

EAST INDIA (FINANCIAL STATEMENT, 1884-85).

RETURN to an Address of the Honourable The House of Commons
dated 8 April 1884:—for,

C O P Y

OF THE

INDIAN FINANCIAL STATEMENT

• FOR

1884-85.

India Office,
8 April 1884.

J. K. CROSS,
Under Secretary of State for India.

(*Sir George Balfour.*)

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FINANCIAL STATEMENT FOR 1884-85.

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SUMMARY OF FINANCIAL STATEMENT.

THE Financial Statement for the year 1884-85 is published in the "Gazette" in the form of a Minute, by Sir A. Colvin.

It is explained in the Minute that, owing to the change in the direction of the finances during the year, and in view of the short estimates for opium consequent on the failure of the crop of 1883-84, it has been thought necessary to leave such questions as that of the Licence Tax and Court Fees untouched for the present; hence during the ensuing year no changes are contemplated.

The Accounts for 1882-83 show a surplus of 706,633 *l.* The surplus on the Budget Estimates for that year was 285,000 *l.* only, and as the Government of India was called on during the year to bear a heavy expenditure on account of the war in Egypt, and as the item of Exchange exceeded the estimate by 306,400 *l.*, this result is very satisfactory.

The Revised Estimates for 1883-84 are:

Revenue	-	-	-	-	-	-	-	£.	70,569,900
Expenditure	-	-	-	-	-	-	-		70,298,500
Surplus	-	-	-	-	-	-	-	£.	271,400

Sir Auckland Colvin explains that though the surplus in the Revised Estimates is less than the surplus on the Budget Estimates (457,000 *l.*), the deterioration is only apparent, being due to exchange on remittances to the Secretary of State of 1,500,000 *l.* in addition to the drawings as originally estimated; and to a payment of 1,000,000 *l.* to the War Office on account of arrears of non-effective charges connected with Her Majesty's forces in India. But for these causes the surplus would have been 1,617,400 *l.* The cause of the arrears of non-effective charges is explained to be due to the intricacy of certain actuarial calculations necessary to give effect to the system adopted in 1870 of capitalising the value of the share of pensions chargeable against Indian revenues, and payable by the Indian to the English Treasury. Passing from this abnormal expenditure, the Minute draws attention to the general increase over the Budget Estimates in 1883-84 under the principal heads of revenue other than Productive Public Works, amounting to about 800,000 *l.*, the net increase on the Public Works being 390,900 *l.* The consumption of salt has increased 10 per cent. during the 11 months from the 1st March 1883 to the 31st January 1884, as compared with the corresponding period of the year 1881-82, and represents, at two rupees per maund, an increased revenue of rather more than 51 lakhs of rupees; the increase is steady and progressive. The financial results of Railways since the year 1880-81 are dwelt on at some length; the net gain on the five years being shown to be 3,270,843 *l.*

Sir Auckland Colvin states that two carefully selected officers will be sent to England to give evidence before the Parliamentary Committee recently appointed, and adds, that in January 1883 the Government of India submitted to the Secretary of State a scheme of works and expenditure calculated to give a great impulse during the next five years to the construction of Railways, but owing to the appointment of a Parliamentary Committee its consideration has been postponed. He adds:

"The Government of India is fully alive to the necessity and the advantages, in the interests no less of the State than of the public, of a vigorous policy in regard to its public works. But there are indications that the mercantile public, whose interest in the matter is little less than that of the State, while actively pressing for a policy such as that above indicated, and confident of prospective profits, is disposed to throw the burden and risk of such works as must be undertaken too entirely on the resources of the

Government. These resources are necessarily limited; and if, as is urged, as experience is daily showing, and as from the figures given in the last paragraph is proved to demonstration, the remunerative character of railway enterprise in India, when prudently carried out, is unquestionable, it may be fairly demanded that those whose interests in that enterprise are so considerable should not be backward in acting on the confidence of which they give to the Government reiterated assurances."

The expenditure in 1883-84 on State Subsidised and Guaranteed Railways is estimated to be 5,357,600 *l.*; in 1884-85, 6,591,900 *l.* Figures are given illustrating the increase in the exports to England of Indian wheat, which have risen from 8,477,479 cwts. in 1882 to 11,243,497 cwts. in 1883; and 19,500,000 cwts. in 10 months of 1884-85. Exports, in general, have increased from 60,937,513 *l.* in 1878-79, to 83,485,122 *l.* in 1882-83; imports from 37,800,594 *l.* in 1878-79 to 52,095,711 *l.* in 1882-83.

Post Office Savings Banks are said to be most successful, but the demand for Stock Notes is small.

The Estimates for 1884-85 are as follows :

	£.
Revenue - - - - -	70,560,400
Expenditure - - - - -	70,241,100
Surplus - - - - -	£. 319,300

The number of chests of opium to be sold in 1885 will be announced hereafter, but will in any case not exceed 50,000; the estimated out-turn of present crop being 52,000. The prospects of the crop now on the ground are very good. The average price of Bengal has been taken at 1,250 rupees per chest, as against 1,200 rupees in the Estimates of 1883-84. The Minute analyses the various figures under the Estimates of 1884-85, and with regard to the Land Revenue Estimates, states that important correspondence has recently been exchanged between the Government of India and the Secretary of State, having for its object to give temporary settlements of the Land Revenue a degree of permanency in the more populous and advanced parts of the country, which they have hitherto lacked.

The rate of exchange for 1884-85 has been taken at 1 *s.* 7½ *d.* Provision is made for remittance of 16,500,000 *l.* to the Secretary of State in 1884-85. The military charges of 1884-85 have been burdened with an additional sum of 184,300 *l.*, owing to the decision that the pay and allowances of English soldiers in India shall, in future and from the 1st January 1884, when expressed in sterling, be converted at the rate of exchange fixed annually for the payment of troops in the Colonies. Money remitted to and from India by or for the soldiers will be dealt with in the same way, but with effect from the 1st April. The increased cost of this change will depend on the variations in the rate of exchange, but at the exchange of 1 *s.* 8 *d.*, the present rate, the soldier's pay is increased 12½ per cent. The cash balance on 31st March 1884, is estimated to stand at 12,440,000 *l.*; and that on 31st March 1885, is estimated at 11,010,850 *l.* Sir Auckland Colvin adds, that it will be necessary to issue the usual loan for Productive Public Works, 2,500,000 *l.*, but that he is not empowered at present to say whether the loan will be issued in India or at home.

Finally, the Minute enters at some length into an examination of the accuracy of statements made last year regarding the increase of expenditure in India, and points out that the causes which have led to such increase were not of a nature as to lead to charges of extravagance, being either largely covered by increased receipts in the Departments in which the expenditure took place, or being due to the expenditure by Provincial Governments of large balances which had accumulated during the Afghan war, and of which at that time Provincial Governments could not avail themselves, or, finally, to misapprehension on the part of those by whom complaints of extravagance have been brought.

FINANCIAL STATEMENT

FOR

1884-85.

PRELIMINARY.

THE circumstances under which the Budget for 1884-85 has been framed have necessarily required exceptional caution. During the year 1883-84 the management of the Indian finances changed hands; a change which, occurring as it did in the latter half of the financial year, renders it obviously advisable that, so far as possible, and unless under extraordinary circumstances, the existing order of things should not be materially disturbed, and postpones to a later time the consideration of projects which otherwise might have received present attention. But, apart from this, there is an essential reason why at the present moment the policy of those entrusted with the Indian finances should be still rather a policy of observation than of action. I allude to the effect on those finances of the changes introduced in 1882-83 in the great departments of Customs and Salt. In the course of his Financial Statement for 1883-84, Sir Evelyn Baring observed (para. 220), "The consideration of any further measure of fiscal reform must be postponed. Last year a favourable opportunity presented itself for the execution of some very large and beneficial improvements in the fiscal system; this year the state of the case is different, the financial position is perfectly sound, but the situation is one in which great caution is required. We have to look, not only to the circumstances of the immediate moment, but also to the contingencies which may arise in future years." Further on, he added that "the Estimates for 1883-84 have been very cautiously framed," and there was "every reason to believe that the country was well able to cope with whatever financial difficulties the future might have in store" (para. 224); and again—"on every ground, therefore, the present moment is a time when great caution should be exercised. Under these circumstances the Government, after full consideration, is of opinion that the wisest course to adopt will be to make no changes in the existing fiscal system, but to allow more time to elapse with a view to watching the effect of those reforms which have already been effected" (para. 228).

2. Sir Evelyn Baring, at the time he wrote, had in his mind, among other subjects, the prospects of the opium revenue during the year 1884-85. It was already known that the crop of 1883-84 was very deficient, and that the receipts from opium during 1884-85 were certain to be short. The estimated net decrease under this head in 1884-85, as compared with the Revised Estimate of 1883-84, is not less than 1,378,400 *l.* In spite of this decrease, however, the general receipts have so expanded as to enable us to meet expenditure and provide a small surplus without having recourse to further taxation. While, therefore, the abnormal condition of that important source of revenue requires this year a continuance of the "great caution" emphatically recommended in 1883-84 by Sir Evelyn Baring, the general forecast of my predecessor has so far been eminently justified. Results have shown that, notwithstanding the large remissions of salt and customs and other revenue in 1882-83, amounting in round figures to three millions (conventional sterling), and in the face of a falling off in the net opium revenue of the ensuing year of 1,378,400 *l.* as compared with the Revised Estimate, the revenue and expenditure balance themselves without the necessity of recourse to any starving or material reduction

PRELIMINARY.

Changes in administration of finance during 1883-84, and decreasing Opium Estimates for 1884-85, render necessary a continuance of the caution enjoined by Sir Evelyn Baring in the Financial Statement 1883-84.

tion of any of the public services. The immediate cause of these satisfactory results (which must be sought for, ultimately, in the great reforms in Indian finance introduced and developed by Sir John Strachey, and vigorously carried on by my predecessor) will be fully explained elsewhere in the course of these observations; but it follows from the above remarks that it is not my intention in this my first Statement, and at a time when one of our chief sources of revenue has so largely failed us, to enter into a discussion of any of the problems with reference to the Indian finances which are awaiting early treatment. Questions have arisen, for example, regarding the Licence tax and the Stamp duties, which during the ensuing year will require full consideration. But, for the reasons I have given, it would in my judgment be premature and injudicious to attempt at this moment a solution of any of them. I shall limit myself, therefore, to the customary review of the Accounts of 1882-83, to an analysis of the Revised Estimates of 1883-84 (with such remarks as are necessary to enable the public fully to understand the progress of the finances during the year now closing and the position at the present moment), and finally, to the Estimates of 1884-85, with a notice of the considerations on which have been based any considerable modifications under the several heads.

The figures in this Statement are, as usual, given "in conventional sterling," that is to say, 1 *l.* = 10 rupees, unless where the contrary is expressly stated.

CHANGES IN FORM OF STATEMENTS APPENDED TO BUDGET.

CHANGES IN FORM OF STATEMENTS APPENDED TO BUDGET.

3. A few words of warning are necessary here with regard to certain changes of classification which have been introduced into the Accounts.

4. It has hitherto been the practice, in the case of State Railways, to show in the Estimates and Accounts *gross earnings* on the receipt side, and expenses of *working* and *maintenance* on the expenditure side; while, in the case of the Guaranteed Railways, only *net traffic receipts* were shown on the receipt side, and *interest and profits, &c.*, on the expenditure side. When a Guaranteed Railway is purchased by the State, it enters into the class of State Railways, and there are obvious difficulties in dealing with it any longer as if it were a Guaranteed Railway.

Changes in Accounts of 1882-83 and Estimates of 1883-84 and 1884-85, in mode of showing expenditure and earnings of Guaranteed Railways purchased by the State.

5. After the East Indian Railway was purchased, it continued, however, to be treated in the Estimates and Accounts in the manner in which Guaranteed Railways are treated, and this plan was followed in the Estimates for 1883-84 published with the Budget Statement of March last. It has since been decided by the Secretary of State that Guaranteed lines purchased by the Secretary of State shall be treated in this respect in future as if they were State Railways, and the Accounts of 1882-83 have been made up in accordance with this order, which is also followed in the Revised Estimates of 1883-84 and the Budget Estimates of 1884-85. The effect of this change is to augment the total revenue and the total expenditure when a Guaranteed Railway becomes the property of Government, without in any way, of course, influencing the final result.

Changes in headings of Productive Public Works (Revenue Account), Expenditure side.

6. It has also been found desirable to alter the headings on the expenditure side in the group of Productive Public Works (Revenue Account). In future the headings will be as follows:—

Expenditure on Productive Public Works (Revenue Account)—

- 36.—State Railways (Working Expenses).
East Indian Railway (Working Expenses and Surplus Profits).
- 37.—Guaranteed Railways (Surplus Profits, Land, and Supervision).
- 38.—Irrigation and Navigation (Working Expenses).
- 39.—Charges in respect of Capital:
 - (a) Interest on Debt—
State Railways.
East Indian Railway.
Irrigation and Navigation.
 - (b) Annuities in purchase of Guaranteed Railways (including Sinking Funds).
 - (c) Guaranteed Railways Interest.

7. To facilitate comparison, the Budget Estimates of 1883-84 have been recast according to the classification adopted in the Revised Estimates of the year, and are published as Appendix II. to this Statement.

Budget Estimates of 1883-84 recast according to revised classification.

8. It may also be noted here that with the Financial Statement of 1883-84 a general Comparative Statement of Revenue and Expenditure for the years 1871-72 to 1883-84 was published as Appendix III. Examination of the figures in the Public Works Department, which, at the time of the publication of the Statement, was not yet complete, has since rendered it possible to determine how much of the interest on the whole debt of India, which was shown in one figure as *Interest on Ordinary Debt* in the Accounts of 1871-72 to 1875-76 (both years inclusive), belongs properly to the head of *Productive Public Works*. It also became possible to settle differences between the Civil and Public Works Accounts in the matter of classification, and to eliminate the debits and their corresponding credits arising out of cross transactions that occurred between Imperial, Provincial, and Local. In view of the above and other alterations, it is deemed necessary to republish the Comparative Statement, classified and arranged according to the plan now adopted in the Accounts, and brought forward to the year 1884-85. The statement is accordingly reproduced as Appendix III.

Comparative Statement of Revenue and Expenditure from 1871-72 to 1883-84, re-published with certain modifications, and brought down to 1884-85.

ACCOUNTS FOR 1882-83.

9. The Accounts of the year 1882-83 give the following results :—

ACCOUNTS FOR 1882-83.

	£.
Revenue - - - - -	70,135,231
Expenditure chargeable thereon - - - - -	69,418,598
Surplus - - - - - £.	706,633

10. The result cannot be considered as other than most satisfactory, when it is recollected that the surplus on the Budget Estimates of the year was only 285,000 l., that the Government of India was suddenly called on during the year to bear a heavy expenditure on account of the war in Egypt, and that the item of exchange considerably exceeded the Estimate.

Résumé of chief points in Accounts 1882-83.

A full explanation of the causes of increase and decrease will be found in the Appropriation Audit Report, to be published in the *Gazette of India* of 15th instant.

It will be sufficient to say in this place that there were large and satisfactory increases under *Land Revenue* 389,047 l., *Salt* 128,781 l., *Excise* 278,561 l., *Customs* 115,119 l., *Forest* 129,228 l., in the Civil Branch. Productive Public Works were better on the net account by 86,400 l.; and this improvement was shown, although the amount of Land Revenue due to Productive Public Works was reduced in the actuals from that shown in the Estimates by transferring 215,900 l. from the Productive head to that of ordinary Land Revenue.

Excluding war expenditure, the actual receipts and expenditure connected with the Army closely follow the Estimates.

The ordinary receipts proved to be 139,500 l. in excess of the Budget Estimate, and the ordinary expenditure to be 10,400 l. in excess of it.

The expenditure on account of the expedition to Egypt proved to be 1,284,000 l., and the receipts in connection with it (chiefly the English contribution of 500,000 l. (true sterling)), 584,700 l.; the net charge in the accounts of the year was therefore 699,300 l.

Exchange was worse net by 306,400 l., of which 165,300 l. occurs under Secretary of State's bills, and is due to the average rate of exchange falling below 1 s. 8 d., the rate adopted in the Budget, and 114,000 l. is due to transactions connected with the Southern Mahratta Railway.

GENERAL REMARKS ON THE REVISED ESTIMATES FOR 1883-84.

REVISED AND
BUDGET ESTI-
MATES FOR
1883-84.

11. The Budget and Revised Estimates for 1883-84 compare as follows:—

Budget* Estimates—		£.
Total Revenue - - - - -		69,022,000
Total Expenditure chargeable thereon - - -		68,565,000
Surplus - - - £.		457,000
Revised Estimates—		£.
Total Revenue - - - - -		70,569,900
Total Expenditure chargeable thereon - - -		70,298,500
Surplus - - - £.		271,400

Surplus of the
year reduced by
special and tem-
porary causes.

12. It will be seen that the surplus on the Revised Estimates is actually less than the surplus on the Budget Estimates, but the deterioration is only apparent. The Revised Estimates provide for the remittance to the Secretary of State of 1,500,000 *l.* (true sterling), in addition to the drawings of the year as originally estimated, and this adds about 346,000 *l.* to the expenditure of the year under the head of Exchange; the Revised Estimates also provide for the payment of 1,000,000 *l.* (true sterling) to the War Office on account of arrears of non-effective charges connected with the portion of the British Army serving in India; another sum of 1,000,000 *l.* added to the expenditure. The expenditure of the year has thus been increased from temporary and special causes by no less than 1,346,000 *l.* Apart from these causes the surplus would have been 1,617,400 *l.*, a very remarkable increase over the surplus of the Budget Estimate, namely, 457,000 *l.* It is unnecessary at present to enter at any length into an explanation of the causes which have led to the claim on account of arrears of non-effective army charges. Correspondence on the subject is still continuing between the Government of India and Her Majesty's Government, and doubtless in due course will be published. It will be sufficient to explain here that prior to 1822 the East India Company was not called on to pay anything for non-effective charges on account of the portion of the British Army serving in India, but that from 1822 to 1861 the rule which governed the division of these charges between England and India was one of a fixed payment by India to England of 60,000 *l.* a year; that from 1861 to 1870 this latter rule was abandoned in favour of a capitation payment; and, finally, that in 1870 the principle of a capitation payment was abandoned in favour of a system under which the capitalised value of the share of the pensions chargeable against Indian revenues is paid by the Indian to the English treasury. Thus, if a soldier is discharged on pension after serving a portion of his time in India, the latter country is held to be liable for a share of his pension, bearing the same ratio to his whole pension that the period of his service in India bears to his whole service, and the capital value of the share of the pension chargeable to India is paid over to the English treasury, which then becomes liable for the whole pension. The system introduced in 1870 is the system in force at present, and, owing to delay at home in preparing the intricate calculations necessary before presenting the final accounts, arrears have accumulated, to the payment of which the million sterling above referred to

* The Budget Estimates with which comparisons are made are the Budget Estimates as recast in the new form; *vide* Appendix II.

to will be devoted. The calculation of the amount payable by India is necessarily very complicated, as it depends largely on the death-rate of special classes, for whom special life tables had not been constructed, and because the Indian Government is entitled to set-offs and credits of various kinds. It was known, therefore, that the calculations were in arrears, and that payments had not been made of the full sums that would ultimately be claimed, but the Government of India was wholly unprepared for the magnitude of the claims (nearly 2½ millions true sterling) suddenly made against it.

Proposals have been made to Her Majesty's Secretary of State for India for the payment of the large amount of arrears still outstanding, as well as of current charges, under a system which will not lead to any increase of expenditure over the sum originally provided in the Estimates of 1883-84 on this account. It has been possible to propose an arrangement of this nature, because it is expected that, owing to the short service system, the sums due on account of these non-effective charges will be reduced in future years. No answer to this proposal has yet been received from the Home Government.

13. The increase under almost all the principal heads of revenue during 1883-84 is most satisfactory. Before proceeding to analyse the figures which make up these totals, a general review of the causes of increase will assist in enabling us to understand what the broad results of the year have been. Thus, under the principal heads of revenue, that is to say, under *Land Revenue, Opium, Salt, Stamps, Excise, Provincial Rates, and Forest*, there is an increase over the Budget Estimates of little more than 800,000 l., indicating a continuance of material prosperity throughout the country; while under *Productive Public Works—(Revenue Account)*, including State Railways, the East Indian Railway, and Guaranteed Railways, the *net* increase amounts to 390,900 l.

Increase of Revenue over Estimate, 1883-84.

14. Nothing shows more strikingly than the last figures what an important part the railway receipts are now taking in the Indian finances, and how largely those finances are indebted to the export trade for the elasticity which has enabled them in 1883-84 to meet an increased expenditure, due to special causes, of 1,346,000 l., and, at the same time, to present a surplus of 271,400 l.

15. The increase in the consumption of salt may be judged from these comparative figures :—

Comparative consumption of salt, 1881-82, 1883-84.

CONSUMPTION of SALT during the Eleven Months from 1st March 1883 to 31st January 1884, compared with the corresponding Period of the Year 1881-82.

PROVINCE.	Consumption, 1st March 1881, to 31st January 1882.	Consumption, 1st March 1883, to 31st January 1884.	Per-centage of Increase + or Decrease —.
	<i>Maunds.</i>	<i>Maunds.</i>	
Bengal - - - - -	8,207,000	8,850,000	+ 7.83
Inland Customs - - - - -	6,178,000	6,459,000	+ 4.55
Bombay - - - - -	4,361,000	4,789,000	+ 9.81
Sindh - - - - -	148,000	176,000	+ 18.91
Madras - - - - -	5,604,000	6,800,000	+ 21.34
TOTAL - - -	24,498,000	27,074,000	+ 10.52

16. The following shows the increase or decrease in consumption of salt for the 11 corresponding months of each year, from 1874-75, as compared with the previous year:—

General increase and decrease of consumption of Salt from 1874-75 to 1884-85.				Increase in Maunds.
	1st March 1874 to 31st January 1875	-	-	+ 288,000
	" 1875	"	1876	+ 77,000
	" 1876	"	1877	+ 498,000
	" 1877	"	1878	+ 491,000
	" 1878	"	1879	+ 367,000
	" 1879	"	1880	+ 1,724,000
	" 1880	"	1881	- 690,000
	" 1881	"	1882	+ 1,016,000
	" 1882	"	1883	+ 1,603,000
	" 1883	"	1884	+ 973,000

Increased consumption of 11 months represents 51 lakhs increased Revenue.

This increase of consumption in 11 months of 1883-84 over the corresponding months of 1881-82 represents, at 2 rupees per maund, an increased revenue of rather more than 51 lakhs of rupees.

17. In his financial statement for 1883-84 (para. 111) Sir E. Baring calculated the increased consumption at that date as equivalent to an additional revenue of 320,600 *l.*, adding that "to the extent of this sum, therefore, it may be said that the loss of revenue consequent on the reduction of duty (1,400,000 *l.*) has been recouped by the increased consumption of 11 months." He went on to say (para. 116), "Should the same rate of increase continue, the revenue, at the reduced rate of duty, will, in less than three years from the present time, stand at the same figure as it did prior to the reduction of the duty." The increase, though very considerable, has not been at the rate of 1882-83, but it is still steadily progressive. From the following figures will be seen the net increase taken in the Estimates and the figures of actuals or Revised Estimates for each year from 1882-83:—

	Estimates, Net Revenue.	Actuals.
	£.	£.
1882-83 - - - - -	5,410,000	5,728,751
1883-84 - - - - -	5,620,700	5,788,300 (Revised Estimates).
1884-85 - - - - -	5,807,200	

Increase taken on the Estimates since 1882-83.

Increase in Estimates of 1884-85 over Estimates 1882-83, 397,200 *l.*
 Increase in Actuals, 1882-83, over Estimates 1882-83, 318,751 *l.*
 Increase in Revised Estimate, 1883-84, over Actuals, 1882-83, 59,549 *l.*

It will be observed that the increase in the Estimates of 1884-85 over the Estimates of 1882-83, namely, 397,200 *l.*, is considerably less than the increase (510,000 *l.*) worked out in para. 16 from the figures showing the increase in consumption; the difference is due to the fact that the effects of a considerable increase of consumption were discounted in framing the Estimates of 1882-83, and also to the causes explained hereafter in para. 36.

Ratio of increase in salt consumption in the Central Provinces.

18. It will have been seen that the per-centage of increase between the two periods is 10.52; the lowest figure, under Inland Customs, 4.55, and the highest in Madras, where the per-centage of increase rises to 21, or within 3 of the

the figure necessary to place the revenue at the present rate, on an equality with the revenue leviable under the former duty. The Inland Customs in 1882-83 showed a decrease of 1.07 due to the competition of Bombay and Cheshire salt. In spite of this competition, however, it now shares in the general increase. A glance at the second of the above tables shows that the increase during 1883, though less than that in the preceding year, amounted nevertheless to 973,000 maunds, being equivalent to a revenue of 194,600 l. It may fairly be assumed, in presence of so constant and large an increase, that the consumption of salt will yield a progressively increasing revenue for some time to come, and holds out the hope that, should a further reduction of duty be hereafter made, it may be met as promptly and satisfactorily by a corresponding expansion in the demand.

19. A comparative statement is subjoined, showing the fall in prices of salt per maund in January 1884, June 1882, and January 1883, as compared with February 1882. With the exception of Bombay and Rajputana, the fall in prices in January 1884 as compared with February 1882 is on the whole sensibly greater than was the fall in January 1883, compared with the same date. It will be recollected that the salt duty was reduced in March 1882.

PRICE per Maund of SALT in the Second Half of February 1882, and Fall in Prices in June 1882, and in January 1883 and 1884, as compared with the Second Half of February 1882. Comparative prices of February and June 1882 and January 1883 and 1884.

PROVINCES.	Second Half of February 1882.	Fall in Prices per Maund in June 1882, as compared with February 1882.	Fall in Prices per Maund in January 1883, as compared with February 1882.	Fall in Prices per Maund in January 1884, as compared with February 1882.
	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>
Madras	3 2 5	- 8 1	- 8 9	- 8 10
Bombay	2 15 5	- 4 11	- 6 4	- 3 6
Bengal	4 7 1	1 - 7	1 - 11	- 15 9
Assam	5 9 1	- 12 8	- 14 11	1 - -
North-Western Provinces	4 3 4	- 6 5	- 9 10	- 10 5
Oudh	4 7 1	- 6 8	- 9 -	- 13 3
Punjab	3 9 10	- 9 1	- 10 2	- 10 5
Central Provinces	4 9 2	- 6 3	- 10 9	- 13 8
Hyderabad Assigned Districts	4 7 1	- 6 8	- 9 5	- 14 1
Mysore	4 2 1	- 3 3	- 5 2	- 5 1
Coorg	4 6 7	- 3 3	- 2 9	- 8 6
Rajputana	3 9 2	- 5 9	- 8 8	- 7 6
Central India Agency	4 1 3	- 7 9	- 10 9	- 10 9

20. Turning to the other source of revenue which has mainly helped to make good any loss that might have been anticipated from the remission of the customs and salt duties, we find a still more satisfactory result in the receipts alluded to in para. 14, viz., the receipts from railways. There may very well be two opinions as to the extent to which receipts from railways should be regarded as a source of permanent revenue in India, especially in view of the need of removing all obstacles in the shape of transit charges on the export of our produce; but there can be only one conclusion as to the assistance afforded during the last three years to the resources of the exchequer by the increased activity of that period. Comparative increase in receipts under Railways from 1880-81 to 1884-85.

21. To make any attempt to show the progress of the revenue derived from railways, we must go back to the year 1880-81, as the year 1881-82 was altogether exceptional; and, although slightly anticipating, we must include in our comparison the estimates of the coming year. The transactions of railways in the Budget Estimate of 1884-85 (as explained in paras. 4 and 5) are shown for

FINANCIAL STATEMENT OF THE

for the first time in a new form recently prescribed by the Secretary of State, and, in order to make a fair comparison with previous years, the figures of those years have been revised in the new form.

22. The revenue receipts from the East Indian Railway are now shown in the gross under revenue, and the payments to the deferred annuity-holders on account of surplus profits earned on this railway, as well as the contribution to the Provident Fund, are shown under expenditure along with the working expenses. In the Budget Estimate of 1884-85, the Revenue transactions of the Eastern Bengal Railway up to the 1st of July, the date of the intended purchase of that railway, have been shown under Guaranteed Railways, and for the remainder of the year under State Railways.

23. The growth of the Railway Revenue will be best seen from the following figures:—

NET RESULT to the STATE from its connection with Railways from the Year 1880-81.

	Actuals, 1880-81.	Actuals, 1881-82.	Revised Estimate, 1882-83.	Actuals, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
STATE RAILWAYS.							
Net Revenue - - - -	£. 661,377	£. 870,150	£. 1,050,400	£. 1,112,151	£. 1,157,700	£. 1,306,300	£. 1,684,200
Interest - - - -	1,204,000	1,100,445	1,226,400	1,220,702	1,308,000	1,321,000	1,527,300
NET GAIN - - -	-543,283	-200,295	-176,000	-114,551	-150,300	75,300	156,900
EAST INDIAN RAILWAY.							
Net Revenue less Surplus Profits	2,047,479	3,063,547	2,698,100	2,531,890	2,718,800	2,984,700	2,797,700
Interest and Annuity - -	1,300,542	1,673,688	1,700,000	1,703,398	1,710,100	1,706,100	1,718,100
NET GAIN - - -	1,256,937	1,380,850	898,100	828,492	1,008,700	1,278,600	1,079,600
GUARANTEED RAILWAYS.							
Net Revenue - - - -	2,913,543	3,015,625	3,530,000	3,582,046	3,530,000	3,365,000	3,619,000
Interest and Profits - - -	3,077,800	3,679,847	3,840,400	3,870,644	3,884,500	3,031,370	3,770,260
NET LOSS - - -	764,308	64,222	310,400	294,508	345,500	566,370	157,260
NET GAIN TO STATE - -	-50,019	1,035,342	398,600	419,343	612,900	787,530	1,079,240

State Railways.

24. In the year 1880-81 the net Revenue yielded by the State Railways classed as Productive Public Works fell short of the interest charges on the capital outlay by 543,283 £. In 1882-83 the deficit was reduced to 114,551 £. In the Budget Estimate of 1883-84 the charge was placed at 150,300 £., but, owing to the increased prosperity of the year, it is now estimated that these railways will yield a profit in excess of all charges of 75,300 £. In 1884-85, including the estimated returns from the Eastern Bengal Railway for nine months of 128,200 £., it is anticipated that the State Railways will yield a surplus of 156,900 £.

East Indian Railway.

25. The East Indian Railway in 1880-81 added 1,256,937 £. to the revenues of the State, after meeting all charges. The returns this year were exceptionally favourable, as the payments of only nine months' annuity fell in this year. In the year 1882-83 the returns from this railway were 828,492 £. In the Budget Estimate of 1883-84 the returns were placed at 1,008,700 £., and these have been increased in the Revised Estimate to 1,278,600 £. The amount of 1,079,600 £. entered in the Budget Estimate of 1884-85 should be realised.

26. In the year 1880-81 the net receipts from Guaranteed Railways fell short of the charges for interest, surplus profits, &c., by 764,266 *l.* In 1882-83 the deficit was reduced to 294,598 *l.* The net charge on this account provided for in the Budget Estimate of 1883-84 amounted to 345,500 *l.*, and this has been increased in the Revised Estimate to 566,370 *l.*; the increase is chiefly due to the falling off in the traffic of the Eastern Bengal Railway, and to a sum of 325,000 *l.*, the estimated loss on the Indus Floilla, having been written off to Revenue; but for this special item, the loss would have been reduced to 241,370 *l.* It is estimated that the loss in 1884-85 will not exceed 157,260 *l.*

Guaranteed Railways.

27. Including the Estimates of the years 1883-84 and 1884-85, the net results to the State from its connection with railways, commencing from the year 1880-81, is as under :—

Net gain by railway receipts in five years.

	£.
1880-81 Loss - - - - -	50,612
1881-82 Gain - - - - -	1,035,342
1882-83 - - - - -	419,343
1883-84 Revised Estimates - - - - -	787,530
1884-85 Estimates - - - - -	1,079,240
Net Gain in five years - - - - -	3,270,843

28. The Government of India submitted to the Secretary of State in January 1883 its views on the extension of the railway system in India, and proposed for adoption a scheme of works and expenditure calculated to give a great impulse, whether by State or private enterprise, to the construction of railways during the next five years. The appointment of a Parliamentary Committee to examine into the subject has led temporarily to the scheme being put aside; but the Government has lost no opportunity of urging its views on the Secretary of State, and insisting on the great importance which it attaches to a comprehensive and vigorous treatment of the question. It has deputed two carefully selected officers to represent those views before the Committee, and it has every confidence that their representations will receive the attention which the importance of the subject and their own experience deserve. The Government of India is fully alive to the necessity and the advantages, in the interests no less of the State than of the public, of a vigorous policy in regard to its public works. But there are indications that the mercantile public, whose interest in the matter is little less than that of the State, while actively pressing for a policy such as that above indicated, and confident of prospective profits, is disposed to throw the burden and risk of such works as must be undertaken too entirely on the resources of the Government. These resources are necessarily limited; and if, as is urged, as experience is daily showing, and as from the figures given in the last paragraph is proved to demonstration, the remunerative character of railway enterprise in India, when prudently carried out, is unquestionable, it may be fairly demanded that those whose interests in that enterprise are so considerable should not be backward in acting on the confidence of which they give to the Government reiterated assurances. This view of the question has been forcibly stated in a leading article of the "Economist" in its issue of 2nd February last, in words which may be aptly quoted here at this moment :—

Scheme for railway extension submitted by Government of India to Secretary of State in January 1883.

Appointment of a Parliamentary Committee to inquire into Indian Railways.

Remarks of the "Economist" on the attitude of the mercantile classes.

" But, if the new undertakings promise so well, where is the necessity for a Government guarantee? One can understand the Government coming forward in the infancy of a railway system, where every thing as regards the future is in a state of complete uncertainty, and offering special inducements to investors. In the case of India, however, the experimental stage is past. Experience has demonstrated the paying character of the Indian railways; and at the present time especially, when the great difficulty is not to find capital for sound and profitable undertakings, but to find proper outlets for capital, private enterprise ought surely to be sufficient to supply India with the railways she needs. It is true that investors have not yet shown a disposition to put their money in such undertakings. That, however, is largely because their remunerative character has not been sufficiently realised, and in part, also, because the system of granting guarantees has created the wrong impression that without a guarantee the venture was too risky to be undertaken. Now, however, that Chambers of Commerce, both here and in India, are urging the fact that the railways are paying concerns as a reason for the State committing itself further to their construction, the idea that they are invest-

“ments involving so much more than the ordinary risk that a Government guarantee is essential, should be exploded. And the merchants constituting these Chambers ought really to show the courage of their opinions. They can influence the flow of capital to a very great extent, and there is the greater reason why they should direct it to Indian railways, because from these they, on their own showing, will reap a double gain. The new lines, as they rightly point out, will greatly increase the trade of the country, and thus tend to the profit of those by whom the trade is conducted, in addition to returning a fair profit upon the capital invested in them. Private enterprise, therefore, we think, might do and ought now to do, without the State crutch upon which it has hitherto been leaning.”

Expenditure on State and Guaranteed Railways during 1883-84, 1884-85.

29. In connection with this subject, the subjoined table shows at a glance the capital expenditure of Government and the Guaranteed Railways on the Revised Estimates of 1883-84 and the Budget Estimate of 1884-85. It will be seen that during the ensuing year the State expenditure is estimated at 4,137,500 *l.* against 3,497,100 *l.* in 1883-84, the expenditure of the Guaranteed and Southern Mahratta Railways being 2,454,000 *l.* against 1,860,500 *l.*; the total estimated expenditure of 1884-85 being 6,591,900 *l.* against 5,357,600 *l.* in the Revised Estimates of 1883-84. The expenditure of private companies is given so far as it is known; but the figures for the companies marginally noted cannot be given, though it would certainly be but a fraction of the totals quoted above.

	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
(1.) DIRECTLY EXPENDED BY GOVERNMENT.		
	<i>Rs.</i>	<i>Rs.</i>
On Railways classed as Productive - - - -	3,06,98,000	2,15,19,000
On Railways not classed as Productive - - - -	*46,16,000	†3,20,000
On Protective Railways - - - -	62,59,000	1,13,86,000
On East Indian Railway (excluding Converted Annuities)	23,80,000	54,00,000
On Eastern Bengal Railway (excluding Debentures) - -	-	10,00,000
On Western Deccan Railway - - - -	2,50,000	17,50,000
<i>Rs.</i>	3,49,71,000	4,13,75,000
(2.) EXPENDITURE ON THE RESPONSIBILITY OF GOVERNMENT.		
Guaranteed Railways - - - -	1,09,84,000	1,44,56,000
Southern Mahratta Railway (Company's Estimates) -	76,71,000	1,00,88,000
<i>Rs.</i>	1,86,05,000	2,45,44,000
<i>Rs.</i>	5,35,76,000	6,59,19,000
(3.) EXPENDITURE BY PRIVATE COMPANIES.		
Bengal Central Railway. Withdrawals in India - -	20,02,000	70,000
Bengal Central Railway. Withdrawals in England converted at par - - - -	9,80,000	5,50,000
<i>Rs.</i>	29,82,000	6,20,000

* Excluding expenditure on Surveys and Miscellaneous charges amounting to *Rs.* 8,70,100.

† Ditto - - - ditto - - - ditto - - - ditto - - - *Rs.* 19,47,000.

It may not be generally known that there was expended in 1883-84 on railways no less than 5,357,600 *l.* for the interest on which Government is liable, and that the amount to be similarly expended in 1884-85 is 6,591,900 *l.* A further sum of 680,000 *l.* might be allotted for expenditure on productive public works this year, without exceeding the limits placed on such expenditure by the Home Government, if funds were available. But funds, so far as can be judged

judged at present, cannot be made available without borrowing more than the usual Productive Public Works loan of 2,500,000 £., a course which, for sufficient reasons, and in the present state of the money market, is not considered expedient. The grant of this additional sum of 680,000 £. must therefore await a more favourable moment.

30. Closely connected with the expansion of the railways has been the increase of imports and exports. In Appendix IV. will be found tables showing the imports and exports of merchandise during the last ten years, as well as those of gold and silver, and a statement of the coinage of silver at the mints of Calcutta and Bombay from 1873-74 to 1882-83, and for ten months of 1883-84. These tables show that exports have risen from 60,937,513 £. in 1878-79 to 83,485,122 £. in 1882-83, imports having risen from 37,800,594 £. in 1878-79 to 52,095,711 £. A remarkable feature in these statements is the large net import of gold from the 1st April 1879 up to the 31st January 1884, amounting to no less than 19,996,987 £., the imports of the ten months of 1883-84 alone being little less than the total imports of the five years from 1873-74 to 1877-78.

Increase in imports and exports

Increase in imports of gold.

Wheat and oil-seeds.

In Tables II. and III., published in the "Gazette of India" of the 15th March, is shown the steady development in the shipments of wheat and oil-seeds. Of wheat, during the 10 months of the current year, 19,500,000 cwts. have been exported, and though, owing to large stocks and low prices in the English market, the trade is less active at present, the year will close with an export of no less than 1,000,000 tons. A table, similar to that given in para. 160 of the Financial Statement of 1883-84, is subjoined, presenting the comparative results of the import of wheat into Great Britain from India and other countries, during the years 1882 and 1883, showing again the increasing extent to which the English market is supplied by wheat imported from this country.

Tables of import of wheat and wheat flour into England.

QUANTITY of WHEAT and WHEAT MEAL and FLOUR Imported into *England* from Foreign Countries in the Calendar Years 1882 and 1883.

	WHEAT.		WHEAT MEAL AND FLOUR.		TOTAL.	
	Quantity.		Quantity.		Quantity.	
	1882.	1883.	1882.	1883.	1882.	1883.
	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>
Russia - - - - -	9,571,021	13,293,358	- - - - -	- - - - -	9,571,021	13,293,358
Germany - - - - -	3,083,021	2,871,005	1,990,403	1,028,709	5,074,324	4,799,864
France - - - - -	7,379	9,498	220,269	103,898	227,648	173,396
Turkey - - - - -	526,439	1,128,074	- - - - -	- - - - -	526,439	1,128,074
Roumania - - - - -	194,591	403,937	- - - - -	- - - - -	194,591	403,937
Egypt - - - - -	174,862	1,174,391	- - - - -	- - - - -	174,862	1,174,391
United States:						
On the Atlantic - - -	20,347,230	14,259,195	- - - - -	- - - - -	20,347,230	14,259,195
On the Pacific - - -	14,712,303	11,806,637	7,777,262	11,270,918	42,836,885	37,336,750
Chili - - - - -	1,656,361	2,310,126	- - - - -	- - - - -	1,656,361	2,310,126
British East Indies - -	8,477,479	11,243,497	- - - - -	- - - - -	8,477,479	11,243,497
Australasia - - - - -	2,475,127	2,601,614	- - - - -	- - - - -	2,475,127	2,601,614
British North America -	2,684,828	1,798,056	339,305	460,400	3,024,133	2,267,516
Other Countries - - -	259,991	1,090,966	- - - - -	- - - - -	259,991	1,090,966
Other Countries - - -	- - -	- - -	2,701,466	2,460,484	2,701,466	2,460,484
TOTAL - - - - -	64,171,622	64,080,444	13,023,705	10,293,529	77,200,327	80,373,973

31. The success of the Post Office Savings Banks has been most satisfactory. On 31st December 1882 there were 2,928 Savings Banks Accounts opened with the various Post Offices by Europeans and Eurasians. On 31st January 1884,

Post Office Savings Banks.

1884, 13 months later, there were 7,407 such accounts open. On the same dates the number of accounts opened by Natives of India were 28,770 and 71,651 respectively. On the former date the balance at credit of depositors was 207,876 *l.*; on the latter date it was no less than 687,122 *l.* On 1st instant the balance was approximately 704,272 *l.* About five-sixths of the whole balance appertain to the accounts opened by Natives of India. The system of post office savings banks was extended to the Presidency towns on 1st May last, (to Madras on 1st April), but this extension has not been attended with the increase of deposits which was anticipated. This result is probably due to the fact that greater facilities for the investment of small sums in a profitable manner exist in Calcutta than in the interior of the country. The total number of accounts opened in Presidency towns is only 3,858, and the total deposits on 29th February only came to 29,257 *l.*

Extended to
Presidency towns.

The proportion of European and Eurasian investors to Native investors in Presidency towns is double the proportion which prevails for the whole country.

Scheme of Life
Insurance and
purchase of
Deferred Annuities
for postal
employes.

A scheme for life insurance and for the purchase of deferred annuities was introduced during 1883-84 for the benefit of postal employes only. It is too soon yet to form any opinion as to its prospects of success.

District and Pre-
sidency Savings
Banks.

32. The number of depositors in District and Presidency savings banks on 31st March 1883 was 88,836, of whom 68,604 were Natives of India, and 20,232 were Europeans and Eurasians. The total balances of deposits on the same date came to 3,113,700 *l.*, and, as the aggregate balance was reduced between 31st March and 31st December 1883 by 44,700 *l.*, it would seem that these savings banks are being affected by the opening of the post office savings banks.

Stock Notes.

33. Up to 31st March 1883 the value of stock notes issued was 169,200 *l.* In nine months from that date, namely, to end of December 1883, notes to the value of only 21,200 *l.* were issued, so that the total amount that had been issued up to the beginning of the present calendar year was 190,400 *l.*

ANALYSIS OF
FIGURES OF RE-
VISED ESTIMATE
OF REVENUE AND
EXPENDITURE FOR
1883-84.

ANALYSIS OF FIGURES OF REVISED ESTIMATE OF REVENUE AND EXPENDITURE FOR 1883-84.

Receipts.

34. Passing from the above general considerations to particulars, it will be seen that the chief items of increase in revenue, as shown in the Revised Estimate, over the figures entered in the Budget, are the following, against each of which a brief explanation is given:—

Opium.

35. *Opium.*—£. 283,200. The increase is chiefly due to sales of Bengal opium having realised a higher price than the figure taken in the Estimates, namely, *Rs.* 1,250 as against *Rs.* 1,200 per chest; on the other hand, there may be a slight falling off in the revenue from Malwa opium, owing to exports being below the estimate.

Important finan-
cial results of
Mr. H. Rivett-
Carnac's experi-
ments in the
manufacture and
preparation of
Malwa Opium.

The Government is indebted to Mr. H. Rivett-Carnac, Opium Agent at Benares, for strengthening its opium revenue during the year 1883, and in a lesser degree, in the previous year, by the manufacture and preparation of Malwa opium into a form suited for local consumption. Mr. Carnac, by his successful experiments in this direction—experiments which deserve the cordial recognition of the Government of India—set free in 1882, 1,372, and in 1883, 3,000 chests of provision opium (or opium that is available for export), at a profit to Government in the former year of *Rs.* 1,94,845, and in the latter, of *Rs.* 7,56,347. Arrangements of a similar nature have been made during the ensuing year, which may be expected to yield a corresponding profit. It is calculated that, so long as the cost of the Malwa drug at 90° consistence, does not exceed *Rs.* 413 per maund, and the selling price of provision opium is not less than *Rs.* 1,202 for Patna, and *Rs.* 1,142 for Benares opium, the scheme for substituting Malwa for Bengal opium for manufacture into excise opium is, financially speaking, likely to prove successful. The Malwa opium was first tried in the North-Western Provinces and in the Central Provinces, in both of which it met with some opposition, but later reports are favourable, the North-Western Provinces Excise Commissioner reporting that “the taste of the people
“ is

"is no doubt becoming reconciled to the new drug." The Excise Commissioner, Central Provinces, writes—

"I reported that complaints had been received from some districts in regard to the quality of the new opium, and also in regard to the weight of the cakes. I then stated that the complaints as to its quality appeared to be exaggerated, and it would seem from further information since received from district officers that this was the case. The new Malwa opium contains more oil than the Bengal opium formerly supplied. It also differs from it in flavour, and, when the former was recently substituted for the latter in the North-Western Provinces, complaints (I am informed by the Commissioner of Excise) were loud, but the people there are becoming accustomed to the taste of the new drug, and complaints have apparently ceased. Here, too, the probability is that the people will soon become used to the flavour of the Malwa opium, and be satisfied with it."

The experiment has been since extended to Assam and Burma, but the results have not yet been reported to the Government of India.

36. *Salt*.—£. 100,200. The figures already given showing the increase in the consumption of salt will explain this item. Briefly, the consumption of salt continues in excess of the figure assumed in the Estimates, and there seems every probability that it will continue to do so. The increase of revenue, however, lags somewhat behind the increase of issues of salt from the depôts, as in some places, notably in Madras, a system is in force under which, by giving security, the payment of the duty can be postponed for six months after date of issue to the wholesale purchaser. Salt.

37. *Excise*.—£. 151,500. The increase is due to a prosperous year, and is distributed throughout the various provinces; but the chief items of increase will be found under *Bengal*, the *North-Western Provinces*, and *Bombay*. The Excise administration in the latter province has been singularly successful. Excise.

38. *Forest*.—£. 74,100. The increase occurs almost entirely in *Burma* and *Bombay*, and is the result of extended operations. Forest.

39. *Law and Justice*.—£. 56,000. The marked decrease which occurs under this head is due mainly to the introduction of the recent policy of the Government in discouraging the more remunerative kinds of jail manufacture, which were held to compete injuriously with private local enterprise. The loss is balanced, however, by a similar decrease in expenditure on account of purchase of raw material for manufacture. Law and Justice.

40. *Police*.—£. 84,600. This increase is a mere matter of account. It occurs in the *Punjab* and *Bombay*, and is due to a change of system by which contributions towards municipal police, as well as the cost of that body, are shown under the receipt and charge head of *Police*. Police.

41. *Scientific and other Minor Departments*.—£. 14,700. Unexpected sales of chinchona bark in *Madras* and in *England* account for nearly the whole of this increase. Scientific and other Minor Departments.

42. *Interest*.—£. 139,800. Arrears of interest on the loans to the *Bombay Port Trust*, previously taken in reduction of capital debt, but now transferred to interest, and interest on investments of cash balances of *Famine Insurance* money in *England*. Interest.

43. *State Railways*.—Gross earnings, 356,800 *l.* This increase is due to the improvement in goods traffic, and is found chiefly in the two Imperial Railways, the *Rajputana-Malwa*, 160,000 *l.*, and the *Indus Valley*, 182,500 *l.* The opening of the *Rewari-Ferozepore* line, and the recent reductions of rates on the *Rajputana-Malwa* line, have swelled the receipts of that line, while the great development of the export wheat trade from *Kurrachee* has led to the receipts as shown under the *Indus Valley*. The *East Indian Railway* gross receipts increase 375,000 *l.* This is mainly due to the export trade, and partly to some increase in 3rd class passenger traffic. State Railways.

Guaranteed Railways.

44. *Guaranteed Railways*.—Net traffic receipts decrease, 174,000 *l.* The following is an analysis of the increases and decreases which make up the above total:—

	+	—
Eastern Bengal Railway - - - - -	-	110,000
Madras Railway - - - - -	15,000	—
Bombay, Baroda, and Central India Railway	130,000	—
Great Indian Peninsula Railway - - -	-	25,000
Oudh and Rohilkhund Railway - - -	71,000	—
Sind, Punjab, and Delhi Railway - - -	-	255,000
TOTAL - - -	216,000	390,000
Decrease - - -	174,000	

Eastern Bengal and Sind, Punjab, and Delhi Railways.

45. The decrease in *Eastern Bengal Railway* is owing to a deficient jute crop. The reduction under *Sind, Punjab, and Delhi Railway* is a matter of account, the receipts of the Railway itself having been favourable. The deficit is due to the adjustment of the loss on the Company's flotilla, involving a debit of 325,000 *l.* against the Revenue Account of the line. But for this, the Revised Estimates would have shown an increase in the Budget of 70,000 *l.*

Expenditure.

46. Under *Expenditure* the main heads, with brief explanatory remarks are these—

Refunds and Drawbacks.

Refunds and Drawbacks.—Increase, 178,500 *l.*, due mainly to Madras and Bombay, being in the former, refunds of water-tax erroneously collected, and payments on account of losses sustained by contractors, amounting to 33,000 *l.*; in the latter, *Land Revenue* refunds due to remissions of collections made at enhanced rates, amounting to 120,000 *l.*; these collections were made in 1880–81 and 1881–82, and are those referred to in paragraph 147 of the Budget Statement for 1883–84. It was expected that they would have been cleared off in 1882–83, but they have fallen to the present year.

Opium.

47. *Opium*.—Decrease, 301,800 *l.*, owing to the reduced expenditure connected with the short crop of last year.

Marine.

48. *Marine*.—Increase, 131,300 *l.* The increase is due partly to the settlement of an outstanding account with Her Majesty's Government, amounting to 36,500 *l.*; partly to various smaller claims amounting to 83,000 *l.*, and partly to the purchase by the Indian Marine Department, at a cost of 50,000 *l.* (true sterling) of a new steam vessel, the "Golconda," for transport and other services in Indian waters.

Railways. Reduction of Debt.

49. *Famine Relief and Insurance*.—*Protective Works, Railways*, decrease, 386,600 *l.*; *Protective Works, Irrigation*, decrease, 52,300 *l.*; *Reduction of Debt*, increase, 441,400 *l.* The short outlay under the former head is due to the late date on which sanction was received to commence the construction of the Jhansi-Manakpore, Cuddapah-Nellore, and Bellary-Kistna Railways; the money will accordingly be transferred to *Reduction of Debt* in the accounts of 1883–84, the lapse being re-allotted in 1884–85 by a corresponding decrease under the head *Reduction of Debt*.

State Railways.

50. *State Railways, Working and Maintenance*.—Increase, 118,200 *l.*, due to renewals of vehicles, machinery, and permanent way.

East Indian Railway.

51. *East Indian Railway, Interest and Profits*.—Increase, 109,100 *l.*, due to similar causes. The increase under *Guaranteed Railways*, 58,200 *l.*, is due to the increased amount of surplus profits payable to the shareholders.

Interest on Productive Public Works Debt.

52. *Interest on Debt for Productive Public Works, Miscellaneous Public Improvements*.—Decrease, 21,600 *l.*; this reduction is the result of the interest charge on the Madras Harbour works having been expunged because the past capital

capital outlay on this harbour has been transferred to *Civil Buildings, Roads, and Services*, as explained hereafter in paras. 58 and 102; the increase under *Civil Buildings, &c.*, is mainly caused by the outlay on the harbour works being debited to that head. The transfer of the Madras Harbour to a Port Trust is in course of negotiation.

53. *Army*.—Increase, 1,012,400 *l.* The increase is due almost entirely to payment of 1,000,000 *l.* (true sterling) on account of arrear charges referred to in para. 12. There is also an increase on account of the new scale of pay for British troops serving in India, as explained in the remarks on the Estimates for 1884-85 (para. 103). Army. Causes of increase.

54. *Military Operations in Egypt*.—Increase, 50,200 *l.* Some final debits to this account have fallen into 1883-84. Military operations in Egypt.

55. *Exchange on Transactions with London*.—Increase, 312,000 *l.* The whole increase is practically due to the remittance of 1,500,000 *l.* in excess of the amount taken in the Budget. It was expected that the bills of the Secretary of State would be drawn at an average rate of 1*½*. 7½ *d.* per rupee. The average rate actually obtained has exceeded the rate taken in the Estimates by a mere fraction. Exchange.

56. *State Railways Capital Account, Non-productive*.—Decrease, 885,000 *l.* The diminution is due to the transfer to *Productive Public Works* of the outlay on certain Provincial Railways, as explained in next paragraph. State Railways Capital Account.

57. Several important adjustments of a complicated nature connected with the transactions of past years have been carried out in the Revised Estimates of 1883-84. These adjustments have, as far as practicable, been so regulated as to reduce to a minimum the effect on the net financial results of the year; and practically their influence on the surplus of the year has been limited to reducing it by 5,796 *l.* The amount of disturbance in the accounts is insignificant in comparison with the magnitude of the adjustments. Adjustments of Account between Capital and Revenue Expenditure during 1883-84, and the financial result.

58. In the first place the Secretary of State decided that the capital expenditure on the Parbati-Dinajpore, Diamond Harbour, Cawnpur-Farukhabad, and Kashgunge-Soron Railways, as well as that on the Jumna Bridge, which had been and was being incurred from Provincial balances and charged to the ordinary account, should be transferred to the Capital Account of Productive Public Works. The effect of the adjustments rendered necessary by this order, if taken by themselves, would have been to increase the imperial surplus in 1883-84 by a sum of 852,274 *l.*, although the increase properly belonged to past years. In the second place it was decided to write off as ordinary expenditure the outlay on the Madras Harbour Works to the end of 1882-83 (533,070 *l.*), which had been charged to the Capital Account of Productive Public Works; and also to write off against Revenue, by a credit to capital, the sum of 325,000 *l.*, being the loss in past years on the Flotilla of the Sind, Punjab, and Delhi Railway. The total to be written off in the ordinary expenditure account, therefore, came to 858,070 *l.* By carrying out these adjustments in one year, the *net* financial result of the year (1883-84) will be disturbed only to the amount of 5,796 *l.*, by the inclusion in it of transactions which, properly speaking, belong to previous years.

The alterations in the Revised Estimates of 1883-84 due to these adjustments will be found under the following heads in Abstracts A. and B. :—

REVENUE FROM PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT)—

XXVI.—Guaranteed Railways (net traffic receipts).

EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—

41. State Railways (Capital Account).

EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT)—

51. State Railways.

53. Miscellaneous Improvements.

BUDGET ESTIMATES, 1884-85.

BUDGET ESTI-
MATES, 1884-85.Estimated
Revenue and
Expenditure.

Receipt.

59. The Budget Estimates for 1884-85 are as follows:—

	£.
Revenue - - - - -	70,560,100
Expenditure chargeable thereon - - - - -	70,241,100
Surplus - - - £.	319,300

Opium.

60. Under the head *Opium* the estimate of receipts for the ensuing year is as low as 8,594,200 *l.*, being a decrease of no less than 889,000 *l.* on the Revised Estimates of 1883-84. The net receipts of *Opium*, after deducting the cost of production, are estimated at 6,241,300 *l.* against 7,619,700 *l.* in the Revised Estimates of the preceding year. It has already been explained in the previous part of this Statement (para. 2), that the failure of the opium crop in 1883 has made it necessary to reduce the number of chests of Bengal opium to be sold during the calendar year 1884. When the Budget Statement of 1883-84 was issued, it was estimated that the crop then being gathered would not give more than 47,000 chests of provision opium; it actually gave 38,214 chests only. At the same time the reserve was estimated to stand at 13,859 chests on 31st December 1883, but the actual reserve on that date was only 11,632 chests. Notwithstanding the very large reduction in sales during the calendar year 1884, the reserve on 31st December 1884 is estimated to stand at 2,296 chests only. The present crop promises to be a good one, the latest estimates placing the probable number of chests of provision opium at about 52,000. The number of chests of provision opium sold during 1883-84, namely, 54,400, was 2,000 less than in the previous year. It has already been announced that 3,800 chests of Bengal opium will be sold every month from April to December inclusive, during the present calendar year. The number of chests to be sold in the calendar year 1885 will be announced hereafter, in accordance with the procedure laid down in Notification No. 1,418, dated 16th March 1883, published at page 159 of the "Gazette of India" of 17th March 1883, Part I. The number to be sold in the year 1885 will not in any case exceed 50,000, and will probably be somewhat less; any excess of production over sales will be used to strengthen the reserve.

Number of chests
to be sold from
April to December
1884.Estimated price
during 1884-85.

61. The average price of Bengal opium has been taken in the Budget Estimate at *Rs.* 1,250 per chest, which, in view of the price obtained at sales during the past year, and the reduced quantity which is to be put on the market during the year 1884-85, may be looked on as moderate. The expenditure under the head of opium is considerably in excess of the previous year, owing to the promise of a better crop. The figure taken is 2,352,900 *l.* as against 1,863,500 *l.* in the Revised Estimate of 1883-84, and is not only considerably larger than the 1883-84 figure of the Revised Estimates, but in excess of the actuals of many previous years. The intended purchase by Government of 4,000 maunds of Malwa opium, in continuation of the experiment spoken of in para. 35, adds about 120,000 *l.* to the Estimates; but this expenditure will be largely covered by the increased export of Bengal opium, set free by Mr. Carnac's Malwa operations.

Disturbance of
opium estimates
by passing events
in China.

62. The opium estimate, though carefully framed, may possibly be to some extent disturbed by aggravation of the disputes at present existing between the French and Chinese Governments; but affairs have not reached a point which would justify us in moulding our estimates with immediate reference to the probabilities of graver complications.

Salt, Stamps, and
Forest.

63. Under *Salt, Stamps, and Forest*, credit has been taken for a small progressive revenue.

Post Office.

64. The increase under *Post Office* (47,300 *l.*) occurs under *postage stamps, postage collected in cash, and Money Order fees.*

65. Under

65. Under *Telegraphs* there is an increase of 48,400 *l.*, being the net result of improvement under *Indian Telegraphs* of 69,100 *l.*, and of falling-off under *Indo-European Telegraphs* of 20,700 *l.* The increase under *Indian Telegraphs* is due, first, to the estimated development in message revenue; secondly, to the anticipated recovery of arrears due by the South Indian Railway; thirdly, to receipts from other railways and guarantors for extension. Under *Indo-European Telegraphs* the decrease is chiefly due to the following causes:—*firstly*, the liquidation of the Persian Debt in 1883-84; *secondly*, payments towards instead of receipts from the common purse, because of the Indo-European route carrying much more than its standard share of the aggregate traffic; *thirdly*, to the Revised Estimates for 1883-84 containing an unusually high balance of arrears for 1882-83. Telegraphs.

66. The estimate taken under *Mint* represents a normal revenue. The Revised Estimates of 1883-84 were reduced because the silver imports during that year, owing to large drawings by the Secretary of State, fell below the expectations, but receipts under this head depend upon so many causes which it is impossible accurately to forecast at the commencement of the year, that a comparative estimate between any two years supplies a test of but little value. Mint.

67. Under *Interest* there is a decrease of 137,700 *l.*, as compared with the Revised Estimates of 1883-84; this is due to the special receipts on this account in 1883-84, noticed in para. 42. Interest.

68. Under *State Railways (Productive)* there is an increase of 629,600 *l.* on the Revised Estimates of the preceding year. Of this sum 430,000 *l.* is taken on the Eastern Bengal Railway, which will become a State line by purchase in the course of the year. The balance, 199,600 *l.*, is the net result of improvements under the several railways, with the following exceptions: Wurda Coal State Railway, difference *nil*; Nalhati Railway, decrease 400 *l.*; the Indus Valley Railway decrease 40,000 *l.*; total 40,400 *l.* The figures under the Wurda and Nalhati lines call for no special notice. As regards the Indus Valley Railway, it is considered unsafe to base estimates on the large increase in 1883-84, which was due to a sudden and unexpected export trade in wheat having sprung up from Kurrachee. It is difficult to say at present how far a continuance of this trade may be counted on, and therefore it has been considered safer to take a reduced figure for the ensuing year. The increase under the main lines may be ascribed generally to the extension of lines and the expansion of traffic. Under *East Indian Railway* it has been thought prudent to budget for a decrease, as compared with the Revised Estimates of 1883-84, of 180,000 *l.*; the reason being the indifferent prospects of the year's harvests in parts of India, and the slackening in the export trade owing to low prices in Europe, and large stocks there and elsewhere. Under *Guaranteed Railways net traffic receipts* there is an increase of 248,000 *l.* This is chiefly due to the heavy debit of 325,000 *l.* in 1883-84 on account of the loss on the Indus flotilla. State Railways.

69. There is an increase under *State Railways not classed as productive* of 21,200 *l.* This increase is the net result of transferring the Sonarpore-Diamond Harbour Railway and the Cawnpore-Farrukhabad Extension to the productive section, combined with an estimated increase of 24,000 *l.* on the Rewari-Ferozepore Railway, and a few other changes of minor importance. State Railways not classed as productive.

70. There is an increase under *Civil Buildings, Roads, and Services* of 73,900 *l.*, chiefly due to an expected payment of 40,000 *l.* for the East Indian Railway Office; 10,000 *l.* from the outturn of the Barrakar Iron Works; 5,000 *l.* from the Akra Brick Manufactory; 10,000 *l.* from the outturn of the Madras Workshop; and sundry minor items.

71. Turning from revenue to expenditure, the following items demand some explanation:— Expenditure.

Interest on ordinary debt, excluding the charge on account of Productive Public Works Debt (3,686,800 *l.*), being a decrease on the Revised Estimates of 120,800 *l.* Interest on ordinary debt.

The reduction may be said, speaking generally, to be due to the fact that the sums spent on Productive Public Works exceed the net amount borrowed, and that consequently the interest added yearly to the charge under this head

on account of money borrowed, is less than the total amount transferred on account of interest to the Productive Public Works head.

Interest on other obligations.

72. *Interest on other Obligations*, increase, 33,300 l. The increase is chiefly on account of increased balance of Post Office Savings Banks.

Refunds and Drawbacks.

73 *Refunds and Drawbacks* (220,400 l.) being a decrease of 154,000 l. as compared with the Revised Estimates of 1883-84. The decrease is chiefly due to the refunds of 1883-84 being in excess of the normal amount, as explained in para. 46.

Land Revenue.

74. *Land Revenue* (3,340,700 l.), increase (98,200 l.), due to the strengthening of Tahsili and Patwari Establishments, management charges of new estates, extended settlement and survey operations (chiefly in Burma), and transfer from the head "Registration" of Revenue record room charges.

Important effect on survey and settlement estimates of present policy regarding revision of settlements.

75. With regard to the cost of settlement and survey operations, it may be as well to state briefly here the results of important correspondence which has taken place during the last year between the Government of India and Her Majesty's Secretary of State. It is known that for some time the attention of the Government of India has been seriously drawn to the economic effect of excessive enhancements of land revenue in various parts of India, and recently the Revenue and Agricultural Department have been considering the best method of placing some efficient check on this great evil. At the same time some of the earlier settlements effected in Northern India have fallen in, others will shortly be lapsing, and the principle on which re-settlement in these and other cases is now to be made has come under the consideration of the Government of India and the Local Governments. As for some years it must be expected that settlements in the various provinces will continue to fall in, and as the operations connected with the revision of settlement, if the system hitherto observed were maintained in its integrity, would lead to the expenditure of a more considerable sum than is now to be expected, and as the prospects of any very considerable increase from the land revenue must always be a matter of interest to those who watch the Indian finances, I give briefly the outline of the arrangements that have been arrived at, of which the effect will be to limit within narrower bounds than has hitherto been the case, the increased assets accruing to Government at periods of re-settlement; and, on the other hand, very considerably to decrease the expenses attendant on survey and settlement. Experience, I hope, may show that we can at a later time go still further in the direction in which the Revenue and Agricultural Department have so far advanced, and that the moderate measures proposed by the Government of India, and sanctioned by the Secretary of State, will lead gradually to further developments in the same direction, and thus guarantee to the people immunity on the one hand from the vexations and cost of recurring surveys and settlements, and, on the other hand, from the anxieties, uncertainty, and loss attendant on periodical enhancements of the amount which, under the head of *Land Revenue*, they are called upon to pay to the Government.

Principles adopted for future application.

The substance of the arrangement decided on is briefly, that when once (as in a very large number of districts is already the case) the land revenue of a district has been equitably assessed on the basis of a careful survey, finality, in some sort, should be given to the assessment. The manner in which this may best be effected in each province, without undue sacrifice of public interests, is still under consideration, but the principles which at present have been accepted by the Indian and Home Governments may be summarily mentioned. They are: *first*, that all improvements made by landlords or tenants shall be exempted from assessment; *secondly*, that no re-classification or re-valuation of the soil shall be allowed in any case in which the soil has once been properly classed and valued; *thirdly*, that the existing assessment shall be taken as the basis of revision, and shall be liable to alteration only on two or three carefully-defined grounds. These grounds the Government of India is disposed to restrict to increase of cultivation, increase of produce due to improvements executed by the State, and rise of prices. Whether, in view of the varying conditions of the several provinces, these grounds are in each case the best that can be devised, is a question still under examination here, and on which no opinion need at present be expressed. But, whatever may be the outcome of discussion on this point, there can be little doubt that a degree of permanency will be given to the current

current land assessment in the more populous and advanced parts of the country which it has hitherto lacked. The policy, subject to reserve at present upon one point, has been already accepted by the Government of Bombay; it has been fully accepted by Madras; and other Governments will doubtless fall into the arrangement, so soon as its details, at present under examination with them, have been agreed upon and arranged. Re-settlement, finally, will be made on the basis of existing records where, as will be very generally the case under present practice, these have been accurately and carefully kept up; and it will be only in the case of the village survey of the last settlement being so inaccurate as to be useless, or of the records having fallen into great disorder, that re-survey, partial or entire, will be resorted to.

76. *Opium*.—The reason of the increase (489,400 *l.*) over the Revised Opium. Estimates of 1883-84 has already been explained in para. 61.

77. *Salt*.—Increase, 42,800 *l.* The increase is due to increased provision Salt. for preventive establishments in Madras and Bombay, and to arrangements in connection with the Goa Treaty.

78. *Forest*.—Increase, 42,200 *l.*; due to increased operations, and covered by Forest. corresponding increase of revenue.

79. *Post Office*.—Increase, 21,600 *l.* This is less than the normal increase Post Office. of this rapidly growing Department, and is less than half the estimated increase in revenue. The increase would have been much larger, but for a reduction of the subsidy paid to the British Indian Steam Navigation Company.

80. *Telegraphs*.—Increase, 110,400 *l.* This net result is brought about as Telegraphs. follows:—

Indian Telegraph—	£.	£.
Imperial—	+	—
In India (a) - - - - -	+ 92,400	
In England (b) - - - - -	+ 14,500	
	+ 106,900	
Provincial—		
In India - - - - -	- - -	- 5,100
	101,800	
Indo-European Telegraph—		
In India - - - - -	+ 2,200	
In England - - - - -	+ 6,400	
	+ 8,600	
Red Sea and Indian Telegraph Company -	Nil	
Net - - - - -	+ 110,400	

The increase (a) is due to additional provision for lines and establishment, chiefly required in connection with Railway extensions, and the payment of 10,000 *l.* to the Postal Department for taking up telegraph duties under recent arrangements.

The increase (b) is due to short outlay in England for stores in 1883-84. The remaining items do not call for remark.

81. *Law and Justice*.—Increase, 117,400 *l.* The apparent increase under this head is, for the most part, the result of the falling off in the Revised Law and Justice. Estimates, and is distributed over all Provinces.

- Marine. 82. *Marine*.—Decrease, 129,100 *l.* The Revised Estimates show an increase from special causes of 131,300 *l.* See para. 48.
- Education. 83. *Education*.—Increase, 54,700. Increased expenditure under this head is to be expected, and is not unsatisfactory in itself.
- Political. 84. *Political*.—Increase, 39,800 *l.* Nearly the whole of this increase occurs under the head of “Subsidy to the Ameer of Cabul,” the Revised Estimates for 1883-84 containing provision for only a portion of the year, whereas the Budget of 1884-85 provides for a whole year’s expenditure.
- Scientific and other Minor Departments. 85. Under *Scientific and other Minor Departments* there is a decrease of 11,900 *l.* The decrease is due to reduction of expenditure, amounting to 12,300 *l.*, in Burma.
- Stationery and Printing. 86. *Stationery and Printing*.—The increase under this head, 35,200 *l.*, occurs mainly in England, and arises from the increasing business connected with Railways, Post Office Savings Banks, and Money Orders, and general administrative needs.
- Protective Works, Railways. 87. *Protective Works, Railways*.—Increase, 512,700 *l.* The increase is due partly to a special addition of 250,000 *l.* made to the usual famine grant by the Lieutenant Governor of the North-Western Provinces for 1884-85 for expenditure on the Jhansi-Manikpur line, which is being constructed from Protective Funds, and partly to short expenditure in 1883-84.
- Protective Works, Irrigation. 88. *Protective Works, Irrigation*.—Increase, 19,100 *l.* The increase is due to the fact that the estimate must be so framed as to make the average yearly expenditure from 1881-82 exactly 250,000 *l.*
- State Railways; working expenses. 89. *State Railways (Productive); Working Expenses*.—Increase 341,700 *l.* Of this increase, 200,000 *l.* is due to the Eastern Bengal Railway becoming a State Railway by purchase in 1884-85. The rest of the increase represents augmented provision called for (1) to cope with the expected expansion of traffic; (2) to meet additional outlay that will result from railway extensions during the year; 3 to cover expenditure in renewing lines, machinery, and rolling-stock. In the case of the Sindia and Ghazipur-Dildarnagar Railways, some of the increase is due to the new working agreement with the East Indian Railway bringing on 12 months’ adjustments in 1884-85 against nine months in 1883-84.
- Guaranteed Railways. 90. *Guaranteed Railways*.—Decrease, 111,500 *l.* This is due to reduced payments on account of surplus profits to the Eastern Bengal Railway Company and Great Indian Peninsula Railway Company, coupled with an increased payment to the Bombay, Baroda, and Central India Railway Company, and to increased charges for land and supervision.
- Irrigation and Navigation. 91. *Irrigation and Navigation (Productive)*.—Increase, 43,100 *l.* The increase is chiefly due to provision made for the first time for the cost of working the Sirhind Canal, and to general extension of operations in North-Western Provinces and Oudh.
- Interest on Debt. 92. *Interest on Debt (Productive)*.—The total increase, 200,600 *l.*, is made up as follows:—
- State Railways. State Railways, 138,200 *l.*, due to interest being charged on the full amount of capital laid out in 1883-84 and on half the amount to be laid out in 1884-85, *i.e.*, on increased capital outlay; also to the purchase by the State of the Eastern Bengal Railway.
- East Indian Railway. East Indian Railway, 28,300 *l.*, due to further capital outlay, and to the purchase of a portion of the annuity during 1883-84 by the issue of India 3½ per cent. stock, the full interest of which is paid during 1884-85.
- Irrigation and Navigation. 93. *Irrigation and Navigation*.—Increase, 34,100 *l.*, due to additional capital expenditure.
- Annuities, Guaranteed Railways; Purchase. 94. *Annuities in Purchase of Guaranteed Railways (including Sinking Funds)*.—Increase, 51,800 *l.*; chiefly due to provision being made in the Home estimates for a half-year’s annuity payable to the shareholders of the Eastern Bengal Railway, which line Government acquires by purchase, in 1884-85.

95. *Guaranteed Railways*.—Decrease, 49,600 *l.*; due to the purchase of the Eastern Bengal Railway by Government. Guaranteed Railways.

96. *State Railways (Capital Account)*.—Increase, 541,300 *l.*; due to the adjustment under this head in Revised Estimate of 1883-84 referred to in paragraph 58. State Railways (Capital Account).

97. *Subsidised Railways*.—Decrease, 11,900 *l.*
The decrease occurs under (1) Bengal Central Railway, due to the expected completion of the line in June next, and the consequent stoppage of payment of advance interest under the contract with the company; (2) Nilgiri Railway, the company not having been floated; and (3) Bengal and North-Western Railway, a smaller sum being necessary this year for purchase of land. Subsidised Railways.

98. *Southern Mahratta Railway*.—Increase, 3,500 *l.*
Increase in paid-up capital necessitates increased provision on account of interest. Southern Mahratta Railway.

99. *Frontier Railways*.—Decrease, 50,500 *l.*
Orders have recently been issued directing the transfer of all the Frontier Railway store balances on 1st April 1884 to Productive Public Works, under 50, State Railways. The diminution in the provision for 1884-85 is due to the above adjustment having been carried out. Frontier Railways.

100. *Irrigation and Navigation*.—Decrease, 44,600 *l.* Irrigation and Navigation.

The decrease is thus distributed :—

	£.
Imperial increase - - - - -	22,100
Provincial decrease - - - - -	66,000
Local " - - - - -	700
Net - - - £.	44,600

The increase under Imperial is chiefly due to an arrangement having been made with the Madras Government for a yearly increasing grant for that Province.

The decrease under Provincial is made up of an increase of 100 *l.* in the Punjab and the following decreases :—

	£.
Burma - - - - -	30,200
Bengal - - - - -	33,300
North-Western Provinces and Oudh - - - - -	1,500
Madras - - - - -	1,100
£.	66,100

The decrease in Burma is due to the reduction of the provincial balances, in consequence of which expenditure has been restricted. The decrease in Bengal is due to less provision having been made for expenditure on irrigation and navigation works for which neither capital nor revenue accounts are kept. The decrease in Madras is due to less provision having been made for expenditure on the Madras water supply and irrigation extension system.

101. *Military Works*.—Decrease, 113,500 *l.* Military Works.

FINANCIAL STATEMENT OF THE

* The Revised Estimate for 1883-84 is set down at 1,036,500 *l.*, as follows:—

	£.
Fixed grant for military works - - - - -	1,000,000
Add lapse of 1882-83 - - - - -	36,500
	£. 1,036,500

The Budget Estimate for 1884-85 has been arrived at as follows:—

	£.
Fixed grant for military works - - - - -	1,000,000
Deduct amount recovered for expenditure under <i>Civil Buildings, Roads, and Services</i> - - - - -	77,000
Budget provision for 1884-85 - - - - £.	923,000

The decrease in 1884-85 is principally due to the adjustment of the cost of the Army Head Quarter Offices at Simla, which was originally paid for from the grant for civil buildings, roads, and services; this grant has now been recouped by deduction from the fixed grant for military works.

Civil Buildings,
Roads, and Ser-
vices.

102. *Civil Buildings, Roads, and Services.*—The decrease, 1,082,500 *l.*, occurs under the following heads:—

	£.
(a) Imperial - - - - -	679,400
(b) Provincial - - - - -	351,800
(c) Local - - - - -	51,300

The decrease (a) under "Imperial" arises from the fact that the capital expenditure on the Madras Harbour to the end of 1882-83 was transferred in the Revised Estimate of 1883-84 from productive public works (capital account) to civil buildings, roads, and services, thus increasing temporarily the expenditure under the latter head in 1883-84. The net decrease would have been larger, but for provision, in excess of the normal grant, for civil buildings, having been made for outlay on the Government Offices at Simla (56,400 *l.*), and the Harnai-road (85,000 *l.*), by transfer from the grant for frontier railways.

The chief decreases (b) under "Provincial" are in Bengal and Burma, where grants have been allotted on a reduced scale, as excess provincial balances are being exhausted, and it is necessary to work up to the minimum balances fixed by the Secretary of State.

The net decrease (c) under "Local" is consequent on Burma, the North-Western Provinces, and Bombay having provided for large reductions of expenditure during 1884-85, while Bengal, the Punjab, and Madras have provided for an increased expenditure.

Army.

103. *Army.*—(16,098,600 *l.*) Decrease, 1,028,000 *l.* The apparent large decrease in the cost of the Army is due to the fact that 1,000,000 *l.* (true sterling) will be paid in 1883-84 on account of arrears of non-effective charges of British troops. In communication with the Secretary of State, it has been decided that the pay and allowances of the English soldiers serving in India shall in future and from the 1st January 1884, when expressed in sterling, be converted at the rate of exchange fixed annually by Her Majesty's Government for the payment of the troops in the colonies, the same rate being adopted for home remittances of pay, savings bank balances, and other items. All items of pay fixed in sterling will be paid in India at the above exchange; all local allowances will be fixed and paid in rupees. Any money remitted to or from India by or for the soldiers, will be dealt with in the same way, but with effect from the 1st April 1884 only. The result of this arrangement is to increase the military charges

charges of 1884-85 by about 184,300 *l.* The increase caused by this change will depend on the variation in the rate of exchange, but at the exchange of 1 *s.* 8 *d.*, the present rate, the soldier's pay is increased 12½ per cent. There are no changes of importance in the organisation of the Army which materially affect the Estimates of the year 1884-85.

104. — *Exchange.*—Decrease, 321,900 *l.* The Revised Estimates provide for Exchange. 17,800,000 *l.* (true sterling) being drawn by the Secretary of State in 1883-84, and the Budget Estimates for 16,500,000 *l.* (true sterling) being drawn in 1884-85.

There are also the following minor items of gain and loss :—

	Better.	Worse.
	£.	£.
Public Works, Military and Civil - - (gain)	22,400	—
Guaranteed Railways Capital Account - („)	4,100	—
„ Revenue Stores - - - („)	- -	4,800
Southern Mahratta Railway - - - (loss)	- -	22,000
East Indian Railway - - - (gain)	49,900	—
Overland Money Orders - - - („)	2,500	—
TOTAL - - - £.	78,900	26,800

The average rate of exchange for the home remittances has been taken for 1884-85 at 1 *s.* 7½ *d.* per rupee. Rate of exchange fixed for 1884-85.

105. *State Railways (Capital Account, Productive).*—Increase, 205,800 *l.*; State Railways. made up of an increase under the Eastern Bengal of 1,123,700 *l.* and a decrease under other State railways of 917,900 *l.* The grant for the year 1883-84 for State railways was augmented considerably by the inclusion in it of the unexpended portion of the grant for the previous year, amounting to 622,148 *l.* This made the amount available for outlay in 1883-84, 2,422,148 *l.*

The Revised Estimate for 1883-84 has been further augmented by the transfer to this head of the outlay to end of *Muttra-Achneyra*: Farrukhabad - Hathras Section, 1883-84 on the railways, &c., noted on the margin, in accordance with the orders of the Secretary of State. The sum thus transferred amounts to 852,274 *l.* The diminution in 1884-85 is therefore due to the absence of the special items noted above from the grant for that year. The normal grant under this head is 1,800,000 *l.* The grant of 2,151,900 *l.* for 1884-85 is composed of the following items :—

Railway portion of the annual fixed grant of 2½ millions -	£.
Estimated saving on the Grant for 1883-84 - - -	1,800,000
Contribution by the Government of the North Western Provinces and Oudh, from surplus Provincial balances, to cover the probable outlay on railways in those Provinces, classed as Productive Public Works - -	204,600
Transfer from Irrigation portion of Grant - - -	132,300
TOTAL - - - £.	15,000
	2,151,900

Eastern Bengal
Railway.

106. *Eastern Bengal Railway*.—Increase, 1,123,700 *l.* This line will be handed over to Government on 1st July next, and thenceforward it will be a State property. The provision is thus distributed :—

	£.
India - - - - -	100,000
England - - - - -	1,023,700
TOTAL - - - £.	1,123,700

The provision in India is intended to cover the actual charges of the line during the year, including the expenditure on certain works that need to be completed by the date of the opening of the Hooghly Bridge. In England provision has been made for the payment of 150,000 *l.* in discharge of debentures of the Eastern Bengal Railway, which fall due on the 19th May 1884, and also for the payment of 873,700 *l.* for debentures and debenture-stock which must be taken over as a State liability.

Miscellaneous
Public Improve-
ments.

107. *Miscellaneous Public Improvements*.—Increase, 533,100 *l.* This represents the amount to the end of 1882-83 which has been transferred to the Grant under *Civil Buildings, Roads, and Services*, in the Revised Estimate for 1883-84, on account of the Capital outlay on Madras Harbour Works, and for which no provision exists in 1884-85. In 1883-84 the whole expenditure on Madras Harbour Works to date under this head was transferred from Productive Public Works to "*Civil Buildings, Roads, and Services*;" the revised expenditure figure was therefore *minus* 533,100 *l.*, and no expenditure is shown in the Budget for 1884-85. Comparison between 1883-84 and 1884-85 is therefore set down at *plus* 533,100 *l.*

CAUTION NECES-
SARY IN EXAMIN-
ING APPARENT
INCREASE OF
EXPENDITURE IN
THE ANNUAL
ACCOUNTS.

Provincial Deficit.
Caution in com-
parison of receipts
and expenditure.

Indian expendi-
ture of three kinds,
Imperial, Provin-
cial, and Local.

Special reasons for
large Provincial
expenditure.

Expenditure
during the last
three years.

CAUTION NECESSARY IN EXAMINING APPARENT INCREASE OF EXPENDITURE IN THE ANNUAL ACCOUNTS.

108. It will be seen on examination of the figures in "Abstract B., Details of Expenditure," that what is known as "Provincial Deficit," in other words, the amount by which the Provincial Governments expect to draw upon their balances to meet their expenditure of the year 1884-85, is considerably less than in the Revised Estimates of 1883-84. In connection with this point it may be desirable to add a few words in regard to comments which were made during the course of last year, on the increasing expenditure of the Indian Government. The provincial system has been, comparatively speaking, for so short a time at work, that even yet it is little understood that State expenditure in India is of three kinds, Imperial, Provincial, and Local, and that, while the former may be stationary or otherwise, the latter advance or decrease quite irrespectively of Imperial expenditure. It is well known that in 1878-79, during the Afghan War, the Government of India, owing to pressure of ways and means, was compelled not only to impose a check on provincial and local expenditure, but to appropriate for the time a considerable amount of the provincial balances lying at the credit of the several Local Governments. With a return of peace and prosperity the Government of India found itself in a position to refund the amount (670,000 *l.*) thus temporarily withdrawn; and the Provincial Governments have, during the last three years, spent on various objects connected with their administrations, the large balances which accumulated during the period of enforced saving, as well as the amount (670,000 *l.*) refunded to them. This expenditure would have been spread over a longer period had the necessary funds been at their disposal in previous years, so that the Provincial expenditure of 1882-83 and 1883-84 was in its nature altogether abnormal.

109. In future it may be expected that Provincial and Local expenditure will present fluctuations of much less magnitude. In order, however, to guard against results of possible neglect, or of too sanguine expectations, it has been decided to fix a minimum balance for each Provincial Government or Administration.

Administration. It will not be possible that in each case (as, notably, in the case of Burma), the Government or Administration should at once be able to attain the minimum figure so fixed; but where, without undue sacrifice, it cannot at once be attained, care will be taken that it shall be reached within the briefest possible period. The following table shows the minimum balance fixed for each Government and Administration, and opposite to each the estimated opening and closing balances of the year 1884-85:—

Minimum Provincial balance fixed for future years.

LOCAL GOVERNMENT OR ADMINISTRATION.	Minimum Balance.	Opening Balance, 1884-85.	Closing Balance, 1884-85.
	£.	£.	£.
Madras - - - - -	200,000	204,000	191,200
Bombay - - - - -	200,000	300,000	324,100
Bengal - - - - -	200,000	15,300	164,800
North-Western Provinces and Oudh - - - - -	200,000	555,000	159,600
Punjab - - - - -	100,000	163,700	110,500
Central Provinces - - - - -	80,000	256,400	251,600
British Burma - - - - -	60,000	25,300	3,200
Assam - - - - -	50,000	78,100	22,300
TOTAL - - - £.	1,090,000	1,597,800	1,227,300

The aggregate Provincial balance at end of 1884-85 is estimated to be in excess of the total of the minimum balances as lately fixed, but in some Provinces the balances will be below the minimum. The orders regarding minimum balances were not anticipated by Local Governments, and, as above explained, it has been considered better to allow their balances to fall temporarily below the minimum than to force them to alter arrangements already made.

110. But, apart from the more limited question of Provincial expenditure, it is necessary once more to point out that nothing is more misleading than to judge of increased expenditure without taking into consideration the corresponding increase in revenue. Broadly speaking, a glance at Abstracts A. and B. will show that the receipts and expenditure of the Government, apart from Public Works, fall under three heads. The first of these are the heads which figure in Abstract A. under *Principal heads of revenue*, and in Abstract B. under *Direct demands on the revenue*. Expenditure and Revenue under these heads go together; in other words, although there may be increased expenditure, it will be found, after all disturbing elements are eliminated, that it is more than met by increased revenue. The second head is that of *Post Office, Telegraph, and Mint*. Here, while there will always be considerable receipts of revenue, from the nature of the Departments concerned the expenditure may be necessarily in excess of the receipts. The Post Office, for public convenience, is called upon to administer various branches, but indirectly connected with its proper business, which are not directly remunerative, and some of its receipts are credited to heads other than Post Office. Under *Telegraph*, all capital charges are debited to current revenue, and the growth of the railway system compels an increase of expenditure on the extension of telegraphs which, for some time, cannot be recouped. It is under the groups, *Salaries and Expenses of Civil Departments, Miscellaneous Civil Charges, and Army Services*, as well as under the heads of *Military Works and Civil Buildings, Roads, and Services*, that will be found those branches of the administration which yield either no direct revenue at all, or a revenue incommensurate with the charges connected with them. Increased expenditure, therefore, under these heads, is, to speak in general terms, dead-weight; and, so far as it is shown that the expenditure under this section is progressive, the attention of the Government may fairly be called to the unproductive nature of these increasing charges.

Remarks on the caution necessary in comparison of expenditure in successive years.

111. Before entering upon any comparisons of Indian expenditure, two other points which are usually lost sight of should be carefully borne in mind. First, that the expenditure of prosperous years should not be compared, as a test case, with that of famine years, or other periods of depression, when the general administration has necessarily to suffer and be starved. The other is, that estimates of one year should be compared with estimates of another, and not, as is frequently done, estimates of revenue with actuals of revenue, and estimates of expenditure with actual expenditure. In point of fact, the actuals of receipts will generally be found to be higher than the estimates of receipts, so that, under this head, to compare the actuals of a preceding year with the estimates of the current year will inevitably bring apparent discredit on the progress of the revenue. Similarly, estimates of expenditure are liberally framed so as to meet all possible charges. The actual expenditure, on the other hand, not unfrequently falls below the estimates. Here, again, therefore, to compare the estimated expenditure of the current year with the actual expenditure of the preceding year, is to compare things that are not in all respects the same.

112. It will be found on examination that the chief heads under which the expenditure of India is increasing are :—

- (a) *Exchange.*
- (b) *District Administration (Land Revenue).*
General Administration.
Stationery and Printing.
Police.
Scientific and other Minor Departments.
- (c) *Education.*
Medical.
Public Works.

113. Group (a) is absolutely beyond the control of Government. Under group (b) the growth of the charges is in part accompanied by increase of revenue and in part due to transfers of account, e.g., in Police, where the expenditure on Municipal Police, formerly excluded from the accounts, is now charged under Police. Under group (c) the objects on which the money is spent are of the highest importance, and any judicious increase of expenditure found possible under them may *prima facie* be pronounced to be a reason for congratulation, and not a foundation for a charge of extravagance.

Illustration of the fallacy of adopting totals as results.

114. An examination of the total estimated expenditure of 1884-85 as compared with that of 1883-84 will show how cautiously the figures of expenditure require to be examined before any opinion can be formed on the question of prudent or wasteful financial management. The Budget Estimate of 1883-84 showed a total expenditure of 70,064,300 *l.*, and the Budget Estimate of 1884-85 shows a total expenditure of 70,755,600 *l.* The apparent inference is obvious, namely, that the Government of India, in a time of peace and with no special calls on them, have actually increased the public expenditure in one year by no less than 706,300 *l.* An examination of the figures will disclose another aspect of the matter.

Position of Government as Railway proprietor.

115. In the first place, the Government of India is largely interested in railways, both as a proprietor and as having guaranteed the interest on capital outlay. The Government of India, having borrowed money for expenditure on railways and canals, is bound to pay the interest when it falls due, and is justified in incurring any necessary increase of working expenses due to increased traffic, or a greater demand for water for purposes of irrigation.

Results of Productive Public Works (Revenue Account) in 1884-85 as compared with 1883-84.

116. The expenditure on Productive Public Works (Revenue Account) in the Estimates of 1883-84 is 11,836,400 *l.*; in the Estimates of 1884-85 it is 12,542,800 *l.*, showing an increase of 706,400 *l.*, which, for the above reasons, was wholly unavoidable, and which in fact brought in a greatly increased revenue. The revenue under this head was taken in the Estimates of 1883-84 at 12,355,600 *l.*, in those of 1884-85 it is taken at 13,631,100 *l.*, showing an increase of revenue of no less than 1,275,500 *l.* The increased expenditure of 706,400 *l.*, therefore, on superficial examination of which a charge of extravagance

gance might have been brought against the Government of India, is merely one item of a transaction which has on the whole resulted in a profit of 569,100 *l.* (1,275,500 *l.*—706,400 *l.*). Then, again, the Government of India is a large purchaser of opium. In 1883-84 the crop was a bad one, and the expenditure of the department was estimated at 2,165,300 *l.*; the coming crop promises to be a good one, and the expenditure of the department is estimated at 2,352,900 *l.*, an increase of 187,600 *l.*

117. Similar arguments may be applied to the expenditure under *Salt, Stamps, Forest, and Post Office*, where it would be seen that an increased expenditure of 77,500 *l.* is accompanied by an increased revenue of 433,400 *l.* Under *Telegraph* it will be found that there is an increased expenditure of 80,600 *l.* This, which seems very extravagant, is simply the cost of constructing telegraph lines for the railways that are being made, and the expenditure could not be avoided unless the country was prepared to do without the railways, and follows on the functions discharged by the State in its capacity of railway constructor and proprietor.

Results in other departments analogous.

118. Again, a special addition of 250,000 *l.* has been made by a local government to the grant for Famine Relief and Insurance during 1884-85. The meaning of this transaction is that in past years the local government saved 250,000 *l.*, and that it is now ready to invest this sum in protection against famine in future years. This swells the expenditure by 250,000 *l.*, but is in no way connected with the expenditure of administration, properly so called.

119. Adding together the different items above referred to, we get the following result:—

Net result of above considerations.

	£.
Excess expenditure on Productive Public Works (Revenue Account) bringing in additional revenue to amount of 1,275,500 <i>l.</i> - - - - -	706,400
Excess expenditure on opium on account of a good crop	187,600
Excess expenditure under Salt, Stamps, Forests, and Post Office, accompanied by additional revenue of 433,400 <i>l.</i> - - - - -	77,500
Special increase to Famine Grant - - - - -	250,000
Increased capital expenditure on Telegraphs indispensable for working of new railways - - - - -	80,600
Amount to be set off, under heads above referred to, against increase of expenditure shown in the Estimates	1,302,100
Deduct increase on totals of Estimates - - - - -	706,300
Excess of total set-off over increase shown in Estimates £.	595,800

120. The above remarks obviously do not exhaust the subject; but they are sufficient to show once more that the Government of India, in its character of railway constructor, and in its control of various industrial or commercial operations, undertakes large, varied, and expensive enterprises, which, although for the most part highly remunerative, necessarily add to the sum total of its expenditure. It constructs railways and telegraphs; conserves or creates forests; makes and excavates salt; provides savings banks; digs canals and tanks; organises and controls mechanical workshops and foundries; prospects for coal; furnishes funds for agricultural or industrial experiments; subscribes to economical exhibitions. It is also the holder of a large opium monopoly, the cost of which varies with the seasons. It is not even completely master of its own expenses, which so far as they are incurred in England may, to a great extent, be said to be beyond its control; the joint partnership of the English and Indian Governments in army charges, for example, being liable, as this statement has shown, to sudden and unforeseen fluctuations. Apparent increases or decreases of expenditure, again, are often due to adjustments of accounts; and these, owing to the relations of the Imperial and Provincial Governments, are further complicated, and are certain to mislead superficial examination. Finally, much of the misconception constantly met with in criticisms on the expenditure of the

Summary of remarks.

Government of India is due to the faultiness or carelessness of method employed by the inquirer, estimates being compared with actuals, prosperous cycles with famine cycles, and disturbing elements being unquestioningly admitted into calculation.

121. There could not be a better illustration of these remarks than that shown by the preceding figures, where, in lieu of an apparent increase of 1,302,100 *l.*, we arrive, on analysis, at what may be termed a true decrease of 595,800 *l.* The estimated Revenue, on the other hand, is 70,560,400 *l.* against 69,022,000 *l.* in the Estimates of 1883-84. The Budget Estimates of 1884-85, it may be added, show a reduction, as compared with those of 1883-84 under the head of *Public Works not classed as Productive*, of nearly 1,000,000 *l.*

WAYS AND MEANS.

WAYS AND MEANS.

Estimated cash balance on 31st March 1884, and 31st March 1885.

122. After providing for the Secretary of State drawing during the current year 1883-84 to the full extent he has announced, namely, 17,800,000 *l.* (true sterling), and allowing for the bulk of these drawings being telegraphic, so that we shall have to pay the amounts without the interposition of any interval, the balance in Indian Treasuries on 31st March 1884 is estimated to stand at 12,440,000 *l.* This should give a cash balance of about 12,000,000 *l.* during the months of April to July; but after that ensue two or three months during which but little revenue comes in, while the rate of expenditure is not greatly altered. Putting the minimum working balance at 8,500,000 *l.*, we find it necessary to obtain assistance to the extent of 2,500,000 *l.* not later than the end of September; and this must be done either by raising a loan in India or by reducing the amount of drawings, which the Secretary of State estimates to be required in the first half of the year to meet the demands on the Home Treasury. I greatly regret that I am at present unable to announce definitely which of these two measures will be adopted, and I am well aware that much inconvenience will be caused by the continuance of uncertainty on this important subject. I can only add that the announcement will be made at the earliest opportunity after the decision of the Secretary of State has been received. The Estimates, meanwhile, have been prepared on the basis of the procedure recently adopted, that is to say, of a loan in India. The cash balance on 31st March 1885 is estimated at 11,010,850 *l.* The amount available in 1883-84 from the grant under Famine Relief and Insurance for the *Reduction of Debt* is 573,100 *l.*, but it is not intended to devote this sum to the reduction of the actually existing debt; it will be utilised in increasing the cash balances, and so diminishing *pro tanto* the need for further borrowing. In the present state of the money market this money could not profitably be employed in reducing actually existing debt, and the course proposed is in accordance with the procedure for dealing with the Famine Grant laid down in Resolution No. 683, dated 3rd February 1882, and published in "Gazette of India" of 4th February 1882.

Loan of 1884-85.

Reduction of Debt: money how to be employed.

Summary.

123. It will be convenient to give here a summary of the main features of the present Financial Statement:—

- (1.) The Accounts of 1882-83 show a surplus of 706,633 *l.*
- (2.) Provision has been made in 1883-84 for the payment of 1,000,000 *l.* (true sterling) on account of arrear non-effective army charges.
- (3.) Provision has also been made for drawings by the Secretary of State in 1883-84 to the amount of 17,800,000 *l.* (true sterling), being 1,500,000 *l.* (true sterling) in excess of the original Estimate of the year.
- (4.) The consumption of salt continues to show a satisfactory increase.
- (5.) The year 1883-84 has been one of great financial prosperity, and the Revised Estimates show a surplus of 271,400 *l.*, notwithstanding the additional charges above referred to.
- (6.) Railway receipts continue to show progressive increase; and there has been a large development of the trade in wheat.

(7.) No

(7.) No increase, or reduction, of taxation, or change as regards the License Tax, is proposed for next year.

(8.) The surplus of 1884-85 is estimated to be 319,300 *l.*

(9.) The net opium revenue for 1884-85 has been taken at 6,241,300 *l.*, being lower than the Budget Estimate of 1883-84 by 793,400 *l.*; and lower than the Revised Estimate of 1883-84 by 1,378,400 *l.*

(10.) The opium crop of 1883 was unusually short, only 38,214 chests of provision opium having been made as against an estimate of 47,000 chests made in March 1883.

(11.) The opium crop of 1884 promises well, and, it is hoped, may give 52,000 chests of provision opium.

(12.) In any case, not more than 50,000 chests of Bengal opium will be sold in the calendar year 1885, the balance being used to strengthen the reserve, which is estimated to stand at only 2,296 chests on 31st December 1884.

(13.) In the Estimates of 1884-85 the rate of exchange has been taken at 1 *s.* 7½ *d.*, and provision made for drawings by Secretary of State to the amount of 16,500,000 *l.* (true sterling).

(14.) No decision can yet be announced regarding the customary loan for Productive Public Works. The portion of the Grant for Famine Relief and Insurance available in 1883-84 for the reduction of debt will be taken to strengthen the cash balances, and reduce the need for further borrowing.

(15.) The Indian Cash Balance on 31st March 1884 is estimated at 12,440,000 *l.*, and the cash balance on 31st March 1885 at 11,010,850 *l.*

Calcutta, 14 March 1884.

A. Colvin.

A P P E N D I C E S.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

ACCOUNTS	-	-	-	-	-	1882-83.
REVISED ESTIMATES	-	-	-	-	-	1883-84.
BUDGET ESTIMATES	-	-	-	-	-	1884-85.

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GENERAL STATEMENT OF ACCOUNTS AND ESTIMATES.

R E C E I P T S.	For Details, vide Abstract.	Accounts, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
		£.	£.	£.	£.
REVENUE:					
Principal Heads of Revenue:—					
Land Revenue - - - - -	-	21,876,047	21,792,700	21,869,500	21,888,200
Opium - - - - -	-	9,499,594	9,200,000	9,483,200	8,594,200
Salt - - - - -	-	6,177,781	6,167,000	6,267,200	6,328,900
Stamps - - - - -	-	3,379,681	3,427,200	3,495,400	3,533,000
Excise - - - - -	-	3,609,561	3,623,300	3,774,800	3,796,900
Other Heads - - - - -	A.	6,410,947	6,383,900	6,491,000	6,562,800
TOTAL PRINCIPAL HEADS - - -	„	50,953,611	50,594,100	51,381,100	50,704,000
Post Office, Telegraph, and Mint - - -	„	1,708,994	1,670,000	1,623,100	1,734,700
Receipts by Civil Departments - - -	„	1,437,246	1,402,300	1,437,000	1,455,600
Miscellaneous - - - - -	„	1,378,515	1,269,500	1,414,300	1,256,100
Revenue from Productive Public Works - -	„	12,224,100	12,355,600	12,969,800	13,631,100
Receipts on account of Public Works not classed as Productive.	„	830,582	864,700	826,200	917,700
Receipts by Military Departments - - -	„	1,592,183	865,800	918,400	861,200
TOTAL REVENUE - - -	-	70,125,231	69,022,000	70,569,900	70,560,400
Extraordinary Receipts—Assets of the Bombay Civil Funds taken over by Government.	-	815,345	—	—	—
DEBT, DEPOSITS, AND ADVANCES:—					
Permanent Debt (net incurred) - - - -	C.	2,509,150	2,060,000	2,981,200	2,221,100
Unfunded Debt (net incurred) - - - -	„	-	594,400	637,400	763,800
Deposits and Advances - - - - -	„	708,023	-	-	376,200
Loans to Municipalities, Native States, &c. (net Recoveries).	„	299,042	54,800	174,100	115,400
Capital of Guaranteed and Subsidised Companies (net Receipts).	„	1,596,619	—	—	—
Remittances (net) - - - - -	„	186,211	-	632,100	—
Secretary of State's Bills drawn - - -	„	14,119,128	16,300,000	17,800,000	16,500,000
TOTAL RECEIPTS - - -	-	90,358,749	88,031,200	92,794,700	90,536,900
Balance on 1st April—India - - - - -	-	14,522,913	13,840,013	14,821,550	12,440,050
England - - - - -	-	2,620,909	3,037,109	3,429,874	3,606,174
GRAND TOTAL - - -	-	107,502,571	104,908,322	111,046,124	106,583,124

GENERAL STATEMENT OF ACCOUNTS AND ESTIMATES.

Rs. 10 = £. 1.

DISBURSEMENTS.	For Details, vide Abstract.	Accounts, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
EXPENDITURE:		£.	£.	£.	£.
Interest - - - - -	B.	4,468,132	4,264,000	4,249,700	4,162,200
Direct demands on the Revenues - - -	"	8,476,968	8,634,300	8,479,700	9,016,600
Post Office, Telegraph, and Mint - - -	"	1,908,569	2,039,800	2,020,400	2,158,400
Salaries and Expenses of Civil Departments -	"	10,947,971	11,153,600	11,307,000	11,426,100
Miscellaneous Civil Charges - - - - -	"	3,890,407	3,968,100	3,960,200	3,973,800
Famine Relief and Insurance - - - - -	"	1,500,000	1,500,000	1,500,000	1,750,000
Expenditure on Productive Public Works (Re- venue Account).	"	11,741,747	11,886,400	12,059,700	12,542,800
Expenditure on Public Works not classed as Productive.	"	7,165,747	7,056,100	6,841,400	6,089,000
Army Services - - - - -	"	17,440,250	16,064,000	17,126,600	16,098,600
Exchange on Transactions with London - -	"	3,081,433	3,548,000	3,860,000	3,538,100
TOTAL - - -	-	70,621,224	70,064,300	71,404,700	70,755,600
<i>Add.</i> —Provincial Surpluses, that is, Allot- ments to Provincial Governments unspent by them.	End of B.	112,171	14,700	61,900	120,100
<i>Deduct.</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	—1,314,797	—1,514,000	—1,168,100	—634,600
TOTAL EXPENDITURE charged } against REVENUE - - }	-	69,418,598	68,565,000	70,298,500	70,241,100
Expenditure on Productive Public Works (Capital Account).	End of B.	4,649,898	3,820,100	4,031,800	4,764,400
DEBT, DEPOSITS, AND ADVANCES:					
Permanent Debt (net Discharged) - - -	C.	—	—	—	—
Unfunded Debt (net Discharged) - - -	"	164,601	—	—	—
Deposits and Advances (net) - - - - -	"	—	585,200	2,046,900	—
Loans to Municipalities and Native States, &c. (net Advanced).	"	—	—	—	—
Capital of Guaranteed and Subsidized Companies (net Withdrawals).	"	—	1,236,700	570,800	1,753,000
Remittances (net) - - - - -	"	—	391,000	—	251,500
Secretary of State's Bills paid - - - -	-	15,018,050	16,300,000	18,051,900	16,500,000
TOTAL DISBURSEMENTS - - -	-	89,251,147	90,898,000	94,999,900	93,510,000
Balance on 31st March—India - - - -	-	14,821,550	11,696,713	12,440,050	11,010,850
England - - - - -	-	3,429,874	2,313,609	3,606,174	2,062,274
GRAND TOTAL - - -	-	107,502,571	104,908,322	111,046,124	106,583,124
Revenue - - - - -	-	70,125,231	69,022,000	70,569,900	70,560,400
Expenditure chargeable thereon - - - -	-	69,418,598	68,565,000	70,298,500	70,241,100
Surplus + or Deficit — - - - -	-	+ 706,633	+ 457,000	+ 271,400	+ 319,300

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

ABSTRACT A.—DETAILS OF REVENUE.

The figures in thick type are those

	ACCOUNTS, 1882-83.				REVISED	
	Imperial.		Provincial and Local.	TOTAL.	Imperial.	
	England.	India.	India.		England.	India.
PRINCIPAL HEADS OF REVENUE:	£.	£.	£.	£.	£.	£.
I.—Land Revenue	-	13,799,873	8,076,174	21,876,047	-	14,206,900
II.—Opium	-	9,499,594	-	9,499,594	-	9,483,200
III.—Salt	-	6,146,789	30,992	6,177,781	-	6,240,500
IV.—Stamps	-	1,705,816	1,673,865	3,379,681	-	1,762,300
V.—Excise	-	1,819,552	1,790,009	3,609,561	-	1,898,800
VI.—Provincial Rates	-	579	2,682,436	2,683,015	-	600
VII.—Customs	-	1,093,233	202,886	1,296,119	-	1,064,000
VIII.—Assessed Taxes	-	258,911	258,000	517,811	-	258,400
IX.—Fogot	2,734	430,120	505,374	938,228	2,400	461,900
X.—Registration	-	143,339	142,490	285,829	-	131,500
XI.—Tributes from Native States	-	689,945	-	689,945	-	721,200
Total	2,734	35,587,751	15,363,126	50,953,611	2,400	36,229,000
POST OFFICE, TELEGRAPH, AND MINT:						
XII.—Post Office	-	971,639	6,158	977,797	-	1,006,900
XIII.—Telegraph	75,374	469,423	518	545,315	51,400	473,400
XIV.—Mint	14	185,868	-	185,882	-	86,300
Total	75,388	1,626,930	6,676	1,708,994	51,400	1,566,600
RECEIPTS BY CIVIL DEPARTMENTS:						
XV.—Law and Justice	-	57,500	599,434	656,934	-	35,400
XVI.—Police	-	5,698	221,944	227,642	-	500
XVII.—Marine	11	100,895	121,516	222,422	-	77,500
XVIII.—Education	-	1,161	197,397	198,558	-	1,200
XIX.—Medical	2,169	4	53,837	56,010	2,000	-
XX.—Scientific and other Minor Departments	2,897	11,460	61,323	75,680	1,200	16,900
Total	5,077	176,718	1,255,451	1,437,246	3,200	131,500
MISCELLANEOUS:						
XXI.—Interest	24,137	638,957	30,770	693,864	29,000	727,600
XXII.—Receipts in aid of Superannuations, &c.	103,995	169,475	31,790	305,260	99,600	172,900
XXIII.—Stationery and Printing	13	9,821	48,024	57,858	-	7,000
XXIV.—Miscellaneous	25,734	43,731	252,068	321,533	18,000	42,100
Total	153,879	861,984	362,652	1,378,515	146,600	949,600
REVENUE FROM PRODUCTIVE PUBLIC WORKS:						
XXV.—State Railways (Gross Earnings)	-	1,979,838	666,489	2,646,327	-	2,335,600
East Indian Railway (Gross Earnings)	230	4,601,058	-	4,601,288	200	5,030,000
XXVI.—Guaranteed Railways (net Traffic Receipts).	-	3,582,046	-	3,582,046	-	3,365,000
XXVII.—Irrigation and Navigation (Direct Receipts).	1,448	270,913	658,621	930,982	-	284,400
Madras Irrigation and Canal Company (net Traffic Receipts).	-	—5,624	-	—5,624	-	-
XXVIII.—Portion of Land Revenue due to Irrigation	-	469,081	-	469,081	-	542,800
Total	1,678	10,897,312	1,325,110	12,224,100	200	11,557,800
RECEIPTS ON ACCOUNT OF PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
XXIX.—State Railways	-	122,878	16,114	138,992	-	160,900
XXX.—Subsidized Railways	3,680	-	-	3,680	2,700	-
XXXI.—Irrigation and Navigation	-	25,386	113,671	139,057	-	28,900
XXXII.—Military Works	-	44,306	-	44,306	-	36,700
XXXIII.—Civil Buildings, Roads, and Services	14,440	5,750	484,557	504,747	16,900	7,000
Total	18,120	198,120	614,342	830,582	19,600	233,500
RECEIPTS BY MILITARY DEPARTMENTS:						
XXXIV.—Army	75,114	992,366	-	1,007,480	57,500	859,600
XXXV.—Military Operations in Afghanistan	-	-	-	-	-	-
Military Operations in Egypt	(a) 500,000	84,703	-	584,703	-	1,300
Total	575,114	1,017,069	-	1,592,183	57,500	860,900
	831,990	50,365,884			280,900	51,528,900
TOTAL REVENUES	£. 51,197,874		18,927,357	70,125,231		51,809,800

(a) English Contribution for War in Egypt.

ABSTRACT A.—DETAILS OF REVENUE.

which appear in the General Account.

Rs. 10 = £. 1.

ESTIMATE, 1883-84.		Increase + Decrease — of Revised as compared with Budget Estimates, 1883-84.	BUDGET ESTIMATE, 1884-85.				Increase + Decrease — of Budget, 1884-85, as compared with Revised Estimates, 1883-84.
Provincial and Local.	TOTAL.		Imperial.		Provincial and Local.	TOTAL.	
India.			England.	India.	India.		
£.	£.	£.	£.	£.	£.	£.	
7,662,900	21,869,500	+ 76,800	-	13,328,100	8,530,100	21,888,200	+ 18,700
-	9,483,200	+ 283,200	-	8,594,200	-	8,594,200	+ 889,000
26,700	6,267,200	+ 100,200	-	6,208,700	30,200	6,328,900	+ 61,700
1,733,100	3,495,400	+ 68,200	-	1,783,600	1,749,400	3,533,000	+ 37,600
1,876,000	3,774,800	+ 151,500	-	1,924,000	1,872,900	3,796,900	+ 22,100
2,734,300	2,734,900	+ 46,700	-	2,100	2,738,200	2,740,300	+ 5,400
182,000	1,246,000	- 9,100	-	1,091,300	198,200	1,289,500	+ 43,500
258,500	516,900	- 6,500	-	259,100	259,000	518,100	+ 1,200
545,600	1,000,900	+ 74,100	1,400	480,700	571,300	1,053,400	+ 43,500
130,600	262,100	+ 18,300	-	133,500	132,100	265,600	+ 3,500
-	721,200	+ 20,200	-	695,900	-	695,900	- 25,300
15,149,700	51,381,100	+ 787,000	1,400	34,591,200	16,111,400	50,704,000	- 677,100
4,800	1,011,700	+ 800	-	1,053,900	5,100	1,059,000	+ 47,300
300	525,100	- 32,000	25,800	547,400	300	573,500	+ 48,400
-	86,300	- 15,700	-	102,200	-	102,200	+ 15,900
5,100	1,623,100	- 46,900	25,800	1,703,500	5,400	1,734,700	+ 111,600
553,600	599,000	- 56,000	-	49,200	568,700	617,900	+ 28,900
210,300	310,800	+ 84,600	-	300	308,500	308,800	- 2,000
123,400	200,900	- 6,200	-	85,400	120,500	205,900	+ 5,000
199,700	200,900	- 4,000	-	1,200	197,500	198,700	- 2,200
48,200	50,200	+ 1,600	2,000	-	46,100	48,100	- 2,100
67,100	85,200	+ 14,700	500	18,500	57,200	76,200	- 9,000
1,302,300	1,437,000	+ 34,700	2,500	154,600	1,298,500	1,455,600	+ 18,600
34,200	790,800	+ 139,800	10,000	613,300	29,800	653,100	- 137,700
27,200	299,700	+ 6,500	99,500	169,400	24,800	293,700	- 6,000
45,000	52,900	- 4,300	-	6,300	46,700	53,000	+ 100
210,800	270,900	+ 2,800	8,000	41,300	207,000	256,300	- 14,600
318,100	1,414,300	+ 144,800	117,500	830,300	308,300	1,256,100	- 158,200
751,700	3,087,300	+ 356,800	-	2,776,300	940,600	3,716,900	+ 629,600
-	5,030,200	+ 375,000	200	4,850,000	-	4,850,200	- 180,000
-	3,365,000	- 174,000	-	3,613,000	-	3,613,000	+ 248,000
660,100	944,500	+ 59,100	-	280,000	662,600	942,600	- 1,900
-	-	-	-	-	-	-	-
-	542,800	- 2,700	-	508,400	-	508,400	- 34,400
1,411,800	12,969,800	+ 614,200	200	12,027,700	1,603,200	13,631,100	+ 661,300
14,000	174,900	- 17,000	-	180,300	15,800	196,100	+ 21,200
-	2,700	- 8,300	-	-	-	-	- 2,700
113,700	142,600	+ 1,300	-	30,200	110,500	140,700	- 1,900
-	36,700	- 2,500	-	37,700	-	37,700	+ 1,000
445,400	469,300	- 12,000	22,600	7,400	513,200	543,200	+ 73,900
573,100	826,200	- 38,500	22,600	255,600	639,500	917,700	+ 91,500
-	917,100	+ 51,300	51,200	810,000	-	861,200	- 55,900
-	1,300	+ 1,300	-	-	-	-	- 1,300
-	918,400	+ 52,600	51,200	810,000	-	861,200	- 57,200
-	-	-	221,200	50,372,900	-	-	-
18,760,100	70,569,900	+ 1,547,900	50,594,100	19,066,300	70,560,400	- 9,500	

ABSTRACT B.—DETAILS OF EXPENDITURE.

The figures in thick type are those

	ACCOUNTS, 1882-83.				REVISED	
	Imperial.		Provincial and Local.	TOTAL.	Imperial.	
	England.	India.	India.		England.	India.
	£	£.	£.	£.	£.	£.
INTEREST :						
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works).	2,481,147	1,508,267	8,055	3,997,469	2,442,900	1,364,700
2.—Interest on other obligations - - -	831	466,783	3,049	470,663	5,100	434,100
Total - - -	2,481,978	1,975,050	11,104	4,468,132	2,448,000	1,798,800
DIRECT DEMANDS ON THE REVENUES :						
3.—Refunds and Drawbacks - - - -	-	188,424	128,182	316,606	-	155,200
4.—Assignments and Compensations - - -	-	516,771	678,316	1,195,087	-	559,700
Charges in respect of Collection, viz. :—						
5.—Land Revenue - - - - -	459	248,802	2,793,230	3,042,491	300	261,200
6.—Opium (including cost of Production) - - -	1,585	2,279,329	1,902	2,282,816	1,300	1,862,200
7.—Salt (including cost of Production) - - -	-	387,104	61,926	449,030	4,100	414,500
8.—Stamps - - - - -	44,895	24,936	53,567	123,398	27,700	25,200
9.—Excise - - - - -	-	47,029	47,402	94,431	-	46,300
10.—Provincial Rates - - - - -	-	-	53,455	53,455	-	-
11.—Customs - - - - -	-	-	154,982	154,982	-	-
12.—Assessed Taxes - - - - -	-	6,426	6,427	12,853	-	6,800
13.—Forest - - - - -	5,325	255,269	306,724	567,318	4,600	305,000
14.—Registration - - - - -	-	92,451	92,050	184,501	-	85,700
Total - - -	52,264	4,046,541	4,378,163	8,476,968	38,000	3,721,800
POST OFFICE, TELEGRAPH, AND MINT :						
15.—Post Office - - - - -	101,471	99,467	98,072	1,194,010	105,600	1,019,000
16.—Telegraph - - - - -	147,018	476,811	1,450	625,279	172,600	533,100
17.—Mint - - - - -	6,031	83,211	38	89,280	5,100	77,600
Total - - -	254,520	1,554,489	99,560	1,908,569	283,300	1,629,700
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :						
18.—General Administration - - - - -	249,836	585,623	728,423	1,563,882	241,700	603,700
19.—Law and Justice - - - - -	1,278	152,068	3,101,730	3,255,071	300	159,200
20.—Police - - - - -	-	80,951	2,561,941	2,642,892	-	66,700
21.—Marine (including River Navigation) - - -	123,808	220,896	145,496	490,200	211,200	278,700
22.—Education - - - - -	342	9,916	1,136,312	1,145,970	100	10,900
23.—Ecclesiastical - - - - -	316	161,161	-	161,477	300	159,900
24.—Medical - - - - -	7,362	13,734	671,776	692,872	7,700	17,300
25.—Political - - - - -	26,702	485,872	1,217	513,791	25,900	508,900
26.—Scientific and other Minor Departments -	26,041	255,153	200,622	481,816	24,500	240,900
Total - - -	435,685	1,964,769	8,547,517	10,947,971	511,700	2,046,200
MISCELLANEOUS CIVIL CHARGES :						
27.—Territorial and Political Pensions - - -	91,265	654,496	-	685,761	79,800	665,700
28.—Civil Furlough and Absentee Allowances -	210,988	920	-	211,908	217,000	700
29.—Superannuation Allowances and Pensions -	1,390,146	273,843	539,782	2,203,771	1,425,000	219,100
30.—Stationery and Printing - - - - -	162,588	22,152	367,137	507,573	123,000	2,400
31.—Miscellaneous - - - - -	28,527	43,012	209,855	281,394	33,500	66,400
Total - - -	1,823,514	950,119	1,116,774	3,890,407	1,878,300	934,300
FAMINE RELIEF AND INSURANCE :						
32.—Famine Relief - - - - -	-	6,294	15,809	22,103	200	700
33.—Protective Works, Railways - - - - -	-	129,101	-	129,101	-	625,900
34.—Protective Works, Irrigation - - - - -	-	263,443	-	263,443	-	291,000
35.—Reduction of Debt - - - - -	-	1,343,555	-	1,343,555	-	573,100
Total - - -	-	1,484,191	15,809	1,500,000	200	1,490,700
Carried forward - - - £.	5,047,961	11,075,159	14,168,927	31,192,047	5,159,500	11,641,500

ABSTRACT B.—DETAILS OF EXPENDITURE.

which appear in the General Account.

Rs. 10 = £. 1.

ESTIMATE, 1883-84.		Increase + Decrease — of Revised as compared with Budget Estimates, 1883-84.	BUDGET ESTIMATE, 1884-85.				Increase + Decrease — of Budget, 1884-85, as compared with Revised Estimates, 1883-84.
Provincial and Local.	TOTAL.		Imperial.		Provincial and Local.	TOTAL.	
India.			England.	India.	India.		
£.	£.	£.	£.	£.	£.	£.	
-	3,807,600	- 10,000	2,410,700	1,276,100	-	3,686,800	- 120,800
2,900	442,100	+ 1,700	5,100	466,300	4,000	475,400	+ 33,300
2,900	4,249,700	- 14,300	2,415,800	1,742,400	4,000	4,162,200	- 87,500
219,200	374,400	+ 178,500	-	150,400	70,000	220,400	- 154,000
606,500	1,256,200	+ 10,100	-	552,900	687,200	1,240,100	- 16,100
2,981,000	3,242,500	+ 30,800	600	295,800	3,044,300	3,340,700	+ 98,200
-	1,803,500	- 301,800	900	2,352,000	-	2,352,900	+ 489,400
60,300	478,900	- 67,400	-	446,500	75,200	521,700	+ 42,800
57,800	110,700	+ 7,700	44,100	25,700	59,900	129,700	+ 19,000
46,500	92,800	- 1,600	-	49,100	49,500	98,600	+ 5,800
53,100	53,100	+ 2,000	-	-	53,000	53,000	- 100
138,200	138,200	- 5,500	-	-	142,000	142,000	+ 3,800
6,500	13,600	- 400	-	6,900	6,900	13,800	+ 200
375,400	685,000	+ 8,500	3,200	319,500	404,500	727,200	+ 42,200
85,100	170,800	- 15,500	-	88,600	87,900	176,500	+ 5,700
4,719,900	8,479,700	- 154,600	48,800	4,287,400	4,680,400	9,016,600	+ 536,900
101,300	1,225,900	+ 3,100	101,000	1,042,400	104,100	1,247,500	+ 21,600
6,100	711,800	- 29,800	193,500	627,700	1,000	822,200	+ 110,400
-	82,700	+ 7,300	15,300	73,400	-	88,700	+ 6,000
107,400	2,020,400	- 19,400	309,800	1,743,500	105,100	2,158,400	+ 138,000
740,200	1,586,300	+ 31,400	233,300	599,700	743,500	1,576,500	- 9,800
3,102,200	3,261,700	- 85,000	2,400	171,600	3,205,100	3,379,100	+ 117,400
2,603,900	2,760,600	+ 52,600	-	73,700	2,720,200	2,793,900	+ 33,300
156,300	646,700	+ 131,300	136,600	229,400	151,600	517,600	- 129,100
1,171,500	1,182,500	- 17,600	100	13,500	1,223,600	1,237,200	+ 54,700
-	160,200	- 7,400	300	167,100	-	167,400	+ 7,200
638,000	713,000	- 9,700	7,600	14,800	708,100	730,500	+ 17,500
900	553,700	+ 93,300	27,300	547,400	800	575,500	+ 39,800
194,900	460,300	- 35,500	19,800	239,300	189,300	448,400	- 11,900
8,749,100	11,307,000	+ 153,400	427,400	2,056,500	8,942,200	11,428,100	+ 119,100
-	745,500	+ 2,100	31,300	675,300	-	706,600	- 38,900
-	217,700	- 8,800	220,000	900	-	220,900	+ 3,200
523,100	2,172,200	+ 900	1,422,000	234,600	549,300	2,205,900	+ 33,700
379,200	504,600	+ 42,600	156,500	10,200	373,100	539,800	+ 35,200
220,300	320,200	- 44,700	82,000	69,200	199,400	300,600	- 19,600
1,127,600	3,960,200	- 7,900	1,861,800	990,200	1,121,800	3,973,800	+ 13,600
9,100	10,000	- 2,500	-	-	-	-	- 10,000
-	625,900	- 386,600	-	888,600	250,000	1,138,600	+ 512,700
-	291,000	- 52,300	-	310,100	-	310,100	+ 19,100
-	573,100	+ 441,400	-	301,300	-	301,300	- 271,800
9,100	1,500,000	-	-	1,500,000	250,000	1,750,000	+ 250,000
14,716,000	31,517,000	- 42,800	5,063,600	12,320,000	15,103,500	32,487,100	+ 970,100

FINANCIAL STATEMENT OF THE

ABSTRACT B.—DETAILS OF EXPENDITURE—continued.

	ACCOUNTS, 1882-83.				REVISED	
	Imperial.		Provincial and Local.	TOTAL.	Imperial.	
	England.	India.	India.		England.	India.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	5,047,961	11,975,159	14,168,927	31,192,047	5,159,500	11,641,500
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):						
36.—State Railways (Working Expenses) - - -	-	1,153,390	380,786	1,534,176	-	1,244,600
East Indian Railway (Working Expenses) - -	-	2,069,398	-	2,069,398	-	2,045,500
37.—Guaranteed Railways (Surplus Profits, Land, and Supervision).	-	558,772	-	558,772	-	641,500
38. Irrigation and Navigation (Working Expenses)	206	199,091	302,639	501,936	-	214,500
Madras Irrigation and Canal Company (Land and Supervision).	-	75	-	75	-	-
39. Charges in respect of Capital:						
(a) Interest on Debt—						
State Railways - - - - -	-	969,122	257,580	1,226,702	-	1,017,400
East Indian Railway - - - - -	348,092	138,571	-	486,663	311,400	191,400
Irrigation and Navigation - - - - -	-	325,532	458,656	784,188	-	382,300
Miscellaneous Public Improvements - - - - -	-	20,327	-	20,327	-	-
(b) Annuities in purchase of Guaranteed Railways (including Sinking Funds).	1,216,735	-	-	1,216,735	1,203,300	-
(c) Guaranteed Railways Interest	3,309,834	8,038	-	3,317,872	3,284,200	5,700
Madras Irrigation and Canal Company (Interest).	24,903	-	-	24,903	-	-
Total - - -	4,899,770	5,442,316	1,399,661	11,741,747	4,798,900	5,742,900
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
40.—State Railways (Capital Account) - - -	-	77,611	390,165	467,776	-	89,000
41.—State Railways (Working and Maintenance)	-	138,165	11,937	150,122	-	160,400
42.—Subsidized Railways - - - - -	13,671	24,932	1,060	39,663	27,800	65,000
Southern Mahratta Railway - - - - -	-	32,950	-	32,950	-	86,000
43.—Frontier Railways - - - - -	78,302	181,198	-	259,500	-	22,500
44.—Irrigation and Navigation - - - - -	1,234	507,344	392,537	901,115	1,700	536,200
45.—Military Works - - - - -	1,771	962,225	311	964,307	5,800	1,030,700
46.—Civil Buildings, Roads, and Services - - -	82,238	502,691	3,765,385	4,350,314	88,800	1,140,100
Total - - -	177,216	2,427,136	4,561,395	7,165,747	124,100	3,084,900
ARMY SERVICES:						
47.—Army - - - - -	3,899,208	12,239,220	-	16,138,428	5,059,700	12,016,700
48.—Military Operations in Afghanistan - - -	-	17,869	-	17,869	-	-
Military Operations in Egypt - - - - -	107,811	1,176,142	-	1,283,953	5,900	44,300
Total - - -	4,007,019	13,433,231	-	17,440,250	5,065,600	12,061,000
49.—EXCHANGE OF TRANSACTIONS WITH LONDON	-	3,031,433	-	3,081,433	-	3,860,000
Total - - -	14,131,966	36,359,275	20,129,983	70,621,224	15,148,100	36,390,300
	50,491,241				51,538,400	
SURPLUSES - - - - -	+ 706,633		+ 112,171	-	+ 271,400	
DEFICITS - - - - -	-		-1,314,797	-	-	
TOTAL, AS PER ABSTRACT A. - - - £.	51,197,874		18,927,357	-	-	
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):						
50.—State Railways - - - - -	370,114	1,277,138	-	1,647,252	760,000	2,309,800
East Indian Railway - - - - -	480,333	148,197	-	628,530	504,000	238,000
51.—Irrigation and Navigation - - - - -	-	561,726	-	561,726	11,000	729,300
Madras Irrigation and Canal Company's Undertakings.	1,762,582	-	-	1,762,582	12,800	-
52.—Miscellaneous Public Improvements - - -	-	49,808	-	49,808	-	533,100
Total - - - £.	2,613,029	2,036,869	-	4,649,898	1,287,800	2,744,000

ABSTRACT B.—DETAILS OF EXPENDITURE—continued.

Rs. 10 = £. 1.

ESTIMATE, 1883-84.		Increase + Decrease — of Revised as compared with Budget Estimates, 1883-84.	BUDGET ESTIMATE, 1884-85.				Increase + Decrease — of Budgets 1884-85, as compared with Revised Estimates, 1883-84.
Provincial and Local.	TOTAL.		Imperial.		Provincial and Local.	TOTAL.	
India.			England.	India.	India.		
£.	£.	£.	£.	£.	£.	£.	
14,716,000	31,517,000	- 42,800	5,063,600	12,320,000	15,103,500	32,487,100	+ 970,100
446,400	1,691,000	+ 118,200	5,000	1,474,600	553,100	2,032,700	+ 341,700
-	2,045,500	+ 109,100	-	2,052,500	-	2,052,500	+ 7,000
-	641,500	+ 58,200	-	530,000	-	530,000	- 111,500
304,500	519,000	- 30,300	-	243,000	319,100	562,100	+ 43,100
303,600	1,321,000	+ 13,000	25,700	1,081,800	351,700	1,459,200	+ 138,200
-	502,800	+ 300	322,200	208,900	-	531,100	+ 28,900
463,400	845,700	- 8,000	-	407,400	472,400	879,600	+ 34,100
-	21,600	- 21,600	1,255,100	-	-	1,255,100	+ 51,800
-	1,203,300	- 4,300	3,235,000	5,300	-	3,240,300	- 49,600
-	3,289,900	- 11,300	-	-	-	-	-
1,517,900	12,059,700	+ 223,300	4,843,000	6,003,500	1,696,300	12,542,800	+ 483,100
- 463,600	- 374,600	- 885,000	-	111,000	55,700	166,700	+ 541,300
10,500	170,900	- 13,900	-	165,100	11,600	176,700	+ 5,800
7,500	100,300	+ 600	22,200	60,700	5,500	88,400	+ 11,900
-	86,000	+ 1,200	-	89,500	-	89,500	+ 3,500
-	22,500	- 90,000	-	73,000	-	73,000	- 50,500
259,100	797,000	+ 7,000	200	559,800	192,400	752,400	+ 44,600
-	1,036,500	+ 36,500	3,800	919,200	-	923,000	- 113,500
3,818,900	5,047,800	+ 744,100	83,100	466,400	3,415,800	3,965,300	- 1,092,500
3,632,400	6,841,400	- 214,700	109,300	2,298,700	3,681,000	6,089,000	- 752,400
-	17,076,400	+ 1,012,400	3,977,300	12,121,300	-	16,098,600	- 977,800
-	50,200	+ 50,200	-	-	-	-	- 50,200
-	17,126,600	+ 1,062,600	3,977,300	12,121,300	-	16,098,600	- 1,028,000
-	3,860,000	+ 312,000	-	3,538,100	-	3,538,100	- 321,900
19,866,300	71,404,700	+ 1,340,400	13,993,200	36,281,600	20,480,800	70,755,600	- 649,100
+ 61,900	-	-	50,274,800		+ 120,100	-	-
- 1,168,100	-	-	+ 319,300		- 634,600	-	-
18,760,100	-	-	-	-	19,966,300	-	-
-	3,069,800	+ 674,800	2,035,700	1,239,900	-	3,275,600	+ 205,800
-	742,000	+ 318,000	-	540,000	-	540,000	+ 202,000
-	740,300	- 237,800	500	948,300	-	948,800	+ 208,500
-	12,800	+ 12,800	-	-	-	-	- 12,800
-	533,100	- 556,100	-	-	-	-	+ 533,100
-	4,031,800	+ 211,700	2,036,200	2,728,200	-	4,764,400	+ 732,600

ABSTRACT C.—DETAILS OF RECEIPTS AND DISBURSEMENT

The figures in thick type are those

	ACCOUNTS, 1882-83.			REVISED ESTIMATE, 1883-84.			BUDGET ESTIMATE, 1884-85.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
REVENUE (FROM ABSTRACT A.)	£ 831,990	£ 69,293,241	£ 70,125,231	£ 290,900	£ 70,289,000	£ 70,579,900	£ 221,200	£ 70,332,200	£ 70,553,400
EXTRAORDINARY RECEIPTS -	-	815,345	815,345	-	-	-	-	-	-
PERMANENT DEBT INCURRED:									
India 3½ per Cent. Stock	480,333	-	-	524,000	-	-	-	-	-
India 4 per Cent. Debentures	2,000,000	-	-	-	-	-	-	-	-
4 per Cent. Rupee Loan	-	2,500,000	-	-	2,500,000	-	-	-	-
Stock Notes	-	169,200	-	-	26,200	-	-	20,000	-
Proposed Loan	-	-	-	-	-	-	6,906,500	2,500,000	-
Debentures, &c., Eastern Bengal Railway.	-	-	-	-	-	-	873,700	-	-
Miscellaneous	-	910	-	-	-	-	-	-	-
Total	2,480,333	2,670,110	5,150,443	524,000	2,526,200	3,050,200	7,780,200	2,520,000	10,300,200
Net	-	-	2,509,150	-	-	2,981,200	-	-	2,221,100
UNFUNDED DEBT:									
Temporary Loans	4,250,000	-	-	1,250,000	-	-	-	-	-
Special Loans	-	1,275	-	-	-	-	-	-	-
Treasury Notes	-	339,569	-	-	251,300	-	-	310,000	-
Deposits of Service Funds	4,009	840,429	-	4,400	654,600	-	4,600	702,700	-
Savings Bank Deposits	-	1,901,263	-	-	2,477,600	-	-	2,526,000	-
Total	4,254,009	3,082,536	7,336,635	1,254,400	3,383,500	4,637,900	4,600	3,532,700	3,543,300
Net	-	-	0	-	-	637,400	-	-	763,800
DEPOSITS AND ADVANCES:									
Unspent Balances of Provincial Allocations	-	112,171	-	-	61,900	-	-	120,100	-
Commission for the Redemption of Debt.	1,001,393	1,345,555	-	-	573,300	-	-	301,300	-
Excluded Local Funds	-	685,301	-	-	660,100	-	-	632,100	-
Political, Railway, and Military Prize Funds.	-	29,165	-	-	7,200	-	-	10,000	-
Departmental and Judicial Deposits.	-	12,572,323	-	-	13,259,300	-	-	12,221,800	-
Advances	6,926	7,680,951	-	6,800	8,069,700	-	-	9,506,300	-
Suspense Accounts	-	151,317	-	-	7,000	-	-	2,600	-
Miscellaneous	500,853	752,438	-	501,400	96,500	-	500,000	56,500	-
Total	1,509,172	23,827,221	24,836,393	508,200	22,675,000	23,183,300	500,000	23,630,700	24,330,700
Net	-	-	708,023	-	-	0	-	-	375,200
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.									
	-	390,523	390,523	-	271,100	271,100	-	245,900	245,900
Net	-	-	299,042	-	-	174,100	-	-	115,400
CAPITAL OF GUARANTEED AND SUBSIDIZED COMPANIES.									
Capital of Southern Mahratta Railway.	1,501,857	1,829,370	-	1,753,000	2,035,600	-	1,940,000	1,678,400	-
	1,724,626	1,975	-	100,000	300	-	-	-	-
Total	3,226,483	1,831,345	5,057,828	1,853,000	2,035,900	3,888,900	1,940,000	1,678,400	3,618,400
Net	-	-	1,596,619	-	-	0	-	-	0
Carried forward	£ 12,302,077	101,410,321	-	4,420,500	101,180,700	-	10,446,000	102,152,900	-

OTHER THAN REVENUE AND EXPENDITURE.

which appear in the General Account.

Rs. 10 = £. 1.

	ACCOUNTS, 1882-83.			REVISED ESTIMATE, 1883-84.			BUDGET ESTIMATE, 1884-85.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
EXPENDITURE (FROM ABSTRACT B.)	14,131,966	56,489,258	70,621,224	15,148,100	56,256,600	71,404,700	13,993,200	56,762,400	70,755,600
Add—Provincial Surpluses transferred to "Deposits."	-	+112,171	+112,171	-	+61,900	+61,900	-	+120,100	+120,100
Deduct—Provincial Deficits charged against "Deposits."	-	-1,314,797	-1,314,797	-	-1,168,100	-1,168,100	-	-634,600	-634,600
Productive Public Works Capital Expenditure.	2,613,029	2,036,869	4,649,898	1,287,800	2,744,000	4,031,800	2,036,200	2,728,200	4,764,400
PERMANENT DEBT DISCHARGED:									
East India Bonds	59,600	-	-	2,600	-	-	-	-	-
India 5 per Cent. Stock	7,585	-	-	10,000	-	-	-	-	-
5½ per Cent. Loans	-	1,960	-	-	-	-	-	-	-
5 per Cent. Loans	-	1,220	-	-	-	-	-	-	-
5 per Cent. Debentures	-	597,700	-	-	-	-	-	-	-
4 per Cent. Loans	-	33,572	-	-	-	-	-	-	-
India 4 per Cent. Debentures	-	-	-	-	-	-	8,006,500	-	-
Debentures, &c., Eastern Bengal Railway.	-	-	-	-	-	-	52,600	-	-
Debentures, &c., East India Railway.	1,939,600	-	-	30,400	-	-	-	-	-
Miscellaneous	-	56	-	-	26,000	-	-	20,000	-
Total - - - £.	2,006,785(a)	634,508	2,641,293	43,000	26,000	69,000	8,059,100	20,000	8,079,100
Net - - - £.	-	-	0	-	-	0	-	-	0
UNFUNDED DEBT:									
Temporary Loans	4,250,000	-	-	1,250,000	-	-	-	-	-
Special Loans	-	-	-	-	-	-	-	-	-
Treasury Notes	-	154,197	-	-	143,300	-	-	147,500	-
Deposits of Service Funds	546	1,573,587	-	800	554,700	-	1,000	630,300	-
Savings Bank Deposits	-	1,522,906	-	-	2,051,700	-	-	2,000,700	-
Total - - - £.	4,250,546	3,250,690	7,501,236	1,250,800	2,749,700	4,000,500	1,000	2,778,500	2,779,500
Net - - - £.	-	-	164,601	-	-	0	-	-	0
DEPOSITS AND ADVANCES:									
Unspent Balances of Provincial Allotments.	-	1,314,797	-	-	1,168,100	-	-	634,600	-
Commission for the Reduction of Debt.	-	(b) 481,000	-	1,001,400	746,700	-	-	-	-
Excluded Local Funds	-	692,991	-	-	678,000	-	-	621,400	-
Political, Railway, and Military Prize Funds.	-	37,162	-	-	19,100	-	-	18,000	-
Departmental and Judicial Deposits.	-	12,735,273	-	-	13,230,100	-	-	13,174,500	-
Advances	10,656	7,952,185	-	200	8,146,700	-	-	9,434,900	-
Suspense Accounts	-	87,255	-	-	133,900	-	-	27,600	-
Miscellaneous	1,454	815,597	-	1,400	104,500	-	-	43,500	-
Total - - - £.	12,110	24,116,260	24,128,370	1,003,000	24,227,100	25,230,100	-	23,954,500	23,954,500
Net - - - £.	-	-	0	-	-	2,046,900	-	-	0
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.									
Net - - - £.	-	91,481	91,481	-	97,000	97,000	-	130,500	130,500
Net - - - £.	-	-	0	-	-	0	-	-	0
CAPITAL OF GUARANTEED AND SUBSIDISED COMPANIES.									
Capital of Southern Mahratta Railway.	1,407,815	1,342,426	-	2,104,400	1,744,400	-	2,793,700	1,792,300	-
Total - - - £.	130,973	579,995	-	223,400	387,500	-	268,700	516,700	-
Net - - - £.	1,538,788	1,922,421	3,461,209	2,327,800	2,131,900	4,459,700	3,062,400	2,309,000	5,371,400
Net - - - £.	-	-	0	-	-	570,800	-	-	1,753,000
Carried forward - - £.	24,553,224	87,338,861	-	21,060,500	87,126,100	-	27,151,900	88,168,600	-

(a) Besides 29,801 l., on account of East Indian Railway Sinking Fund, the cost of purchase of which is included in "Expenditure on Productive Public Works."

(b) Besides 577,641 l. chargeable against the account of the Commission, but included in 634,508 l. under "Permanent Debt discharged."

FINANCIAL STATEMENT OF THE

ABSTRACT C.—DETAILS OF RECEIPTS AND DISBURSEMENTS

	ACCOUNTS, 1882-83.			REVISED ESTIMATE, 1883-84.			BUDGET ESTIMATE, 1884-85.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	12,302,077	101,410,321	- -	4,420,500	101,180,700	- -	10,446,000	102,152,900	-
Remittances:									
Inland Money Orders - - -	- -	6,468,418	- -	- -	7,023,000	- -	- -	7,600,000	-
Other Local Remittances (net) - - -	- -	84,042	- -	- -	19,900	- -	- -	23,300	-
Other Departmental Accounts - - -	- -	765,864	- -	- -	1,050,200	- -	- -	1,061,200	-
Net Receipts by Civil Treasuries from—									
Post Office - - - - -	- -	300,849	- -	- -	474,000	- -	- -	470,000	-
Guaranteed Railways - - - - -	- -	- -	- -	- -	4,223,000	- -	- -	4,195,500	-
Net Receipts from Civil Treasuries by—									
Telegraph - - - - -	- -	65,283	- -	- -	111,500	- -	- -	153,600	-
Marine - - - - -	- -	871,751	- -	- -	237,500	- -	- -	175,900	-
Military - - - - -	- -	11,365,609	- -	- -	10,856,400	- -	- -	10,996,000	-
Public Works - - - - -	- -	3,712,197	- -	- -	4,847,300	- -	- -	4,608,500	-
Remittance Account between England and India.	372,166	1,548,059	- -	422,300	1,470,500	- -	296,500	1,428,600	-
Total - - - - -	372,166	25,182,072	25,554,238	422,300	30,313,300	30,735,600	296,500	30,712,600	31,009,100
Net - - - - -	- -	- -	186,211	- -	- -	632,100	- -	- -	0
SECRETARY OF STATE'S BILLS DRAWN.	14,119,128	- -	14,119,128	17,800,000	- -	17,800,000	16,500,000	- -	16,500,000
TOTAL RECEIPTS - - - - -	26,793,371	126,592,393	- -	22,642,800	131,494,000	- -	27,242,500	132,865,500	-
Opening Balance - - - - -	2,620,009	14,522,913	- -	3,429,874	14,821,550	- -	3,606,174	12,440,050	-
GRAND TOTAL - - - £.	29,414,280	141,115,306	- -	26,072,674	146,315,550	- -	30,848,674	145,305,550	-

Fort William, Department of Finance and Commerce,
14 March 1884.

E. W. Kellner,
Deputy Comptroller General.

ABSTRACT D.—ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE, and

PROVINCIAL AND

Note.—These Balances do not include the Balances

	India.	Central Provinces.	Burmah.	Assam.
	£.	£.	£.	£.
ACCOUNTS, 1882-83.				
Balance at end of 1881-82 - - -	5,189	200,212	441,485	103,841
Added in 1882-83 - - - - -	4,346	31,606	- -	13,700
Spent in 1882-83 - - - - -	- -	- -	199,382	- -
Balance at end of 1882-83 - - - £.	9,535	231,818	242,103	117,541
REVISED ESTIMATE, 1883-84.				
Balance at end of 1882-83 (by Accounts)	9,535	231,818	242,103	117,541
Added in 1883-84 - - - - -	- -	61,900	- -	- -
Spent in 1883-84 - - - - -	500	- -	189,300	39,400
Balance at end of 1883-84 - - - £.	9,035	293,718	52,803	78,141
BUDGET ESTIMATE, 1884-85.				
Balance at end of 1883-84 (by Revised Estimate).	9,035	293,718	52,803	78,141
Added in 1884-85 - - - - -	- -	- -	- -	- -
Spent in 1884-85 - - - - -	2,200	12,900	15,800	55,800
Balance at end of 1884-85 - - - £.	6,835	280,818	37,003	22,341

Fort William, Department of Finance and Commerce,
14 March 1884.

E. W. Kellner,
Deputy Comptroller General.

OTHER THAN REVENUE AND EXPENDITURE—continued.

Rs. 10 = £. 1.

	ACCOUNTS, 1882-83.			REVISED ESTIMATE, 1883-84.			BUDGET ESTIMATE, 1884-85.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
Brought forward	£ 24,553,224	£ 87,338,861	-	£ 21,060,500	£ 87,128,100	-	£ 27,151,900	£ 88,168,600	-
Remittances:									
Inland Money Orders	-	6,454,198	-	-	7,023,000	-	-	7,600,000	-
Other Local Remittances	-	-	-	-	-	-	-	-	-
Other Departmental Accounts	-	762,276	-	-	577,500	-	-	1,054,100	-
Net Payments into Civil Treasuries by—									
Post Office	-	283,240	-	-	474,000	-	-	470,000	-
Guaranteed Railways	-	-	-	-	4,223,000	-	-	4,195,500	-
Net Issues from Civil Treasuries to—									
Telegraph	-	65,588	-	-	111,500	-	-	153,600	-
Marine	-	872,537	-	-	237,500	-	-	175,900	-
Military	-	11,374,552	-	-	10,856,400	-	-	10,996,000	-
Public Works	-	3,639,011	-	-	4,847,300	-	-	4,608,500	-
Remittance Account between England and India.	1,431,182	465,448	-	1,406,000	347,300	-	1,634,500	372,500	-
Total	1,431,182	23,936,845	25,368,027	1,406,000	28,697,500	30,103,500	1,634,500	29,628,100	31,260,600
Net	-	-	0	-	-	0	-	-	251,500
SECRETARY OF STATE'S BILLS PAID.	-	15,018,050	15,018,050	-	18,051,900	18,051,900	-	16,500,000	16,500,000
TOTAL DISBURSEMENTS	25,984,406	126,293,756	-	22,466,500	133,875,500	-	28,786,400	134,294,700	-
Closing Balance	(a) 3,429,874	(a) 14,821,550	-	3,606,174	12,440,050	-	2,062,274	11,010,850	-
GRAND TOTAL - £.	29,414,280	141,115,306	-	26,072,674	146,315,550	-	30,848,674	145,305,550	-

(a) Includes in England 1,001,393 £, and in India 826,012 £, on account of the Commission for Reduction of Debt.

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

held at the Disposal of PROVINCIAL GOVERNMENTS under their Provincial Contracts.

LOCAL BALANCES.

of Deposits and Advances upon Local Fund Accounts.

Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
£ 918,061	£ 1,358,748	£ 409,877	£ 647,700	£ 732,743	£ 4,817,856
- 548,808	- 282,738	- 104,023	- 62,519	- 179,796	- 1,112,171
369,253	1,075,960	305,854	710,219	552,947	3,615,230
369,253	1,075,960	305,854	710,219	552,947	3,615,230
- 179,300	- 496,900	- 14,300	- 84,200	- 164,200	- 61,900
189,953	579,060	291,554	626,019	388,747	1,168,100
189,953	579,060	291,554	626,019	388,747	2,509,030
199,553	541,500	291,554	626,019	388,747	2,481,130
- 118,300	- 397,900	- 68,800	- 83,200	- 1,800	- 120,100
317,853	143,600	224,754	542,819	390,547	634,600
317,853	143,600	224,754	542,819	390,547	1,966,630

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

ABSTRACT E.—STATEMENT OF NET REVENUE AND EXPENDITURE.

NET REVENUE.

	Accounts, 1882-83.					
	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	
	£	£	£	£	£	
Land Revenue - - - - -	21,876,047	91,471	21,784,576	3,042,491	18,742,085	1
Opium - - - - -	9,499,594	330	9,499,264	2,282,816	7,216,448	2
Salt - - - - -	6,177,781	53,797	6,123,984	449,030	5,674,954	3
Stamps - - - - -	3,379,681	36,633	3,343,048	123,398	3,219,650	4
Excise - - - - -	3,609,561	39,782	3,569,779	94,431	3,475,348	5
Provincial Rates - - - - -	2,688,015	16,578	2,666,437	53,455	2,612,982	6
Customs - - - - -	1,296,119	52,391	1,243,728	154,982	1,088,746	7
Assessed Taxes - - - - -	517,811	20,975	496,836	12,853	483,983	8
Forest - - - - -	938,228	2,953	935,275	567,318	367,957	9
Registration - - - - -	285,829	1,686	284,143	184,501	99,642	10
Tributes from Native States - - - - -	689,945	10	689,935	-	689,935	11
	50,953,611	316,606	50,637,005	6,965,275	43,671,730	12
Deduct—Assignments and Compensations - - - - -	-	-	-	-	1,193,087	13
Productive Public Works - - - - -	-	-	12,224,100	11,741,747	482,353	14
	-	-	-	-	482,353	15
TOTAL NET REVENUE - - - - £.	-	-	-	-	42,958,996	16

NET EXPENDITURE.

	Accounts, 1882-83.			
	Gross Expenditure.	Receipts.	Net Expenditure.	
	£	£	£	
Interest - - - - -	4,468,132	-	4,468,132	17
Post Office, Telegraph, and Mint - - - - -	1,908,569	1,708,994	199,575	18
Civil Department - - - - -	10,947,971	1,457,246	9,510,725	19
Miscellaneous Civil Charges - - - - -	3,890,407	1,378,515	2,511,892	20
Famine Relief and Insurance - - - - -	1,500,000	-	1,500,000	21
Public Works not classed as Productive - - - - -	7,165,747	830,582	6,335,165	22
Army Services - - - - -	17,440,250	1,592,183	15,848,067	23
Exchange on Transactions with London - - - - -	3,081,433	-	3,081,433	24
	50,402,509	6,947,520	43,454,989	25
Provincial and Local Surpluses and Deficits - - - - -	Surplus. 112,171	Deficit. 1,314,797	- 1,202,626	26
TOTAL NET EXPENDITURE - - - - £.	-	-	42,252,363	27
Surplus (+) or Deficit (-) - - - - -	-	-	+ 706,633	28
	-	-	£ 42,958,996	29

ABSTRACT E.—STATEMENT OF NET REVENUE AND EXPENDITURE.

NET REVENUE.

	REVISED ESTIMATE, 1883-84.					BUDGET ESTIMATE, 1884-85.				
	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	21,869,500	209,000	21,660,500	3,242,500	18,418,000	21,888,200	53,000	21,835,200	3,340,700	18,494,500
2	9,483,200	400	9,482,800	1,863,500	7,619,300	8,594,200	400	8,593,800	2,352,900	6,240,900
3	6,267,200	42,400	6,224,800	478,900	5,745,900	6,323,900	41,300	6,282,600	521,700	5,765,900
4	3,495,400	37,400	3,458,000	110,700	3,347,300	3,533,000	33,600	3,499,400	129,700	3,369,700
5	3,774,800	23,900	3,750,900	92,800	3,658,100	3,796,900	19,700	3,777,200	98,600	3,678,600
6	2,734,900	10,400	2,724,500	53,100	2,671,400	2,740,300	7,200	2,733,100	53,000	2,680,100
7	1,246,000	30,800	1,215,200	138,200	1,077,000	1,289,500	43,100	1,246,400	142,000	1,104,400
8	516,900	16,300	500,600	13,600	487,000	518,100	17,700	500,400	13,800	486,600
9	1,009,900	2,600	1,007,300	685,000	322,300	1,053,400	3,400	1,050,000	727,200	322,800
10	262,100	1,200	260,900	170,800	90,100	265,600	1,000	264,600	176,500	88,100
11	721,200	-	721,200	-	721,200	695,900	-	695,900	-	695,900
12	51,881,100	374,400	51,006,700	6,849,100	44,157,600	50,704,000	220,400	50,483,600	7,556,100	42,927,500
13	-	-	-	-	1,256,200	-	-	-	-	1,240,100
14	-	-	-	-	42,901,400	-	-	-	-	41,687,400
15	-	-	12,969,800	12,059,700	910,100	-	-	13,631,100	12,542,800	1,088,300
16	-	-	-	-	43,811,500	-	-	-	-	42,775,700

NET EXPENDITURE.

	REVISED ESTIMATE, 1883-84.			BUDGET ESTIMATE, 1884-85.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	£.	£.	£.	£.	£.	£.
17	4,249,700	-	4,249,700	4,162,200	-	4,162,200
18	2,020,400	1,623,100	397,300	2,158,400	1,734,700	423,700
19	11,307,000	1,437,000	9,870,000	11,428,100	1,455,600	9,970,500
20	3,960,200	1,414,300	2,545,900	3,973,800	1,256,100	2,717,700
21	1,500,000	-	1,500,000	1,750,000	-	1,750,000
22	6,841,400	826,200	6,015,200	6,089,000	917,700	5,171,300
23	17,126,600	918,400	16,208,200	16,098,600	861,200	15,237,400
24	3,860,000	-	3,860,000	3,538,100	-	3,538,100
25	50,865,300	6,219,000	44,646,300	49,196,200	6,225,300	42,970,900
26	Surplus. 61,900	Deficit. 1,168,100	-1,106,200	Surplus. 120,100	Deficit. 634,600	-514,500
27	-	-	43,540,100	-	-	42,456,400
28	-	-	+271,400	-	-	+319,300
29	-	-	43,811,500	-	-	42,775,700

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

APPENDIX II.

BUDGET ESTIMATE, 1883-84.

Arranged according to the New Classification.

CONTENTS.

Budget Estimate, 1883-84	50
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BUDGET ESTIMATE, 1883-84,
ACCORDING to the NEW CLASSIFICATION.

The figures in thick type are those which appear in the General Account.

Rs. 10 = £. 1.

	BUDGET ESTIMATE, 1883-84.			
	Imperial.		Provincial and Local.	TOTAL.
	England.	India.	India.	
	£.	£.	£.	£.
PRINCIPAL HEADS OF REVENUE:				
I.—Land Revenue	-	13,514,500	8,278,200	21,792,700
II.—Opium	-	9,200,000	-	9,200,000
III.—Salt	-	6,136,500	50,500	6,187,000
IV.—Stamps	-	1,729,600	1,697,600	3,427,200
V.—Excise	-	1,826,300	1,797,000	3,623,300
VI.—Provincial Rates	-	500	2,687,700	2,688,200
VII.—Customs	-	1,061,800	193,300	1,255,100
VIII.—Assessed Taxes	-	261,700	261,700	523,400
IX.—Forest	2,500	426,800	506,500	935,800
X.—Registration	-	140,600	139,800	280,400
XI.—Tributes from Native States	-	701,000	-	701,000
Total	2,500	34,999,300	15,592,300	50,594,100
POST OFFICE, TELEGRAPH, AND MINT:				
XII.—Post Office	-	1,006,000	4,900	1,010,900
XIII.—Telegraph	43,000	514,000	100	557,100
XIV.—Mint	-	102,000	-	102,000
Total	43,000	1,622,000	5,000	1,670,000
RECEIPTS BY CIVIL DEPARTMENTS:				
XV.—Law and Justice	-	39,200	605,800	645,000
XVI.—Police	-	200	226,000	226,200
XVII.—Marine	-	89,000	118,100	207,100
XVIII.—Education	-	900	204,000	204,900
XIX.—Medical	2,000	100	46,500	48,600
XX.—Scientific and other Minor Departments	500	17,200	52,800	70,500
Total	2,500	146,600	1,253,200	1,402,300
MISCELLANEOUS:				
XXI.—Interest	5,000	615,600	30,400	651,000
XXII.—Receipts in aid of Superannuations, &c.	99,700	168,400	25,100	293,200
XXIII.—Stationery and Printing	-	7,000	50,200	57,200
XXIV.—Miscellaneous	8,000	38,700	221,400	268,100
Total	112,700	829,700	327,100	1,269,500
REVENUE FROM PRODUCTIVE PUBLIC WORKS:				
XXV.—State Railways (Gross Earnings)	-	1,984,000	746,500	2,730,500
East Indian Railway (Gross Earnings)	200	4,655,000	-	4,655,200
XXVI.—Guaranteed Railways (net Traffic Receipts)	-	3,539,000	-	3,539,000
XXVII.—Irrigation and Navigation (direct Receipts)	-	273,200	612,200	885,400
Madras Irrigation and Canal Company (net Traffic Receipts).	-	-	-	-
XXVIII.—Portion of Land Revenue due to Irrigation	-	545,500	-	545,500
Total	200	10,996,700	1,358,700	12,355,600
RECEIPTS ON ACCOUNT OF PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:				
XXIX.—State Railways	-	157,400	34,500	191,900
XXX.—Subsidized Railways	1,000	10,000	-	11,000
XXXI.—Irrigation and Navigation	-	31,000	110,300	141,300
XXXII.—Military Works	-	39,200	-	39,200
XXXIII.—Civil Buildings, Roads, and Services	17,400	7,300	456,600	481,300
Total	18,400	244,900	601,400	864,700
RECEIPTS BY MILITARY DEPARTMENTS:				
XXXIV.—Army	41,000	824,800	-	865,800
XXXV.—{ Military operations in Afghanistan	-	-	-	-
{ Military operations in Egypt	-	-	-	-
Total	41,000	824,800	-	865,800
TOTAL REVENUES	220,300	49,664,000	19,137,700	69,022,000

BUDGET ESTIMATE, 1883-84—continued.

Rs. 10 = £. 1.

	BUDGET ESTIMATE, 1883-84.			
	Imperial.		Provincial and Local.	TOTAL.
	England.	India.	India.	
	£.	£.	£.	£.
INTEREST :				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works).	2,494,700	1,321,900	7,000	3,823,600
2.—Interest on Deposits	3,000	433,700	3,700	440,400
Total	2,497,700	1,755,600	10,700	4,264,000
DIRECT DEMANDS ON THE REVENUES :				
3.—Refunds and Drawbacks	-	129,200	66,700	195,900
4.—Assignments and Compensations	-	547,600	698,500	1,246,100
Charges in respect of Collection, viz. :				
5.—Land Revenue	900	280,400	2,930,400	3,211,700
6.—Opium (including cost of Production)	1,000	2,164,300	-	2,165,300
7.—Salt (including cost of Production)	-	482,400	63,900	546,300
8.—Stamps	23,400	25,100	54,500	103,000
9.—Excise	-	47,000	47,400	94,400
10.—Provincial Rates	-	-	51,100	51,100
11.—Customs	-	-	143,700	143,700
12.—Assessed Taxes	-	7,000	7,000	14,000
13.—Forest	5,000	297,400	374,100	676,500
14.—Registration	-	93,400	92,900	186,300
Total	30,300	4,073,800	4,530,200	8,634,300
POST OFFICE, TELEGRAPH, AND MINT :				
15.—Post Office	102,000	1,016,000	104,800	1,222,800
16.—Telegraph	198,000	543,200	400	741,600
17.—Mint	4,200	71,200	-	75,400
Total	304,200	1,630,400	105,200	2,039,800
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :				
18.—General Administration	239,000	592,500	723,400	1,554,900
19.—Law and Justice	1,600	162,900	3,182,200	3,346,700
20.—Police	-	76,400	2,631,600	2,708,000
21.—Marine (including River Navigation)	136,700	229,500	149,200	515,400
22.—Education	300	9,200	1,190,600	1,200,100
23.—Ecclesiastical	300	167,300	-	167,600
24.—Medical	7,500	14,500	700,700	722,700
25.—Political	27,800	414,300	800	442,400
26.—Scientific and other Minor Departments	20,800	262,400	212,600	495,800
Total	433,500	1,929,000	8,791,100	11,153,600
MISCELLANEOUS CIVIL CHARGES :				
27.—Territorial and Political Pensions	79,300	664,100	-	743,400
28.—Civil Furlough and Absentee Allowances	225,000	1,500	-	226,500
29.—Superannuation Allowances and Pensions	1,415,000	232,000	524,300	2,171,300
30.—Stationery and Printing	133,000	23,900	352,900	469,800
31.—Miscellaneous	30,000	69,400	265,500	364,900
Total	1,882,300	943,100	1,142,700	3,968,100
FAMINE RELIEF AND INSURANCE :				
32.—Famine Relief	-	-	12,500	12,500
33.—Protective Works, Railways	-	1,019,500	-	1,012,500
34.—Protective Works, Irrigation	-	343,300	-	343,300
35.—Reduction of Debt	-	131,700	-	131,700
Total	-	1,487,500	12,500	1,500,000
Carried forward	£. 5,148,000	11,819,400	14,592,400	31,559,800

BUDGET ESTIMATE, 1883-84—continued.

Rs. 10 = £. 1.

	BUDGET ESTIMATE, 1883-84.			
	Imperial.		Provincial and Local.	TOTAL.
	England.	India.	India.	
	£.	£.	£.	£.
Brought forward - - -	5,148,000	11,819,400	14,592,400	31,559,800
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):				
36.—State Railways (Working and Maintenance) - - -	-	1,165,800	407,000	1,572,800
East Indian Railway - - - - -	-	1,936,400	-	1,936,400
37.—Guaranteed Railway (Surplus Profits, &c.) - - -	-	583,300	-	583,300
38.—Irrigation and Navigation (Working and Maintenance) - - -	-	248,800	300,500	549,300
39.—Charges in respect of Capital:				
a. Interest on Debt:				
State Railways - - - - -	-	1,004,900	303,100	1,308,000
East Indian Railway - - - - -	301,600	200,900	-	502,500
Irrigation - - - - -	-	388,000	465,700	853,700
Miscellaneous Public Improvements - - - - -	-	21,600	-	21,600
b. Annuities in purchase of Guaranteed Railways (including Sinking Fund). - - - - -	1,207,600	-	-	1,207,600
c. Guaranteed Railways, Interest - - - - -	3,296,000	5,200	-	3,301,200
Total - - - - -	4,805,200	5,554,900	1,476,300	11,836,400
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:				
40.—State Railways (Capital Account) - - - - -	-	87,500	422,900	510,400
41.—State Railways (Working and Maintenance) - - - - -	-	157,600	27,200	184,800
42.—Subsidized Railways - - - - -	29,600	55,000	16,300	100,900
Southern Mahratta Railway - - - - -	-	84,800	-	84,800
43.—Frontier Railways - - - - -	-	67,500	-	67,500
44.—Irrigation and Navigation - - - - -	2,000	488,000	314,000	804,000
45.—Military Works - - - - -	400	999,600	-	1,000,000
46.—Civil Buildings, Roads, and Services - - - - -	101,700	414,100	3,787,900	4,303,700
Total - - - - -	133,700	2,354,100	4,568,300	7,056,100
ARMY SERVICES:				
47.—Army - - - - -	4,045,200	12,018,800	-	16,064,000
48.—Military Operations in Afghanistan - - - - -	-	-	-	-
Military Operations in Egypt - - - - -	-	-	-	-
Total - - - - -	4,045,200	12,018,800	-	16,064,000
49.—Exchange on Transactions with London - - - - -	-	3,548,000	-	3,548,000
TOTAL - - - - -	14,132,100	35,295,200	20,637,000	70,064,300
Surpluses - - - - -	49,427,300	-	-	-
+ 457,000	-	-	+ 14,700	-
Deficits - - - - -	-	-	-1,514,000	-
Total as per Abstract A. - - - - -	49,884,300	-	19,137,700	-
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):				
50.—State Railways - - - - -	812,000	1,583,000	-	2,395,000
East Indian Railway - - - - -	-	424,000	-	424,000
51.—Irrigation and Navigation - - - - -	22,600	955,500	-	978,100
Madras Irrigation and Canal Company's Undertakings - - - - -	-	-	-	-
52.—Miscellaneous Public Improvements - - - - -	-	23,000	-	23,000
TOTAL - - - - -	834,600	2,985,500	-	3,820,100

Fort William,
Department of Finance and Commerce,
14 March 1884.

E. W. Kellner,
Deputy Comptroller General.
J. Westland,
Comptroller General.
D. Barbour,
Secretary to the Government of India.

A P P E N D I X III.**ACCOUNTS AND ESTIMATES.**

ACCOUNTS	- - - - -	1871-72 to 1882-83.
ESTIMATES	- - - - -	1883-84 and 1884-85.

C O N T E N T S.

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N.B.—The Provincial and Local Revenue and Expenditure are incorporated in these figures. In the actual accounts they were not incorporated till 1878-79, being represented only by a net entry against "Provincial Services."

GENERAL COMPARATIVE STATEMENT OF

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	
REVENUE :	£.	£.	£.	£.	£.	
Principal Heads of Revenue :						
Land Revenue - - - -	20,531,719	21,375,076	21,060,274	21,332,176	21,540,480	1
Opium - - - - -	9,253,859	8,684,691	8,324,879	8,556,629	8,471,425	2
Salt - - - - -	5,967,619	6,167,632	6,152,977	6,229,396	6,245,555	3
Stamps - - - - -	2,476,333	2,610,025	2,699,936	2,758,042	2,835,368	4
Excise - - - - -	2,370,501	2,324,915	2,287,660	2,347,274	2,494,339	5
Other Heads - - - -	6,487,647	6,660,177	6,095,900	6,083,870	6,297,705	6
TOTAL Principal Heads £.	47,087,678	47,821,916	46,621,646	47,307,387	47,884,872	7
Post Office, Telegraph, and Mint -	1,145,521	884,650	1,005,641	1,185,319	1,185,280	8
Receipts by Civil Departments - -	1,295,071	1,210,808	1,314,381	1,333,288	1,287,669	9
Miscellaneous - - - - -	1,663,444	1,557,655	1,690,436	1,877,184	1,858,361	10
Revenue from Productive Public Works	3,563,772	3,228,718	4,019,411	4,645,443	4,964,959	11
Receipts on account of Public Works not classed as Productive.	635,557	665,622	749,816	673,689	685,001	12
Receipts by Military Departments -	944,420	906,810	1,011,039	988,838	1,045,612	13
TOTAL REVENUE - - £.	56,335,463	56,306,179	56,412,370	58,011,148	58,911,754	14
EXPENDITURE :						
Interest - - - - -	5,749,471	5,564,444	5,382,039	4,848,378	4,830,355	15
Direct Demands on the Revenues -	6,893,395	7,262,784	7,388,495	7,813,576	7,874,693	16
Post Office, Telegraph, and Mint -	1,273,201	1,339,077	1,372,665	1,460,682	1,504,420	17
Salaries and Expenses of Civil Departments.	9,464,524	9,615,545	9,777,885	10,050,500	10,276,652	18
Miscellaneous Civil Charges - -	3,226,312	3,441,771	3,545,278	3,742,468	4,138,988	19
Famine Relief and Insurance - -	-	-	3,864,706	2,242,922	601,966	20
Expenditure on Productive Public Works (Revenue Account).	5,173,848	5,458,111	5,625,134	6,061,551	6,260,526	21
Expenditure on Public Works not classed as Productive.	4,832,371	5,176,015	5,621,332	5,451,919	5,525,569	22
Army Services - - - - -	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460	23
Exchange on Transactions with London	428,920	691,287	879,411	785,820	1,355,861	24
TOTAL - - - £.	52,720,154	54,052,646	58,685,374	57,852,975	57,677,490	25
<i>Add—</i> Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them.	491,132	487,861	8,196	89,359	10,065	26
<i>Deduct—</i> Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial Balances.	-	-	—473,532	—250,383	—444,746	27
TOTAL EXPENDITURE charged against REVENUE } £.	53,211,286	54,540,507	58,220,038	57,691,951	57,242,809	28
Surplus (+) or Deficit (—) on Revenue Account.	+3,124,177	+1,765,672	—1,807,668	+319,197	+1,668,945	29
Expenditure on Productive Public Works, Capital Account.	1,628,474	2,184,569	3,553,307	4,249,571	4,270,629	30

REVENUE AND EXPENDITURE, 1871-72 to 1884-85.

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	REVISED ESTIMATE, 1883-84.	BUDGET ESTIMATE, 1884-85.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	19,891,491	19,891,145	22,323,868	21,861,150	21,112,995	21,948,022	21,876,047	21,869,500	21,888,200
2	9,122,460	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,483,200	8,594,200
3	6,305,869	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,267,200	6,328,900
4	2,838,628	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,495,400	3,533,000
5	2,523,986	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,774,800	3,796,900
6	5,939,963	6,569,721	7,441,770	7,596,160	7,607,461	7,659,729	6,410,947	6,491,000	6,562,800
7	46,622,397	47,556,325	51,836,048	53,074,645	52,702,302	53,654,461	50,953,611	51,381,100	50,704,000
8	1,397,546	1,652,720	1,510,835	1,740,493	1,647,305	1,489,699	1,708,994	1,623,100	1,734,700
9	1,299,731	1,397,945	1,385,568	1,439,771	1,468,150	1,513,083	1,437,246	1,437,000	1,455,600
10	1,721,216	1,650,413	1,691,165	1,666,580	1,985,959	1,707,226	1,378,515	1,414,300	1,256,100
11	5,890,281	7,826,136	6,927,224	8,675,242	10,864,102	12,230,858	12,224,100	12,969,800	13,631,100
12	729,226	920,131	739,695	696,132	745,221	727,799	830,582	826,200	917,700
13	925,473	869,981	974,781	1,079,982	4,221,734	3,821,475	1,592,183	918,400	861,200
14	58,584,870	61,873,651	65,065,316	68,372,846	73,634,773	75,144,601	70,125,231	70,569,900	70,560,400
15	4,907,443	5,031,202	4,959,066	4,976,306	4,083,220	4,559,100	4,468,132	4,249,700	4,162,200
16	8,401,780	8,313,841	7,467,620	7,854,312	8,046,021	8,220,111	8,476,968	8,479,700	9,016,600
17	1,523,477	1,577,076	1,663,382	1,706,246	1,765,957	1,771,662	1,908,569	2,020,400	2,158,400
18	10,539,372	10,392,252	10,384,384	10,388,441	10,581,117	11,038,504	10,947,971	11,307,000	11,426,100
19	3,752,059	3,757,125	3,857,054	3,945,871	3,927,883	4,044,532	3,890,407	3,960,200	3,973,800
20	2,145,431	5,345,985	313,420	103,990	34,469	1,500,000	1,500,000	1,500,000	1,750,000
21	6,579,434	7,369,807	8,180,919	8,952,899	10,741,753	11,097,600	11,741,747	12,059,700	12,542,800
22	5,192,289	5,066,965	5,171,501	6,371,166	7,397,443	6,393,531	7,165,747	6,841,400	6,089,000
23	15,792,112	16,639,761	17,092,488	21,712,862	28,086,495	18,861,142	17,440,250	17,126,600	16,098,600
24	2,059,311	1,554,922	3,225,831	2,926,403	2,716,809	3,556,700	3,081,433	3,860,000	3,538,100
25	60,892,704	65,048,936	62,315,665	68,942,496	77,381,167	71,042,082	70,621,224	71,404,700	70,755,600
26	238,962	393,458	716,378	633,077	336,686	1,521,019	112,171	61,900	120,100
27	-364,022	-25,656	-973	-19,778	-38,725	-1,227	-1,314,797	-1,168,100	-634,600
28	60,767,648	65,416,738	63,031,070	69,555,795	77,679,128	72,561,874	69,418,598	70,298,500	70,241,100
29	-2,182,778	-3,543,087	+2,034,246	-1,182,949	-4,044,355	+2,582,727	+706,633	+271,400	+319,300
30	3,809,284	4,791,052	4,381,698	13,095,192	3,656,505	3,311,423	4,649,898	4,031,800	4,764,400

FINANCIAL STATEMENT OF THE

DETAILS OF REVENUE, 1871-72 TO 1884-85.

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	
PRINCIPAL HEADS OF REVENUE:	£	£	£	£	£	
I.—Land Revenue	20,631,710	21,375,076	21,060,274	21,332,176	21,640,480	1
II.—Opium	9,253,870	8,094,601	8,324,879	8,550,620	8,471,425	2
III.—Salt	6,007,610	6,167,032	6,152,977	6,220,306	6,245,555	3
IV.—Stamps	2,476,333	2,610,025	2,000,830	2,758,042	2,835,308	4
V.—Excise	2,370,601	2,324,015	2,287,080	2,347,274	2,494,330	5
VI.—Provincial Rates	1,636,035	1,803,308	1,834,832	1,872,038	1,947,255	6
VII.—Customs	2,670,437	2,657,878	2,630,450	2,682,233	2,724,426	7
VIII.—Assessed Taxes	851,017	901,473	34,483	20,191	14,642	8
IX.—Forest	617,684	588,002	630,513	508,307	607,543	9
X.—Registration	167,058	177,001	182,378	185,160	187,651	10
XI.—Tributes from Native States	744,036	741,405	768,544	724,972	728,188	11
Total	47,087,678	47,921,916	46,621,646	47,307,387	47,884,872	12
POST OFFICE, TELEGRAPHS, AND MINT:						
XII.—Post Office	821,003	580,587	688,459	730,810	765,751	13
XIII.—Telegraph	228,368	240,802	250,638	286,470	300,040	14
XIV.—Mint	66,150	54,261	66,544	150,021	110,429	15
Total	1,145,521	884,850	1,005,641	1,185,319	1,185,280	16
RECEIPTS BY CIVIL DEPARTMENTS:						
XV.—Law and Justice	558,682	504,005	696,837	606,870	503,805	17
XVI.—Police	350,185	235,767	238,538	207,980	234,736	18
XVII.—Marine	100,894	208,043	236,332	302,067	229,732	19
XVIII.—Education	157,333	148,300	150,806	141,431	147,140	20
XIX.—Medical	22,943	32,088	38,344	45,575	34,694	21
XX.—Scientific and other Minor Departments	9,034	20,935	23,524	20,359	47,502	22
Total	1,295,071	1,240,808	1,314,381	1,333,288	1,287,669	23
MISCELLANEOUS:						
XXI.—Interest	371,477	510,081	407,600	559,410	578,223	24
XXII.—Receipts in aid of Superannuations, &c.	685,503	500,430	701,581	702,881	753,371	25
XXIII.—Stationery and Printing	17,250	31,732	54,938	50,401	59,133	26
XXIV.—Miscellaneous	580,205	416,406	466,408	564,306	467,632	27
Total	1,663,444	1,557,855	1,690,436	1,877,184	1,858,361	28
REVENUE FROM PRODUCTIVE PUBLIC WORKS:						
XXV.—State Railways (Gross Earnings).	3,700	10,533	30,014	130,986	292,835	29
East Indian Railways (Gross Earnings).	-	-	-	-	-	30
XXVI.—Guaranteed Railways (Net Traffic Receipts).	1,581,941	1,205,444	1,580,671	1,950,659	2,452,481	31
East Indian Railway (Net Traffic Receipts).	1,600,146	1,054,933	2,023,443	2,171,005	1,807,729	32
XXVII.—Irrigation and Navigation (Direct Receipts).	380,132	358,303	377,018	389,927	429,079	33
Madras Irrigation and Canal Company (Net Traffic Receipts).	-8,203	-6,385	-10,035	-7,034	-17,765	34
XXVIII.—Portion of Land Revenue due to Irrigation (a).	-	-	-	-	-	35
Total	3,563,772	3,228,718	4,019,411	4,645,443	4,964,959	36
RECEIPTS ON ACCOUNT OF PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
XXIX.—State Railways	-	-	-	-	-	37
XXX.—Subsidized Railways	-	-	-	-	-	38
XXXI.—Irrigation and Navigation	98,811	124,417	165,674	146,491	163,095	39
XXXII.—Military Works (b)	-	16,939	17,303	16,675	16,478	40
XXXIII.—Civil Buildings, Roads, and Services	530,746	624,206	566,839	510,523	505,428	41
Total	635,557	665,622	749,816	673,689	685,001	42
RECEIPTS BY MILITARY DEPARTMENTS:						
XXXIV.—Army	944,420	906,810	1,011,039	988,838	1,045,612	43
XXXV.—Military Operations in Afghanistan	-	-	-	-	-	44
Military Operations in Egypt	-	-	-	-	-	45
Total	944,420	906,810	1,011,039	988,838	1,045,612	46
TOTAL REVENUE	56,335,463	56,306,179	56,412,370	58,011,148	58,911,754	47

(a) Not separately stated till 1877-78. (b) The figure for 1871-72 is not stated separately from "Civil Buildings, Roads, and Services;" in the next four years the figure for "India, General," alone can be thus separately stated.

DETAILS OF REVENUE, 1871-72 TO 1884-85.

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	19,801,401	19,891,145	22,323,868	21,861,150	21,112,995	21,948,022	21,876,047	21,869,500	21,888,200
2	9,122,460	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,483,200	8,594,200
3	6,305,860	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,267,200	6,328,900
4	2,838,628	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,495,400	3,533,000
5	2,523,986	2,453,029	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,774,800	3,796,900
6	1,930,325	2,255,937	2,638,835	2,882,125	2,776,370	2,895,490	2,683,015	2,734,900	2,740,300
7	2,484,448	2,624,123	2,326,561	2,280,793	2,539,612	2,361,388	1,296,119	1,246,000	1,289,500
8	14,535	101,082	900,020	785,318	558,720	536,929	517,811	516,900	518,100
9	616,463	678,699	605,433	676,234	709,320	874,435	938,228	1,009,900	1,053,400
10	199,253	234,160	266,361	269,239	281,230	284,714	285,829	262,100	265,600
11	694,934	675,120	703,660	702,451	742,209	706,873	689,945	721,200	695,900
12	46,622,397	47,556,325	51,836,048	53,074,645	52,702,302	53,654,461	50,953,611	51,381,100	50,704,000
13	797,465	850,431	911,806	1,004,372	1,018,653	949,907	977,797	1,011,700	1,059,000
14	341,227	358,430	426,694	505,552	539,087	469,208	545,315	525,100	573,500
15	258,854	443,859	172,335	230,569	89,565	70,584	185,882	86,300	102,200
16	1,397,546	1,652,720	1,510,835	1,740,493	1,647,305	1,489,699	1,708,994	1,623,100	1,734,700
17	609,033	618,388	647,151	658,902	687,764	677,454	656,934	589,000	617,900
18	216,856	255,254	211,108	227,657	241,769	248,005	227,642	310,800	308,800
19	233,179	231,538	250,595	258,187	246,519	237,876	222,422	200,900	205,900
20	150,056	152,990	147,425	139,414	170,238	189,292	198,558	200,900	198,700
21	36,677	37,982	44,332	56,329	43,368	39,507	56,010	50,200	48,100
22	52,930	101,793	84,577	99,282	78,492	120,949	75,680	85,200	76,200
23	1,298,731	1,397,945	1,385,568	1,439,771	1,468,150	1,513,083	1,437,246	1,437,000	1,455,600
24	542,699	534,243	628,367	748,050	-875,679	886,904	693,864	790,800	653,100
25	611,205	601,611	667,485	525,141	315,909	356,273	305,260	299,700	293,700
26	50,024	35,381	47,096	56,019	62,462	57,811	57,858	52,900	53,000
27	517,288	479,178	348,217	337,370	731,819	396,238	321,533	270,900	256,300
28	1,721,216	1,650,413	1,691,165	1,666,580	1,985,959	1,707,226	1,378,515	1,414,300	1,256,100
29	380,668	582,077	976,828	1,548,728	2,268,905	2,556,542	2,646,327	3,087,300	3,716,900
30	-	-	-	1,177,692	4,252,841	4,710,506	4,601,288	5,030,200	4,850,200
31	2,641,702	3,627,968	2,709,998	2,476,347	2,894,653	3,615,479	3,582,046	3,365,000	3,613,000
32	2,445,870	2,965,491	2,491,308	2,146,237	18,890	146	-	-	-
33	425,201	502,981	613,270	708,041	639,144	865,799	930,982	944,500	942,600
34	-3,229	-8,750	8,886	15,799	-7,650	-8,834	-5,624	-	-
35	-	156,369	126,934	602,398	797,319	491,220	469,081	542,800	508,400
36	5,890,281	7,826,136	6,927,224	8,675,242	10,864,102	12,230,858	12,224,100	12,969,800	13,631,100
	-	-	-	-	-	-	138,792	174,900	196,100
	177,269	166,104	168,619	193,087	197,908	131,239	3,680	2,700	-
	39,251	39,237	39,554	38,255	36,727	50,208	139,057	142,600	140,700
	512,706	714,790	631,522	464,811	510,586	543,972	44,306	36,700	37,700
							504,747	409,300	543,200
	729,226	920,131	739,695	696,133	745,221	727,799	830,582	826,200	917,700
	925,473	869,981	974,781	1,029,483	924,127	1,161,707	1,007,480	917,100	861,200
	-	-	-	50,499	3,297,607	2,659,768	-	-	-
	-	-	-	-	-	-	594,703	1,300	-
	925,473	869,981	974,781	1,079,982	4,221,734	3,321,475	1,592,183	918,400	861,200
	58,584,870	61,873,651	65,065,316	68,372,846	73,634,773	75,144,601	70,125,231	70,569,900	70,560,400

DETAILS OF EXPENDITURE, 1871-72 TO 1884-85. - - - -

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	
INTEREST :	£	£	£	£	£	
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works).	5,266,664	5,008,553	4,840,947	4,468,557	4,443,774	1
2.—Interest on other obligations -	482,807	555,891	541,092	379,821	386,581	2
Total - - -	5,749,471	5,564,444	5,382,039	4,848,378	4,830,355	3
DIRECT DEMANDS ON THE REVENUES :						
3.—Refunds and Drawbacks - -	191,507	258,938	231,975	225,434	302,696	4
4.—Assignments and Compensations	876,089	898,991	870,751	897,656	903,524	5
Charges in respect of Collection, viz. :—						
5.—Land Revenue - - - -	2,808,015	2,824,546	2,866,599	2,865,172	2,950,885	6
6.—Opium (including cost of Production).	1,596,646	1,814,263	2,001,280	2,341,546	2,218,565	7
7.—Salt (including cost of Production)	478,244	477,741	479,636	463,714	508,661	8
8.—Stamps - - - -	103,779	92,101	88,840	125,470	106,436	9
9.—Excise - - - -	139,589	134,045	98,444	91,916	87,226	10
10.—Provincial Rates - - - -	11,964	47,958	37,085	41,292	52,735	11
11.—Customs - - - -	187,287	183,031	186,767	187,124	187,695	12
12.—Assessed Taxes - - - -	29,976	13,458	2,232	14	10	13
13.—Forest - - - -	359,451	400,186	403,447	444,021	419,811	14
14.—Registration - - - -	110,848	117,531	122,039	130,217	136,449	15
Total - - -	6,893,395	7,292,784	7,388,495	7,813,576	7,874,693	16
POST OFFICE, TELEGRAPH, AND MINT :						
15.—Post Office - - - -	738,279	769,318	883,181	895,966	903,634	17
16.—Telegraph - - - -	450,602	483,549	411,837	432,109	493,160	18
17.—Mint - - - -	84,320	86,210	77,647	132,607	107,626	19
Total - - -	1,273,201	1,339,077	1,372,665	1,460,682	1,504,420	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :						
18.—General Administration - -	1,389,451	1,403,343	1,419,775	1,386,786	1,498,879	21
19.—Law and Justice - - - -	2,850,249	2,850,001	3,000,303	3,074,440	3,102,167	22
20.—Police - - - -	2,588,505	2,425,764	2,443,418	2,450,088	2,473,340	23
21.—Marine (including River Navigation).	523,391	514,554	481,441	549,335	579,731	24
22.—Education - - - -	850,163	881,020	914,831	986,802	1,020,870	25
23.—Ecclesiastical - - - -	158,192	156,762	163,562	163,551	162,122	26
24.—Medical - - - -	532,221	593,684	620,820	657,439	671,068	27
25.—Political - - - -	316,104	392,300	366,756	404,595	430,443	28
26.—Scientific and other Minor Departments.	306,248	398,112	366,979	375,464	398,032	29
Total - - -	9,464,524	9,615,545	9,777,885	10,050,500	10,276,652	30
MISCELLANEOUS CIVIL CHARGES :						
27.—Territorial and Political Pensions	848,421	850,909	985,949	840,712	810,200	31
28.—Civil Furlough and Absentee Allowances.	174,434	157,006	258,942	217,373	229,776	32
29.—Superannuation Allowances and Pensions.	1,505,787	1,626,948	1,576,885	1,831,378	1,990,023	33
30.—Stationery and Printing - -	297,497	315,904	358,393	427,083	462,527	34
31.—Miscellaneous - - - -	400,173	491,004	365,109	425,917	646,457	35
Total - - -	3,226,312	3,441,771	3,545,278	3,742,468	4,138,988	36
FAMINE RELIEF AND INSURANCE :						
32.—Famine Relief - - - -	-	-	3,864,706	2,242,922	601,966	37
33.—Protective Works, Railways -	-	-	-	-	-	38
34.—Protective Works, Irrigation -	-	-	-	-	-	39
35.—Reduction of Debt - - - -	-	-	-	-	-	40
Total - - -	-	-	3,864,706	2,242,922	601,966	41
Carried forward - - - £.	26,606,903	27,229,621	31,331,068	30,158,526	29,227,074	42

DETAILS OF EXPENDITURE, 1871-72 TO 1884-85.

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	REVISED ESTIMATE, 1883-84.	BUDGET ESTIMATE, 1884-85.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	4,512,722	4,672,450	4,575,069	4,590,482	3,660,195	4,024,116	3,997,469	3,807,600	3,686,800
2	304,721	358,752	383,997	385,824	414,025	533,984	470,663	442,100	475,400
3	4,907,443	5,031,202	4,959,066	4,976,306	4,083,220	4,558,100	4,468,132	4,249,700	4,162,200
4	251,061	230,521	250,529	254,645	346,240	272,370	316,606	374,400	220,400
5	878,983	867,122	1,032,118	1,142,645	1,215,013	1,194,440	1,195,087	1,256,200	1,240,100
6	2,898,647	2,943,057	2,960,010	2,937,185	2,983,679	3,003,792	3,042,491	3,242,500	3,340,700
7	2,841,647	2,661,266	1,693,730	2,067,492	2,028,757	2,057,335	2,282,816	1,863,500	2,352,900
8	488,987	546,173	404,743	340,687	363,537	486,209	449,030	478,900	521,700
9	90,266	102,673	115,452	114,324	107,465	110,623	123,398	110,700	129,700
10	91,409	99,350	87,839	92,038	95,404	96,886	94,431	92,800	98,600
11	52,130	65,762	64,431	47,866	46,435	53,226	53,455	53,100	53,000
12	202,174	207,611	200,417	201,280	198,927	195,110	154,982	138,200	142,000
13	919	692	37,617	29,886	21,237	13,074	12,853	13,600	13,800
14	458,009	439,938	454,934	465,056	465,976	557,645	567,318	685,000	727,200
15	141,458	149,676	160,800	165,208	173,351	179,401	184,501	170,800	176,500
16	8,401,780	8,313,841	7,467,620	7,858,312	8,046,021	8,220,111	8,476,968	8,479,700	9,016,600
17	919,749	964,098	1,033,470	1,145,554	1,175,505	1,147,935	1,194,010	1,225,900	1,247,500
18	473,127	480,895	525,921	451,143	497,834	536,201	625,279	711,800	822,200
19	130,601	132,083	103,991	109,549	92,618	87,526	89,280	82,700	88,700
20	1,523,477	1,577,076	1,663,382	1,706,246	1,765,957	1,771,662	1,908,569	2,020,400	2,158,400
21	1,500,220	1,503,936	1,502,910	1,498,720	1,537,080	1,494,356	1,563,882	1,586,300	1,576,500
22	3,173,745	3,208,572	3,336,077	3,320,485	3,249,745	3,232,741	3,255,071	3,261,700	3,379,100
23	2,517,708	2,487,615	2,423,627	2,497,755	2,526,663	2,553,861	2,642,892	2,760,600	2,793,900
24	650,974	496,822	505,106	488,785	509,912	623,398	490,200	646,700	517,600
25	1,005,889	1,009,092	984,661	967,633	999,158	1,078,490	1,145,970	1,182,500	1,237,200
26	163,837	158,039	155,200	156,012	158,638	162,136	161,477	160,200	167,400
27	669,061	691,360	671,318	670,220	667,559	683,185	692,872	713,000	730,500
28	505,318	469,072	448,793	430,571	531,183	649,346	513,791	535,700	575,500
29	352,620	367,744	356,692	358,260	401,179	560,991	481,816	460,300	448,400
30	10,539,372	10,392,252	10,384,384	10,388,441	10,581,117	11,038,504	10,947,971	11,307,000	11,426,100
31	793,560	778,971	794,366	691,365	683,760	682,328	685,761	745,500	706,600
32	236,949	238,443	232,483	218,151	225,587	222,642	211,908	217,700	220,900
33	1,847,851	1,929,108	2,040,167	2,235,693	2,190,838	2,182,327	2,203,771	2,172,200	2,205,900
34	447,641	431,224	456,437	412,069	480,606	565,884	507,573	504,600	539,800
35	426,058	379,379	333,601	388,593	347,092	391,351	281,304	320,200	300,600
36	3,752,059	3,757,125	3,857,054	3,945,871	3,927,883	4,044,532	3,890,407	3,960,200	3,973,800
37	2,145,431	5,345,985	313,420	103,990	34,469	34,849	22,103	10,000	—
38	-	-	-	-	-	614,551	— 129,101	625,900	1,138,600
39	-	-	-	-	-	135,449	263,443	291,000	310,100
40	-	-	-	-	-	715,151	1,343,555	573,100	301,300
41	2,145,431	5,345,985	313,420	103,990	34,469	1,500,000	1,500,000	1,500,000	1,750,000
42	31,260,562	34,417,481	28,644,926	28,979,166	28,438,667	31,132,909	31,192,047	31,517,000	32,487,100

DETAILS OF EXPENDITURE, 1871-72 TO 1884-85—continued.

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	
	£.	£.	£.	£.	£.	
Brought forward - - -	26,606,903	27,223,621	31,331,068	30,158,526	29,227,074	
EXPENDITURE OF PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):						
36.—State Railways (Working Expenses).	7,829	11,171	46,388	66,004	195,414	1
East Indian Railway (Working Expenses) (a).	-	-	-	-	-	2
37.—Guaranteed Railways (Surplus Profits, Land, and Supervision (b)).	68,163	163,988	152,438	65,866	162,763	3
East Indian Railway (Surplus Profits, &c.).	54,628	75,347	83,876	381,459	128,862	4
38.—Irrigation and Navigation (Working Expenses).	234,900	255,124	265,938	289,879	350,758	5
Madras Irrigation and Canal Company (Land and Supervision).	1,218	964	715	529	520	6
39.—Charges in respect of Capital:						
(a). Interest on Debt:						
State Railways - - -	60,621	101,787	177,152	284,527	408,116	7
East Indian Railway - - -	-	-	-	-	-	8
Irrigation and Navigation - - -	156,233	191,329	230,721	279,463	326,218	9
Miscellaneous Public Improvements.	-	-	-	-	-	10
(b). Annuities in purchase of Guaranteed Railways (including Sinking Funds).	-	-	-	-	-	11
(c). Guaranteed Railways (Interest).	3,072,230	3,105,479	3,116,837	3,148,336	3,162,779	12
East Indian Railway (Interest).	1,469,952	1,502,939	1,501,085	1,495,565	1,475,112	13
Madras Irrigation and Canal Company (Interest).	49,984	49,983	49,984	49,983	49,984	14
Total - - -	5,173,843	5,458,111	5,625,134	6,081,551	6,260,526	15
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
40.—State Railways (Capital Account)	2,816	10,833	32,766	105,193	66,279	16
41.—State Railways (Working and Maintenance).	-	-	-	-	-	17
42.—Subsidized Railways - - -	-	-	-	-	-	18
Southern Mahratta Railway - - -	-	-	-	-	-	19
43.—Frontier Railways - - -	-	-	-	-	-	20
44.—Irrigation and Navigation - - -	448,415	651,749	595,296	663,034	775,795	21
45.—Military Works - - -	978,421	1,166,558	1,122,960	1,185,926	1,337,738	22
46.—Civil Buildings, Roads, and Services.	3,402,719	3,346,875	3,870,310	3,497,766	3,345,757	23
Total - - -	4,832,371	5,176,015	5,621,332	5,451,919	5,525,569	24
ARMY SERVICES:						
47.—Army - - - - -	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460	25
48.—Military Operations in Afghanistan	-	-	-	-	-	26
Military Operations in Egypt - - -	-	-	-	-	-	27
Total - - -	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460	28
49.—EXCHANGE ON TRANSACTIONS WITH LONDON.	428,920	691,287	879,411	785,820	1,355,861	29
TOTAL EXPENDITURE - - - £.	52,720,154	54,052,646	58,685,374	57,852,975	57,677,490	30
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):						
50.—State Railways - - - - -	644,620	1,413,649	2,354,625	3,014,180	3,165,184	31
East Indian Railway - - - - -	-	-	-	-	-	32
51.—Irrigation and Navigation	983,854	770,920	1,198,682	1,235,391	1,105,445	33
Madras Irrigation and Canal Company's Undertakings.	-	-	-	-	-	34
52.—Miscellaneous Public Improvements.	-	-	-	-	-	35
Total - - -	1,628,474	2,184,569	3,553,307	4,249,571	4,270,629	36

(a) The East Indian Railway became a State Railway on 1st January 1880.

(b) The East Indian Railway portion of "Land and Control" was not stated separately till 1877-78; and before that

- - DETAILS OF EXPENDITURE, 1871-72 TO 1884-85—continued.

1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	REVISED ESTIMATE, 1883-84.	BUDGET ESTIMATE, 1884-85.
£.	£.	£.	£.	£.	£.	£.	£.	£.
31,200,562	34,417,481	28,644,926	28,979,166	28,488,667	31,132,909	31,192,047	31,517,000	32,487,100
287,989	426,005	740,373	1,215,231	1,607,528	1,686,392	1,534,176	1,691,000	2,032,700
-	-	-	228,538	1,605,362	1,646,959	2,069,398	2,045,500	2,052,500
124,723	271,566	315,908	143,559	149,802	406,983	558,772	641,500	530,000
198,269	527,829	579,505	567,664	266,056	1,093	-	-	-
363,356	370,847	381,550	414,601	425,473	455,635	501,936	519,000	562,100
500	352	585	472	555	513	75	-	-
528,737	665,754	913,512	1,048,700	1,204,660	1,160,445	1,226,702	1,321,000	1,459,200
-	-	-	84,397	397,244	434,242	486,603	502,800	531,100
367,196	402,186	488,476	519,830	767,770	726,386	784,188	845,700	879,800
-	-	5,836	13,584	17,071	17,952	20,327	-	-
-	-	-	-	(c) 993,298	(c) 1,239,446	1,216,735	1,203,300	1,255,100
3,170,639	3,169,862	3,210,057	3,250,132	3,261,951	3,271,771	3,317,872	3,289,900	3,240,300
1,488,013	1,485,423	1,493,134	1,466,208	-	-	-	-	-
49,983	49,983	49,983	49,983	49,983	49,983	24,903	-	-
6,579,434	7,369,807	8,180,919	8,952,899	10,741,753	11,097,800	11,741,747	12,059,700	12,542,800
27,287	71,394	220,850	471,410	77,003	247,673	467,776	- 374,600	166,700
-	-	-	-	-	-	150,122	170,900	176,700
-	-	-	-	-	17,527	39,663	100,300	88,400
-	-	-	1,334,350	2,293,615	224,682	32,950	86,000	89,500
615,152	757,759	630,919	668,907	709,103	789,933	259,500	- 22,500	- 73,000
1,202,323	1,153,929	1,190,528	966,297	969,168	1,070,546	901,115	797,000	752,400
3,347,528	3,083,883	3,129,204	2,930,202	3,348,554	4,043,170	964,307	1,086,500	923,000
-	-	-	-	-	-	4,350,314	5,047,800	3,965,300
5,192,289	5,066,965	5,171,501	6,371,166	7,397,443	6,393,531	7,165,747	6,841,400	6,089,000
15,792,112	16,639,761	17,092,488	16,896,239	16,718,006	17,216,215	16,138,428	17,076,400	16,098,600
-	-	-	4,816,623	11,368,489	1,644,927	17,869	-	-
-	-	-	-	-	-	1,283,958	50,200	-
15,792,112	16,639,761	17,092,488	21,712,862	28,086,495	18,861,142	17,440,250	17,126,600	16,098,600
2,059,311	1,554,922	3,225,831	2,926,403	2,716,809	3,556,700	3,081,433	3,860,000	3,538,100
60,892,708	65,048,936	62,315,665	68,942,496	77,381,167	71,042,082	70,621,224	71,494,700	70,755,600
2,865,861	3,984,963	3,327,888	2,680,493	2,559,620	1,635,151	1,647,252	3,069,800	3,275,600
943,423	806,084	794,654	9,730,862	418,435	1,041,563	628,530	742,000	540,000
-	-	-	598,837	614,450	565,804	561,726	740,300	948,800
-	-	-	-	-	-	1,762,583	12,800	-
-	-	259,356	85,000	70,000	68,906	49,808	- 533,100	-
3,809,284	4,791,052	4,381,898	13,095,192	3,656,505	3,311,423	4,649,898	4,031,800	4,764,400

car is placed against "Guaranteed Railways."

(c) East Indian Railway.

J. Westland, Comptroller General.

D. Barbour,
Secretary to the Government of India.

APPENDIX IV.

SUPPLEMENTARY TABLES.

TABLE I.—MISCELLANEOUS STATISTICS.

	1876-77.	1877-78.	1878-79.	
	£.	£.	£.	
Deficit of recorded Revenue compared with whole recorded Expenditure.	5,992,062	8,334,139	2,337,507	
Productive Public Works, Capital Expenditure - - -	3,809,284	4,791,052	4,381,898	2
Recorded Revenue compared with the recorded Expenditure, excluding Expenditure on Productive Public Works :				
Surplus - - - - -	-	-	2,044,391	3
Deficit - - - - -	2,182,778	3,543,087	-	4
Net Public Debt incurred - - - - -	4,750,145	7,345,416	4,199,268	5
Net Public Debt incurred, including capital transactions with Guaranteed Railway and other Companies and Native States, &c.	3,317,000	6,496,200	3,209,100	6
Value of Commodities exported, excluding Gold and Silver -	61,014,000	65,222,000	60,937,000	7
Value of Commodities imported, excluding Gold and Silver -	37,428,000	41,464,000	37,800,000	8
Excess of Exports over Imports, excluding Gold and Silver -	23,586,000	23,758,000	23,137,000	9
Net Imports of Gold - - - - -	207,000	468,000	(Exports)896,000	10
Net Imports of Silver - - - - -	7,199,000	14,676,000	3,970,000	11
TOTAL Net Imports of Gold and Silver - - -	7,406,000	15,144,000	3,074,000	12
Excess of Exports over Imports, including Gold and Silver -	16,180,000	8,614,000	20,063,000	13
Grand Total Value of Imports and Exports of all kinds -	113,908,000	126,252,000	109,777,000	14
Secretary of State's Bills sold (rupees) - - - - -	<i>Rs.</i> 14,85,70,000	<i>Rs.</i> 11,69,85,000	<i>Rs.</i> 18,78,21,000	15
Sterling equivalent received - - - - -	£. 12,696,000	£. 10,134,000	† 15,465,000	16
Silver coined at the Indian Mints - - - - -	6,271,000	16,180,000	7,210,770	17
Gold coined in Germany - - - - -	2,873,000	7,112,000	5,475,340	18
Silver coined in Germany - - - - -	9,523,000	1,669,000	88,498	19
Maximum price of an oz. Troy standard silver in London -	58½ d. (18th Jan.)	55½ d. (8th Oct.)	54½ d. (2nd April)	20
Minimum - - ditto - - ditto - - - - -	47 d. (7th July)	53½ d. (21st June)	48½ d. (21st Dec.)	21
Maximum price of a sovereign in Calcutta - - - - -	<i>Rs. a.</i> 13 - (7th July)	<i>Rs. a.</i> 11 14 (5th Sept.)	<i>Rs. a.</i> 12 11 (March)	22
Minimum - - ditto - - ditto - - - - -	11 3 (6th Feb.)	11 4 (10th April)	11 11 (11th June)	23
Average exchange upon Secretary of State's Bills sold per rupee	1 s. 8-49 d.	1 s. 8-79 d.	1 s. 7-761 d.	24
Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries.	1 s. 9½ d.	1 s. 9½ d.	1 s. 9 d.	25
Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta.	11 (April)	12 (May)	9 (1st April)	26
Minimum - - ditto - - ditto - - - - -	5 (Aug. and Sept.)	(Dec. and Jan.)	3 (7th Nov.)	27
Maximum rate of discount at the Bank of England - - -	} 2 throughout the year - - - - -	5 (Oct. and Nov.)	6 (Oct. and Nov.)	28
Minimum - - ditto - - ditto - - - - -		2 (subsequently)	2½ (30th May)	29
Maximum Money Balances of the three Presidency Banks -	£. 6,382,700 (July)	£. 7,574,900 (Jan.)	£. 6,978,500 (July)	30
Minimum - - ditto - - ditto - - - - -	4,132,500 (Oct.)	3,672,200 (April)	4,589,300 (Jan.)	31
Maximum price in Calcutta of Government 4 per cent. Rupee Securities.	102½ (25th July)	98½ (27th June)	97 (July and Aug.)	32
Minimum - - ditto - - ditto - - - - -	96½ (13th Jan.)	92 (8th Sept.)	91½ (March)	33
Maximum amount outstanding on London Register of Rupee Securities eufaced for interest drafts.	£. 14,125,982 (April)	£. 14,588,744	£. 15,950,002 (Feb.)	34
Minimum - - ditto - - ditto - - - - -	12,655,322 (Dec.)	13,057,964	13,826,493 (Oct.)	35
Maximum price in London of such Securities (in gold)	92 (15th Dec.)	84½ (5th April)	81½ (1st April)	36
Minimum - - ditto - - ditto - - - - -	77 (6th July)	81½ (23rd Jan.)	72 (23rd Oct.)	37
Maximum price in London of Secretary of State's 4 per cent. sterling Bonds.	104½ (22nd Feb.)	104½ (30th Aug.)	104½ (July and Aug.)	38
Minimum - - ditto - - ditto - - - - -	101 (20th Oct.)	100½ (21st Mar.)	97 (Oct.)	39
Maximum Government Paper Currency outstanding - - -	£. 12,551,185 (7th Feb.)	£. 15,757,790 (15th Jan.)	£. 14,584,900 (Sept.)	40
Minimum - - ditto - - ditto - - - - -	10,532,294 (15th May)	11,130,528 (30th April)	11,423,600 (March)	41
Number of Savings Banks - - - - -	340	349	338	42
Number of Depositors in Savings Banks - - - - -	80,004	83,518	84,503	43
Amount deposited in Savings Banks - - - - -	£. 1,936,193	£. 1,925,335	£. 1,912,401	44
Average of each deposit - - - - -	24	23	22	45
Net addition to deposits - - - - -	40,741	10,858 (Decrease)	12,934 (Decrease)	46
Cash Reserve at the Bank of France in December of each year, in 000's of francs.	<i>Frs.</i> 2,169,000	<i>Frs.</i> 2,042,500	<i>Frs.</i> 2,041,700	47
Silver - - ditto - - ditto - - - - -	638,600	865,400	1,058,100	48
Per-centage of Silver on the Total Reserve - - - - -	30	43	52	49

* Exclusive of 9,730,862 L, debt incurred for the purchase of the East Indian Railway.

† Includes 1,516,193 L, amount remitted by Bills of Exchange on India.

TABLE I.—MISCELLANEOUS STATISTICS.

	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£.	£.	£.	£.	£. Revised Estimates.	£. Budget Estimates.
1	4,517,279	7,700,644	728,696	3,943,265	3,760,400	4,445,100
2	3,361,330	3,656,505	3,311,423	4,649,898	4,031,800	4,762,400
3	-	-	2,582,727	706,633	271,400	319,300
4	1,182,949	4,044,139	-	-	-	-
5	* 5,105,160	5,679,815	- 466,636	2,509,150	2,981,200	2,221,100
6	5,756,708	5,339,444	- 773,867	4,105,769	2,981,200	2,221,100
7	67,212,000	74,581,000	81,968,000	83,485,000		
8	41,166,000	53,117,000	49,113,000	52,096,000		
9	26,046,000	21,464,000	32,855,000	31,389,000		
10	1,750,000	3,655,000	4,844,000	4,931,000		
11	7,870,000	3,893,900	5,379,000	7,480,000		
12	9,620,000	7,548,000	10,223,000	12,411,000		
13	16,426,000	13,916,000	22,632,000	18,978,000		
14	123,069,000	138,126,000	143,504,000	150,076,000		
15	Rs. 18,95,71,000	Rs. 18,32,77,000	Rs. 22,21,09,350	Rs. 18,58,56,593	Rs. 21,87,75,000	Rs. 20,30,76,000
16	£. ‡ 15,749,000	£. 15,239,677	£. § 18,412,429	£. 15,120,521	£. 17,800,000	£. 16,500,000
17	10,257,093	4,249,676	2,186,275	6,508,457	-	-
18	1,509,877	-	-	-	-	-
19	-	-	-	-	-	-
20	53½ d. (Nov.)	52½ d. (July)	52½ d.	52½ d. (June)	51½ d. (Feb.)	-
21	49½ d. (April)	51 d. (Jan.)	50½ d. (July)	50 d. (Dec.)	50½ d. (May)	-
22	Rs. a. 12 11 (May)	Rs. a. 12 16 throughout	Rs. a. p. 12 6 4 through-	-	-	-
23	11 15 (Jan.)	the year.	out.	-	-	-
24	1 s. 7-94 d.	1 s. 7-956 d.	1 s. 7-895 d.	1 s. 7-525 d.	1 s. 7-51 d.	-
25	1 s. 7½ d.	1 s. 8½ d.	1 s. 8 d.	1 s. 8 d.	1 s. 7-75 d.	1 s. 7-5 d.
26	9 (April)	7 (April)	9 (Feb.)	10 (April)	9 (Jan.)	-
27	3 (Jan.)	3 (Nov. to Jan.)	4 (June)	4 (Sept.)	5 (July)	-
28	3 (April to Oct.)	3 (April)	6 (Feb.)	5 (Sept.)	4 (May)	-
29	2 (Nov. to Feb.)	2½	2½ throughout first * half year.	3 (March)	3 (Sept.)	-
30	£. 7,793,500 (Feb.)	£. 7,472,500 (Feb.)	£. 6,097,600 (July)	Rs. 6,71,23,000 (Oct.)	Rs. 5,55,67,000 (Aug.)	-
31	4,150,400 (April)	4,442,700 (March)	3,546,700 (Dec.)	3,42,42,000 (April)	3,16,71,000 (Jan.)	-
32	95½ (July)	102½ (March)	106 6 (July)	102-4 (Feb.)	101-1 (April)	-
33	91½ (May)	93 10 (May)	99 8 (Aug.)	99 (Oct.)	94-8 (Feb.)	-
34	£. 19,431,239 (Mar.)	£. 19,739,473 (June)	£. 21,525,400 (Feb.)	£. 21,420,700 (Feb.)	£. 21,405,500 (May)	-
35	15,908,182 (May)	18,719,445 (Jan.)	19,013,600 (April)	21,059,000 (Aug.)	20,626,200 (Aug.)	-
36	80½ (Oct.)	84½ (Feb.)	87 (July)	85½ (May)	81½ (April)	-
37	71½ (May)	78 (May)	82½ (Sept.)	79½ (Dec.)	79½ (Feb.)	-
38	105½	105½ (Jan.)	106½ (July)	105 (Jan.)	103½ (May)	-
39	100½	101½ (Sept.)	103½ (Sept.)	102½ (Oct.)	101½ (Sept.)	-
40	£. 14,329,700 (Jan.)	£. 14,513,100 (Dec.)	£. 14,422,600 (Sept.)	£. 16,412,200 (Dec.)	£. 14,517,800 (Nov.)	-
41	11,113,800 (June)	12,528,400 (April)	12,692,200 (April)	13,534,700 (April)	12,109,100	-
42	371	388	372	350	-	-
43	91,288	107,778	114,942	109,349	-	-
44	£. 2,282,823	£. 3,213,671	£. 3,272,649	£. 3,356,247	-	-
45	25	29	28	30	-	-
46	370,422	930,848	58,978	83,503	-	-
47	Frs. 1,979,017	Frs. 1,786,873	Frs. 1,817,164	-	-	-
48	1,220,501	1,222,604	1,161,468	-	-	-
49	62	68	64	-	-	-

‡ Includes 486,947 L., Gold Remittances from India. § Includes 85,000 L., Hong Kong Bills. || Includes 250,000 L., Hong Kong Bills.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—SEA-BORNE TRADE for the YEAR. (Principal ARTICLES arranged in Order of their DECLARED VALUE.)

No.	EXPORTS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.
1	Cotton :					
	Raw :					
	Quantity - - - - - Cwt.	2,966,060	3,948,476	4,541,539	5,627,453	6,168,278
	Value - - - - - £.	7,913,046	11,145,453	13,241,734	14,935,959	16,049,017
	Average declared value per lb., annas - -	3 10	4 -	4 2	3 9	3 9
	" " pence, at average exchange.	473	498	520	466	458
	Twist and Yarn :					
	Quantity - - - - - Lbs.	21,332,508	25,862,474	26,901,346	30,786,304	45,378,040
	Value - - - - - £.	886,481	1,109,234	1,282,576	1,368,836	1,816,818
	Average declared value per lb. - - Annas	6 7	6 10	7 8	7 1	6 5
	Other manufactures, value - - - - - £.	511,498	512,513	626,558	641,680	761,564
	Average declared value per yard, grey or unbleached - - - - - Annas	2 1	2 -	2 -	2 -	1 10
	Average declared value per yard, coloured, printed, or dyed - - - - - "	4 7	4 5	4 9	5 1	4 10
	Per-centage of manufactures on whole value exported.	15.01	12.70	12.60	11.86	13.84
2	Opium :					
	Quantity - - - - - Chests	91,200	105,507	92,190	89,338	91,798
	Value - - - - - £.	12,993,979	14,323,314	13,600,148	12,432,142	11,481,376
	Average declared value per chest, in rupees -	1,425	1,358	1,475	1,392	1,251
3	Rice and Paddy :					
	Quantity - - - - - Cwt.	21,237,233	22,165,765	27,266,040	28,888,421	31,258,288
	Value - - - - - £.	8,973,722	8,402,502	9,057,153	8,308,167	8,476,327
	Average declared value of husked rice, per cwt. rupees - - - - -	4 4 4	3 12 11	3 5 7	2 14 3	2 11 6
	" " shillings, at average exchange	7.03	6.33	5.57	4.79	4.42
4	Jute :					
	Raw and manufactured, value - - - - - £.	4,898,860	5,565,394	5,064,701	6,127,891	7,334,757
	Average declared value of raw jute per cwt., rupees - - - - -	6 5 -	6 8 8	6 12 4	6 11 2	5 10 5
	" " shillings, at average exchange	10.39	10.87	11.26	11.11	9.19
	Per-centage of manufactures on whole value exported.	22.42	21.48	22.32	17.91	20.28
5	Seeds :					
	Quantity - - - - - Cwt.	7,200,977	7,091,469	10,229,109	10,466,098	13,139,206
	Value - - - - - £.	4,675,036	4,685,893	6,345,209	6,054,099	7,200,336
	Average declared value of linseed, per cwt., rupees - - - - -	6 3 11	6 8 8	6 2 8	5 13 7	5 3 10
	" " shillings, at average exchange	10.28	10.87	10.26	9.70	8.52

COMMERCIAL AND FINANCIAL STATISTICS—continued.

TABLE II.—Sea-borne Trade for the Year, &c.—continued.

No.	EXPORTS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.
6	Wheat:					
	Quantity - - - - - Cwt.	1,044,709	2,195,550	7,444,375	19,863,520	14,144,407
	Value - - - - - £.	513,778	1,121,015	3,277,942	8,604,081	6,063,934
	Average declared value per cwt., rupees - -	4 14 8	5 1 8	4 6 5	4 5 4	4 4 8
	exchange. " shillings, at average	8 09	8 48	7 32	7 18	6 98
7	Hides and Skins:					
	Quantity - - - - - No.	21,223,403	24,201,356	23,395,702	24,796,719	26,534,064
	Value - - - - - £.	3,096,847	3,738,005	3,733,565	3,948,792	4,443,770
	Per-centage of dressed or manufactured on whole value.	42 06	36 35	43 23	48 60	49 97
8	Indigo:					
	Quantity - - - - - Cwt.	105,051	100,923	116,870	150,363	141,041
	Value - - - - - £.	2,960,462	2,947,227	3,571,581	4,509,080	3,912,997
	Average declared value per cwt., rupees - -	28 13 -	29 2 - 5	30 5 9 8	29 14 1	27 7 -
	exchange. " sterling, at average	23 20	24 26	25 41	24 86	22 57
9	Tea:					
	Quantity - - - - - Lbs.	34,432,573	38,173,521	46,413,510	48,691,735	57,766,225
	Value - - - - - £.	3,138,424	3,051,020	3,054,240	3,609,136	3,659,496
	Average declared value per lb., annas - -	14 7	12 9	10 6	11 10	10 3
	exchange. " shillings, at average	1 50	1 33	1 09	1 23	1 04
10	Coffee:					
	Quantity - - - - - Cwt.	341,186	359,313	369,357	346,364	353,324
	Value - - - - - £.	1,543,643	1,626,747	1,599,669	1,447,465	1,392,204
	Average declared value per cwt., rupees - -	45 3 11	45 4 5	43 4 11	41 12 8	39 6 5
	exchange. " shillings, at average	74 50	75 23	72 02	69 29	64 11
11	Wool:					
	Raw and manufactured, value - - - £.	1,243,275	1,242,486	1,224,412	1,011,234	943,755
	Average declared value of raw wool per lb., annas - - - - -	6 4	6 8	7 2	6 -	5 10
	" " pence, at average exchange	7 82	8 31	8 94	7 46	7 12
12	Silk:					
	Raw and manufactured, value - - - £.	746,687	744,659	771,016	603,880	820,719
	Average declared value of raw silk per lb., rupees - - - - -	4 4 7	3 10 11	4 3 4	3 7 7	4 - 1
	shillings, at average exchange - - -	7 06	6 12	7 00	5 76	6 52
13	Sugar, value - - - - - £.	204,360	205,871	311,751	598,232	808,776
14	Lac, value - - - - - £.	228,716	371,496	578,320	719,528	699,016
15	Teak Wood:					
	Quantity - - - - - Cubic tons	37,413	38,620	65,626	56,377	59,187
	Value - - - - - £.	263,959	231,959	500,047	506,792	611,260
	Average declared value per cubic ton, rupees -	71 14 3	73 - 2	76 3 2	89 14 4	103 4 5
	average exchange. " sterling, at	5 92	6 07	6 34	7 45	8 40
16	Oils, value - - - - - £.	537,579	569,453	581,132	468,227	416,277
17	Saltpetre:					
	Quantity - - - - - Cwt.	382,405	509,372	352,995	354,860	399,565
	Value - - - - - £.	361,766	469,797	351,728	359,437	388,766
	Average declared value per cwt., rupees - -	9 7 4	9 3 7	9 15 5	10 2 1	9 11 8
	exchange. " shillings, at average	15 57	15 33	16 57	16 20	15 83

COMMERCIAL AND FINANCIAL STATISTICS—continued.

TABLE II.—Sea-borne Trade for the Year, &c.—continued.

No.	IMPORTS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.
1	Cotton—					
	Twist and Yarn:					
	Quantity - - - - - Lbs.	33,145,651	33,212,952	45,877,379	40,763,209	44,850,383
	Value - - - - - £.	2,779,774	2,745,306	3,699,273	3,222,252	3,378,220
	Average declared value per lb., annas	13-42	13-23	12-90	12-65	12-05
	Average declared value per lb., pence, at average exchange.	1 s. 4-57 d.	1 s. 4-48 d.	1 s. 4-09 d.	1 s. 3-73 d.	1 s. 2-70 d.
	Other Manufactures:					
	Value - - - - - £.	14,137,694	16,923,747	22,914,314	20,777,985	21,442,372
	TOTAL COTTON GOODS—Gross Imports - £.	16,917,458	19,669,053	26,613,587	24,000,237	24,820,592
	Re-exports—					
	Twist and Yarn:					
	Quantity - - - - - Lbs.	75,618	81,229	625,810	711,129	862,913
	Value - - - - - £.	51,217	51,712	67,475	51,901	57,615
	Other Manufactures:					
	Value - - - - - £.	1,132,627	1,061,157	1,151,417	1,272,569	1,331,582
	Total Re-exports - £.	1,183,844	1,116,169	1,198,892	1,324,770	1,389,227
	TOTAL COTTON GOODS—Net Imports - £.	15,733,624	18,552,884	25,414,695	22,675,467	23,431,365
2	Metals - - - - - Value £.	3,372,903	3,444,195	3,846,996	3,585,491	4,831,492
3	Silk (Raw and Manufactured) - - - "	1,491,285	1,521,126	2,417,402	1,960,916	2,051,923
4	Railway plant and rolling stock - - - "	1,491,831	1,528,497	2,742,639	2,241,695	2,028,349
5	Liquors - - - - - "	1,372,487	1,496,108	1,537,812	1,490,526	1,473,742
6	Machinery and mill-work - - - - - "	893,875	644,192	835,503	1,265,672	1,391,660
7	Provisions - - - - - "	975,835	1,048,832	920,181	1,053,083	1,087,186
8	Sugar - - - - - "	1,480,880	1,068,788	1,611,157	1,243,758	1,086,961
9	Woolen Manufactures - - - - - "	961,668	1,028,450	1,466,121	1,276,263	1,076,388
10	Oils - - - - - "	369,865	545,931	529,175	560,585	1,050,897
11	Coal (excluding Coke and Patent Fuel):					
	Quantity - - - - - Tons	473,027	587,634	712,020	628,738	638,304
	Value - - - - - £.	881,444	1,125,482	1,280,060	992,081	1,012,208
	Average declared value per ton, rupees	18-63	19-15	17-98	15-78	15-86
	Average declared value per ton, shillings, at average exchange.	30-68	31-82	29-90	26-16	25-81
12	Apparel - - - - - Value £.	546,089	561,293	688,403	672,087	796,633
13	Salt:					
	Quantity - - - - - Tons	274,180	352,238	373,376	357,224	338,065
	Value - - - - - £.	593,612	762,532	665,517	569,067	515,184
	Average declared value per ton, rupees	21-65	21-65	17-82	15-93	15-24
	Average declared value per ton, shillings, at average exchange.	35-65	35-97	29-63	26-41	24-80
14	Spices - - - - - Value £.	509,043	526,323	542,861	507,138	510,854

TABLE III.—SEA-BORNE TRADE for the first TEN MONTHS of the Year. (Principal ARTICLES arranged in Order of their DECLARED VALUE.)

	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
	£	£	£	£	£
Value of commodities Exported, excluding gold and silver	51,518,840	58,278,889	64,500,626	65,843,136	71,760,914
Value of commodities Imported, excluding gold and silver	33,530,283	44,019,148	40,976,036	43,690,335	46,399,599
EXCESS EXPORTS - - -	17,988,557	14,259,741	23,524,590	22,152,801	25,361,315
Net Imports of silver - - - - -	6,681,284	3,331,588	2,846,781	6,798,851	4,245,724
Net Imports of gold - - - - -	1,388,522	2,958,798	4,214,855	4,394,654	4,816,434
TOTAL NET IMPORTS of Gold and Silver - - -	8,069,806	6,290,386	7,061,636	11,193,505	9,062,158
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS - - - - - £.	96,913,709	111,081,061	114,389,296	122,416,665	128,984,444

COMMERCIAL AND FINANCIAL STATISTICS—continued.

TABLE III.—Sea-borne Trade for the first Ten Months of the Year, &c.—continued.

No.	EXPORTS.	TEN MONTHS, 1ST APRIL TO 31ST JANUARY.				
		1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
1.	Cotton, Raw :					
	Quantity - - - - Cwts.	2,895,634	3,399,355	3,855,498	4,651,431	4,583,113
	Value - - - - £.	7,989,392	10,045,853	10,290,944	12,242,440	10,987,761
	Average value per lb. - - Rs.	- 3 11	- 4 3	- 3 10	- 3 9	- 3 5
	Cotton Manufactures—					
	Twist and Yarn :					
	Quantity - - - - Lbs.	20,446,026	22,632,378	26,346,556	38,178,298	41,658,492
	Value - - - - £.	854,727	1,076,159	1,185,818	1,534,742	1,608,689
	Average value per lb. - - Rs.	- 6 8	- 7 7	- 7 2	- 6 5	- 6 2
	Other manufactures, value - £.	420,627	526,904	540,940	629,720	764,605
	TOTAL COTTON (Raw and Manufactured) - £.	9,264,746	11,648,916	12,017,702	14,406,902	13,361,055
2.	Opium :					
	Quantity - - - - Chests	91,082	75,444	75,983	75,792	77,268
	Value - - - - £.	12,299,005	11,115,263	10,656,679	9,581,439	9,468,546
	Average value per chest - - Rs.	1,350 5 2	1,473 5 -	1,402 8 2	1,257 9 3	1,225 6 8
3.	Seeds :					
	Quantity - - - - Cwts.	5,766,213	8,700,116	8,535,734	11,161,413	14,936,108
	Value - - - - £.	3,764,064	5,369,367	4,985,910	6,052,491	8,599,907
	Average value per cwt. - - Rs.	6 8 5	6 2 9	5 13 6	5 6 9	5 12 1
4.	Wheat :					
	Quantity - - - - Cwts.	1,810,650	6,292,924	18,052,510	11,827,496	19,480,719
	Value - - - - £.	917,109	2,762,759	7,844,116	5,089,329	8,220,992
	Average value per cwt. - - Rs.	5 1 -	4 6 3	4 5 6	4 4 10	4 3 6
5.	Rice and Paddy :					
	Quantity - - - - Cwts.	12,723,419	16,369,942	17,765,378	19,496,126	17,533,774
	Value - - - - £.	5,150,492	5,690,268	5,398,348	5,295,699	5,352,474
	Average value per cwt. - - Rs.	4 - 9	3 7 7	3 - 7	2 11 5	3 - 10
6.	Jute (Raw and Manufactured), value £.	4,539,802	4,172,591	4,840,050	5,972,915	4,995,786
7.	Indigo :					
	Quantity - - - - Cwts.	78,533	87,477	115,660	109,609	143,141
	Value - - - - £.	2,256,424	2,734,908	3,531,766	3,061,912	3,989,208
	Average value per cwt. - - Rs.	287 5 2	312 10 3	305 5 9	279 5 7	278 11 1
8.	Tea :					
	Quantity - - - - Lbs.	34,273,392	42,347,398	43,667,393	51,304,426	55,098,789
	Value - - - - £.	2,749,011	2,797,637	3,261,580	3,295,322	3,769,118
	Average value per lb. - - Rs.	- 12 10	- 10 7	- 11 11	- 10 3	- 10 11
9.	Hides and Skins :					
	Quantity - - - - Cwts.	709,708	632,180	637,238	699,590	734,434
	Value - - - - £.	2,785,714	2,919,811	3,089,957	3,561,480	3,768,614
	Average value per cwt. - - Rs.	39 4 -	46 3 -	48 10 4	50 14 6	51 5 -
10.	Sugar - - - - £.	156,542	279,767	511,158	732,547	891,620
11.	Coffee :					
	Quantity - - - - Cwts.	188,171	269,445	204,103	221,811	193,728
	Value - - - - £.	833,663	1,160,862	858,105	849,037	792,383
	Average value per cwt. - - Rs.	44 4 10	43 1 4	42 - 8	38 4 5	40 14 5
12.	Silk (Raw and Manufactured), value £.	584,584	581,255	502,786	633,368	782,498
13.	Wool (Raw and Manufactured), value £.	1,007,620	1,045,637	827,210	803,094	749,311
14.	Lac - - - - £.	220,109	414,104	538,509	543,035	466,009
15.	Teak :					
	Quantity - - - - Cubic Tons	30,835	52,822	48,485	47,367	35,328
	Value - - - - £.	222,883	398,647	434,519	481,936	396,684
	Average value per cubic ton - Rs.	72 4 6	75 7 6	89 9 11	101 11 11	112 4 7
16.	Saltpetre :					
	Quantity - - - - Cwts.	421,245	301,985	271,574	399,392	399,985
	Value - - - - £.	386,478	298,924	276,183	329,377	380,531
	Average value per cwt. - - Rs.	9 2 10	9 14 4	10 2 9	9 11 3	9 8 3
17.	Oils - - - - £.	457,190	433,080	371,424	326,699	377,477

COMMERCIAL AND FINANCIAL STATISTICS—continued.

TABLE III.—Sea-borne Trade for the first Ten Months of the Year, &c.—continued.

No.	IMPORTS.	TEN MONTHS, 1ST APRIL TO 31ST JANUARY.				
		1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
1	COTTON—					
	Twist and Yarn:					
	Quantity - - - - Lbs.	27,309,908	38,777,313	34,326,134	38,302,359	37,835,330
	Value - - - - £.	2,248,420	3,133,285	2,706,399	2,900,336	2,875,702
	Average value per lb. - - Rs.	- 13 2	- 12 11	- 12 7	- 12 2	- 12 2
	Ditto - in sterling, at average exchange.	1 s. 4½ d.	1 s. 4 d.	1 s. 3½ d.	1 s. 3 d.	1 s. 3 d.
	Other Manufactures—Value - £.	13,819,121	18,908,436	17,204,922	18,147,253	18,609,217
	TOTAL COTTON GOODS— } £.	16,067,541	22,041,721	19,911,321	21,056,589	21,484,919
	Gross Imports - - - }					
	Re-exports—					
	Twist and Yarn:					
	Quantity - - - - Lbs.	730,083	479,923	632,768	708,175	1,086,992
	Value - - - - £.	47,720	36,840	43,567	43,339	68,011
	Average Value per lb. - - Rs.	- 10 5	- 12 3	- 11 -	- 10 11	- 10 -
	Other Manufactures—Value - £.	857,354	899,570	1,018,867	1,066,632	1,159,901
	Total Re-exports - - - £.	905,574	936,410	1,062,434	1,114,971	1,227,912
	TOTAL COTTON GOODS— } £.	15,161,967	21,105,311	18,848,887	19,941,618	20,257,007
	Net Imports - - - }					
2	Metals - - - - Value £.	2,849,490	3,100,352	2,911,939	4,004,558	4,409,327
3	Railway Plant and Rolling Stock.	1,080,073	2,278,383	1,899,350	1,610,244	2,345,231
4	Silk (Raw and Manufactured) - "	1,263,584	2,046,391	1,748,434	1,813,882	1,871,909
5	Machinery and Millwork - "	549,056	650,035	985,823	1,090,309	1,427,724
6	Liquors - - - - "	1,248,620	1,257,911	1,203,909	1,189,247	1,266,565
7	Woollen Manufactures - - "	901,663	1,315,961	1,166,314	938,474	1,221,989
8	Sugar - - - - "	853,947	1,339,169	1,071,976	841,985	908,969
9	Provisions - - - - "	883,442	769,765	894,308	925,256	885,371
10	Coal (excluding Coke and Patent Fuel):					
	Quantity - - - - Tons	449,267	514,951	528,226	465,909	534,413
	Value - - - - £.	860,501	945,191	835,042	740,092	795,633
	Average Value per Ton - Rs.	19 2 5	18 5 8	15 12 11	15 14 2	14 14 3
11	Apparel - - - - Value £.	466,912	587,827	573,998	676,078	773,386
12	Oils - - - - "	445,185	479,508	444,337	946,164	526,582
13	Salt:					
	Quantity - - - - Tons	277,156	321,146	303,547	287,131	313,131
	Value - - - - £.	611,324	562,651	491,252	426,616	506,896
	Average Value per Ton - Rs.	22 - 9	17 8 4	16 2 11	14 13 9	16 3 -
14	Spices - - - - Value £.	406,200	462,766	425,017	441,471	485,603

COMMERCIAL AND FINANCIAL STATISTICS—continued.

TABLE IV.—WHOLESALE PRICES of TYPICAL COMMODITIES in GOLD and SILVER in London and Calcutta in December of each Year.

(Prices of March 1873 = 100.)

	Measured in Gold.								Measured in Silver.*							
	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.
IN LONDON—																
(Prices quoted from the London "Economist"):																
Scotch pig-iron (warrants)	49	43	36	55	43	44	41	36	51	48	44	63	50	51	49	42
Coals, Hetton, Wallsend, (London).	57	55	60	50	52	51	54	54	59	61	72	57	60	59	65	63
Copper, Chili bars - -	85	74	64	74	68	79	73	65	90	82	77	85	78	91	87	76
Straits tin - - -	52	45	42	62	63	76	64	-	54	50	50	71	73	88	76	-
Wheat - - - -	91	94	72	85	77	80	74	70	96	104	87	97	89	92	88	82
Flour, town-made - -	82	98	69	86	81	91	71	-	86	109	83	98	93	105	85	-
Beef, inferior - - -	98	85	90	85	100	97	97	97	102	94	108	97	116	112	116	113
Cotton, No. 40, mule twist	80	71	61	77	75	77	70	69	84	78	73	87	87	89	84	81
Wool, Southdown hogs -	80	76	65	71	76	68	59	100	85	84	78	81	87	78	71	117
Sugar, foreign Muscovado	113	74	80	95	80	71	62	91	119	82	96	108	92	82	74	106
Coffee - - - -	101	98	73	83	71	64	74	83	106	109	88	94	81	74	88	97
Saltpetre - - - -	87	98	89	96	102	105	90	87	92	109	108	110	118	121	108	102
Gold - - - -	-	-	-	-	-	-	-	-	105	111	120	114	115	115	119	127
Silver - - - -	95	90	83	88	86	87	84	85	-	-	-	-	-	-	-	-
IN CALCUTTA—(Prices quoted from the "Calcutta Price Current"):																
Grey Shirtings (8½ lbs.) - - - -	-	-	-	-	-	-	-	-	78	73	74	81	80	78	75	74
Mule Twist, white, good, No. 40	-	-	-	-	-	-	-	-	87	75	75	88	83	81	75	75
" " Turkey red, No. 40 (12 lbs.)	-	-	-	-	-	-	-	-	85	85	78	77	69	69	55	-
" " orange, No. 40—60	-	-	-	-	-	-	-	-	90	83	73	87	88	85	80	-
Copper, sheathing - - - -	-	-	-	-	-	-	-	-	93	83	80	87	80	87	79	77
Iron, flat, bolt, bar, and square -	-	-	-	-	-	-	-	-	68	60	56	76	56	65	60	62
Spelter, hard - - - -	-	-	-	-	-	-	-	-	143	130	107	121	95	96	125	79
Hides, buffalo, slaughtered	-	-	-	-	-	-	-	-	104	75	69	96	93	88	87	72
Indigo, good - - - -	-	-	-	-	-	-	-	-	110	86	100	119	105	113	101	116
Jute, picked - - - -	-	-	-	-	-	-	-	-	150	147	153	169	148	140	96	164
Lacdye, fine - - - -	-	-	-	-	-	-	-	-	69	58	54	73	49	36	27	-
Shell lac, fine orange	-	-	-	-	-	-	-	-	68	49	56	153	122	93	80	98
Linseed, fine bold clean - - - -	-	-	-	-	-	-	-	-	102	106	-	120	104	93	86	95
Rice, Ballam - - - -	-	-	-	-	-	-	-	-	159	168	259	153	103	97	100	138
Silk, raw, Cossimbazar - - - -	-	-	-	-	-	-	-	-	98	80	69	87	80	86	78	66
Tea, good Souchong - - - -	-	-	-	-	-	-	-	-	123	100	77	82	64	82	59	64
Wheat, Doodiah - - - -	-	-	-	-	-	-	-	-	96	104	109	109	92	92	84	85
Gold - - - -	-	-	-	-	-	-	-	-	103	105	109	110	115	115	115	113

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—STATEMENT showing the true Financial Results to the REVENUES of *India* of the Guarantee of Interest upon the Capital of the GUARANTEED RAILWAY COMPANIES, excluding the EAST INDIAN RAILWAY COMPANY.

	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.		1884-85. Budget Estimate.
						Budget Estimate.	Revised Estimate.	
Open mileage to end of official year.	Miles. 4,541	Miles. 4,568	Miles. 4,568	Miles. 4,616	Miles. 4,616	Miles. 4,593	Miles. 4,619	Miles. 4,647
Gross Earnings - - - -	£ 6,267,913	£ 6,135,176	£ 6,488,787	£ 7,632,677	£ 7,784,881	£ 7,608,500	£ 7,800,000	£ 7,652,000
Working Expenses - - -	£ 3,532,589	£ 3,658,829	£ 3,575,474	£ 4,017,052	£ 4,202,835	£ 4,069,500	£ 4,435,000	£ 4,039,000
Percentage of Working Expenses on Earnings.	58.36	59.62	55.10	52.63	53.94	53.48	56.86	52.78
Net Traffic Earnings - - -	£ 2,735,324	£ 2,476,347	£ 2,913,313	£ 3,615,625	£ 3,582,046	£ 3,539,000	£ 3,365,000	£ 3,613,000
Net gain by the remittance to England of Capital Receipts and Disbursements in India at the Contract Rates of Exchange instead of at the average yearly rates obtained for the Secretary of State's bills - - - -	- - -	- - -	- - -	- - -	- - -	13,200	- - -	20,000
TOTAL Revenue - - £.	2,735,324	2,476,347	2,913,313	3,615,625	3,582,046	3,552,200	3,365,000	3,633,000
Gross Guaranteed Interest paid in India.	10,486	9,085	7,447	6,958	8,038	5,180	5,670	5,260
Gross Guaranteed Interest paid in London.*	3,200,335	3,241,047	3,254,504	3,264,813	3,309,834	3,266,000	3,284,200	3,235,000
Total Guaranteed Interest (Sterling Payments converted at the average exchange of the year).	3,866,311	3,907,974	3,824,152	3,945,410	4,077,298	4,010,400	3,996,000	3,987,000
Surplus Paid to Railway Companies.	294,716	97,839	91,619	333,330	486,590	484,500	570,000	445,000
Land and Supervision - - -	45,777	45,720	57,613	74,746	72,181	98,800	71,500	85,000
Interest on Revenue Balances -	1,525	1,344	1,216	1,750	1,647	1,800	1,900	2,000
Net Loss on Receipts and Disbursements of Capital in India calculated in the same way as the gain.	63,044	63,285	60,046	77,335	66,305	- - -	20,000	-
TOTAL Expenditure - - £.	4,271,373	4,116,162	4,034,646	4,432,569	4,704,021	4,595,500	4,659,400	4,519,000
Net Expenditure from the Public Treasury.	1,536,049	1,639,815	1,121,333	816,944	1,121,975	1,043,300	1,294,400	886,000
Net Revenue - - - - -	-	-	-	-	-	-	-	-

* With the exception of the figures in this line which are true sterling figures, all the amounts in this table are in rupees converted into the conventional sterling in the accounts by the removal of one to the right.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—ACTUAL CAPITAL EXPENDITURE ON STATE RAILWAYS in 1882-83, and ESTIMATED EXPENDITURE on such Works in 1883-84 and 1884-85, and to the End of 1884-85.

RAILWAYS.	Accounts, 1882-83.	1883-84. Revised Estimate.	1884-85. Budget Estimate.	To End of 1884-85.	Sanctioned Outlay.	Balance remaining Unspent.
	£.	£.	£.	£.	£.	£.
PRODUCTIVE PUBLIC WORKS:						
East Indian - - - - -	628,530	742,000	540,000	13,101,389	13,101,389	—
Rajputana - - - - -	314,852	339,100	344,800	8,752,189	8,752,189	—
Neemuch - - - - -						
Holkar - - - - -	6,847	3,800	10,000	1,285,369	1,285,369	—
Sindia - - - - -	16,264	5,100	5,000	895,326	895,326	—
Wurdah Coal - - - - -	16,511	36,150	20,500	666,433	666,433	—
Nagpur-Chattisgurh - - - - -	106,231	54,900	40,700	1,025,666	1,025,666	—
Rangoon and Irrawaddy Valley - - - - -	58,628	—13,200	39,000	1,372,223	1,372,223	—
Rangoon and Sittang Valley - - - - -	380,782	385,150	221,050	1,195,703	1,170,000	—25,703*
Eastern Bengal - - - - -			1,123,700	1,123,700	1,123,700	—
Northern Bengal - - - - -	880	184,800	75,000	2,356,159	2,356,159	—
Tirhoot - - - - -	86,475	38,084	35,000	1,254,498	1,254,498	—
Tirhoot Extensions - - - - -	226,806					
Patna and Gya - - - - -	237	—1,500	9,500	393,829	393,829	—
Nalhati - - - - -	—508	350	—700	32,651	32,651	—
Calcutta and South-Eastern - - - - -	—756	260,400	16,110	954,555	954,555	—
Dacca-Mymensing - - - - -	39,061	226,100	266,200	540,115	596,274	56,159
Ranaghat Bhagwangola - - - - -	1,250	18,750		20,000	20,000	—
Mozufferpore Hajipore - - - - -	3,874	185,916	38,530	230,327	220,000	—10,327*
Behar-Assam - - - - -		80,000	270,000	350,000	1,037,529	687,529
Cawnpore-Achueyra - - - - -	4,604	502,750	99,200	1,099,076	1,096,896	—2,180†
Ghazipore-Dildarnagar - - - - -	4,202	400	300	72,889	72,889	—
Bareilly-Pilibhit - - - - -	16,714	23,400	32,800	147,367	175,000	27,633
Patna-Bahraich - - - - -	—7,602	—	—	—	—	—
Indus Valley - - - - -	162,081	196,000	280,400	7,364,878	7,364,878	—
Punjab Northern - - - - -	58,639	100,900	61,400	4,712,229	4,712,229	—
Amritsar-Pathankot - - - - -	186,744	260,500	95,000	565,423	460,000	—105,423†
Dhond and Manmad - - - - -	5,677	12,000	13,700	1,028,160	1,028,160	—
Stores and Reserve - - - - -	—19,141	99,950	178,410	272,809		—272,809
TOTAL OUTLAY ON PRODUCTIVE PUBLIC WORKS, excluding EAST INDIAN RAILWAY	1,647,252	3,069,800	3,275,600	37,711,574	38,066,453	354,079

* Excesses due to the transfer of the Suspense Balances of the Rangoon and Irrawaddy line in the one case and of the Tirhoot State Railway and Eastern and Western Extensions in the other.
 † Revised Estimates are under preparation.

COMMERCIAL AND FINANCIAL STATISTICS—*continued.*TABLE VI.—CAPITAL EXPENDITURE ON STATE RAILWAYS—*continued.*

RAILWAYS.	Accounts, 1882-83.	1883-84. Revised Estimate.	1884-85. Budget Estimate.	To End of 1884-85.	Sanctioned Outlay.	Balance remaining Unspent.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	1,647,252	3,069,800	3,275,600	37,711,574	38,066,453	354,879
FAMINE RELIEF PROTECTIVE WORKS:						
Jhansi-Manickpur - - - - -	7,235	98,000	320,000	426,621	1,700,000	1,273,379
Bilaspur-Etawah - - - - -	2,314	9,100	6,800	18,214	18,214	—
Rewari-Ferozepore - - - - -	183,030	522,600	306,000	1,179,789	1,413,403	233,614
Vizagapatam-Raipur - - - - -	4,426	13,700	16,800	36,515	35,000	-1,515
Cuddapah-Nellore - - - - -	-	27,000	103,000	130,000	366,400	236,400
Bellary-Kistna - - - - -	2,098	90,000	312,500	404,596	1,775,000	1,370,404
Southern Mahratta - - - - -	-307,482	-22,100	-	32,592	-	-32,592
Western Deccan - - - - -	13,236	-3,500	-	12,376	-	-12,376
Stores - - - - -	-53,400	-108,900	-	-12	-	12
Reserve - - - - -	-	-	73,500	73,500	-	-73,500
TOTAL - - - £.	-148,545	625,900	1,138,600	2,314,191	5,308,017	2,993,826
<i>Deduct</i> ,—Amount charged to the Ordinary Grant - - -	19,444	-	-	64,241	64,241	—
NET TOTAL OUTLAY on PROTECTIVE WORKS - - - } £.	-129,101	625,900	1,138,600	2,249,950	5,243,776.	2,993,826
RAILWAYS CONSTRUCTED FROM ORDINARY FUNDS:						
Frontier Railways:						
Punjab Northern, Northern Section	295,517	-61,500	-15,600	2,680,902	2,680,902	—
Kandehar - - - - -	25,292	95,000	-41,500	1,368,503	1,368,503	—
Stores and Reserve - - - - -	-61,309	-56,000	-15,900	5,986	-	-5,986
TOTAL FRONTIER RAILWAYS - £.	259,500	-22,500	-73,000	4,055,391	4,049,405	-5,986
Bhopal - - - - -	55,000	-	-	125,000	125,000	—
Kokilamukh Railway - - - - -	-	17,500	20,000	46,276	51,100	4,824
Sonapur-Diamond Harbour Branch Line - - - - -	118,123	-223,600	-	-	-	-
Parbatipore-Dinagepore - - - - -	48,579	-68,900	-	-	-	-
Kawnea-Dhurla - - - - -	2,364	6,000	1,000	92,612	93,000	388
Cawnpore-Farakhabad Extension, including Kashgunge-Soron Branch - - - - -	120,709	-124,300	-	-	-	-
Jamna Bridge - - - - -	68,234	-68,300	-	-	-	-
Bareilly-Philibhit - - - - -	-882	-	-	-	-	-
Patri Salt Branch - - - - -	-	-	-	82,000	90,000	8,000
TOTAL ORDINARY - - - £.	412,127	-461,600	21,000	345,888	359,100	13,212
GRAND TOTAL, excluding EAST INDIAN RAILWAY - - - } £.	2,189,778	3,211,600	4,362,200	44,362,803	47,718,734	3,355,931

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VII.—ACTUAL CAPITAL EXPENDITURE ON WORKS OF IRRIGATION, &c., for which CAPITAL and REVENUE ACCOUNTS are kept in 1882-83, and ESTIMATED EXPENDITURE on such Works in 1883-84, 1884-85, and to the End of 1884-85, &c.

	1882-83, Actuals.	1883-84, Revised Estimate.	1884-85, Budget Estimate.	TOTAL to End of 1884-85.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be Spent.
PRODUCTIVE PUBLIC WORKS :						
	£.	£.	£.	£.	£.	£.
Orissa Canal - - - - -	36,496	75,075	96,000	2,163,524	3,110,213	946,689
Midnapore Canal - - - - -	12,179	17,200	10,000	822,610	824,900	2,290
Tidal Canal - - - - -	-	-	-	177,270	177,270	-
Sone Canals - - - - -	37,254	57,725	54,000	2,478,323	2,788,870	310,547
Ganges Canal - - - - -	27,058	31,300	26,600	2,659,743	2,923,442	263,699
Agra Canal - - - - -	5,141	12,500	13,200	815,760	800,832	-
Lower Ganges Canal - - - - -	88,859	81,750	86,700	2,567,301	2,772,451	205,150
Eastern Jumna Canal - - - - -	5,195	8,050	13,500	293,744	344,191	50,447
Western Jumna Canal - - - - -	54,346	72,700	77,400	999,693	1,079,050	89,357
Bari Doab Canal - - - - -	-2,567	16,500	12,700	1,520,618	1,588,769	68,151
Sirhind Canal - - - - -	137,740	99,200	97,600	1,975,960	2,079,283	103,323
Godavari Delta System - - - - -	22,004	39,634	45,800	1,009,432	1,108,869	99,437
Kistna Delta System - - - - -	20,094	44,929	52,500	684,906	1,389,978	705,072
Sangam project - - - - -	52,585	54,997	60,800	191,513	289,644	98,131
Begari Canal - - - - -	9,585	9,000	9,200	156,523	162,885	6,362
Eastern Nara Works - - - - -	19,767	26,840	37,905	442,346	508,030	65,684
Desert Canal - - - - -	14,045	8,040	6,400	108,647	126,684	18,037
Mutha Canals - - - - -	9,283	5,624	12,103	585,232	553,806	-
Other projects - - - - -	1,775,294	* 92,075	236,397	2,825,653	-	-
TOTAL - - - £.	2,324,308	753,139	948,805	22,468,798	-	-
FAMINE RELIEF AND INSURANCE, PROTECTIVE WORKS, IRRIGATION :						
Betwa Canal - - - - -	87,751	120,000	80,000	322,269	301,348	-
Swat River project - - - - -	58,238	37,600	32,000	302,372	354,581	52,209
Nira Canal - - - - -	59,929	39,064	58,040	291,703	397,735	106,032
Other projects - - - - -	57,525	94,341	140,100	364,630	-	-
	263,443	291,005	310,140	1,280,974	-	-
<i>Deduct,—Outlay incurred from Ordinary Funds - - - - -</i>	-	-	-	280,974	-	-
TOTAL - - - £.	263,443	291,005	310,140	1,000,000	-	-
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE :						
Sundry projects - - - - -	122,390	106,942	95,988	3,370,209	-	-
<i>Add,—Outlay incurred on Famine Relief and Insurance, Protective Works, Irrigation - - - - -</i>	-	-	-	280,974	-	-
TOTAL - - - £.	122,390	106,942	95,988	3,651,183	-	-
GRAND TOTAL - - - £.	2,710,141	1,151,086	1,354,933	27,119,981	-	-

* After deduction of 10,000 l. and 3,744 l. surrendered by North Western Provinces and Madras respectively, but the details of which were not telegraphed.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—GROSS RECEIPTS, WORKING EXPENSES, and NET TRAFFIC RECEIPTS of GUARANTEED and STATE RAILWAYS to end of 1882-83, with REVISED ESTIMATES for 1883-84, and BUDGET ESTIMATES for 1884-85.

	ACTUALS.					Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.		
GUARANTEED RAILWAYS:							
Open mileage at beginning of year - - -	Miles. 4,532	Miles. 4,541	Miles. 4,568	Miles. 4,600	Miles. 4,616	Miles. 4,619	Miles. 4,647
<i>Gross Receipts:</i>							
	£.	£.	£.	£.	£.	£.	£.
East Indian - - - - -	-	-	18,660	29,635	-	-	-
Eastern Bengal - - - - -	435,802	468,321	484,480	584,879	642,331	495,000	142,000
Madras - - - - -	646,615	670,798	617,619	641,334	682,571	665,000	690,000
South Indian - - - - -	312,795	343,588	368,547	376,036	376,278	390,000	400,000
Bombay, Baroda, and Central India - - - - -	640,976	661,870	733,173	976,455	1,075,880	1,200,000	1,220,000
Great Indian Peninsula - - - - -	2,813,615	2,411,043	2,615,587	3,483,259	3,496,761	3,350,000	3,450,000
Oudh and Rohilkund - - - - -	486,812	403,176	459,744	531,386	479,388	570,000	590,000
Scinde, Punjab, and Delhi - - - - -	931,298	1,176,380	1,190,977	1,009,693	1,032,172	1,130,000	1,160,000
TOTAL - - - - -	£ 6,267,913	£ 6,135,176	£ 6,488,787	£ 7,632,677	£ 7,784,881	£ 7,800,000	£ 7,652,000
<i>Working Expenses:</i>							
East Indian - - - - -	-	-	-	29,489	-	-	-
Eastern Bengal - - - - -	193,347	216,852	215,984	237,278	266,346	260,000	70,000
Madras - - - - -	484,030	444,363	419,988	426,289	433,274	420,000	450,000
South Indian - - - - -	235,097	248,268	231,370	248,467	240,198	250,000	259,000
Bombay, Baroda, and Central India - - - - -	325,577	332,829	356,168	419,097	553,807	500,000	540,000
Great Indian Peninsula - - - - -	1,447,744	1,456,709	1,411,751	1,638,756	1,725,000	1,700,000	1,700,000
Oudh and Rohilkund - - - - -	257,360	249,107	252,545	325,890	324,210	310,000	340,000
Scinde, Punjab, and Delhi - - - - -	584,884	710,701	687,668	691,786	660,000	995,000	680,000
TOTAL - - - - -	£ 3,532,589	£ 3,658,829	£ 3,575,474	£ 4,017,052	£ 4,202,835	£ 4,435,000	£ 4,039,000
<i>Net Traffic Receipts:</i>							
East Indian - - - - -	-	-	18,660	146	-	-	-
Eastern Bengal - - - - -	237,455	251,469	268,496	347,601	375,685	235,000	72,000
Madras - - - - -	162,535	226,435	197,631	215,045	249,297	245,000	240,000
South Indian - - - - -	77,698	95,320	137,177	127,569	136,080	140,000	141,000
Bombay, Baroda, and Central India - - - - -	315,399	329,041	377,005	557,358	521,573	700,000	680,000
Great Indian Peninsula - - - - -	1,365,871	954,334	1,203,836	1,844,503	1,771,761	1,650,000	1,750,000
Oudh and Rohilkund - - - - -	229,452	154,069	207,199	205,496	155,178	260,000	250,000
Scinde, Punjab, and Delhi - - - - -	346,914	465,679	503,309	317,907	372,172	135,000	480,000
TOTAL - - - - -	£ 2,735,324	£ 2,476,347	£ 2,913,313	£ 3,615,625	£ 3,582,046	£ 3,365,000	£ 3,613,000
STATE RAILWAYS.							
EAST INDIAN RAILWAY:							
Open mileage at beginning of year - - -	Miles. 1,503	Miles. 1,503	Miles. 1,504	Miles. 1,504	Miles. 1,504	Miles. 1,507	Miles. 1,509
Gross receipts - - - - -	£ 4,405,367	£ 4,611,878	£ 4,252,841	£ 4,710,276	£ 4,601,058	£ 5,030,000	£ 4,850,000
Rents of premises on account of the East Indian Railway realised in England - - - - -	-	-	230	230	230	200	200
Working expenses - - - - -	1,861,906	1,516,487	1,482,316	1,448,794	1,822,244	1,830,000	1,820,000
Surplus Profits - - - - -	-	-	-	-	247,154	215,500	232,500
Net Traffic receipts - - - - -	£ 2,543,461	£ 3,095,391	£ 2,770,525	£ 3,261,712	£ 2,831,890	£ 2,984,700	£ 2,977,700
<i>Other State Railways:</i>							
Open mileage at beginning of year - - -	Miles. 1,287	Miles. 2,014	Miles. 2,310	Miles. 3,030	Miles. 3,317	Miles. 3,646	Miles. 3,919
<i>Gross Receipts:</i>							
	£.	£.	£.	£.	£.	£.	£.
Eastern Bengal - - - - -	-	-	-	-	-	-	430,000
Rajputana - - - - -	330,077	396,641	460,927	1,012,348	1,113,335	1,320,000	1,350,000
Holkar and Neemuch - - - - -	93,511	120,392	151,622	-	-	-	-
Sindia - - - - -	10,812	10,556	22,880	32,863	32,030	25,300	35,000
Bhopal - - - - -	-	-	-	-	1,438	2,400	2,800
Wardha Coal - - - - -	11,373	29,775	24,586	52,980	67,287	79,000	79,000
Punjab Northern, including Northern Section - - - - -	108,400	182,537	401,140	327,018	304,758	315,000	320,000
Indus Valley and Kandahar - - - - -	113,921	385,633	682,027	542,580	567,669	690,000	650,000
Rewari-Ferozepore - - - - -	-	-	-	-	-	46,000	70,000
Dhond and Manmad* - - - - -	25,041	50,959	52,988	14,047	15,998	18,800	19,800
Nagpur and Chattisgarh - - - - -	-	-	15,905	41,870	85,890	130,000	140,000
Carried forward - - - - -	£ 693,135	£ 1,176,493	£ 1,811,475	£ 2,023,706	£ 2,188,405	£ 2,626,500	£ 3,096,600

* The working of the line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only gets per centage of the gross receipts.

COMMERCIAL AND FINANCIAL STATISTICS—continued.

TABLE VIII.—RECEIPTS AND EXPENSES OF RAILWAYS—continued.

	ACTUALS.					Revised	Budget
	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	Estimate, 1883-84.	Estimate, 1884-85.
	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	683,135	1,176,493	1,811,475	2,023,706	2,188,405	2,626,500	3,096,600
STATE RAILWAYS—continued.							
OTHER STATE RAILWAYS—continued.							
<i>Gross Receipts—continued.</i>							
Kokilamukh - - - - -	-	-	-	-	-	-	1,800
Rangoon and Irrawaddy Valley - - -	97,561	108,523	141,146	152,933	158,688	165,000	200,000
Rangoon and Sittang Valley - - -	-	-	-	-	-	-	-
Patna and Gya - - - - -	-	33,964	49,828	53,636	39,834	47,000	50,000
Northern Bengal - - - - -	109,289	146,781	170,325	192,741	227,991	211,000	240,000
Tirhoot - - - - -	44,981	47,692	54,338	57,878	70,981	95,000	130,000
Calcutta and South Eastern - - -	12,509	13,548	14,667	15,962	22,007	31,500	32,000
Nalhati - - - - -	8,531	9,392	6,732	6,787	7,406	8,000	7,600
Kawnia-Dhuria - - - - -	-	-	-	-	-	10,627	14,000
Cawnpore and Furrakhabad - - -	-	-	4,594	33,340	35,486	-	-
Muttra-Hattras - - - - -	10,823	12,335	14,012	13,189	11,709	57,500	100,000
Muttra-Achneyra - - - - -	-	-	-	2,256	7,138	-	-
Ghazipore and Dildarnaggar - - -	-	-	1,788	4,113	4,847	3,500	5,000
Bareilly Philibhit - - - - -	-	-	-	-	-	-	6,000
Amritsar-Pathankot - - - - -	-	-	-	-	-	3,200	30,000
TOTAL - - - £.	976,828	1,548,738	2,268,905	2,556,541	2,785,119	3,262,200	3,913,000
<i>Working Expenses.</i>							
Eastern Bengal - - - - -	-	-	-	-	-	-	200,000
Rajputana - - - - -	203,816	259,710	319,157	581,520	588,661	690,000	700,000
Holkar and Neemuch - - - - -	67,903	87,726	111,049	-	-	-	-
Sindia - - - - -	12,734	12,757	19,868	23,792	23,830	11,100	18,100
Bhopal - - - - -	-	-	-	-	1,976	2,900	2,600
Wurdah Coal - - - - -	11,104	29,733	44,678	44,743	45,442	21,000	49,000
Punjab Northern, including Northern Section -	86,506	176,473	306,608	286,750	261,124	250,000	250,000
Indus Valley and Kandahar - - -	109,862	314,896	480,956	405,965	370,542	395,000	380,000
Rewari-Ferozapore - - - - -	-	-	-	-	-	35,000	45,000
Dhond and Mahmud* - - - - -	24,569	57,412	47,016	-	-	-	-
Nagpur and Chattisgarh - - - - -	-	-	11,435	24,602	49,134	64,000	70,000
Kokilamukh - - - - -	-	-	-	-	-	-	1,100
Rangoon and Irrawaddy Valley - - -	92,561	77,653	85,953	89,676	98,816	97,500	117,500
Rangoon and Sittang Valley - - -	-	-	-	-	-	-	-
Patna and Gya - - - - -	-	18,708	27,563	34,117	27,100	23,900	25,900
Northern Bengal - - - - -	89,573	122,865	92,519	96,046	107,153	125,000	140,000
Tirhoot - - - - -	32,993	34,327	31,551	34,904	44,052	66,000	80,000
Calcutta and South Eastern - - -	-1,738	10,118	9,022	19,693	11,623	20,000	20,000
Nalhati - - - - -	4,494	6,274	6,970	5,500	5,059	6,200	5,600
Kawnia-Dhuria - - - - -	-	-	-	-	9,039	10,500	10,500
Cawnpore and Furrakhabad - - -	-	-	2,894	22,697	23,255	-	-
Muttra-Hattras - - - - -	5,996	6,581	7,971	10,723	7,511	38,000	67,500
Muttra-Achneyra - - - - -	-	-	-	2,083	5,812	-	-
Ghazipore and Dildarnaggar - - -	-	-	2,318	3,580	4,169	1,300	2,600
Bareilly Philibhit - - - - -	-	-	-	-	-	-	4,000
Amritsar-Pathankot - - - - -	-	-	-	-	-	4,500	20,000
TOTAL - - - £.	740,373	1,215,231	1,607,528	1,686,391	1,684,298	1,861,900	2,209,400
<i>Net Traffic Receipts.</i>							
Eastern Bengal - - - - -	-	-	-	-	-	-	230,000
Rajputana - - - - -	126,261	136,931	141,170	430,828	524,674	630,000	650,000
Holkar and Neemuch - - - - -	25,608	32,666	40,573	-	-	-	-
Sindia - - - - -	-1,922	-2,201	3,012	9,071	8,200	14,200	16,900
Bhopal - - - - -	-	-	-	-	-538	-500	200
Wurdah Coal - - - - -	269	43	20,092	8,237	21,845	58,000	30,000
Punjab Northern, including Northern Section -	21,894	6,063	94,532	40,268	43,634	65,000	70,000
Indus Valley and Kandahar - - -	4,059	70,737	201,071	136,615	197,127	295,000	270,000
Rewari-Ferozapore - - - - -	-	-	-	-	-	11,000	25,000
Dhond and Mahmud* - - - - -	472	-6,453	5,972	14,047	15,998	18,800	19,800
Nagpur and Chattisgarh - - - - -	-	-	4,469	17,268	36,756	66,000	70,000
Kokilamukh - - - - -	-	-	-	-	-	-	700
Rangoon and Irrawaddy Valley - - -	5,000	30,870	55,193	63,257	59,872	67,500	82,500
Rangoon and Sittang Valley - - -	-	-	-	-	-	-	-
Patna and Gya - - - - -	-	15,258	22,265	19,519	12,734	23,100	24,100
Northern Bengal - - - - -	19,716	23,916	77,806	96,695	120,838	86,000	100,000
Tirhoot - - - - -	11,988	13,365	22,787	22,974	26,929	29,000	50,000
Calcutta and South Eastern - - -	14,247	3,430	5,646	-3,731	10,384	11,500	12,000
Nalhati - - - - -	4,037	3,118	-238	1,287	2,347	1,800	2,000
Kawnia-Dhuria - - - - -	-	-	-	-	1,588	3,500	3,500
Cawnpore and Furrakhabad - - -	-	-	1,700	10,643	12,231	-	-
Muttra-Hattras - - - - -	4,826	5,754	6,041	2,466	4,198	19,500	32,500
Muttra-Achneyra - - - - -	-	-	-	173	1,326	-	-
Ghazipore and Dildarnaggar - - -	-	-	-530	533	678	2,200	2,400
Bareilly Philibhit - - - - -	-	-	-	-	-	-	2,000
Amritsar-Pathankot - - - - -	-	-	-	-	-	-1,300	10,000
TOTAL - - - £.	236,455	333,497	661,377	870,150	1,100,821	1,400,300	1,703,600

* The working of the line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only gets per centage of the gross receipts.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—GROSS EARNINGS, WORKING EXPENSES, and NET EARNINGS of WORKS of IRRIGATION, &c., for which CAPITAL and REVENUE ACCOUNTS are kept, for FIVE Years ending 1882-83, with REVISED ESTIMATES for 1883-84, and BUDGET ESTIMATES for 1884-85.

	ACTUALS.					Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.		
PRODUCTIVE PUBLIC WORKS.							
DIRECT RECEIPTS:							
	£.	£.	£.	£.	£.	£.	£.
Orissa Canal - - - - -	18,200	27,919	26,978	22,315	32,001	27,500	27,000
Midnapore Canal - - - - -	17,071	24,722	21,646	25,007	26,801	24,500	27,500
Tidal Canal - - - - -	6,079	4,578	5,449	4,729	4,503	5,650	5,650
Sone Canals - - - - -	43,763	53,159	47,864	73,629	68,468	64,850	64,850
Ganges Canal - - - - -	261,114	290,564	180,289	193,048	234,125	248,500	248,500
Agra Canal - - - - -	42,633	42,151	25,316	59,084	52,793	59,800	59,800
Lower Ganges Canal - - - - -	-	5,860	102,828	141,379	157,833	151,100	151,100
Eastern Jumna Canal - - - - -	-	-	-	73,918	83,545	78,250	78,250
Western Jumna Canal - - - - -	118,056	113,055	91,013	120,125	115,949	139,000	124,000
Bari Doab Canal - - - - -	80,606	119,129	107,492	112,869	109,429	101,000	105,000
Godavari Delta System - - - - -	-	-	-	9,995	7,675	8,250	7,900
Kistna Delta System - - - - -	-	-	-	3,956	4,973	4,980	5,020
Begari Canal - - - - -	-	-	-	1,850	3,531	3,407	3,582
Eastern Nara Works - - - - -	25,748	26,904	30,269	2,012	2,057	2,019	2,160
Desert Canal - - - - -	-	-	-	1,010	1,566	2,324	2,424
Mutha Canals - - - - -	-	-	-	14,160	12,461	15,100	15,150
Other projects - - - - -	-	-	-	6,713	13,272	8,247	14,765
TOTAL - - - £.	613,270	708,041	639,144	865,799	930,982	944,477	942,651
PORTION OF LAND REVENUE DUE TO IRRIGATION:							
Ganges Canal - - - - -	67,181	66,893	44,301	44,301	44,302	44,301	44,301
Lower Ganges Canal - - - - -	-	-	20,783	20,783	20,783	20,783	20,783
Eastern Jumna Canal - - - - -	-	-	-	22,153	22,153	22,153	22,153
Western Jumna Canal - - - - -	10,937	27,583	90,761	3,809	5,836	5,500	5,500
Bari Doab Canal - - - - -	17,738	-	70,400	29,523	27,997	67,000	30,000
Godavari Delta System - - - - -	-	-	-	157,072	146,845	152,192	152,192
Kistna Delta System - - - - -	-	-	-	93,190	81,761	88,531	88,531
Begari Canal - - - - -	-	-	-	10,305	14,440	15,540	15,690
Eastern Nara Works - - - - -	31,078	507,921	571,074	15,376	10,515	20,917	22,326
Desert Canal - - - - -	-	-	-	10,026	8,645	15,186	15,081
Mutha Canals - - - - -	-	-	-	-	-236	-	-
Other projects - - - - -	-	-	-	84,682	86,040	90,704	91,910
TOTAL - - - £.	128,934	602,397	797,319	491,220	469,081	542,807	508,467
TOTAL REVENUE:							
Orissa Canal - - - - -	18,200	27,919	26,978	22,315	32,001	27,500	27,000
Midnapore Canal - - - - -	17,071	24,722	21,646	25,007	26,801	24,500	27,500
Tidal Canal - - - - -	6,079	4,578	5,449	4,729	4,503	5,650	5,650
Sone Canals - - - - -	43,763	53,159	47,864	73,629	68,468	64,850	64,850
Ganges Canal - - - - -	328,295	357,457	224,500	237,349	278,427	292,801	292,801
Agra Canal - - - - -	42,633	42,151	25,316	59,084	52,793	59,800	59,800
Lower Ganges Canal - - - - -	-	5,860	123,611	162,162	178,616	171,883	171,883
Eastern Jumna Canal - - - - -	-	-	-	96,071	105,698	100,403	100,403
Western Jumna Canal - - - - -	128,993	140,638	181,774	123,934	121,785	144,500	129,500
Bari Doab Canal - - - - -	98,344	119,129	177,892	142,392	137,426	168,000	135,000
Godavari Delta System - - - - -	-	-	-	167,067	154,520	160,442	160,092
Kistna Delta System - - - - -	-	-	-	97,146	86,734	93,511	93,551
Begari Canal - - - - -	-	-	-	12,155	17,971	18,947	19,272
Eastern Nara Works - - - - -	56,826	534,825	601,343	17,388	12,572	22,936	24,486
Desert Canal - - - - -	-	-	-	11,036	10,211	17,510	17,505
Mutha Canals - - - - -	-	-	-	14,160	12,225	15,100	15,150
Other projects - - - - -	-	-	-	91,395	99,312	98,951	106,675
TOTAL - - - £.	740,204	1,310,438	1,436,463	1,357,019	1,400,063	1,487,264	1,451,118

COMMERCIAL AND FINANCIAL STATISTICS—continued.

TABLE IX.—EARNINGS AND EXPENSES OF WORKS OF IRRIGATION, &c.—continued.

	ACTUALS.					Revised	Budget
	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	Estimate, 1883-84.	Estimate, 1884-85.
PRODUCTIVE PUBLIC WORKS—cont'd.							
WORKING AND MAINTENANCE:							
	£.	£.	£.	£.	£.	£.	£.
Orissa Canal - - - - -	23,909	36,777	30,607	32,866	34,154	30,400	33,500
Midnapore Canal - - - - -	17,283	15,440	18,922	22,847	23,808	21,600	21,800
Tidal Canal - - - - -	2,318	4,228	2,559	2,868	4,057	5,200	2,900
Sone Canals - - - - -	37,051	35,731	47,257	45,732	52,984	51,200	54,200
Ganges Canal - - - - -	96,991	107,496	81,559	80,833	82,949	86,410	89,510
Agra Canal - - - - -	18,859	21,684	20,651	22,638	21,761	24,540	23,250
Lower Ganges Canal - - - - -	450	7,071	40,092	50,101	63,215	65,380	74,000
Eastern Jumna Canal - - - - -	-	-	-	17,287	19,917	19,790	19,990
Western Jumna Canal - - - - -	51,436	43,624	37,343	39,143	44,655	44,700	50,000
Bari Doab Canal - - - - -	41,543	46,415	38,792	46,114	51,897	52,900	50,000
Godavari Delta System - - - - -	-	-	-	29,710	31,583	36,164	35,850
Kistna Delta System - - - - -	-	-	-	24,307	27,217	27,907	28,760
Begari Canal - - - - -	-	-	-	4,936	7,066	4,520	5,990
Eastern Nara Works - - - - -	91,710	140,785	108,791	5,143	5,602	5,989	7,045
Desert Canal - - - - -	-	-	-	1,266	1,173	1,952	2,480
Mutha Canals - - - - -	-	-	-	6,224	5,795	6,176	6,780
Other projects - - - - -	-	-	-	23,620	24,103	34,215	56,054
TOTAL - - - £.	381,550	459,251	425,473	455,635	501,936	519,049	562,109
NET REVENUE:							
Orissa Canal - - - - -	-5,709	-8,858	-3,629	-10,551	-2,153	-2,900	-6,500
Midnapore Canal - - - - -	-212	9,282	2,724	2,160	2,993	2,900	5,700
Tidal Canal - - - - -	3,761	350	2,890	1,861	446	450	2,750
Sone Canals - - - - -	6,712	17,428	607	27,897	15,484	13,650	10,650
Ganges Canal - - - - -	231,304	249,961	143,031	156,516	195,478	206,391	203,291
Agra Canal - - - - -	23,774	20,467	4,665	36,446	31,032	35,260	36,550
Lower Ganges Canal - - - - -	-450	-1,211	82,619	112,061	115,401	106,503	97,883
Eastern Jumna Canal - - - - -	-	-	-	73,784	85,781	80,013	80,413
Western Jumna Canal - - - - -	77,557	97,014	144,431	84,791	77,130	99,800	79,500
Bari Doab Canal - - - - -	56,801	72,714	139,100	96,278	85,529	115,100	85,000
Godavari Delta System - - - - -	-	-	-	137,357	122,937	124,278	124,242
Kistna Delta System - - - - -	-	-	-	72,839	59,517	65,604	64,791
Begari Canal - - - - -	-	-	-	7,219	10,905	14,421	13,282
Eastern Nara Works - - - - -	-34,884	394,040	494,552	12,245	6,970	16,947	17,441
Desert Canal - - - - -	-	-	-	9,770	9,038	15,558	15,025
Mutha Canals - - - - -	-	-	-	7,936	6,430	8,024	8,370
Other projects - - - - -	-	-	-	67,775	75,209	64,736	56,621
TOTAL - - - £.	358,654	851,187	1,010,990	901,384	898,127	968,235	889,009
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.							
DIRECT RECEIPTS:							
Sundry projects - - - - -	87,106	109,553	113,049	45,955	47,934	101,552	101,002
PORTION OF LAND REVENUE DUE TO IRRIGATION:							
Sundry projects - - - - -	156,284	96,623	221,297	168,402	217,740	240,145	238,495
TOTAL REVENUE:							
Sundry projects - - - - -	243,390	206,076	334,346	214,357	265,674	341,697	339,497
WORKING AND MAINTENANCE:							
Sundry projects - - - - -	116,340	138,497	117,152	117,047	138,048	158,731	148,031
NET REVENUE:							
Sundry projects - - - - -	127,050	67,579	217,194	97,310	127,626	182,966	191,466

CAPITAL ACCOUNT OF GUARANTEED AND SUBSIDIZED RAILWAYS.

TABLE X.—ABSTRACT OF BUDGET ESTIMATES OF CAPITAL TRANSACTIONS OF GUARANTEED RAILWAYS, 1883-84 and 1884-85.

RAILWAYS	AMOUNT IN RUPEES.			AMOUNT OF EXCHANGE.			AMOUNT IN POUNDS STERLING.		
	1883-84.		Budget, 1884-85.	1883-84.		Budget, 1884-85.	1883-84.		Budget, 1884-85.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
GUARANTEED RAILWAYS.									
RECEIPTS.	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>£.</i>	<i>£.</i>	<i>£.</i>
Eastern Bengal - - - - -	9,30,000	10,00,000	2,55,000	77,000	83,000	21,900	85,300	91,700	23,400
Madras - - - - -	20,80,000	16,00,000	19,00,000	1,67,000	1,33,000	1,52,000	123,300	146,700	174,200
South Indian - - - - -	10,50,000	10,25,000	10,70,000	43,000	43,000	45,000	100,700	98,200	107,500
Bombay, Baroda, and Central India -	23,25,000	26,00,000	24,00,000	1,94,000	2,16,000	2,00,000	213,100	232,400	220,600
Great Indian Peninsula - - -	70,00,000	73,00,000	75,00,000	5,83,000	6,08,000	6,25,000	641,700	669,200	637,500
Oudh and Rohilkhand - - -	15,20,000	13,60,000	15,00,000	-	-	-	152,000	136,000	150,000
Scinde, Punjab, and Delhi - -	33,00,000	71,50,000	35,00,000	2,75,000	5,96,000	2,92,000	302,500	655,400	330,800
TOTAL - - -	1,51,25,000	2,20,35,000	1,51,25,000	12,39,000	16,79,000	12,41,000	1,678,600	2,035,600	1,678,400
ADVANCES.									
Eastern Bengal - - - - -	7,30,000	5,90,000	1,85,000	61,000	49,000	15,000	66,900	54,100	17,000
Madras - - - - -	12,50,000	10,90,000	12,25,000	1,04,000	81,000	1,02,000	114,600	99,900	112,300
South Indian - - - - -	8,25,000	8,50,000	8,00,000	34,000	23,000	33,000	79,100	52,700	78,700
Bombay, Baroda, and Central India -	21,00,000	23,00,000	21,00,000	1,75,000	1,92,000	1,75,000	192,500	210,800	192,500
Great Indian Peninsula - - -	37,25,000	43,00,000	43,00,000	3,10,000	3,52,000	3,58,000	341,500	394,200	394,200
Oudh and Rohilkhand - - -	52,70,000	50,00,000	60,00,000	-	-	-	227,000	500,000	600,000
Scinde, Punjab, and Delhi - -	21,50,000	30,20,000	24,50,000	1,79,000	2,83,000	2,04,000	197,100	377,700	234,800
TOTAL - - -	1,60,50,000	1,68,60,000	1,70,60,000	8,63,000	9,66,000	8,87,000	1,518,700	1,689,400	1,617,200
NET RECEIPTS.									
Eastern Bengal - - - - -	2,00,000	4,10,000	70,000	16,000	34,000	6,000	18,400	37,600	6,400
Madras - - - - -	7,50,000	5,10,000	6,76,000	63,000	42,000	56,000	68,700	46,800	61,900
South Indian - - - - -	2,25,000	4,75,000	2,70,000	9,000	20,000	12,000	21,600	45,500	25,800
Bombay, Baroda, and Central India -	2,25,000	3,00,000	3,00,000	19,000	24,000	25,000	20,600	27,600	27,500
Great Indian Peninsula - - -	32,75,000	20,00,000	32,00,000	2,73,000	2,50,000	2,67,000	302,200	275,000	293,300
Oudh and Rohilkhand - - -	-37,50,000	-36,40,000	-45,00,000	-	-	-	-375,000	-364,000	-450,000
Scinde, Punjab, and Delhi - -	11,50,000	41,20,000	10,50,000	96,000	3,43,000	88,000	105,400	377,700	96,200
TOTAL - - -	20,75,000	51,76,000	10,65,000	4,76,000	7,13,000	4,54,000	169,900	446,200	61,100
SUBSIDIZED RAILWAYS.									
RECEIPTS.									
Southern Mahratta:									
Capital received in India - -	-	3,600	-	-	600	-	-	300	-
Gain on Remittances to India :	-	-	-	-	64,400	103,000	-	-6,440	-10,300
TOTAL - - -	-	3,600	-	-	65,000	103,000	-	-6,140	-10,300
WITHDRAWALS.									
Central Bengal - - - - -	20,00,000	16,00,000	-	3,54,000	3,00,000	-	164,600	130,000	-
Southern Mahratta - - - - -	80,00,000	46,50,000	62,00,000	8,33,000	7,73,000	10,33,000	400,000	367,500	516,700
Western Deccan - - - - -	-	2,50,000	17,50,000	-	-	-	-	25,000	175,000
TOTAL - - -	70,00,000	65,00,000	79,50,000	11,87,000	10,73,000	10,33,000	564,600	542,500	691,700
NET WITHDRAWAL - - -	70,00,000	64,96,400	79,50,000	11,87,000	10,10,000	9,30,000	561,900	548,600	702,000
GUARANTEED AND SUBSIDIZED RAILWAYS.									
NET WITHDRAWALS - - -	-49,25,000	-13,21,400	-68,85,000	-7,11,000	-2,97,000	-4,76,000	-404,700	-1,02,440	-640,900

EAST INDIA
(FINANCIAL STATEMENT, 1884-85).

C O P Y
OF THE
INDIAN FINANCIAL STATEMENT
FOR
1884-85.

(*Sir George Balfour.*)

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