,270,508	339,737	154,656	37,580	531,973	—	738,535
Education - - -	875,710	2,231	70	878,011	1,238,439	280	68	1,238,787	360,776	—
Ecclesiastical - -	161,126	1,050	33	162,209	165,774	512	125	166,411	4,202	—
Medical - - -	451,530	8,168	257	459,955	733,927	7,880	1,915	743,722	283,767	—
Political - - -	394,367	31,275	985	426,627	759,267	31,988	7,773	799,028	372,401	—
Scientific and Minor Departments -	220,909	32,377	1,020	254,306	437,958	15,817	3,843	457,618	203,312	—
Territorial and Political Pensions -	972,265	19,336	609	992,210	635,459	28,874	7,016	671,349	—	320,861
Civil Furlough - -	—	160,671	5,062	165,733	14,852	198,275	48,179	261,306	95,573	—
Civil Superannuation -	592,845	798,293	25,149	1,416,287	782,522	1,418,741	344,743	2,546,006	1,129,719	—
Stationery and Printing	253,325	121,841	3,838	379,004	383,824	129,608	31,494	544,926	165,922	—
Miscellaneous - -	931,909	24,301	766	956,976	252,671	31,916	7,755	292,342	—	664,634
Total Civil Charges	24,411,077	4,106,307	129,364	28,646,748	25,885,002	5,227,581	1,270,260	32,382,843	3,736,095	—
Famine Relief and Insurance - -	11,313	—	—	11,313	1,548,357	—	—	1,548,357	1,537,044	—
Construction of Railways - - -	5,743	—	—	5,743	263,501	—	—	263,501	257,758	—
Railway Revenue Account - - -	238,584	4,088,167	128,793	4,455,544	6,948,709	4,827,543	1,173,054	12,049,306	8,493,762	—
Irrigation - - -	799,764	49,983	1,575	851,322	2,243,903	65	16	2,248,984	1,397,662	—
Buildings and Roads :										
Civil - - -	3,856,680	248,521	7,829	4,113,030	3,977,220	66,500	16,110	4,059,830	—	53,400
Military - - -	1,449,319	—	—	1,449,319	943,344	5,071	1,232	949,647	—	499,672
Army - - -	12,828,750	3,517,469	110,815	16,467,064	12,023,620	3,974,422	965,752	16,963,803	506,739	—
Total - - -	43,601,230	12,010,477	378,376	55,990,083	53,838,665	14,100,982	3,426,424	71,368,071	15,375,988	—

If the examination be carried on to the Budget for 1888-9, it will be found that, as compared with 1884-5, there is an increase of expenditure amounting to Rx 9,826,029, of which the following is the explanation:—

		Rx
Exchange (owing to further fall in gold value of the rupee)-		2,961,776
Upper Burma - - - - -		2,460,100
Opium charges (decrease) - - - - -		-411,437
Famine Insurance (decrease, owing to abandonment of provision in consequence of financial difficulties) - - - - -		-1,475,157
Construction of Railways out of Revenue (decrease) - - - - -		-219,701
Apart from Exchange and Upper Burma.	Railway Revenue Account (owing mainly to extension of railway system) - - - - -	3,164,748
	Irrigation - - - - -	306,032
	Buildings and Roads - - - - -	56,265
	Army (owing to recent augmentation of the Forces) - - - - -	1,567,749
	Special Defence Works - - - - -	937,700
	Interest (decrease) - - - - -	-565,788
	Post Office and Telegraph - - - - -	-13,959
	Civil Superannuation - - - - -	147,837
	Civil Charges, under all other heads - - - - -	881,946

Of the increase of the charge under Civil Administration, Rx 558,100 occurs in the direct demands, chiefly under Assignments and Compensations, collection of Land Revenue, and Forests; Rx 404,600 is due to the Civil Departments, chiefly Law and Justice, Police, Marine, and Education; while in the Political charges and pensions there is a reduction of Rx 110,600, and under other heads an increase of Rx 29,900.

RAILWAYS.

The sanctioned mileage of Railways in India on the 31st of March 1887 was 16,870, of which 14,383 miles were open to traffic. The additional length sanctioned in 1887-88 was 355 miles, of which 41 were on the North-Western Railway, 161 on the line from Bilaspur to Umaria, 69 on that from Dhoraji to Porbandur in Kathiawar, 25 on the Gaekwar's line from Mehsana to Wadnagar, 29 in Kolhapur, and 24 on the railway from Sialkot to Jammu. The length opened in 1887-88 was 988 miles, of which 167 were on the Southern Mahratta Railways, 90 on the Bellary-Kistna, 83 on the Cuddapah-Nellore, 322 on the North-Western system, 70 on the Assam-Bihar Railway, 50 on the Lucknow-Sitapur-Sihramau line, 95 on the Indian Midland, 70 on the Nizam's, and 41 on other lines.

During the year, the two bridges over the Ganges on the Oude and Rohilkund Railway, the Sutlej bridge at Ferozepore, the Jhilm bridge on the Sind-Sagar line, and the Indian Midland Railway bridge over the Jumna at Kalpi, were completed and opened.

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

	1885.	1886.	1887.
Miles open at end of year - -	12,208	12,865	14,068
Capital outlay at end of year - Rx	156,177,688	165,044,110	183,012,573
Average cost per open mile - "	12,793	12,829	13,009
Number of passengers carried -	80,864,779	88,436,318	95,411,721
Number of tons of goods carried -	18,925,385	19,576,365	20,195,678
Gross earnings (including miscellaneous receipts) - Rx	17,880,518	18,584,117	18,459,582
Working expenses - - "	8,770,196	8,842,295	9,103,093
Net receipts - - - "	9,110,322	9,741,822	9,356,489
Percentage of net receipts on capital cost - - -	5.84	5.90	5.32 $\frac{1}{2}$

While, however, the Railways gave in India a return of more than 5 $\frac{1}{4}$ per cent. on their capital cost, the expense of paying in England the interest at rates fixed in gold was so heavy, that the result of the Railway Revenue Account is to impose a considerable charge on the Government, as shown in the following statement :—

	1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
	Rx	Rx	Rx
Receipts - - - -	14,477,759	14,412,800	15,184,700
Expenditure - - - -	15,666,427	16,567,100	17,299,600
Net Charge - - -	1,188,668	2,154,300	2,114,900

The increase of the Net Charge in recent years is to a great extent due to the fall in exchange, the charge for which in the Railway Revenue Account is,—

		Rx
1886-87	- - -	1,987,178
Revised Estimate, 1887-88	- - -	2,267,800
Budget Estimate, 1888-89	- - -	2,358,500

IRRIGATION WORKS.

The following is the financial result of the works of Irrigation during the three years to which the statement refers :—

	1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
	Rx	Rx	Rx
Major Works :			
Direct receipts - - - -	909,824	974,500	1,014,100
Portion of Land Revenue due to Irrigation - - - -	597,469	578,400	590,300
Total Revenue - - - -	1,507,293	1,552,900	1,604,400
Working expenses - - - -	626,773	682,700	670,800
Net Revenue - - - -	880,520	870,200	933,600
Interest on Debt - - - -	992,591	1,019,200	1,046,700
Net Charge - - - -	112,071	149,000	113,100
Minor Works and Navigation : net Charge - - - -	541,878	628,600	710,500
Total net Charge - - - -	653,949	777,600	823,600

The direct receipts, of which nearly eight-ninths consist of rates for irrigation, are chiefly derived from the large canals in Upper India; namely, the Ganges, Lower Ganges, Agra, and Eastern Jumna canals, in the North-West Provinces, the Bari Doab, Western Jumna, and the more recently opened Sirhind Canal, in the Punjab, and the Son canal in Bengal. Of the portion of the land revenue credited to irrigation works, about two-thirds is derived from those in the deltas of the great rivers in Madras, especially the Godavari and Kistna.

The capital outlay on the principal Works of Irrigation has been as follows :—

	To the close of 1885-86.	During 1886-87.	Estimated in	
			1887-88.	1888-89.
	Rx	Rx	Rx	Rx
Bengal : Orissa Project - - - -	2,207,299	43,475	57,300	65,000
Midnapore Series - - - -	825,710	489	1,200	—
Son Canal - - - -	2,486,135	13,672	16,500	12,000
N.-W. Provinces : Ganges Canal - - - -	2,643,285	3,592	13,550	12,005
Lower Ganges Canal - - - -	2,633,057	157,403	132,640	154,495
Agra Canal - - - -	824,136	8,704	7,020	3,800
Eastern Jumna Canal - - - -	291,801	1,100	2,930	8,000
Punjab : Western Jumna Canal - - - -	980,917	25,127	28,220	31,000
Bari Doab Canal - - - -	1,544,429	6,324	2,030	10,400
Sirhind Canal* - - - -	2,029,878	94,505	82,860	10,600
Chenab Canal - - - -	135,928	36,972	74,350	63,000
Madras : Godavari Delta System - - - -	1,031,996	15,139	18,400	18,340
Kistna Delta System - - - -	704,437	35,659	47,609	49,600
Sangam System - - - -	245,824	26,009	12,766	11,500
Kurnool Canal - - - -	2,165,934	—390	—	—
Periyar Project - - - -	—	—	25,761	76,700
Bombay : Mutha Storage Lake and Canal - - - -	586,010	5,014	—	—
Eastern Nara Works - - - -	463,093	15,592	11,315	17,060
Other Works - - - -	1,416,836	65,255	64,477	56,500
	23,216,705	553,641	599,928	600,000

The chief grants in 1888-89 are for the completion of the Orissa canals and the Kistna Delta System, for the reconstruction of the Nadrai aqueduct on the Lower Ganges Canal, and for the project of conveying eastward into the Madura district, by a tunnel through the hills which at present form the watershed, the river Periyar, now flowing to the west.

* In addition to Rx 1,290,035 contributed by Native States.

TRADE.

The following is an abstract of the principal figures of the Trade returns for the three years ended 31st March 1888 :—

	1885-86.	1886-87.	1887-88.
	Rx	Rx	Rx
Imports of Private Merchandise - - - - -	51,811,536	58,661,462	62,384,789
Government stores - - - - -	3,844,329	3,115,889	2,619,799
Total merchandise - - - - -	55,655,865	61,777,351	65,004,588
Treasure - - - - -	15,477,801	11,053,319	13,812,546
Total imports - - - - -	71,133,666	72,830,670	78,817,134
Exports of Indian Produce and Manufactures - - - - -	80,734,731	84,908,995	86,373,307
Foreign goods (re-exports) - - - - -	3,093,109	3,519,665	4,103,146
Government stores - - - - -	53,424	41,457	67,193
Total merchandise - - - - -	83,881,264	88,470,117	90,543,646
Treasure - - - - -	1,108,237	1,720,516	1,604,624
Total exports - - - - -	84,989,501	90,190,633	92,148,270

Analysis of the Imports of Merchandise.

	1885-86.	1886-87.	1887-88.
<i>Private Merchandise.</i>			
	Rx	Rx	Rx
I. Animals, living - - - - -	256,829	261,223	256,104
II. Articles of food and drink :			
Liquors - - - - -	1,298,497	1,459,773	1,487,066
Provisions - - - - -	1,191,881	1,179,474	1,504,436
Salt - - - - -	596,048	768,987	795,521
Spices - - - - -	718,678	663,845	931,518
Sugar - - - - -	1,458,097	2,080,540	2,113,517
Tea - - - - -	304,259	324,260	260,419
Other articles - - - - -	284,406	312,723	404,429
Total - - - - -	5,851,866	6,789,602	7,497,006
III. Metals and their manufactures :			
Hardware, cutlery, and plated ware - - - - -	776,542	865,397	1,093,940
Copper - - - - -	2,093,841	1,994,009	2,001,928
Iron - - - - -	1,934,706	1,782,990	2,447,395
Lead - - - - -	85,413	119,773	150,418
Steel - - - - -	174,572	209,862	258,811
Tin - - - - -	221,813	267,878	169,278
Zinc or spelter - - - - -	136,459	184,008	148,195
Brass, quicksilver, and unenumerated metals - - - - -	120,256	130,578	137,066
Machinery and millwork - - - - -	991,553	1,371,459	1,800,218
Railway plant and rolling stock (other than Government stores) - - - - -	2,018,065	1,435,125	2,577,603.
Total - - - - -	8,553,220	8,361,079	10,784,852
IV. Chemicals, drugs, &c. :			
Chemicals - - - - -	213,280	196,231	201,455
Drugs, medicines, and narcotics - - - - -	422,618	495,349	439,649
Dyeing and tanning materials - - - - -	225,718	261,321	381,455
Total - - - - -	861,616	952,901	1,022,559

	1885-86.	1886-87.	1887-88.
V. Oils :	Rx	Rx	Rx
Kerosine - - - - -	701,443	1,216,607	1,216,870
Other kinds - - - - -	259,687	191,823	269,970
Total - - - - -	961,130	1,408,430	1,486,840
VI. Raw materials and unmanufactured articles :			
Coal, coke, and patent fuel - - - - -	1,308,415	1,316,615	1,663,911
Cotton - - - - -	178,126	118,014	125,186
Gums and resins - - - - -	75,424	69,527	120,322
Ivory - - - - -	312,486	288,119	259,918
Precious stones and pearls, unset - - - - -	203,461	151,030	156,378
Seeds - - - - -	84,631	65,900	76,532
Silk - - - - -	721,917	793,376	1,174,321
Wood - - - - -	86,872	51,972	64,316
Wool - - - - -	77,722	80,757	93,410
Other articles - - - - -	202,869	213,808	209,828
Total - - - - -	3,251,923	3,149,118	3,944,122
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :			
Cotton twist and yarn - - - - -	3,172,083	3,318,377	3,581,906
" piece goods - - - - -	20,834,716	25,555,009	23,544,152
" sewing thread - - - - -	111,491	133,495	132,711
" other sorts - - - - -	164,338	158,004	247,605
Flax, hemp, and jute - - - - -	154,949	137,107	188,873
Silk - - - - -	1,109,043	1,383,735	1,743,818
Wool - - - - -	1,391,862	1,528,865	1,715,755
B. Apparel, including boots and shoes - - - - -	1,037,260	1,095,554	1,276,628
C. Other manufactured articles :			
Arms, ammunition, &c. - - - - -	89,652	109,093	115,597
Books, maps, charts, &c. - - - - -	163,974	165,403	181,746
Building and engineering materials - - - - -	142,289	149,243	116,703
Candles - - - - -	94,272	110,737	97,894
Clocks and watches - - - - -	109,857	105,920	118,376
Corals - - - - -	134,312	175,019	160,211
Earthenware and porcelain - - - - -	168,001	170,892	223,658
Glass - - - - -	505,304	500,850	578,959
Instruments and apparatus - - - - -	155,768	164,006	180,101
Jewelry and plate - - - - -	81,951	100,416	96,786
Leather, including boots and shoes - - - - -	133,932	141,783	149,713
Matches - - - - -	196,156	221,730	243,346
Paints and colours - - - - -	173,132	184,002	201,212
Paper - - - - -	327,973	312,510	412,245
Ships, parts of - - - - -	108,932	144,640	195,922
Soap - - - - -	83,204	94,315	94,903
Stationery (excluding paper) - - - - -	187,792	194,533	219,089
Toys and games - - - - -	113,558	126,455	139,553
Umbrellas - - - - -	184,388	274,461	371,300
Other articles - - - - -	944,763	982,955	1,064,544
Total - - - - -	32,074,952	37,739,109	37,393,306
Total Private Merchandise - - - - -	51,811,536	58,661,462	62,384,789
Government Stores.			
Railway plant and rolling stock - - - - -	2,299,499	1,892,708	1,248,661
Arms, ammunition, and military stores - - - - -	241,657	203,756	101,883
Books, maps, and charts - - - - -	52,455	53,991	65,101
Coal - - - - -	20,731	23,434	78,808
Hardware, cutlery, and plated ware - - - - -	104,382	63,053	53,755
Leather manufactures - - - - -	58,136	71,570	82,512
Liquors - - - - -	88,646	14,870	19,601
Machinery and millwork - - - - -	66,280	58,305	60,365
Metals - - - - -	219,247	156,638	262,309
Paper, pasteboard, and stationery - - - - -	122,929	106,461	140,203
Telegraph materials - - - - -	167,521	78,148	103,717
Woollen manufactures - - - - -	71,162	132,041	107,603
Other stores - - - - -	331,684	260,914	295,281
Total - - - - -	3,844,329	3,115,889	2,619,799

Analysis of the Exports of Indian Produce and Manufactures.

	1885-86.	1886-87.	1887-88.
I. Animals, living - - - - -	Rx 100,679	Rx 87,632	Rx 134,182
II. Food and drink :			
Coffee - - - - -	1,348,396	1,502,251	1,529,680
Rice - - - - -	9,247,126	8,836,827	9,291,687
Wheat - - - - -	8,002,351	8,625,864	5,562,373
Other grain, and pulse	358,636	564,411	686,413
Provisions - - - - -	381,268	452,887	530,655
Spices - - - - -	486,274	612,188	521,786
Sugar - - - - -	525,413	504,803	465,829
Tea - - - - -	4,306,133	4,727,992	5,174,420
Other articles - - - - -	57,164	46,168	67,104
Total - - - - -	24,712,761	25,873,391	23,829,947
III. Metals and their manufactures - - - - -	45,925	49,660	55,160
IV. Chemicals, drugs, and dyeing materials :			
Opium - - - - -	10,735,518	11,077,669	10,067,764
Tobacco - - - - -	124,846	119,558	129,452
Other drugs, chemicals, &c.	156,535	208,216	227,680
Cutch and gambier	252,839	295,251	433,847
Indigo - - - - -	3,783,160	3,691,677	3,898,409
Myrabolams	299,365	225,896	250,618
Other dyeing and tanning materials	163,310	122,778	107,934
Total - - - - -	15,515,573	15,741,045	15,115,704
V. Oils :			
Castor - - - - -	218,623	271,837	264,282
Cocoa nut - - - - -	122,167	132,459	148,386
Other - - - - -	54,773	54,516	58,387
Total - - - - -	395,563	458,812	471,055
VI. Raw materials :			
Caoutchouc - - - - -	65,620	84,719	115,433
Cotton - - - - -	10,777,204	13,468,429	14,411,492
Feathers - - - - -	49,759	52,591	57,049
Gums and resins	159,800	93,246	175,496
Hemp - - - - -	98,883	164,138	125,156
Hides and skins	2,992,397	2,811,291	2,325,716
Horns - - - - -	152,926	122,708	164,394
Jute - - - - -	4,355,362	4,869,815	6,036,717
Manures (bones, &c.)	108,292	92,343	133,512
Saltpetre - - - - -	370,200	376,091	364,016
Seeds: castor	298,951	288,618	319,439
" earthnuts	328,612	421,575	611,843
" linseed	5,532,608	5,179,291	4,932,481
" poppy	402,869	341,045	277,657
" rape	2,047,448	1,421,053	1,175,409
" til or jinjili	1,194,183	1,410,899	1,877,050
" other sorts	143,679	136,079	191,055
Silk - - - - -	332,251	484,339	480,811
Jade stone - - - - -	50,005	56,100	55,351
Wood: teak	550,516	223,154	367,274
" other timber, and ornamental	49,627	51,362	71,722
Wool - - - - -	872,321	899,552	972,396
Other articles - - - - -	306,862	318,717	353,662
Total - - - - -	31,240,375	33,367,155	35,595,131

	1885-86.	1886-87.	1887-88.
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :	Rx	Rx	Rx
Cotton twist and yarn	2,755,252	3,336,861	4,077,386
" piece goods	852,375	923,635	1,114,512
" other sorts	27,884	22,009	36,024
Jute: gunny bags	984,695	1,051,223	1,624,911
" cloths, rope, twine, &c.	146,113	100,635	121,448
Silk	329,584	318,104	379,296
Wool	80,748	85,932	114,058
B. Apparel	89,895	79,291	97,483
C. Other manufactured articles :			
Coir manufactures	178,146	191,445	161,174
Hides and skins dressed or tanned	2,342,206	2,337,926	2,526,666
Lac	584,522	518,315	500,145
Other articles	352,435	365,924	419,025
Total	8,723,855	9,331,300	11,172,128
Total Indian Produce and Manufactures	80,734,731	84,908,995	86,373,307

CHART

Analysis of the Re-exports of Foreign Merchandise.

	1885-86.	1886-87.	1887-88.
	Rx	Rx	Rx
Apparel	70,692	78,622	87,144
Cotton: twist and yarn	66,303	81,147	69,345
" manufactures, piece goods	1,354,277	1,476,414	1,634,027
" " other sorts	14,438	14,286	15,065
Gums and resins	80,037	39,754	60,938
Ivory	151,059	172,260	182,467
Metals	101,021	162,070	298,810
Provisions	99,181	97,163	139,405
Silk and its manufactures	69,885	73,614	88,622
Spices	42,293	94,473	222,005
Sugar	205,413	197,217	183,040
Tea	91,044	155,151	128,006
Wool and its manufactures	370,023	489,268	578,801
Other articles	377,443	388,226	415,471
Total	3,093,109	3,519,665	4,103,146

Movement of Treasure.

	1885-86.	1886-87.	1887-88.
	Rx	Rx	Rx
Gold: imports	3,091,541	2,833,558	3,232,743
" exports	328,606	656,498	243,572
Net imports	2,762,935	2,177,065	2,989,171
Silver: imports	12,386,260	8,219,761	10,579,803
" exports	779,631	1,064,023	1,361,052
Net imports	11,606,629	7,155,738	9,218,751
Net imports of treasure	14,369,564	9,332,803	12,207,922
Amount of silver coined at Calcutta and Bombay	10,285,567	4,616,536	10,841,367

Shipping.

	1885-86.		1886-87.		1887-88.	
	No.	Tons.	No.	Tons.	No.	Tons.
Shipping :						
Vessels with cargoes entered : steamers -	1,330	1,964,393	1,379	2,065,503	1,389	2,160,852
" " " sailing -	2,420	774,335	2,371	733,683	2,579	778,568
Total -	3,750	2,738,728	3,750	2,799,186	3,968	2,939,420
" " cleared : steamers -	1,585	2,323,214	1,568	2,331,240	1,531	2,359,896
" " " sailing -	3,112	1,197,915	3,153	1,205,159	3,165	1,135,266
Total -	4,697	3,521,129	4,721	3,536,399	4,696	3,495,162

Balance of Trade (approximate).

	1885-86.	1886-87.	1887-88.
Exports of merchandise - - - - -	Rx 83,381,000	Rx 88,470,000	Rx 90,544,000
" gold - - - - -	329,000	657,000	243,000
" silver - - - - -	780,000	1,064,000	1,361,000
Total - - - - -	84,990,000	90,191,000	92,148,000
Imports of merchandise - - - - -	55,656,000	61,777,000	65,005,000
" gold - - - - -	3,092,000	2,834,000	3,232,000
" silver - - - - -	12,386,000	8,220,000	10,580,000
Total - - - - -	71,134,000	72,831,000	78,817,000
Net exports of merchandise - - - - -	28,225,000	26,693,000	25,539,000
" imports of gold - - - - -	2,763,000	2,177,000	2,989,000
" " silver - - - - -	11,606,000	7,156,000	9,219,000
Excess of exports - - - - -	13,856,000	17,360,000	13,331,000
Rupee paper enfaced for payment of interest in England -	-1,100,000	-500,000	1,744,000
	12,756,000	16,860,000	15,075,000
Remittances by the Government :			
Payments in India for bills (including telegraphic transfers) drawn to defray Home charges - - - - -	14,403,000	16,738,000	20,818,000
Bills drawn on India for interest on enfaced rupee paper -	830,000	796,000	806,000
	15,233,000	17,534,000	21,624,000
Excess of remittances by Government over surplus Exports -	2,477,000	674,000	6,549,000
Charges not defrayed by India :			
Equivalent (at average rate of exchange on remittances) of amount borrowed in sterling - - - - -	3,916,000	6,600,000	-

DEBT AND PUBLIC WORKS.

Excluding debt incurred for the purchase of the Scinde Punjab and Delhi, and Oude and Rohilkund Railways, the following are the sums raised by borrowing during the three years, according to the Accounts and Estimates.

	1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
In India Rx	16,566	5,434,000*	2,998,500
In England £	4,796,426	—	—

* Including Rx 3,500,000 Special Loan from Gwalior.

During the same period the outlay from revenue, from borrowed money, and from the balances, on the construction of Railways and Irrigation Works, is as follows:—

	1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
	Rx	Rx	Rx
State Railways	5,506,182	2,455,700*	3,488,300
Irrigation Works	655,358	695,300	672,700
	6,161,540	3,151,000	4,161,000
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is	4,255,754	7,470,000	7,516,200
Total	10,417,294	10,621,000	11,677,200

* After deducting a refund of Rx 1,390,400 by the Bengal-Nagpur Railway Company.

ASSETS AND LIABILITIES.

The following is a statement of the Assets and Liabilities of the Government of India. As Indian and English figures cannot be correctly added together without Exchange, the totals of the two sets of figures are shown separately:—

Assets and Liabilities, 31st March 1888.

<i>Assets.</i>	Rx	£	<i>Liabilities.</i>	Rx	£
Railways constructed by the State -	61,585,000	—	Debt - - - - -	98,088,000	84,140,000.
Purchased railways - - -	—	45,204,000	Railway Companies' unspent Capital	—	3,243,000
Irrigation Works - - - -	25,993,000	—	Other Obligations - - - -	13,086,000	—
Loans to Municipalities and Native States - - - - -	7,806,000	—			
Cash Balances - - - - -	18,783,000	5,614,000			
Total - - - - -	109,117,000	50,818,000	Total - - - - -	111,174,000	87,383,000

The uncovered Liabilities, therefore, are little more than one year's net Revenue.

BURDEN OF TAXATION.

In the following rough calculation, the burden of the taxation on the people of British India is shown.

	1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
	Rx	Rx	Rx
Salt - - - - -	6,658,000	6,723,000	8,123,000
Stamps - - - - -	3,751,000	3,843,000	3,854,000
Excise - - - - -	4,375,000	4,503,000	4,609,000
Provincial rates - - - - -	3,000,000	2,999,000	3,013,000
Customs - - - - -	1,246,000	1,347,000	1,369,000
Assessed taxes - - - - -	1,355,000	1,417,000	1,452,000
Registration - - - - -	299,000	310,000	308,000
Total - - - - -	20,684,000	21,147,000	22,728,000
<p>The population of British India in 1881 was 198,791,000; and, allowing for natural increment, and for the incorporation of Upper Burma in 1886, it may be now taken at about 209 millions. On this basis, the payment per head, on the assumption that the whole of the taxation from salt, excise, &c., is paid by the inhabitants of British India, is -</p>			
	Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees. Annas. Pies.
	0 15 10	1 0 2	1 1 5

If to this taxation be added the payment of Land Revenue, which is on the average one rupee, one anna, and seven or eight pies, the payments to the Government per head, for Land Revenue and Taxes taken together, amount to Rs. 2 1 6 in 1886-87, Rs. 2 1 9 in 1887-88, and Rs. 2 3 1 according to the Budget for 1888-89.

India Office,
20th June 1888.

JOHN E. GORST,
Under Secretary of State.

APPENDIX.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1885-86 and 1886-87, and Estimates for 1887-88 and 1888-89, with Explanations.

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

REVENUE AND EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue	74,464,000	77,337,000	77,926,000	80,010,000	The result of 1886-87 is better than 1885-86, by Rx 2,980,000 including, or Rx 3,306,000 excluding, Special Defence Works. The estimated result of 1887-88 is worse than 1886-87, by Rx 3,195,000 including, or Rx 2,952,000 excluding, Special Defence Works. The estimated result of 1888-89 is better than 1887-88, by Rx 2,319,000 including, or Rx 2,872,000 excluding, Special Defence Works.
Expenditure charged on the Revenue of the Year.	77,266,000	77,159,000	80,943,000	80,708,000	
Surplus } including cost of Deficit } Special Defence Works.	—	178,000	—	—	
	2,802,000	—	3,077,000	698,000	
Actual Expenditure during the Year.	76,742,000	77,123,000	80,915,000	81,192,000	In 1885-86, 1886-87, and 1887-88, the Provincial Governments spent less than their income. In 1888-89 it is estimated that, in addition to the income of the year, they will spend, from their accumulated balances, a portion of the unspent income of former years.
Portion thereof spent by Provincial Governments from their Balances.	—	—	—	484,000	
Allotments to Provincial Governments unspent by them.	524,000	36,000	28,000	—	
	77,266,000	77,159,000	80,943,000	80,708,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1885-86 and 1886-87

REVENUE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	Rx	Rx	Rx	Rx	
Land Revenue - -	22,592,000	23,056,000	22,983,000	23,090,000	In 1886-87 there was a diminution in Madras and Bombay owing to less arrears being received than in the previous year, but the collection in the North-west Provinces was unusually complete, and in Burma there was an improvement of Rx 423,000, of which Rx 159,000 was derived from Upper Burma. In 1887-88 there was an improvement of Rx 203,000 in Upper Burma, but a reduction in Lower Burma owing to a poor rice crop, and in Bengal, the North-west Provinces, and Madras, where fewer arrears were outstanding.
Opium - - - -	8,943,000	8,943,000	8,544,000	8,454,000	The number of chests sold monthly in Calcutta was 4,166 in 1885, 4,500 in 1886, 4,750 in 1887, and is to be the same in 1888. The average price per chest was about 1,235 rupees in 1885-86, 1,123 rupees in 1886-87, and 1,059 rupees in 1887-88; and for 1888-89 it is estimated at an average of 1,042 rupees. The number of chests of Malwa opium paying duty was 37,677 in 1885-86, 39,745 in 1886-87, and is estimated at 35,374 in 1887-88 and 1888-89. The duty is 650 rupees a chest. Notwithstanding the larger amount sold, the receipts in Calcutta fell off in 1886-87 by Rx 149,000, but this amount was made up by an increase of Rx 134,000 from Malwa, and Rx 15,000 from the sale of excise opium. The reduction in 1887-88 and 1888-89 arises from the fall in the price at Calcutta, and, in the former year, also from the diminution of exports from Malwa.
Salt - - - - -	6,845,000	6,658,000	6,723,000	8,122,000	The duty on salt was raised, on the 19th January 1888, from 2 to 2½ rupees a maund throughout India (except in British Burma, where it was raised from 3 annas to one rupee a maund, and in some of the Trans-Indus districts, where it is almost nominal). In 1886-87 there was a greatly increased demand for rock salt in the Punjab, on the completion of the railway to Khewra. The increase in 1887-88, which occurs chiefly in Bombay, and in 1888-89, is owing to the enhanced rate of duty.
Stamps - - - -	3,668,000	3,751,000	3,848,000	3,854,000	The increase is chiefly in court-fee stamps. In 1886-87 it arose mostly in Bombay, and in 1887-88 in Bengal.
Excise - - - -	4,152,000	4,375,000	4,503,000	4,610,000	The increase is general; in 1886-87 chiefly in Bengal, Madras, and the North-west Provinces; in 1887-88, in Bengal and Madras; and in 1888-89 principally in Madras and Upper Burma.

and Estimates for 1887-88 and 1888-89, with Explanations—continued.

EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
DIRECT DEMANDS ON THE REVENUE:	Rx	Rx	Rx	Rx	
Refunds and Drawbacks-	206,000	214,000	212,000	195,000	
Assignments and Com- pensations.	1,397,000	1,447,000	1,469,000	1,494,000	The increase in 1886-87 occurred chiefly in Bombay, and was due to the adjustment of the alienated revenue in certain districts in Sind at enhanced rates; on the other hand, there was a reduction in the payments in Portuguese India, the accounts of 1885-86 having included compensation for three years to the owners of salt-pans. In 1887-88 and 1888-89 the increase also arises mainly in alienations in Bombay.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - - -	3,414,000	3,464,000	3,519,000	3,684,000	The increase in 1886-87 and 1887-88 is chiefly due to Upper Burma. In 1888-89, it is caused by survey and settlement operations in the Central Provinces, Bengal, and the Punjab, and by the revision of establishments in Madras.
Opium - - - - -	3,058,000	2,729,000	2,512,000	2,555,000	The crop of 1885 was unusually large, and that of 1886 was also heavier in the Benares agency than had been anticipated. The season of 1887 was fairly good.
Salt - - - - -	402,000	486,000	429,000	451,000	In 1886-87 the charges in Bombay were largely increased by the payment of arrears from the previous year.
Stamps - - - - -	148,000	147,000	164,000	175,000	The increase in 1887-88 and 1888-89 is due to large indents on England for stamps, and the exchange on the sterling payments.
Excise - - - - -	124,000	117,000	122,000	128,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1885-86 and 1886-87,

REVENUE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
	Rx	Rx	Rx	Rx	
PRINCIPAL HEADS OF REVENUE—continued.					
Provincial Rates - -	2,960,000	3,000,000	2,999,000	3,013,000	The bulk of the rates being levied on the land, they are affected in much the same way as the land revenue.
Customs -	1,200,000	1,246,000	1,347,000	1,369,000	In 1886-87 there were large receipts from the importation of arms into Burma, but there was a considerable diminution of the duty on exports of rice from Burma and Bengal. In 1887-88 the increase arises in consequence of an improvement in the export trade from Bengal, and in imports at Bombay and Madras, arrack being sent from Colombo to the latter Presidency in larger quantities.
Assessed Taxes - -	503,000	1,355,000	1,417,000	1,452,000	On 1st April 1886, in lieu of the previously existing License Tax, an Income Tax of 5 pies in the rupee (equal to 6½d. in the £, or 2·6 per cent.) was imposed on incomes of or above 2,000 rupees a year; 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 were assessed on a scale varying from 1½ to 2½ per cent. Incomes derived from agriculture, being already liable to pay the tax imposed on land in 1877-78, were exempted from this Income Tax.
Forest - - -	1,086,000	1,104,000	1,142,000	1,172,000	The increase in 1886-87 was chiefly in the Punjab, while in Bombay there was a falling-off from the exceptional receipts of 1885-86. The reduction in 1887-88 owing to the depression of the timber trade in Lower Burma, in the Punjab, and in the North-West Provinces, was more than covered by the increased receipts in Upper Burma, Madras, the Central Provinces, and Bombay. In 1888-89, the increase is almost entirely due to Upper Burma.
Registration - - -	308,000	299,000	310,000	308,000	
Tributes from Native States	690,000	695,000	740,000	768,000	The increase in 1887-88 is partly on account of Upper Burma, but mainly owing to the inclusion of the Baroda Subsidy of Rx 37,500 paid for the police established in place of the Contingent. In 1888-89 it is mainly in Upper Burma.
TOTAL - Rx	52,442,000	54,482,000	54,556,000	56,212,000	

and Estimates for 1887-88 and 1888-89, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
DIRECT DEMANDS ON THE REVENUE— <i>continued.</i>					
CHARGES IN RESPECT OF COLLECTION—<i>continued.</i>	Rx	Rx	Rx	Rx	
Provincial rates - - -	47,000	51,000	64,000	58,000	The increase in 1887-88 occurs in Bengal.
Customs - - -	131,000	136,000	137,000	138,000	
Assessed Taxes - - -	12,000	50,000	31,000	27,000	The increase in 1886-87 arises from the new Income Tax Act. The reduction in 1887-88 is owing to the reduction of establishment, chiefly in Bengal.
Forest - - -	681,000	720,000	763,000	771,000	The increase in 1886-87 occurred chiefly in Madras and Bombay; in 1887-88 in Upper Burmah and Madras; and in 1888-89 it arises mainly in the Central Provinces.
Registration - - -	185,000	185,000	189,000	187,000	
TOTAL - Rx	9,805,000	9,746,000	9,611,000	9,868,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1885-86 and 1886-87,

REVENUE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
	Rx	Rx	Rx	Rx	
INTEREST	699,000	671,000	749,000	656,000	The reduction in 1886-87 is attributable to the Guaranteed Railway Companies having overdrawn their capital account less than in the previous year, and to the extinction of the debt by the Mysore State on the transfer of its railway to the Southern Mahratta Railway Company. In 1887-88 there was a receipt of Rx 40,000 for arrears of interest on account of advances for the Kidderpur Dock, and the receipts in England and Exchange thereon were unusually high.
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - - -	1,113,000	1,154,000	1,201,000	1,242,000	The revenue is increasing steadily and more rapidly than the expenditure. In 1886-87 the increase occurred chiefly in fees for money-orders.
Telegraph - - -	629,000	693,000	769,000	699,000	In 1886-87 and 1887-88 the increase is attributed to communication with Burma, and the general expansion of the Department. In 1888-89 allowance is made for the cessation of the abnormal receipts.
Mint - - -	224,000	180,000	216,000	190,000	The coinage of silver in 1885-86 and 1887-88 was very large. In 1886-87 there was a considerable gain on copper coinage.
TOTAL - Rx	1,966,000	2,027,000	2,186,000	2,131,000	

and Estimates for 1887-88 and 1888-89, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
INTEREST.	Rx	Rx	Rx	Rx	
Interest on Debt, other than that charged to Railways and Irrigation Works.	3,857,000	3,949,000	5,121,000	4,075,000	The increase in 1886-87 was caused by the fall in exchange, the increased charge for which considerably exceeded the reduction under this head arising from the transfer of a portion of the debt to the Railway Account. In 1887-88 it is, to the extent of Rx 1,092,000, to be attributed to the measures taken for the conversion of the India 4 into 3½ per cent. Stock. In 1888-89 there is a reduction, as compared with 1887-88, of Rx 1,107,000 owing to the conversion.
Interest on other Obligations.	474,000	361,000	398,000	433,000	The reduction in 1886-87 arises mainly from the transfer of the Bengal and Madras Civil Funds to the Government, and the consequent discontinuance of interest on their assets. In 1887-88 and 1888-89 the increase is for interest on savings bank deposits.
TOTAL - Rx	4,331,000	4,310,000	5,519,000	4,508,000	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office	1,303,000	1,350,000	1,377,000	1,360,000	The increase is chiefly in the charge for Presidency and District Offices. In 1886-87 the charge for stores was increased by 12,000 <i>l.</i> , and for exchange by Rx 11,000. In 1888-89 there is a saving of 18,000 <i>l.</i> owing to the new postal contract.
Telegraph	873,000	714,000	780,000	736,000	There was a large expenditure in 1885-86 in the purchase of stores to replace articles used during the Afghan Expedition, and also for a new cable in the Persian Gulf. In 1886-87 the demands from India for stores were smaller than usual. The increase in 1887-88 arises from heavier requisitions for stores on capital account, which are expected to fall off in 1888-89.
Mint	117,000	81,000	99,000	86,000	See remark on the opposite page.
TOTAL Rx	2,293,000	2,145,000	2,256,000	2,182,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1885-86 and 1886-87,

REVENUE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
CIVIL DEPART- MENTS:	Rx	Rx	Rx	Rx	
Law and Justice - -	578,000	587,000	546,000	563,000	In 1886-87 the increase is due to the inclusion of Upper Burma. In 1887-88 the reduction occurs mainly in the North-West Provinces, owing to smaller receipts for the hire of convicts, and in the recoveries from Native States for prisoners at Port Blair. The increase in 1887-88 is due to larger receipts from municipalities, &c., in the Punjab and Burma.
Police - - -	321,000	316,000	331,000	322,000	
Marine - - -	200,000	200,000	196,000	188,000	In 1885-86 the miscellaneous receipts, and in 1886-87 those for dockyard services, were large. In 1887-88 there have been special receipts from the sale of certain old vessels.
Education - -	201,000	208,000	213,000	201,000	
Medical - - -	54,000	65,000	59,000	62,000	
Scientific and other Minor Departments.	73,000	86,000	74,000	88,000	In 1885-86 the sale of mathematical instruments and stores was smaller than usual. The reduction in 1887-88 arises from restricted sales of Cinchona bark in Madras.
TOTAL - Rx	1,427,000	1,462,000	1,419,000	1,424,000	
MISCELLANEOUS:					

and Estimates for 1887-88 and 1888-89, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
CIVIL DEPART- MENTS:	Rx	Rx	Rx	Rx	
General Administration -	1,733,000	1,734,000	1,776,000	1,743,000	In 1886-87 the increase of Rx 26,000 in Upper Burma was covered by reduction elsewhere. In 1887-88 there was an increase of Rx 17,000 in Burma, of 23,000 <i>l.</i> in England for exceptional payments on the conversion of the 4 per cent. Stock, and of Rx 19,000 in Exchange. The reduction in 1888-89 is due to the absence of the exceptional payments.
Law and Justice - -	3,352,000	3,397,000	3,404,000	3,514,000	In 1886-87 and 1887-88 the increase is chiefly due to the provision for courts of law and gaols in Burma; in 1888-89 to the same causes, and to additional munsiffs and higher cost of gaol manufactures in Bengal.
Police - - -	2,853,000	3,285,000	3,727,000	3,776,000	In 1886-87 and 1887-88 the increase is caused almost entirely by the provision for Burma; in 1888-89 also it arises mainly in that province.
Marine - - -	525,000	848,000	652,000	616,000	In 1886-87 the increase was mainly due to the operations in Upper Burma, and the steamers and launches provided for that province; but partly to the cost of the armament of the "Dalhousie" and "Lawrence," and to the fall in exchange. In 1887-88 the saving arises from the absence of these exceptional charges in England, and a reduction of the charges for transport for Burma. In 1888-89 there is a reduction of Rx 41,000 in the contribution for H.M.'s ships employed in the Indian seas, and the exchange thereon.
Education - - -	1,243,000	1,305,000	1,282,000	1,331,000	The grants in aid in 1886-87 were unusually high in the Punjab and Bombay. In 1888-89 also, the increase arises in the same provinces.
Ecclesiastical - -	164,000	159,000	160,000	167,000	
Medical - - -	747,000	757,000	764,000	790,000	The increase in 1886-87 and 1887-88 is chiefly in Burma; in 1888-89 in Bombay, the North-West Provinces, and Madras.
Political - - -	1,151,000	755,000	691,000	715,000	The charge in 1885-86 was increased by additional payments of Rx 200,000 to the Ameer of Cabul, Rx 232,000 for the Afghan Boundary Commission, and Rx 30,000 for the Rawal Pindi durbar; and there was also extra expenditure for the Thibet and Gilzit and Kashgar missions. In 1886-87 the Afghan Boundary Commission cost Rx 81,000, and there were special payments on account of foreigners in the service of the ex-King of Burma. In 1887-88 and 1888-89 there are exceptional charges for the deportation of refugees and State prisoners from Persia.
Scientific and other Minor Departments.	476,000	459,000	441,000	446,000	In 1885-86 there was a special charge for the Indo-Colonial Exhibition, and in 1886-87 there was some outlay on the International Exhibition.
TOTAL - Rx	12,244,000	12,699,000	12,897,000	13,098,000	
MISCELLANEOUS:					
Territorial and Political Pensions.	653,000	648,000	609,000	570,000	There was an increase in 1886-87 attributable to Upper Burma, which was more than covered by reductions in other provinces through casualties. The reduction in 1887-88 and 1888-89 is consequent on the death of the Ex-King of Oudh, and the failure of the Maharajah Dhuleep Singh to draw his stipend.

STATEMENT showing the Principal Figures in the Indian Accounts for 1885-86 and 1886-87,

REVENUE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
MISCELLANEOUS :	Rx	Rx	Rx	Rx	
Superannuation - - -	417,000	399,000	400,000	382,000	The receipts in 1885-86 were exceptionally increased by the transfer to the Government of the capital of the India Office Provident Fund. In 1888-89 the receipts on account of Civil and Military Funds are estimated to be less than in the previous years.
Stationery and Printing -	56,000	97,000	74,000	60,000	The increase in 1886-87 is due to supplies of stationery forms to railways being paid for by cash under a new system. The reduction in 1888-89 occurs principally in the Punjab.
Exchange - - -	264,000	—	519,000	415,000	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 receipts in 1885-86, 1887-88, and 1888-89 are consequent on the transactions with railway companies. In 1886-87 the gain on that account was more than counterbalanced by the charge of Rx 397,000 in the repayment in England of the 4 per cent. Rupee Transfer Loan of 1854, at the rate of 2s. 1d. the sicca rupee.
Miscellaneous - - -	341,000	352,000	357,000	309,300	
TOTAL - Rx	1,078,000	848,000	1,350,000	1,166,000	

and Estimates for 1887-88 and 1888-89, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
MISCELLANEOUS — <i>continued.</i>	Rx	Rx	Rx	Rx	
Civil Furlough Allowances.	262,000	260,000	310,000	311,000	Owing to a change in the date of payment, a portion of the charge fell into 1887-88 which otherwise would have been paid in 1886-87. In both these years the charge for exchange was enhanced.
Superannuation - -	2,902,000	2,861,000	2,991,000	3,029,000	In 1885-86 there were large payments in India for donations to the Bengal and Madras civil funds, which ceased on the transfer of those funds to the Government, who, on the other hand, undertook the payment in England of the annuitants on the funds. The charge for exchange was increased by Rx 119,000 in 1886-87, and by Rx 81,000 in 1887-88.
Stationery and Printing -	510,000	562,000	571,000	608,000	In 1885-86 there were smaller demands than usual for stores from both Calcutta and Madras. In 1886-87 the purchases were unusually heavy in Bengal, and in 1887-88 in Madras, Bombay, and Burma. In 1888-89 the increase is mainly due to the demand for stores from England, and the exchange.
Exchange - -	—	26,000	—	—	See note on the Revenue side.
Miscellaneous -	307,000	344,000	296,000	340,000	In 1886-87 the increase is mainly due to the appointment of the Finance Committee and the Public Service Commission in India. In 1888-89 provision is made to meet outstanding charges against the late Government of Burma.
TOTAL - Rx	4,634,000	4,701,000	4,777,000	4,858,000	
FAMINE RELIEF AND INSURANCE:					
Famine Relief - -	41,000	1,000	1,000	1,000	The expenditure in 1885-86 was chiefly on the Hindupur Railway, undertaken in consequence of scarcity in Madras, and on relief works in Beerbhoom, Bankoora, and the Chittagong Hill Tracts. In 1886-87 it is for relief works in Chhattisgarh, and in 1887-88 in Raipur.
Construction of Protective Railways.	589,000	200,000	—	—	In 1885-86 the outlay was mainly on the Assam-Bihar, Rewari-Ferozpur, Bellary-Kistna, and Cuddapah-Nellore Railways. In the four years, further sums of Rx 29,000, 152,000, 285,000, and 496,000, respectively, being interest payable to the Indian Midland and Bengal-Nagpur Railway Companies, are charged under the Railway Revenue Account.
Construction of Protective Irrigation Works.	187,000	108,000	92,000	72,000	The outlay was chiefly on the Orissa Coast, Betwa, Swat River, Buckingham, Rushikulya, and Nira Canals, and the Mhasvad Tank.

STATEMENT showing the Principal Figures in the Indian Accounts for 1885-86 and 1886-87,

REVENUE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
	Rx	Rx	Rx	Rx	
RAILWAYS:					
State Railways (Gross Earnings).	9,959,000	10,829,000	10,852,000	11,741,000	In 1886-87 the North-Western Railway included the Scinde Punjab and Delhi Line for the whole year (instead of only three months in 1885-86), and thus the receipts under this head were increased by Rx 565,000, notwithstanding a reduction of Rx 439,000 on the whole of the North-Western system, which was caused partly by a failure of the grain traffic, and partly by the absence of the special frontier preparations which enhanced the receipts of 1885-86. The other improvements were Rx 58,000 on the Rajputana-Malwa, Rx 80,000 on the Southern Mahratta, and Rx 58,000 on the Burma Railway (both of which had a greater length open), Rx 81,000 on the Eastern Bengal, and Rx 28,000 on other lines. In 1887-88 there was an increase of Rx 126,000 on the Eastern Bengal Railway, owing to a favourable season in jute, Rx 136,000 on the Southern Mahratta Line in consequence of the opening of extensions and a good traffic, Rx 44,000 on the Burma, and Rx 85,000 on other railways, while there was a reduction of Rx 77,000 on the East Indian, Rx 78,000 on the Rajputana-Malwa, and Rx 213,000 on the North-Western Railway, in consequence of a deficiency in the wheat and linseed trade. In 1888-89 the estimates show a recovery of Rx. 70,000 on the East Indian, Rx. 100,000 on the Rajputana-Malwa, and Rx 240,000 on the North-Western, as well as Rx 43,000 on the Bengal-Nagpur, Rx 30,000 on the Tounghoo-Mandalay, and Rx 68,000 on the Indian Midland, owing to the opening of extensions, Rx 91,000 on the Southern Mahratta, which is nearly completed, and Rx 57,000 on other lines. The inclusion of the Oudh and Rohilkund Railway as a State line for three months, adds Rx 190,000, under this head.

and Estimates for 1887-88 and 1888-89, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
FAMINE RELIEF AND INSURANCE—<i>continued.</i>	Rx	Rx	Rx	Rx	
Reduction of Debt -	683,000	—	—	—	The amount appropriated to Reduction of Debt in 1885-86 was the balance necessary to bring up the total grant for famine relief and insurance to the fixed amount of Rx 1,500,000 a year; and it was taken in reduction of the usual loan needed to supply funds for Railways and Irrigation Works. In subsequent years there has been no surplus of revenue available for this purpose.
TOTAL - Rx	1,500,000	309,000	93,000	73,000	In 1886-87 and the following years the reduction is due to the inability of the Government to make the usual grant, without imposing fresh taxation for the purpose.
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	632,000	183,000	82,000	44,000	The charge in 1885-86 was for frontier railways (the greater part of the expenditure on which lines, however, has not been charged against revenue), and for certain provincial railways, chiefly the Lucknow-Sitapur-Kheri line. In 1886-87 it was almost entirely for that railway.
RAILWAY REVENUE ACCOUNT:					
State Railways: Working Expenses.	4,902,000	5,320,000	5,461,000	5,982,000	In 1886-87 there was an increase of Rx 471,000 on the North-Western system, owing mainly to the Scinde line being included among State railways for the whole of the year (although, comparing the whole system with the result of 1885-86, there was a reduction of Rx 116,000). There was also an increase of Rx 44,000 on the Southern Mahratta, while there was a decrease of Rx 160,000 on the East Indian, and of Rx 37,000 on other railways. In 1887-88 an increase of Rx 233,000 occurred on the North-Western system, owing to the opening of new sections, of Rx 95,000 on the Southern Mahratta, and of Rx 28,000 on other lines, while there was a reduction of Rx 72,000 on the East Indian, and of Rx 43,000 on the Eastern Bengal Railway. In 1888-89 additions are anticipated of Rx 110,000 on the East Indian, and Rx 120,000 on the North-Western, for renewal of permanent way, of Rx 30,000 on the Toungchoo-Mandalay, Rx 54,000 on the Indian Midland, and Rx 70,000 on the Southern Mahratta, owing to extensions, of Rx 80,000 by including the Oudh and Rohilkund Railway for three months, and of Rx 57,000 on other lines.
State Railways: Interest on Debt.	2,663,000	3,202,000	3,371,000	3,486,000	Owing to the purchase by the Government of the Scinde Punjab and Delhi Railway on the 1st of January 1886, there was an increase in 1886-87 of Rx 240,000 under interest on debt, and Rx 547,000 in Annuities.
State Railways: Annuities in purchase of Railways.	1,741,000	2,309,000	2,391,000	2,398,000	
State Railways: Interest on Capital deposited by Companies.	258,000	473,000	666,000	932,000	The figures for 1885-86 and 1886-87 refer to the Southern Mahratta, Indian Midland, and Bengal Central Railway Companies; and in 1887-88 and 1888-89 the Bengal-Nagpur Railway is also included. Exchange caused an increase of Rx 58,000 in 1886-87, Rx 68,000 in 1887-88, and Rx 78,000 in 1888-89.

STATEMENT showing the Principal Figures in the Indian Accounts for 1885-86 and 1886-87,

REVENUE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
RAILWAYS—continued.	Rx	Rx	Rx	Rx	
Guaranteed Companies (Net Traffic Receipts).	3,725,000	3,647,000	3,534,000	3,405,000	In 1885-86 the Scinde Railway was included for only nine months, and a reduction of Rx 467,000 was caused in 1886-87 by the transfer of this line to State railways. In 1886-87 the net receipts of the Great Indian Peninsula Railway were increased by Rx 310,000, and those of the Oude and Rohilkund Line by Rx 92,000. In 1887-88 the reduction is due to a falling-off on the Bombay and Baroda Railway by Rx 101,000, and on the Great Indian Peninsula Line by Rx 54,000. In 1888-89 an improvement of Rx 70,000 is expected on the Bombay and Baroda, but a reduction of Rx 100,000 on the Great Indian Peninsula Railway; and a further reduction of Rx 100,000 on this head is caused by the transfer of the Oude and Rohilkund to the class of State railways for the last quarter of 1888-89.
Subsidized Companies (repayment of Advances of Interest).	—	2,000	27,000	39,000	In 1886-87 there were some petty repayments by the Rohilkund and Kumaon Company. The remainder of the receipts is the net payment by the Mysore State on account of interest on the capital outlay upon its line.
TOTAL - Rx	13,684,000	14,478,000	14,413,000	15,185,000	
IRRIGATION:					
Major Works: Direct Receipts.	865,000	910,000	975,000	1,014,000	In 1886-87 the improvement occurred chiefly in the Sirhind, Bari Doab, Ganges, and Agra Canals, while there was a reduction on the Son and Lower Ganges Canals, owing, in the former case, to the abundant rainfall, and, in the latter, to the failure of the Nadrai Aqueduct. In 1887-88 and 1888-89 the increase is due to large irrigation from the Western Jumna Canal, and the development of irrigation generally in the Punjab.
Major Works: Portion of Land Revenue due to Irrigation.	562,000	598,000	578,000	590,000	The increase in 1886-87 is mainly due to adjustments in the Punjab. In 1888-89 it is anticipated from works in Sind.
Minor Works and Navi- gation.	161,000	149,000	154,000	155,000	There were some exceptional recoveries in Midnapore in 1885-86.
TOTAL - Rx	1,588,000	1,657,000	1,707,000	1,759,000	

and Estimates for 1887-88 and 1888-89, with Explanations—continued.

EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.																									
RAILWAY REVENUE ACCOUNT—continued.	Rx	Rx	Rx	Rx																										
Guaranteed Companies : Surplus Profits, Land, &c.	477,000	601,000	721,000	528,000	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates : <table border="1" data-bbox="1021 577 1292 818"> <thead> <tr> <th></th> <th>1885-86.</th> <th>1886-87.</th> <th>1887-88.</th> <th>1888-89.</th> </tr> </thead> <tbody> <tr> <td>Bombay and Baroda -</td> <td>Rx 116,000</td> <td>Rx 177,000</td> <td>Rx 170,000</td> <td>Rx 125,000</td> </tr> <tr> <td>Great Indian Peninsula -</td> <td>281,000</td> <td>345,000</td> <td>493,000</td> <td>345,000</td> </tr> <tr> <td>Scinde Pun- jab and Delhi -</td> <td>—</td> <td>18,000</td> <td>—</td> <td>—</td> </tr> <tr> <td>Rx</td> <td>397,000</td> <td>535,000</td> <td>663,000</td> <td>470,000</td> </tr> </tbody> </table>		1885-86.	1886-87.	1887-88.	1888-89.	Bombay and Baroda -	Rx 116,000	Rx 177,000	Rx 170,000	Rx 125,000	Great Indian Peninsula -	281,000	345,000	493,000	345,000	Scinde Pun- jab and Delhi -	—	18,000	—	—	Rx	397,000	535,000	663,000	470,000
	1885-86.	1886-87.	1887-88.	1888-89.																										
Bombay and Baroda -	Rx 116,000	Rx 177,000	Rx 170,000	Rx 125,000																										
Great Indian Peninsula -	281,000	345,000	493,000	345,000																										
Scinde Pun- jab and Delhi -	—	18,000	—	—																										
Rx	397,000	535,000	663,000	470,000																										
Guaranteed Companies : Interest.	4,232,000	3,722,000	3,857,000	3,874,000	The reduction in 1886-87 is due to the removal of the Scinde Punjab and Delhi Railway from this head. An additional charge of Rx 118,000 was caused by the fall in exchange in 1887-88.																									
Subsidized Companies : Land, &c.	44,000	45,000	47,000	32,000	This is compensation for land taken up for the Bengal and North-Western, Bengal Central, Rohilkund-Kumaon, Tarkessur, and Deoghur Railway Companies, and subsidy to the Rohil- kund-Kumaon and Dibru-Sadiya Companies.																									
Miscellaneous Expendi- ture.	99,000	94,000	53,000	68,000	Chiefly for surveys, Director-General's, and Port Storekeepers' Establish- ments.																									
TOTAL - Rx	14,416,000	15,666,000	16,567,000	17,300,000																										
IRRIGATION:																														
Major Works: Working Expenses.	593,000	627,000	683,000	671,000	The increase in 1886-87 arose chiefly from the damage of the Mahanadi weir by a cyclone. In 1887-88 special repairs were also required on the Bari Doab, Western Jumna, and Midnapore Canals.																									
Major Works: Interest on Debt.	965,000	993,000	1,019,000	1,046,000																										
Minor Works and Navi- gation.	746,000	691,000	782,000	865,000	In 1886-87 there was a reduction of Rx 37,000 in Bengal, there having been certain abnormal charges in 1885-86, and of Rx 33,000 in Madras, owing to the completion of the re- storation of the Red Hills Tank. On the other hand, Rx 14,000 was spent in Upper Burnda. In 1887-88 the increase occurs chiefly in Bengal, and in Bombay for canal clearances in Sind. In 1888-89 it is principally due to the restoration of tanks in Madras.																									
TOTAL - Rx	2,304,000	2,311,000	2,484,000	2,582,000																										

STATEMENT showing the Principal Figures in the Indian Accounts for 1885-86 and 1886-87,

REVENUE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
BUILDINGS AND ROADS :	Rx	Rx	Rx	Rx	
Military Works - -	41,000	188,000	38,000	36,000	The receipts are usually derived from the rents of buildings and sale of old materials. In 1886-87 Rx 150,000 is included as compensation from Maharaja Sindia, for the cantonment buildings at Morar.
Civil Works - -	575,000	539,000	528,000	519,000	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. In 1885-86 there were exceptional receipts from the sale of the old Secretariat buildings at Bombay.
TOTAL - Rx	616,000	727,000	566,000	555,000	
ARMY SERVICES :					
Army : Effective - -	913,000	929,000	923,000	863,000	In 1885-86 there were receipts in connexion with the issue of ordnance stores to the Hyderabad Contingent and Native States, the Quetta Field Force, and the Burma Expedition. In 1886-87 there were recoveries arising from the sale of surplus cattle and gear purchased for the Quetta Field Force, and of commissariat stores and captured property in Upper Burma. In 1887-88 also exceptional receipts occurred in Upper Burma.

and Estimates for 1887-88 and 1888-89, with Explanations—continued.

EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
BUILDINGS AND ROADS:	Rx	Rx	Rx	Rx	
Military Works - - -	969,000	1,062,000	1,282,000	1,157,000	An average sum of 1,000,000 <i>l.</i> a year is granted for the construction and repair of military works throughout India, but in 1885-86 the whole was not spent. In 1886-87 there was an outlay of Rx 150,000 for accommodation rendered necessary by the increase of the Army, and of Rx. 74,000 in Upper Burma. In 1887-88 an expenditure of Rx 312,000 was incurred for military works and roads in Upper Burma. In 1888-89 a grant of Rx 180,000 is made for the same objects.
Civil Works - - -	3,516,000	4,140,000	4,318,000	4,436,000	The expenditure in 1885-86 was reduced owing to the military preparations. In 1886-87, there was an outlay of Rx 119,000 on frontier roads, and of Rx 171,000 on civil works in Upper Burma; while in Bombay an increase of Rx 159,000 occurred on buildings for the Telegraph, Postal, and Salt Departments, and in Bengal Rx 14,000 was spent in the acquisition of the Barakur Iron Works. In 1887-88 there was an expenditure of Rx 221,000 on frontier roads, and of Rx 320,000 in Upper Burma. In 1888-89 grants of Rx 178,000 and Rx 318,000 respectively are made for the same purposes. There is an increase of Rx 129,000 in Bengal, principally on feeder roads in connexion with the Bengal-Nagpur Railway.
TOTAL - Rx	4,485,000	5,202,000	5,600,000	5,593,000	
ARMY SERVICES:					
Army : Effective - - -	17,039,000	16,230,000	16,894,000	16,226,000	In consequence of the determination to pay the British Troops, after the 1st of January 1884, at the rate of exchange fixed annually by the Treasury for the payment of troops in the Colonies, there is an increase of Rx 51,500 in 1886-87, and a further increase of Rx 161,100 in 1887-88, owing to the continued fall in the gold price of silver. In 1885-86 the Quetta Field Force cost Rx 2,185,000; the Burma Expedition, Rx 631,000; and there was also exceptional expenditure owing to the Rawal Pindi durbar, and the Camp of Exercise at Delhi, and in the purchase of remounts. In 1886-87 there is included Rx 1,518,000 for Burma, and expenditure was also incurred in raising two additional Goorkha battalions, and providing for an increase of the medical strength; but a considerable saving was effected under Ordnance. In 1887-88 the expenditure in Burma amounted to Rx 1,550,500, and there was an increase of Rx 395,000 owing to the increased strength of the Army and other causes in India, and of 112,000 <i>l.</i> in England, chiefly for additional stores, and of Rx 126,000 owing to the fall in exchange. In 1888-89 there is a reduction of Rx 726,000 in the charges in Upper Burma, but an increase of Rx 280,000 on other accounts in India, and in England the charges are reduced by 156,000 <i>l.</i> owing to a less demand for stores, and by Rx 66,000 for exchange.

STATEMENT showing the Principal Figures in the Indian Accounts for 1885-86 and 1886-87,

REVENUE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
ARMY SERVICES— <i>continued.</i>	Rx	Rx	Rx	Rx	
Army: Non-effective -	51,000	56,000	57,000	59,000	
TOTAL - Rx	964,000	985,000	980,000	922,000	
TOTAL REVENUE Rx	74,464,000	77,337,000	77,926,000	80,010,000	

and Estimates for 1887-88 and 1888-89, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
ARMY SERVICES— <i>continued</i>.	Rx	Rx	Rx	Rx	
Army: Non-effective -	3,059,000	3,295,000	3,566,000	3,743,000	From the 1st of April 1884, the system of paying, in respect of officers and men of the British Forces, the capitalized value of the share of India in each pension when granted, was abandoned, and the charge borne by India during the year was henceforward to be her portion of each pension according to actuarial tables of life. The result was a decrease of 705,000 <i>l.</i> at first, but the amount will gradually rise again for many years. In 1886-87 there was an increase of 75,000 <i>l.</i> in the pensions of Indian officers, and of Rx 135,000 for exchange. In 1887-88 there was an increase of 59,000 <i>l.</i> for the British forces, 66,000 <i>l.</i> for Indian officers, and Rx 130,000 for exchange. In 1888-89 the increase on account of the British forces is 55,000 <i>l.</i> , for Indian officers 60,000 <i>l.</i> , and for exchange Rx 49,000.
TOTAL - Rx	20,098,000	19,525,000	20,460,000	19,969,000	
SPECIAL DEFENCE WORKS.	—	326,000	569,000	1,122,000	The expenditure in 1886-87 comprised Rx 39,000 on the defences at Multan and on the North-West Frontier, Rx 53,000 at Aden, Rx 33,000 at Bombay, Karachi, Rangoon, &c., and Rx 197,000 for Hotchkiss and other guns. In 1887-88 and 1888-89 the estimates comprise, respectively, Rx 487,000 and Rx 500,000 for expenditure in India, and Rx 82,000 and Rx 622,000 for stores in England.
TOTAL EXPENDITURE, Imperial and Pro- vincial	76,742,000	77,123,000	80,915,000	81,192,000	
PROVINCIAL ADJUST- MENTS:					
Deficits: Expenditure by Provincial Govern- ments from their balances.					In 1885-86 and 1886-87, and to a much smaller extent in 1887-88, the Provincial Governments spent less than their income, the saving being added to their balances. In 1888-89 they are expected to spend, besides the whole of their annual allotments, sums which have accumulated in their balances from the savings of previous years. In 1886-87 also a special contribution of Rx 400,000 was made from the Provincial Balances in aid of the Imperial Government. According to the Accounts and Estimates of the four years, the Government of the North-West Provinces and Oudh will have expended Rx 425,000; the Central Provinces, Rx 193,000; Assam, Rx 19,000; and the Punjab, Rx 15,000; while the balance of Madras is estimated to be higher by Rx 399,000, Bengal by Rx 208,000, Burma by Rx 126,000, Bombay by Rx 13,000, and India General by Rx 10,000.
Surpluses: Allotments to Provincial Govern- ments unspent by them.	524,000	36,000	28,000		
TOTAL EXPENDITURE charged against the Revenue of the Year } Rx	77,266,000	77,159,000	80,943,000	80,708,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1885-86 and 1886-87,

REVENUE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.
	Rx	Rx	Rx	Rx	

and Estimates for 1887-88 and 1888-89, with Explanations—continued.

EXPENDITURE.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.	REMARKS.																																																																																																																																												
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State Railways -	4,713,000	5,123,000	2,374,000	3,444,000	In 1887-88 the outlay was actually Rx 3,754,000, but there were refunds amounting to Rx 1,380,000 from the Bengal-Nagpur Railway Company. The total outlay on the construction of State Railways during these four years, is as follows:—																																																																																																																																												
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NET REVENUE AND EXPENDITURE.

NET REVENUE.

Gross Revenue, deducting Refunds and Drawbacks, and Charges of Collection.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
	Rx	Rx	Rx	Rx
Land Revenue - - - - -	19,130,000	19,556,000	19,421,000	19,269,000
Opium - - - - -	5,885,000	6,214,000	6,032,000	5,899,000
Salt - - - - -	5,916,000	6,141,000	6,261,000	7,643,000
Stamps - - - - -	3,470,000	3,559,000	3,640,000	3,636,000
Excise - - - - -	4,002,000	4,220,000	4,348,000	4,452,000
Provincial Rates - - - - -	2,908,000	2,942,000	2,929,000	2,950,000
Customs - - - - -	1,037,000	1,082,000	1,182,000	1,203,000
Assessed Taxes - - - - -	473,000	1,278,000	1,364,000	1,404,000
Forest - - - - -	402,000	383,000	376,000	400,000
Registration - - - - -	122,000	113,000	120,000	119,000
Tributes from Native States - - - - -	689,000	695,000	740,000	768,000
	44,034,000	46,183,000	46,413,000	47,843,000
Deduct: Assignments and Commissions -	1,397,000	1,447,000	1,469,000	1,494,000
Net Revenue - - - Rx	42,637,000	44,736,000	44,944,000	46,349,000

NET EXPENDITURE.

Gross Expenditure, deducting Receipts.	Accounts, 1885-86.	Accounts, 1886-87.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
	Rx	Rx	Rx	Rx
Interest - - - - -	3,632,000	3,640,000	4,769,000	3,852,000
Post Office, Telegraph, and Mint	327,000	118,000	70,000	51,000
Civil Departments - - - - -	40,816,000	11,237,000	11,478,000	11,674,000
Miscellaneous Civil Charges - - - - -	3,557,000	3,853,000	3,427,000	3,692,000
Famine Relief and Insurance - - - - -	1,500,000	409,000	63,000	73,000
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	632,000	183,000	82,000	44,000
Railway Revenue Account - - - - -	7,320,000	1,189,000	2,154,000	2,115,000
Irrigation - - - - -	115,000	654,000	778,000	824,000
Buildings and Roads - - - - -	3,870,000	4,474,000	5,033,000	5,038,000
Army Services - - - - -	19,134,000	18,540,000	19,480,000	19,047,000
Special Defence Works - - - - -	-	325,000	569,000	1,121,000
	44,915,000	44,522,000	47,953,000	47,531,000
Provincial Adjustments - - - - -	524,000	86,000	28,000	-44,000
Net Expenditure - - - Rx	45,439,000	44,558,000	47,961,000	47,047,000
Surplus (+), or Deficit (-) - - - Rx	-2,502,000	+178,000	-3,017,000	-695,000