

**EAST INDIA (FINANCIAL STATEMENT).**

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RETURN to an Address of the Honourable The House of Commons,  
dated 13 May 1892;—for,

**C O P Y**

OF THE

**EAST INDIAN FINANCIAL STATEMENT**

**For 1892-93.**

India Office, }  
16 May 1892. }

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**GEORGE N. CURZON,**  
Under Secretary of State for India.

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*(Sir Richard Temple.)*

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*Ordered, by The House of Commons, to be Printed,*  
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FINANCIAL STATEMENT FOR 1892-93.

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COPY OF THE EAST INDIAN FINANCIAL STATEMENT  
FOR 1892-93.

FINANCIAL STATEMENT FOR 1892-93.

PART I.

IMPERIAL REVENUE AND EXPENDITURE.

PRELIMINARY.

Part I of the Financial Statement of 1892-93 deals with Imperial Revenue and Expenditure only.

The object of dealing with Imperial Revenue and Expenditure in a separate section of the Statement is to render it possible to present in brief compass an intelligible outline of the financial position of the Government of India.

Those who wish for further information regarding Imperial, Provincial, or Local Finance will find it in Part II.

2. The financial transactions of the Government of India will, as usual, be considered under the following heads:—

- (1.) The accounts of the financial year 1890-91, which have been finally closed;
- (2.) The Revised Estimate of the financial year 1891-92, which ends on 31st instant;
- (3.) The Budget Estimate of the coming year—1892-93.

SECTION I.—ACCOUNTS OF 1890-91.

3. The Budget Estimate of 1890-91 showed a surplus of Rx. 270,400.

The Revised Estimate of the same year, issued in March last, showed a surplus of Rx. 2,787,100, and it was said at the time that the Final Accounts would show a further improvement.

This expectation has been realised, and the Accounts of 1890-91 have closed with the very substantial surplus of Rx. 3,688,171.

Foremost among the causes which have contributed to the great surplus of 1890-91 must be placed the rise in Exchange which took place during the year. The average rate of the year was 1 s. 6.089 d. as against a Budget Estimate of 1 s. 4.55 d., and fully one-half of the total surplus was due to this cause alone.

The total Imperial Revenue received in India proved to be almost the same as in the Budget Estimate, for, though there was a fairly satisfactory growth of general Revenue during the year, it was largely counterbalanced by some falling off in Opium Revenue, and by other reductions of income which I need not specify in detail.

In expenditure incurred in India the Accounts show an improvement over the Budget of Rx. 808,356, due mainly to reduction of Expenditure in the Railway Account (Rx. 481,850), short Expenditure on Special Defences (Rx. 173,402), and a poor opium crop (Rx. 123,620).

In England there was an improvement in Revenue of 146,509 *l.*, due to special causes, and a reduction in Expenditure of 350,925 *l.*, of which 141,230 *l.* was under Special Defences, and 179,975 *l.* was under Army, and was due to short supply of magazine rifles. In both cases, therefore, the saving was a mere postponement of a charge which must be incurred sooner or later.

4. I have dwelt upon the facts stated in the preceding paragraphs, in order to make it clear that the large surplus of 1890-91 did not indicate what may be called the permanent financial position of the Government of India at the close of that year; and I think it necessary to do so because it has been urged in some quarters that, with so large a surplus, the Government of India should have reduced taxation or undertaken other fiscal reforms of an important nature.

The surplus of 1890-91 was not a surplus which could be expected to recur in future years. The rise in Exchange, which gave half that surplus, has been lost, and a further fall has taken place which adds at least Rx. 700,000 more to the expenditure of the Government of India. The special receipts of 1890-91 affected only the income of that year, and the temporary saving arising from a poor opium crop, and from short expenditure on Special Defences, and on the purchase of magazine rifles, did not indicate any improvement in the financial position.

#### SECTION II.—REVISED ESTIMATE OF 1891-92.

5. From what I have just said it will be understood that no important remission of taxation or other great fiscal reform involving a serious sacrifice of Revenue was possible in the Financial Statement of 1891-92. Exchange was taken for 1891-92 at 1 *s.* 5½ *d.* the rupee, and the Government of India were able to show a small surplus of Rx. 115,600 in the Budget Estimate, after setting aside an additional sum of Rx. 448,000 in order to raise the Famine Grant to the full amount of Rx. 1,500,000.

The Revised Estimate for 1891-92 now shows a deficit of Rx. 80,000, as against the surplus of Rx. 115,600 shown in the Budget Estimate; and, though no doubt the Final Accounts will show an improvement, and it is more than probable that we shall yet secure equilibrium, it is clear that, if any considerable remission of taxation had been made last year, the Government of India would now have had to face a serious deficit. In comparison with the total Revenue and total Expenditure, the difference between a surplus of Rx. 115,600 and a deficit of Rx. 80,000 is of little importance, as in both cases practical equilibrium between Revenue and Expenditure is secured. But, although the Revised Estimate gives almost the same net result as the Budget Estimate, the year 1891-92 is remarkable, even in Indian finance, for the wide departures from the figures of the Budget Estimate that have occurred under particular heads.

6. In explaining how an estimated surplus of Rx. 115,600 has been converted into a deficit of Rx. 80,000, it will be convenient to take net figures for Opium and under the Railway Revenue Account, and for Army; that is, in the case of Opium, Expenditure will be deducted from Revenue and only net Revenue shown, and in the case of Railways and Army I shall deduct Receipts from Expenditure and show only net Expenditure. Other Heads of Revenue and Expenditure will be taken gross.

In dealing with each head of the Accounts I shall also, as far as possible, exclude variations due to Exchange, and I shall show Exchange as a separate item of the Account.

7. Among the favourable influences of the year, the foremost place must be assigned to the increase of Railway Traffic, and consequently of net Revenue from Railways. In the budget it was estimated that under the Imperial portion of the Railway Revenue Account there would be a net receipt of Rx. 6,071,600 in India, and a net Expenditure of 5,689,800 *l.* in England. The corresponding figures of the Revised Estimate are Rx. 7,394,000 and 5,652,000 *l.*, showing improvements of Rx. 1,322,400 and 37,800 *l.* respectively. These figures exclude the effect of the fall in Exchange, which, as I have said, will be dealt with separately. If the effect of the fall in Exchange on the Railway Revenue Account be taken into account, the total improvement is reduced to Rx. 1,122,400.

The increase of Revenue from Railways is largely due to increased exports of wheat and seeds. The following figures show the increase in the export of these articles that took place in the first 10 months of the present year as compared with past years :—

|                     | Wheat.<br>Cwt. | Seeds.<br>Cwt. |
|---------------------|----------------|----------------|
| 1889-90 (10 months) | 12,876,000     | 13,869,000     |
| 1890-91 ( " )       | 12,926,000     | 11,940,000     |
| 1891-92 ( " )       | 27,135,000     | 16,303,000     |

8. The net Revenue from Opium has increased by Rx. 821,500 *minus* 300 l.; this is not an unmixed gain, even from the financial point of view, as Rx. 388,800 of the increase is due to another short crop.

9. For some years we have been in the habit of expecting a steady increase of receipts every year under certain Principal Heads of Revenue, but, unfortunately, in the current year the important head of Land Revenue shows a falling-off, due to scarcity in certain Provinces; the Revenue under Salt, Stamps, and Excise, has, however, shown the usual rate of growth.

The falling-off in the Imperial share of Land Revenue comes to Rx. 657,000, though the total falling-off (Imperial, Provincial, and Local) is only Rx. 518,800. This somewhat singular result is due to the fact that adjustments between the Government of India and the various Local Governments are made through the medium of the Land Revenue Head. In the current year the Government of India have made certain payments to Bengal which were not provided for in the Budget, and which have had the effect of transferring Rx. 162,300 of Land Revenue from Imperial to Provincial. Similar payments, but of much smaller amounts, have also been made to other Provinces.

10. The Imperial share of the increases under Salt, Stamps, and Excise, is as follows :—

|              | Increase.<br>Rx.   |
|--------------|--------------------|
| Salt         | 282,100            |
| Stamps       | 21,100             |
| Excise       | 104,700            |
| <b>TOTAL</b> | <b>Rx. 407,900</b> |

The increase of Revenue in England, excluding Army, Opium, and the Railway Revenue Account, in respect of which I take net figures, is 33,900 l., and the increase of Revenue in India, excluding the heads in respect to which net figures are taken, and also Land Revenue, Salt, Stamps, Excise, which are dealt with separately, is Rx. 188,200. The head which chiefly contributes to this result being Telegraph, under which there is an increase of Rx. 137,800 in Indian receipts.

11. The total increase of Revenue in England and India may then be calculated as follows :—

|  | Rx.                              | £.               |
|--|----------------------------------|------------------|
| Railways (net)                               | 1,322,400 <i>plus</i>            | 37,800           |
| Opium (net)                                  | 821,500 <i>minus</i>             | 300              |
| Salt   | 282,100                          |                  |
| Stamps                                       | 21,100                           |                  |
| Excise                                       | 104,700                          |                  |
| Other Heads, excluding Army and Land Revenue | 188,200 <i>plus</i>              | 33,900           |
| <b>TOTAL</b>                                 | <b>Rx. 2,740,000 <i>plus</i></b> | <b>£. 71,400</b> |

Against this increase must be set a falling-off of Rx. 657,000 under Land Revenue. Deducting this amount from the figures just stated, the resulting improvement is Rx. 2,083,000, *plus* 71,400 l.

12. Of the unfavourable influences affecting the Indian finances during the current year, the chief was increased Expenditure under Army.

In the Budget the net Expenditure in India under Army was taken at Rx. 13,815,500, and in England at 4,625,500 l. These figures have been increased in the Revised Estimate by Rx. 1,095,500 and 123,100 l. respectively.

13. The increase of Military Expenditure in India was chiefly due to Frontier Expeditions, and to the sanction of certain measures considered necessary for the efficiency of the Army.

The Budget Estimate of 1891-92 provided Rx. 155,000 for Expeditions. During the year further Expenditure on Expeditions was sanctioned to the amount of Rx. 720,000 :—

|  | Rx.                |
|--|--------------------|
| Chin-Lushai Expedition - - - - -           | 50,000             |
| Manipur Operations - - - - -               | 300,000            |
| Wunthoo Expedition - - - - -               | 50,000             |
| Hazara " - - - - -                         | 60,000             |
| Meranzai " - - - - -                       | 140,000            |
| Cold weather operations in Burma - - - - - | 120,000            |
| TOTAL - - -                                | <u>Rx. 720,000</u> |

It is characteristic of the uncertainties of Indian Finance that in last Financial Statement I should have called attention to what I then considered the high scale of Expenditure on Frontier Expeditions of Rx. 374,400 in 1888-89, of Rx. 421,000 in 1889-90, and of Rx. 352,600 in the Revised Estimate of 1890-91, and expressed a hope that Expenditure of this nature was about to fall off.

A grant of Rx. 80,000 was also sanctioned during the year for additional transport mules, and Rx. 52,100 for additional remounts and ordnance mules, while the Revised Estimate for 1891-92 provides Rx. 213,400 under Army for Expenditure in India on preparations to facilitate mobilization.

14. The excess in the Home Expenditure under Army is due to the payment of 211,000 *l.* not provided for in the Budget, being arrears and increase of effective charges on account of British Forces serving in India, reduced by savings under other heads.

15. Putting on one side the Expenditure under Opium, the Railway Account, and Army, in respect to which we have found it more convenient to deal with net figures, the increase of gross Expenditure shown in the Revised Estimate amounts to Rx. 222,200 in India, and 127,000 *l.* in England. With regard to the increase of Expenditure in India, I need only explain that it is the net result of a number of increases and decreases which individually are not of very great magnitude.

The chief increases are Rx. 51,700 under Political, Rx. 138,000 under Famine Relief and Insurance, Rx. 48,200 under Irrigation, Rx. 80,900 under Military Works, and Rx. 65,900 under Civil Works. And the chief decreases are Rx. 74,900 under Police, and Rx. 60,600 under Special Defences. These items of increase and decrease are explained in Part II., which, it should be recollected, deals with Provincial and Local Revenue and Expenditure as well as with Imperial Revenue and Expenditure.

In England the chief increase in Expenditure has been 232,000 *l.* under Interest, and the chief decrease 175,500 *l.* under Special Defences. The increase is due to the Secretary of State having issued India Stock at a discount, which has thrown a charge of 255,000 *l.* on the Revenue of the year. The decrease under Special Defences is, as usual, a mere postponement of Expenditure.

16. Bringing together the whole of the items of Revenue and Expenditure with which I have just dealt, and still continuing to exclude Exchange, we get the following result :—

|  |                  |           |       |                |
|--|------------------|-----------|-------|----------------|
| Improvement shown in paragraph 11 - - - - -  |                  | Rx.       |       | £.             |
|  |                  | 2,083,000 | plus  | 71,400         |
| Deduct—  |                  |           |       |                |
| Increased Expenditure under Army - - - - -   | Rx. 1,095,500    |           | plus  | £. 123,100     |
| Increased Expenditure, excluding Expenditure under Opium, Railways, and Army - - - - - | 222,200          |           | plus  | 127,000        |
|  | <u>1,317,700</u> |           | plus  | <u>250,100</u> |
| Balance - - -  | Rx. 765,300      |           | minus | £. 178,700     |

The

The sum of Rx. 765,300 in rupees very considerably exceeds 178,700*l.* in sterling, and we thus see that, notwithstanding the great increase of Military Expenditure and the falling-off in Land Revenue, the Revised Estimate gives a result which shows a satisfactory improvement over the Budget Estimate if Exchange be excluded.

17. There now remains Exchange to be dealt with.

The increase of net Expenditure on this account is Rx. 782,200, partly due to increased Sterling Expenditure, but mainly to the average value of the rupee having proved to be 1*s.* 4*7*/<sub>13</sub> *d.* instead of 1*s.* 5¼ *d.*, the rate taken in the Budget Estimate.

Deducting from the increased expenditure under Exchange the figures at the end of the preceding paragraph, we find the Revised Estimate to be worse than the Budget by Rx. 178,700\* plus Rx. 16,900 (782,200 minus 765,300); or Rx. 195,600. As the Budget Estimate showed a surplus of Rx. 115,600, a deterioration of this magnitude brings out a deficit of Rx. 80,000, being Rx. 195,600 minus Rx. 115,600.

18. The whole case may then be stated briefly and with sufficient accuracy in the following manner:—

The Railway Revenue Account and Opium, Salt, Stamps, Excise, and other Heads of minor importance, have given an improvement in 1891-92 over the Budget Estimate of not much less than three crores of rupees.

Of this improvement 1¼ crores have been balanced by increased Military Expenditure; the fall in Exchange and reduction in Land Revenue account for nearly 1½ crores more, and increased Expenditure under Heads of minor importance in England and India is sufficient to do rather more than swallow up the remainder of the improvement, thus converting a surplus of Rx. 115,600 into a deficit of Rx. 80,000.

SECTION III.—BUDGET ESTIMATE OF 1892-93.

19. In the Financial Statement for 1891-92, I made the following remarks:—

“So far as can be judged, our financial position during the next two years depends on two factors, Military Expenditure and Exchange. It is of great importance to the Indian finances that Exchange should not fall materially below the present rate for a year or two, that is, until we have experienced some relief from the heavy Military charges which we are now bearing. If Exchange falls materially within the next year or two, we may find ourselves in a difficult position, though I believe the difficulties would prove to be only temporary.”

Since this passage was written Exchange has fallen heavily, and in the Budget Estimate for the coming year a rate of 1*s.* 4 *d.* the rupee has been taken as against 1*s.* 5¼ *d.* in the Budget Estimate of the current year. It would be a tedious process to calculate the exact loss due to this heavy fall, but for present purposes it will be sufficient to take it, in round figures, at Rx. 1,708,000. The sterling expenditure of the coming year is almost the same as the estimated sterling expenditure of 1891-92, and yet the *net* charge of the columns headed “Exchange” has increased by no less than Rx. 1,708,000.

On the other hand, there has been no reduction in total Military Expenditure, as the following figures will show:—

|                                     | Budget, 1891-92.  |                  | Budget, 1892-93.  |                  |
|-------------------------------------|-------------------|------------------|-------------------|------------------|
|                                     | Rx.               | £.               | Rx.               | £.               |
| Military Works ( <i>net</i> ) - - - | 1,075,400         | 8,200            | 1,084,100         | 38,400           |
| Army ( <i>net</i> ) - - - - -       | 13,815,500        | 4,025,500        | 14,325,000        | 4,556,300        |
| Special Defences - - -              | 360,000           | 350,000          | 270,900           | 229,100          |
| <b>TOTAL</b> - - -                  | <b>15,250,900</b> | <b>4,963,700</b> | <b>15,680,000</b> | <b>4,823,800</b> |

20. The

\* On making the adjustment for Exchange, the sterling symbol (£) is changed to Rx.



20. The difficulty which I foresaw twelve months ago has, therefore, come upon us, and the problem of the Budget of 1892-93 has been the overcoming of that difficulty. If we have not succeeded in dealing with it in a wholly satisfactory manner, we have at least done better than could have been hoped this time last year, and the Budget Estimate of 1892-93 shows a surplus of Rx. 146,600.

21. In explaining how this result has been obtained, I shall take as starting point the Budget Estimate of 1891-92, and a comparison of the figures of that Estimate with the figures of the Estimate for 1892-93 will show how the loss of Rx. 1,708,000, due to the fall in Exchange from 1*s.* 5½*d.* to 1*s.* 4*d.* has been covered, and equilibrium between Revenue and Expenditure secured.

22. In the first place I may say at once that in the comparatively small item of sterling receipts in England there is not much difference between the Budget of 1891-92 and the Budget of 1892-93, there being merely a reduction from 212,600*l.* to 200,800*l.*, or by 11,800*l.*; as there is an increase of 2,100*l.* in receipts under Army, the decrease, excluding Army, is 13,900*l.*

23. Under principal heads of Revenue (excluding Opium) there is an increase of Revenue amounting to no less than Rx. 1,091,600. This large increase is due partly to substantial increases under Salt, Excise, and Forests, but above all to an increase of Rx. 673,800 under Land Revenue. The latter figure requires special explanation.

The current Provincial Contracts terminate on 31st March 1892. They have lately been revised and continued for another period of five years; and the revision has been made in such manner as to give the Government of India additional Revenue to the amount of Rx. 466,300 yearly, and, I regret to say, as a necessary consequence, to contract the resources of the Local Governments by an equal amount. It is no doubt satisfactory that Local Governments should have been in a position to make a contribution to the resources of the Empire at a period of pressure, and thus, possibly, avoid the necessity of imposing further taxation. But it would have been still more satisfactory if the Government of India had been in a position to allow them to retain the whole or the greater portion of this amount for expenditure on the improvement of the internal administration of the several Provinces of India. This adjustment in favour of the Government of India increases the Imperial share of the Land Revenue by Rx. 466,300. The amount so withdrawn may seem large, but, as the total increase of Provincial Revenue during the last five years has been Rx. 2,042,700, it follows that the Government of India have now withdrawn only 23 per cent. of the increase of the last five years, leaving the remaining 77 per cent. for expenditure by Local Governments.

The Imperial share of Land Revenue in the coming year has also been increased by ordinary growth of revenue and by postponements of revenue collections from the current year in consequence of drought and scarcity. As has already been stated, the total increase of the Imperial share of Land Revenue due to all causes is Rx. 673,800.

24. Net Opium Revenue for 1892-93 is taken at Rx. 81,200 above the Budget Estimate for 1891-92; although the price of the drug has risen and the expenditure is expected to be somewhat less than the average, the short crops of recent years have told on the Opium Reserve, and the quantity to be sold has already been reduced by a Notification in the "Gazette of India" dated 26th June 1891.

25. The Receipts from Interest in India, less the corresponding Expenditure, have increased by Rx. 238,100; this very satisfactory result is due to our not having borrowed in recent years, and to the investment of another crore of the Paper Currency Reserve.

In England the charge for interest is reduced by 11,500*l.*

26. The net Receipts in India from the Railway Revenue Account are estimated to increase by Rx. 606,700, while the increase of sterling expenditure in England under the same head is 51,800*l.*

27. Excluding the Principal Heads of Revenue, Interest, and the Railway Revenue Account, with which we have already dealt, and also the Revenue under the Heads of Military Works and Army, with which I shall deal hereafter, there is an increase of Revenue in India, under various Heads, of Rx. 375,700.

Excluding

Excluding Expenditure under Interest, Opium, and the Railway Revenue Account, and Military Expenditure of all kinds (Military Works, Army, and Special Defences), there is an increase of Expenditure in India which amounts to Rx. 235,100, and in England of 95,700 £.

28. Net Military Expenditure of all kinds in India has increased by Rx. 429,100, of which Rx. 205,000 is due to the calculation of the pay of the British Soldier serving in India at a lower rate of Exchange. In England the net Expenditure under Military Works has increased by 30,200 £, and decreased under Special Defences by 120,900 £, and under Army by 69,200 £, giving a net decrease of 159,900 £ in Military Expenditure of all kinds.

29. Bringing together the different items with which we have just dealt, we get the following result:—

| GAIN.   | Rx.              | £.                         |
|---|------------------|----------------------------|
| Revision of Provincial Contracts -  | 466,300          |                            |
| Ordinary increase under Principal Heads of Revenue, excluding Opium -                           | 625,300          |                            |
| Increase in net Opium Revenue -   | 81,200           | <i>minus</i> 100           |
| Increase under the Railway Revenue Account -  | 606,700          | <i>minus</i> 51,800        |
| Improvement under Interest in India, net -  | 238,100          |                            |
| Reduction of Interest charge in England   | —                | 11,500                     |
| Increase of Revenue under various Heads in India -  | 375,700          |                            |
| Reduction of net Military Expenditure in England (Military Works, Army, and Special Defences) - | —                | 159,900                    |
| <b>TOTAL - - - Rx.</b>  | <b>2,393,300</b> | <b><i>plus</i> 119,500</b> |
| <b>LOSS.</b>  | <b>Rx.</b>       | <b>£.</b>                  |
| Increase of net Military Expenditure in India -   | 429,100          |                            |
| Reduction in sterling Receipts in England (excluding Military Receipts) -                       | —                | 13,900                     |
| Increase of Expenditure under various Heads -   | 235,100          | <i>plus</i> 95,700         |
| <b>TOTAL - - - Rx.</b>  | <b>664,200</b>   | <b><i>plus</i> 109,600</b> |

Deducting the loss from the gain, we get a net gain of Rx. 1,729,100 plus 9,900 £.

30. On the other side must be put the net loss by Exchange, which, as I have said, amounts to Rx. 1,708,000. It follows that the Budget Estimate of 1892-93 is better than that of 1891-92 by Rx. 21,100 (1,729,100—1,708,000) plus Rx. 9,900,\* or Rx. 31,000 in all. As the surplus of the Budget Estimate of 1891-92 was Rx. 115,600, and as the Budget Estimate of the coming year is, on the whole, better by Rx. 31,000, the estimated surplus of 1892-93 is Rx. 146,600, being Rx. 115,600 plus Rx. 31,000.

31. The manner in which the very heavy charge of Rx. 1,708,000, which falls on the finances next year in connection with Exchange, has been met, may now be stated in a few words.

The additional charge of Rx. 1,708,000 on account of Exchange has been met almost entirely by contributions from Local Governments (Rx. 466,300), by increase of Revenue under Principal Heads (Rx. 625,300), and by growth of Railway Revenue (Rx. 606,700 *minus* 51,800 £); there has also been a substantial improvement under Interest in India, owing to our having been able to avoid borrowing for some time, and to increase of the Paper Currency Investment by one crore of rupees.

Net Military Expenditure of all kinds is somewhat heavier, and net Opium Revenue is slightly better, for 1892-93 than for 1891-92, while the growth of Revenue under various Heads, not of the first importance, almost exactly balances the growth of other Expenditure in England and India.

\* The sterling symbol (£) is altered to Rx. when the adjustment for Exchange is made.

## SECTION IV.—PROSPECTS OF THE IMMEDIATE FUTURE.

32. In the financial Statements of the last three years I have dwelt at some length on the general financial position of Government as it presented itself to me at the time, and have endeavoured to indicate the prospects of the immediate future.

Thus, in the Financial Statement for 1889-90, after a series of years of deficit, I ventured to predict that our financial difficulties were, for the time, at an end.

This forecast was amply justified, as the Accounts of the year 1889-90 gave a surplus of Rx. 2,612,000, though the sum of Rx. 460,255 had been set aside with a view to begin the restoration of the Famine Grant to its full amount of Rx. 1,500,000.

In the Financial Statement for the succeeding year, 1890-91, I looked forward to still further improvement, but expressed the opinion that 1890-91 was not likely to prove so prosperous, from a financial point of view, as 1889-90.

In point of fact, the Accounts of 1890-91 now show a larger surplus (Rx. 3,688,100) than that obtained in the preceding year; but the greater portion of this surplus was due to what has proved to be a speculative rise in Exchange and to other accidental causes, and all that can be said of 1890-91 is that it was a year of, on the whole, satisfactory financial progress.

33. As the result of two years' financial prosperity, the Government of India were able to restore the Famine Grant to its full amount of Rx. 1,500,000 in the Budget of 1891-92; but I pointed out that, while there were encouraging features in the position, there was also some danger of financial difficulties arising from a fall in Exchange taking place before Military Expenditure of a special character was reduced.

The difficulties to which I drew attention have actually come upon us, and we have had, besides, in the current year, a considerable loss of Land Revenue owing to drought and scarcity.

We should have had to face a heavy deficit in 1891-92, but for a remarkable increase in Railway Revenue, and considerable improvement under Opium. As it is, the Revised Estimate of 1891-92 shows a deficit of Rx. 80,000; but I have little doubt that improvement will yet take place, and that the Accounts of 1891-92 will close with a moderate surplus.

34. Although the three forecasts which I have ventured to make of the progress of Indian Revenue and Expenditure have, considering the nature of the subject, proved fairly accurate, I must admit that the result which I anticipated was sometimes not attained in the way I expected. For example, I had expected that the expenditure on Special Defences would, by this time, have come to an end, and this hope would have been fulfilled if the works could have been constructed and the armament provided as rapidly as the money was forthcoming. Unfortunately this has not proved to be the case, and the Estimates of the coming year are burdened with a charge of Rx. 614,500 on account of Special Defences, and a similar charge must be borne for another year or two. I could give other instances in which I have been disappointed, but what I have said is sufficient to show the necessity for caution in forecasts regarding Indian Revenue and Expenditure.

35. The circumstances of to-day are such as to make special caution necessary.

Exchange has fallen heavily and rapidly, and, though now steady, it is impossible to conjecture whether the next move will be upwards or downwards.

Railway receipts have largely increased in the current year, and for 1892-93 we have calculated on retaining a portion of this improvement; but no one can at present say whether Railway traffic is likely to be heavy or the reverse in 1892-93.

The price of Opium, after falling very low, has risen suddenly and rapidly, but it is impossible to say how long this rise will be maintained.

Above all, certain portions of the country are suffering from drought and scarcity, and already the collections on account of Land Revenue have shown some falling-off. The extension of Railways in recent years has greatly reduced

reduced the risks from famine; and, if the periodical rains, which are due about June next in the affected tracts of Madras, Bombay, and Upper Burma, in Rajputana and Behar, are received in due season, and are not insufficient, we shall in all probability have nothing worse than severe scarcity to meet. On the other hand, if the rains are delayed or are insufficient in the tracts in question, scarcity may deepen into famine, and the loss of Revenue and increase of Expenditure that must follow such a calamity cannot be calculated. Meteorological conditions, I understand, are not unfavourable at present for the occurrence of a timely monsoon.

36. Under the circumstances just stated, I refrain from making a forecast of probable financial progress during the coming year, and must content myself with saying that, putting aside the possibility of the occurrence of famine, there is, to the best of my judgment, no ground at this moment for any special anxiety regarding 1892-93. The Currency question, however, appears to be approaching the acute stage, and it is impossible to foresee what may happen in this connection within the next few years.

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL REVENUE AND EXPENDITURE.

SECTION I.—ACCOUNTS OF 1890-91.

37. The Revised Estimate for the year 1890-91, published in March last, showed a surplus of Rx. 2,787,100. In August the Under-Secretary of State for India announced in Parliament that the surplus would be nearly Rx. 900,000 in excess of that sum. The Accounts of the year show a surplus of Rx. 3,688,171.

38. Explanations of the variations under the several heads will be found in the Appropriation Report, published in the "Gazette of India" of the 12th March. The following statement gives a general comparison of the Revised Estimates with the Accounts of the year:—

|   | Revised Estimate. | Accounts.         | Accounts Better. | Accounts Worse. |
|---|-------------------|-------------------|------------------|-----------------|
| <b>REVENUE.</b>   |                   |                   |                  |                 |
| India - - - - Rx.   | 84,799,800        | 85,221,551        | 423,251          | -               |
| England - - - - £.  | 388,100           | 392,009           | 3,909            | -               |
| Exchange - - - - Rx.  | 126,100           | 128,089           | 1,989            | -               |
| <b>TOTAL - - - Rx.</b>                                      | <b>85,313,500</b> | <b>85,741,649</b> | <b>428,149</b>   | <b>-</b>        |
| <b>EXPENDITURE.</b>   |                   |                   |                  |                 |
| India—  |                   |                   |                  |                 |
| Imperial, Provincial, and Local Rx.                         | 61,902,700        | 61,596,086        | 306,614          | -               |
| Adjustment of Provincial and Local Surplus or Deficit - Rx. | -312,800          | -198,627          | -                | 114,173         |
| England - - - - £.  | 15,801,100        | 15,568,875        | 232,225          | -               |
| Exchange - - - - Rx.  | 5,135,400         | 5,087,144         | 48,256           | -               |
| <b>TOTAL - - - Rx.</b>                                      | <b>82,526,400</b> | <b>82,053,478</b> | <b>472,922</b>   | <b>-</b>        |
| <b>SURPLUS - - - Rx.</b>                                    | <b>2,787,100</b>  | <b>3,688,171</b>  | <b>901,071</b>   | <b>-</b>        |

1890-91.  
General Results.

39. The improvement in the Revenue and Expenditure in India was thus Rx. 728,865, of which Rx. 114,173 occurred in the Provincial and Local sections of the Accounts, and Rx. 614,692 in the Imperial section. The addition to the latter sum of the improvement of Rx. 286,379 in the Revenue and Expenditure in England, including Exchange, makes up the increase in the surplus of the year to the sum of Rx. 901,071, shown above.

Revenue in India.

40. Increased receipts under the Principal Heads of Revenue, Rx. 243,734, and from Railways, Rx. 228,298, account for the improvement of Rx. 422,251 shown in the Revenue in India. The more important increases under the Principal Heads occurred under Land Revenue, Rx. 130,609, and Salt, Rx. 70,168, while of the chief Principal Heads the only one under which the Actuals were less than the Revised Estimate was Stamps. The only important decrease in the Accounts, compared with the Revised Estimate, was one of Rx. 70,092 in Military Receipts.

Expenditure in India.

The decrease of Rx. 306,614 in the Expenditure in India, as compared with the Revised Estimate, occurred mainly under the groups Direct Demands on the Revenue, Rx. 83,985; Railways, Rx. 101,039; and Buildings and Roads, Rx. 82,161.

Expenditure in England.

41. The saving of Rx. 280,481, including Exchange, in the expenditure in England, occurs mainly under the groups Miscellaneous Civil Charges, Rx. 48,855; Army, Rx. 190,560, and Special Defence Works, Rx. 20,561.

Expenditure not charged to Revenue.

42. The capital outlay on Railways and Irrigation Works, not charged to Revenue, was less than assumed in the Revised Estimate by Rx. 123,768.

## SECTION II.—REVISED ESTIMATES OF 1891-92.

43. The following Statement gives a general comparison of the Budget and Revised Estimates of 1891-92.

|   | Budget            | Revised.          | Revised Better.  | Revised Worse.   |
|---|-------------------|-------------------|------------------|------------------|
| <b>REVENUE.</b>   |                   |                   |                  |                  |
| India - - - - - Rx.   | 85,729,500        | 88,219,400        | 2,489,900        | —                |
| England - - - - - £.  | 212,600           | 255,200           | 42,600           | —                |
| Exchange - - - - - Rx.                                      | 83,200            | 111,300           | 28,100           | —                |
| <b>TOTAL - - - Rx.</b>                                      | <b>86,025,300</b> | <b>88,585,900</b> | <b>2,560,600</b> | <b>—</b>         |
| <b>EXPENDITURE.</b>   |                   |                   |                  |                  |
| India—  |                   |                   |                  |                  |
| Imperial, Provincial, and Local Rx.                         | 64,516,000        | 65,873,700        | —                | 1,357,700        |
| Adjustment of Provincial and Local Surplus or Deficit - Rx. | —828,400          | —461,500          | —                | 366,900          |
| England - - - - - £.  | 15,972,100        | 16,193,400        | —                | 221,300          |
| Exchange - - - - - Rx.                                      | 6,250,000         | 7,060,300         | —                | 810,300          |
| <b>TOTAL - - - Rx.</b>                                      | <b>85,909,700</b> | <b>88,665,900</b> | <b>—</b>         | <b>2,756,200</b> |
| <b>SURPLUS OR DEFICIT - - - Rx.</b>                         | <b>+ 115,600</b>  | <b>—80,000</b>    | <b>—</b>         | <b>195,600</b>   |

1891-92.  
General Results.

44. The small surplus of the Budget Estimate has become in the Revised Estimate a small deficit. The salient features of the year may be stated as, on the one hand, a large increase of net Railway Revenue, and improvements in most other heads of Revenue; and, on the other hand, a large increase of Military

Military Expenditure, a fall in the rate of exchange, and some falling-off in Land Revenue. The increase of Revenue is greater than that of Expenditure, apart from Exchange; if the rate of Exchange had not fallen below the rate assumed in the Budget Estimate, there would have been an improvement, instead of a deterioration in the general result.

45. The Revenue in India is now expected to be Rx. 2,489,900 more than was anticipated last March.

1891-92.  
Revenue in India.

46. The larger part of this occurs under Railways, the receipts from which show an improvement of no less than Rx. 1,781,100. The revival of Railway traffic which began towards the close of last financial year continued and developed to an unexpected extent in the present year. There are now some signs of the improvement coming to an end; but in all probability the high figure taken in the Revised Estimate for Railway Revenue will be realised. Almost all the important lines of Railway have contributed to this satisfactory result.

1891-92.  
Increases of Revenue  
in India.

Most of the other heads of Revenue also show increases, the more important being the following:—

|                                   | Rx.     |
|-----------------------------------|---------|
| Opium - - - - -                   | 432,700 |
| Salt - - - - -                    | 277,200 |
| Stamps - - - - -                  | 78,700  |
| Excise - - - - -                  | 143,100 |
| Telegraph - - - - -               | 137,900 |
| Irrigation, Major Works - - - - - | 147,900 |

The larger part of the increase under Opium occurs in Bengal, where the receipts exceed the Estimate by Rx. 324,200; this is due to the average price realised at the sales of Bengal opium having been Rs. 1,058 a chest, against a price of Rs. 1,000 a chest assumed in the Budget Estimate. There is also an increase of Rx. 110,000 in Bombay, due to the number of chests of Malwa Opium exported being higher than assumed in the Budget Estimate.

The rest of the increases may be ascribed to the general progress of the country.

47. Against those increases must be set the falling-off in Land Revenue and Provincial Rates, due to the scarcity in Madras. The collections of Land Revenue, including that due to Irrigation, are now expected to be less than the Budget Estimate by Rx. 585,500, and those of Provincial Rates by Rx. 54,400, the reductions in Madras being Rx. 603,000 and Rx. 66,300.

1891-92.  
Decreases of  
Revenue in India.

The only other important decrease in Revenue is one of Rx. 85,000 under Mint. It is due to the coinage being much below the average.

48. The increase of the Revenue in England is not great; more than half of it occurs under interest, the Secretary of State having been able to realise higher rates of interest than he anticipated on his temporary investments of cash balance.

1891-92.  
Revenue in England.

49. For the large increase of expenditure in India shown in the statement in paragraph 43, amounting to Rx. 1,357,700, the two heads Army and Railways are responsible.

1891-92.  
Expenditure in  
India.  
Increases under  
Army and Rail-  
ways.

The increase in Railway Expenditure is a necessary accompaniment of the increase in the Railway Revenue. It amounts to Rx. 489,000 on State Railways Working Expenses, and to Rx. 151,500 on Guaranteed Railways Surplus Profits, Land and Supervision.

The increase in the expenditure on the Army amounts to Rx. 1,059,500. The causes of this increase are (a) the cost of expeditions not contemplated when the Budget Estimate was framed, amounting to Rx. 725,300; (b) the sanction given to an expenditure of Rx. 213,400 on measures designed to facilitate mobilisation; and (c) the sanction given to an expenditure of Rx. 132,100 for the purchase of additional mules and remounts.

1891-92.  
Expenditure in  
India.  
Other variations.

50. The sum of the increase in the Expenditure on Railways and of the increase in the Expenditure under Army being in excess of the increase of the total Expenditure in India, it follows that under the remaining heads of Expenditure there must have been, on the whole, a decrease. The following are the more important increases and decreases of Expenditure under these heads:—

| Decreases.                            |       | Rx.     | Increases.              |       | Rx.     |
|---------------------------------------|-------|---------|-------------------------|-------|---------|
| Land Revenue                          | - - - | 54,200  | Political               | - - - | 50,700  |
| Opium                                 | - - - | 388,800 | Reduction of Debt       | - - - | 802,800 |
| Police                                | - - - | 133,100 | Irrigation, Minor Works | - - - | 58,400  |
| Miscellaneous                         | - - - | 109,400 | Military Works          | - - - | 80,900  |
| Construction of Protective<br>Railway | - - - | 680,100 |                         |       |         |
| Special Defence Works                 | - - - | 60,600  |                         |       |         |

1891-92.  
Decreases of Expen-  
diture in India.

51. The larger part of the decrease under Land Revenue occurs in Bombay, Rx. 35,900, and is due partly to too high a margin having been allowed in the Estimate of Expenditure, and partly to provision having been made for a scheme of reorganisation of the Department of Land Records and Agriculture, which was not fully brought into operation in the year. There are also decreases in the Central Provinces Rx. 9,400, Assam Rx. 8,200, and India General Rx. 4,200 (all of these three decreases occurring mostly in Settlement charges); while there are increases in Bengal Rx. 4,200 (due to increased expenditure on Survey and Settlements), and in Lower Burma Rx. 4,100 (due to higher charges for the collection of the Revenue, which is expected to exceed the Budget Estimate).

The decrease under Opium is caused by the produce of the season's crop having been much less than was assumed in the Budget Estimate. The Estimates are framed at a time when the produce of the crop cannot be gauged with accuracy.

The decrease under Police is due to provision having been made in Bombay for large Expenditure on a scheme for the re-organisation of the Police which has not yet been brought into operation, and to the Expenditure in both Upper and Lower Burma having been largely over-estimated. These decreases are partially counterbalanced by increased Police charges in the South Lushai country.

The decrease under Miscellaneous occurs in Madras. About half of it is nominal being due to the transfer of Local Sanitation charges from this head to Medical; while the remainder is due to the Madras Government having provided in the Budget Estimate a large sum under this head as a "reserve."

The decrease under Protective Railways and Special Defence Works is due merely to the rate of Expenditure having been slower than was anticipated.

1891-92.  
Increases in Expen-  
diture in India.

52. The increase under Political is due mainly to the Amir of Afghanistan having drawn a portion of his subsidy for last year in arrears. If the Amir again allows his subsidy to fall into arrears, the increase under Political will almost entirely disappear in the actuals for the year.

The amount entered for Reduction of Debt is the sum required to make up the Famine Insurance Grant of the year to Rx. 1,500,000. It is composed of the sum of Rx. 680,100, the amount shown above as the decrease under Construction of Protective Railways, and of Rx. 166,900, being the amount by which the net loss on the Bengal-Nagpur and the Indian Midland Railways is now expected to be less than assumed in the Budget; diminished by the increases under the two other heads included in the grant, namely Rx. 30,400 under Famine Relief and Rx. 13,800 under Construction of Protective Irrigation Works.

The increase under Irrigation is caused by the opening of Famine Relief Works in Ajmere, Upper Burma, and Madras.

The

The increase under Military Works is accounted for by the sanction given during the year to expenditure of Rx. 30,000 for the restoration of buildings at Quetta damaged by rain; and of Rx. 61,600 for works designed to facilitate mobilisation in time of war. Smaller expenditure on other works diminishes to some extent the above excess.

53. The sum of Rx. 366,900 entered opposite "Adjustment of Provincial and Local Surplus and Deficit" represents the amount by which the reduction of their accumulated balances by Local Governments has been less than they proposed when the Budget Estimates were framed.

1891-92.  
Provincial and  
Local Adjustments.

54. The more important variations accounting for the increase of 221,300 l. in the Expenditure in England are the following:—

1891-92.  
Expenditure in  
England.

| INCREASES.     |         | DECREASE.             |         |
|----------------|---------|-----------------------|---------|
|                | £.      |                       | £.      |
| Interest - - - | 232,100 | Special Defence Works | 175,500 |
| Army - - -     | 130,800 |                       |         |

The excess in the Interest payments is caused by the payment of discount on the issue and sales of India Stock, for which no provision was made in the Budget Estimate. The public loan of 2,600,000 l. was issued at an average rate of 94 l. 10 s. 2½ d. per cent., and the discount, including that paid on payments towards the loan in anticipation of due date, amounted to 153,478 l. The subsequent sales of stock to the amount of 2,000,000 l. were effected at a price of 95 l. per cent., and a further charge for discount of 101,522 l. was incurred. This total increase of 255,000 l. was partially counterbalanced by a saving in the interest charge in consequence of the loan having been issued later than was intended.

The report of Lord Northbrook's Commission on the claims of the War Office on account of British Forces serving in India necessitates the payment this year of 211,000 l. in excess of the amount provided in the Budget Estimate; this payment accounts for the increase of expenditure under Army, and covers arrear charges for the four years 1887-88, 1888-89, 1889-90, and 1890-91, and the full payment likely to be due under the award of the Commission for the current year. The payments already made for the years 1887-88, 1888-89, and 1889-90, are respectively 655,000 l., 665,000 l. and 720,000 l., or in all 2,040,000 l. The amount due under the award of the Commission for those three years is 2,156,000 l. To close the account to March 1890, an arrear payment of 116,000 l. is therefore required. Owing to the increase in the payments on account of deferred pay, it is anticipated that the amounts due for each of the years 1890-91 and 1891-92 will be 760,000 l., against 700,000 l. paid in 1890-91 and 725,000 l. provided in the Budget Estimate of 1891-92, necessitating a further payment of 95,000 l. for these two years. The addition to the Budget Estimate for payments to the War Office is therefore 211,000 l. in all. On the other hand, it is anticipated that the payments for the Troop Service will be less by 29,300 l. owing chiefly to the new machinery for the "Euphrates" not having been supplied, and that the payments for stores will be less by 62,000 l.; these reductions are mere postponements of expenditure, not real savings.

The decrease under Special Defence Works is due to Stores required for these works not being provided as rapidly as was anticipated.

55. The net charge for Exchange on the Revenue and Expenditure in England is Rx. 6,949,000, as against the Budget estimate of Rx. 6,166,800, being worse by Rx. 782,200. This may be said to be due to the fall in the rate of Exchange from 1 s. 5·25 d. to 1 s. 4·713 d. the rupee, a small portion only being on account of the variations in the amount of Sterling Revenue and Expenditure.

1891-92.  
Exchange.



## SECTION III.—BUDGET ESTIMATE OF 1892-93.

56. The following statement compares the Budget Estimate for 1891-92 with that for 1892-93:—

|  | 1891-92.          | 1892-93.          | 1892-93<br>better than<br>1891-92. | 1892-93<br>worse than<br>1891-92. |
|--|-------------------|-------------------|------------------------------------|-----------------------------------|
| <b>REVENUE.</b>  |                   |                   |                                    |                                   |
| India - - - - - Rx.  | 85,729,500        | 88,066,700        | 2,337,200                          | —                                 |
| England - - - - - £.   | 212,600           | 200,800           | —                                  | 11,800                            |
| Exchange - - - - - Rx.   | 83,200            | 100,400           | 17,200                             | —                                 |
| <b>TOTAL - - - Rx.</b>   | <b>86,025,300</b> | <b>88,367,900</b> | <b>2,342,600</b>                   | <b>—</b>                          |
| <b>EXPENDITURE.</b>  |                   |                   |                                    |                                   |
| <b>India—</b>  |                   |                   |                                    |                                   |
| Imperial, Provincial, and Local Rx.                            | 64,516,000        | 65,457,400        | —                                  | 941,400                           |
| Adjustment of Provincial and<br>Local Surplus or Deficit - Rx. | — 828,400         | — 1,161,700       | 333,300                            | —                                 |
| England - - - - - £.   | 15,972,100        | 15,950,400        | 21,700                             | —                                 |
| Exchange - - - - - Rx.   | 6,250,000         | 7,975,200         | —                                  | 1,725,200                         |
| <b>TOTAL - - - Rx.</b>   | <b>85,909,700</b> | <b>88,221,300</b> | <b>—</b>                           | <b>2,311,600</b>                  |
| <b>SURPLUS - - - Rx.</b>                                       | <b>115,800</b>    | <b>146,600</b>    | <b>31,000</b>                      | <b>—</b>                          |

1892-93.  
General Results.

57. A surplus of Rx. 146,600 means practical equilibrium between Revenue and Expenditure. A considerable development of Revenue is expected, which is, however, absorbed partly by increases in expenditure, but chiefly by the fall in the rate of Exchange from 1 s. 5½ d. to 1 s. 4 d.

1892-93.  
Revenue in  
India.

58. The Revenue in India in 1892-93 is expected to exceed the Budget Estimate for 1891-92 by Rx. 2,337,200. The more important increases are the following:—

|  | Rx.     |
|--|---------|
| Land Revenue, including that due to Irrigation - - - - - | 224,400 |
| Salt - - - - -   | 201,200 |
| Stamps - - - - -   | 81,400  |
| Excise - - - - -   | 148,700 |
| Provincial Rates - - - - -                               | 92,200  |
| Forests - - - - -  | 56,100  |
| Interest - - - - -                                       | 108,800 |
| Post Office - - - - -                                    | 74,500  |
| Telegraph - - - - -                                      | 129,300 |
| XXIV—Exchange - - - - -                                  | 137,100 |
| State Railways - - - - -                                 | 883,900 |
| Guaranteed Railways - - - - -                            | 80,000  |
| Irrigation Major Works - - - - -                         | 99,500  |

1892-93.  
Increases in  
Revenue in India.

59. The increases under Land Revenue and Provincial Rates are partly due to new settlements, but to a larger extent merely represent the portion of the heavy remissions in Madras this year, which, it is hoped, will be recovered next year on the assumption that the season will be normal.

Of the increase under Interest, Rx. 38,000 is due to the increase of the currency investment by one crore; Rx. 40,600 is on account of interest on overdrawn capital of Railway Companies—a charge of the same amount occurs in the Railway Revenue Account; and the remainder is obtained from the growth of interest on loans to Municipalities, other local bodies, and cultivators.

The

The estimated increase under Railway Revenue, which amounts to over 40 per cent. of the total increase in Revenue, is justified by the good results of the current year; the Railway Revenue is taken at a considerably lower figure than in the Revised Estimate for the present year.

The increase under XXIV.—Exchange is due chiefly to the fall in the rate of Exchange, which has the effect of increasing the apparent receipts under this head.

The other increases may be ascribed to the general progress of the country.

60. The only important decrease is one of Rx. 68,300 under Army; it is due mainly to the discontinuance of the employment of State agency in Madras and Bombay for the supply of malt liquor to soldiers, and should involve a corresponding decrease in the charges.

1892-93.  
Decreases in  
Revenue in India.

61. The falling-off of 11,800 *l.* in the Revenue in England is accounted for by decreases under Interest, the Secretary of State anticipating that the loans from his cash balance will be less than this year, and under Telegraph, due to a change in the method of bringing to account the transactions with Telegraph Companies.

1892-93.  
Revenue in  
England.

The increase in the receipts from Exchange on Sterling Revenue is due to the fall in the rate of exchange.

62. The following are the more important of the increases and decreases which result in the increase in the Expenditure in India of Rx. 941,400, shown in the statement in paragraph 56 :—

1892-93.  
Expenditure in  
India.

| INCREASES.                     |         | DECREASES.                     |         |
|--------------------------------|---------|--------------------------------|---------|
|                                | Rx.     |                                | Rx.     |
| Land Revenue - - - -           | 143,500 | Interest - - - -               | 166,900 |
| Forest - - - -                 | 65,200  | Scientific and other Minor De- |         |
| Post Office - - - -            | 83,900  | partments - - - -              | 161,600 |
| Education - - - -              | 69,900  | Miscellaneous - - - -          | 114,900 |
| Medical - - - -                | 96,000  | Miscellaneous Railway Expendi- |         |
| Famine Relief - - - -          | 127,000 | ture - - - -                   | 68,800  |
| 37.—Construction of Railways - | 91,000  | Civil Works - - - -            | 238,800 |
| State Railways, Working Ex-    |         | Special Defence Works - - -    | 89,100  |
| penses - - - -                 | 224,600 |                                |         |
| State Railways, Interest - -   | 137,300 |                                |         |
| Army - - - -                   | 441,200 |                                |         |

63. The increase under Land Revenue is distributed over all the Provinces except Assam. The more important increases are, in Bengal Rx. 50,600, Rx. 42,900 being for larger expenditure on Survey and Settlements, some of it in Behar, and Rx. 9,000 for improved sanitation on Government estates: in Madras Rx. 38,300, most of this is due to the gradual introduction of a scheme for the revision of Village establishments under which the Village officers are paid by fixed salaries, and recoveries effected by means of a Local Cess: in Burma Rx. 28,200, being increased expenditure on Survey and Settlement: in the North-Western Provinces and Oudh, Rx. 11,700, mostly in charges for District administration; and in Bombay Rx. 10,700, for arrears of allowances to Village officers, and for the reorganisation of the Department of Land Records and Agriculture.

1892-93.  
Increases of  
Expenditure in  
India.

The increase under Forest is a consequence of the expansion of the operations, and of improvements in the organisation of the Department. It is accompanied by an increase of Revenue.

Most of the increase shown under Post Office is nominal, being due to the transfer of certain Printing and Stationery charges, amounting to Rx. 64,200, to that head; as explained in paragraph 76 in Section IV.: the remainder is the normal annual increase due to the expansion of operations.

The increase under Education occurs in all Provinces, the largest increase being in the Local Expenditure in Madras.

Under Medical more than half of the increase shown above is nominal, being due to the transfer to this head from Miscellaneous of Local Sanitation charges in Madras; the remainder is distributed over all the Provinces except Bengal, where there is a small decrease.

In view of the scarcity in Madras, the Madras Government think it necessary to provide for an expenditure of ten lakhs of rupees under Famine Relief. The Bengal Government has also provided two lakhs under the head, and the Bombay Government one lakh.

The increase under the head 37, Construction of Railways, is mainly the result of a special provision of Rx. 118,300 to be expended in carrying out the Railway programme of the Government of India, and of an increase of Rx. 61,900 in the Provincial Expenditure on the Mayavaram-Mutupet Railway in Madras, counterbalanced by a decrease of Rx. 92,000 in that on the Hyderabad Umartkot Railway in Bombay.

The increase under State Railways, Working Expenses, is required in consequence of the anticipated increase in traffic and Railway Receipts.

The increase in State Railways, Interest, is a transfer from the Interest on Ordinary Debt, and follows, as a matter of course, the increase of the Capital Expenditure on Railways.

The increase under Army is accounted for by an increase of Rx. 205,000 in the pay of the British soldiers due to the fall in the rate of exchange, the soldier's pay varying with that rate: by an increase of Rx. 94,500 due to the occupation of the Chin-Lushai country and of Manipur, the cost of feeding troops in those outlying stations being high; and by an increase of about Rx. 230,000 on various measures designed to improve the efficiency of the Army: these increases are partially counterbalanced by a smaller provision for Expeditions.

1892-93.  
Decreases of  
Expenditure in  
India.

64. The decrease under Interest represents the transfers from Ordinary to Public Works Debt of Interest on the Capital Expenditure on Railways and Irrigation Works.

The decrease under Scientific and other Departments is due to the practical completion of Census Work this year.

The decrease under Miscellaneous occurs in Madras: nearly half of it is due to the transfer to Medical of Local Sanitation charges, and the remainder to the omission of the "reserve" which was made by the Madras Government last year.

The decrease under Miscellaneous Railway Expenditure occurs because smaller provision is required for Railway Surveys.

Under Civil Works the Expenditure is reduced by Rx. 110,000 in the North-Western Provinces and Oudh, the Budget Estimate of 1891-92 having made special provision, amounting to Rx. 120,000, for water-supply and sanitation projects; and in Madras there is a reduction of Rx. 122,400, as the Local Government is restricting the expenditure in consequence of the strain thrown on its finances by the scarcity. There are also decreases in Bombay Rx. 63,000, Bengal Rx. 91,100, (the decreases in Bombay and Bengal are due partly to the revision of the Provincial Contracts rendering it necessary for the Local Governments to reduce for a time the high Public Works Expenditure which accumulated balances had enabled them to incur); the Punjab Rx. 22,300; and the Central Provinces Rx. 28,700; while increased expenditure is contemplated in Burma Rx. 46,000, Assam Rx. 98,900, and the smaller Provinces under the Government of India Rx. 53,800, the last being due partly to the necessity of providing relief works in Ajmere.

The grant for Special Defence Works has been fixed at a lower amount than for 1891-92.

65. The increase in the deductions shown in the table in paragraph 56 on account of the "Adjustment of Provincial and Local Surplus or Deficit" represents the amount by which Local Governments propose to increase their Expenditure from accumulated balances. Most of this increase may be ascribed to the revision of the Provincial Contracts explained in Section VI., by which a portion of the surpluses of Provincial Revenues is resumed by the Government of India. Notwithstanding the revision, most of the Local Governments are able to continue their expenditure on much the same scale as in the current year.

1892-93.  
Expenditure in  
England:

66. The Expenditure in England in the two years does not differ much. The only variations which need be noticed are those under Army. The expenditure on Military Stores, chiefly Ordnance, is expected to be less next year than this by 115,500 £.; and a saving is anticipated in the Troopship Service of 27,200 £.; while the charges of the War Office for British Forces in India are increased by 35,000 £., Furlough allowances by 10,000 £., and the Non-Effective charges by 31,600 £.

The increase of Rx. 1,725,200 in the Exchange on Expenditure in England is due to the fall in the rate from 1 s. 5½ d. to 1 s. 4 d. This heavy loss is the main reason why the prospects of 1892-93 are not considerably better than were those of 1891-92. 1892-93  
Exchange.

#### SECTION IV.—EXAMINATION OF THE ESTIMATES UNDER THE MORE IMPORTANT HEADS OF REVENUE AND EXPENDITURE.

##### LAND REVENUE.

67. The Estimates for 1891-92 and for 1892-93, and the Actuals for the three preceding years, are shown in the following statement:—

|  | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|--|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|  | Rx                    | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| Revenue, including that due to irrigation. | 23,687,445            | 24,671,165            | 24,754,205            | 25,155,500                      | 24,570,000                       | 25,379,900                      |
| Expenditure - - -                          | 3,513,957             | 3,624,194             | 3,676,596             | 3,887,400                       | 3,833,200                        | 4,031,000                       |
| Net - -                                    | 20,173,488            | 21,046,971            | 21,077,609            | 21,268,100                      | 20,736,800                       | 21,348,900                      |

The scarcity in Madras and Upper Burma is the cause of the falling-off in the Revenue in 1891-92. It is expected that the scarcity will reduce the collections below the Budget Estimate by Rx. 603,000 in Madras and by Rx. 48,900 in Upper Burma.

In the North-Western Provinces and Oudh also the Revenue is expected to be less than the Budget Estimate by Rx. 77,600. About Rx. 20,000 of this is due to remissions in a few districts necessitated by floods, inroads of wild cattle, and hail-storms: the rest is due to the expectation of the recurrence of arrears; the Budget Estimate for the current year was framed in the anticipation that the arrears from the previous year would be recovered in addition to the Revenue of this year, but the Local Government now expects that the arrears of this year will be heavy, though not so heavy as were those of the preceding year.

In all other Provinces except the Central Provinces and India General the collections will be above the Budget Estimate, the increase in Lower Burma being Rx. 88,400.

The increase of Revenue shown in the Budget Estimate for 1892-93 is partly due to the normal growth of Revenue, notably in the Punjab as the result of Settlement operations, but also to a large extent to the expectation that some portion of the suspensions in the current year will be recovered next year. The scarcity this year will therefore improve the Revenue next year, so far as can be now foreseen. But this is based on the hope that next year will be a normal season. Should there be any failure of the rains in the coming season, the Budget Estimate may not be realised.

The areas in which agricultural conditions give rise to anxiety are four: first, the Deccan districts in Madras and Bombay, part of the States of Mysore and Hyderabad, and some Madras districts to the south and east of these; second, Rajputana and some of the British districts on its borders in the Bombay Presidency; third, Behar; and fourth, some districts in Upper Burma. Whether matters will improve or grow seriously worse cannot be known with any certainty till June next. The Estimates have been framed in the hope that the serious calamity of a famine will not occur. If a famine should occur, not only will the Land Revenue be reduced, but other Revenue also will suffer, and Expenditure must be increased under many heads beyond the amounts provided in the Estimates.

## OPIUM.

68. The figures are—

|                   | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|-------------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|                   | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| Revenue - - -     | 8,562,319             | 8,583,056             | 7,879,182             | 7,593,400                       | 8,026,100                        | 7,634,600                       |
| Expenditure - - - | 2,597,905             | 1,605,107             | 2,180,797             | 2,274,600                       | 1,886,200                        | 2,234,800                       |
| Net - - -         | 5,964,414             | 6,977,949             | 5,698,385             | 5,318,800                       | 6,139,900                        | 5,399,800                       |

The average price of Bengal Opium in 1891-92 has been R1,058 a chest, whereas in the Budget Estimate a price of R1,000 a chest only was assumed. The Bengal receipts will consequently be higher than the Budget Estimate by Rx. 324,200.

The exports of Malwa Opium through Bombay have been larger than was anticipated, and the receipts in Bombay have improved by Rx. 110,000.

In accordance with Notification No. 2686, dated 26th June 1891, the number of chests of Bengal Opium to be sold in 1892-93 is smaller than in the current year. But nevertheless the rise in price justifies the placing of the Budget Estimate somewhat higher than that for this year. For Bombay the Estimate is placed at the same amount as for 1891-92.

The Expenditure in the current year will be lower than the Budget Estimate, the crop of opium having been smaller than expected. The Estimate of Expenditure for 1892-93 is based on the assumption that an average crop will be obtained. The reports regarding the crop indicate that it may be below the average; but it is not considered safe to act on this assumption in framing the Estimates.

## SALT.

69. The figures are—

|                   | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|-------------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|                   | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| Revenue - - -     | 7,675,634             | 8,187,739             | 8,523,368             | 8,343,500                       | 8,620,700                        | 8,544,700                       |
| Expenditure - - - | 412,979               | 412,766               | 429,013               | 466,900                         | 459,600                          | 497,500                         |
| Net - - -         | 7,262,655             | 7,774,973             | 8,094,355             | 7,876,600                       | 8,161,100                        | 8,047,200                       |

The Salt Revenue in the current year has increased above the expectations of the Budget Estimate in all Provinces with the exception of Madras. In Madras the quantity of salt consumed has increased as in other Provinces, and the decrease in Revenue is due to the allowance made for the exceptional increase in cash payments in 1890-91, mentioned in paragraph 34 of Part II. of the Financial Statement of March last, having proved to be insufficient. The Estimate of Revenue for next year is moderately framed at an amount lower by Rx. 76,000 than the Revised Estimate of this year.

The consumption of salt since 1888-89 has been as under:—

|                                   | Maunds.    |
|-----------------------------------|------------|
| 1888-89 - - -                     | 31,395,000 |
| 1889-90 - - -                     | 33,086,000 |
| 1890-91 - - -                     | 33,320,000 |
| and in 11 months of 1891-92 - - - | 31,152,000 |

70. The

## STAMPS.

70. The figures are—

|                   | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget,<br>Estimate,<br>1892-93. |
|-------------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|----------------------------------|
|                   | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                              |
| Revenue - - -     | 3,927,088             | 4,087,908             | 4,068,969             | 4,148,200                       | 4,226,900                        | 4,229,600                        |
| Expenditure - - - | 154,172               | 134,373               | 130,019               | 132,400                         | 136,100                          | 140,900                          |
| Net - - -         | 3,772,916             | 3,953,535             | 3,938,950             | 4,015,800                       | 4,090,800                        | 4,088,700                        |

The Stamp Revenue fell off in the closing months of 1890-91, and the Revenue of that year was lower than that of the previous year. But the ground lost is expected to be more than made up in the current year.

## EXCISE.

71. The figures are—

|                   | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|-------------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|                   | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| Revenue - - -     | 4,705,346             | 4,891,894             | 4,947,780             | 4,953,700                       | 5,096,800                        | 5,102,400                       |
| Expenditure - - - | 137,941               | 156,739               | 175,053               | 188,700                         | 188,900                          | 206,100                         |
| Net - - -         | 4,567,405             | 4,735,155             | 4,772,727             | 4,765,000                       | 4,907,900                        | 4,896,300                       |

The increase in the Excise Revenue is distributed over all the Provinces, with the one exception of the North-Western Provinces and Oudh. The increase this year is largest in Bengal.

## CUSTOMS.

72. The figures are—

|                   | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|-------------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|                   | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| Revenue - - -     | 1,332,784             | 1,506,686             | 1,743,218             | 1,700,900                       | 1,687,000                        | 1,691,800                       |
| Expenditure - - - | 133,897               | 135,021               | 134,652               | 140,600                         | 137,200                          | 142,300                         |
| Net - - -         | 1,198,887             | 1,371,665             | 1,608,566             | 1,560,300                       | 1,549,800                        | 1,549,500                       |

The rice duty realised in 1890-91 was, owing to special conditions, abnormally large, and the reduction this year has been even greater than was assumed in the Budget Estimate. The trade at present is active and, unless the next monsoon rains in India should be deficient, in which case Burma rice will be required to supplement local deficiencies, the Estimates should be fully realised. The import revenue shows a normal increase.

## FINANCIAL STATEMENT OF THE

## ASSESSED TAXES.

73. The figures are—

|                   | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|-------------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|                   | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| Revenue - - -     | 1,520,940             | 1,595,274             | 1,617,396             | 1,610,300                       | 1,644,600                        | 1,645,200                       |
| Expenditure - - - | 27,128                | 27,681                | 29,246                | 31,600                          | 29,700                           | 31,800                          |
| Net - - -         | 1,493,812             | 1,567,593             | 1,588,150             | 1,578,700                       | 1,614,900                        | 1,613,400                       |

The receipts from Income Tax are increasing yearly with the growth in wealth and population.

## FOREST.

74. The figures are—

|                   | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|-------------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|                   | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| Revenue - - -     | 1,849,047             | 1,486,303             | 1,448,002             | 1,511,100                       | 1,497,800                        | 1,567,200                       |
| Expenditure - - - | 792,000               | 780,035               | 784,113               | 905,700                         | 879,800                          | 970,500                         |
| Net - - -         | 557,047               | 706,268               | 663,889               | 605,400                         | 618,000                          | 596,700                         |

The financial results of Forest administration are expected to remain much the same as was estimated in March last. There has been a considerable increase of Revenue compared with the previous year, but the Expenditure has also increased. For next year a similar result is expected.

## INTEREST.

75. The Interest receipts since 1888-89 are shown below :

|                | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget,<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|----------------|-----------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|---------------------------------|
| Revenue :      |                       |                       |                       |                                  |                                  |                                 |
| India - - Rx.  | 643,310               | 676,703               | 710,552               | 764,700                          | 799,200                          | 873,500                         |
| England - £.   | 135,477               | 135,633               | 166,194               | 30,000                           | 58,000                           | 25,000                          |
| Exchange - Rx. | 63,035                | 60,865                | 54,804                | 11,700                           | 25,300                           | 12,500                          |
| TOTAL - Rx.    | 841,822               | 873,201               | 931,550               | 806,400                          | 882,500                          | 911,000                         |

The moderate and steady rate of progress in the receipts in India continues. The increase in the Revised Estimate is accounted for by the receipt of Rx. 39,700 as interest on overdrawn Capital of Railway Companies, the other receipts being slightly reduced owing to the sums placed at the disposal of Local Governments for loans to Municipalities and other bodies not having been fully utilised. Of the increase in the Budget Estimate, Rx. 40,600 is for interest on overdrawn Capital, Rx. 38,000 is in consequence of the increase of the

the Currency investment by one crore in accordance with the Notification in the Finance and Commerce Department, No. 4,861, dated 3rd December 1891, and the remainder comes from the loans to Municipalities and other bodies.

The Secretary of State obtained higher rates of interest on the temporary investments of his cash balance than he was able to count on in the Budget Estimate. During next year the cash balance available for investment will be smaller than this year.

The Expenditure under Interest (other than that charged to Railways and Irrigation Works) has been as follows since 1881-82 :—

| YEAR.            | India.    | England.  | Exchange. | TOTAL.    |
|------------------|-----------|-----------|-----------|-----------|
|                  | Rx.       | £.        | Rx.       | Rx.       |
| 1881-82          | 1,827,369 | 2,513,126 | 518,461   | 4,858,956 |
| 1882-83          | 1,718,857 | 2,481,978 | 569,349   | 4,770,184 |
| 1883-84          | 1,516,887 | 2,447,333 | 559,241   | 4,523,461 |
| 1884-85          | 1,371,347 | 2,612,657 | 634,855   | 4,618,859 |
| 1885-86          | 1,136,962 | 2,429,243 | 764,656   | 4,330,861 |
| 1886-87          | 736,495   | 2,597,193 | 976,715   | 4,310,403 |
| 1887-88          | 662,025   | 3,365,509 | 1,414,220 | 5,441,754 |
| 1888-89          | 811,191   | 2,662,331 | 1,238,737 | 4,712,259 |
| 1889-90          | 760,375   | 2,402,478 | 1,078,110 | 4,240,963 |
| 1890-91          | 861,180   | 2,513,000 | 821,124   | 4,195,304 |
| 1891-92, Budget  | 517,600   | 2,407,500 | 942,100   | 3,867,200 |
| 1891-92, Revised | 543,600   | 2,639,500 | 1,150,900 | 4,334,000 |
| 1892-93, Budget  | 383,100   | 2,396,000 | 1,198,000 | 3,977,100 |

The decrease in the Expenditure in India is the consequence of the transfers from Ordinary to Public Works Debt.

The increase in the Expenditure in England in the Revised Estimate is on account of discount paid on the loan raised in England and on sales of stock, as explained in paragraph 54.

POST OFFICE.

76. The figures are—

|  | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|--|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|  | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| Revenue                                | 1,281,540             | 1,301,247             | 1,402,503             | 1,423,900                       | 1,453,200                        | 1,498,400                       |
| Expenditure                            | 1,342,452             | 1,376,619             | 1,396,744             | 1,459,000                       | 1,510,000                        | 1,555,400                       |
| Net { Revenue (+)<br>Expenditure (-) } | -60,912               | -75,372               | +5,759                | -35,100                         | -56,800                          | -57,000                         |

In 1890-91 for the first time the Post Office transactions as recorded on the Finance and Revenue Accounts showed a small surplus. A similar small surplus would have appeared on the Revised Estimate for 1891-92 and on the Budget Estimate for 1892-93, had it not been for a recent decision to charge to



the Post Office the expenditure on printing and stationery incurred on its account in the Central Press and Stationery Office, as well as the portion incurred directly by Post Office officials, which latter has always been so charged.

## TELEGRAPH.

77. The figures for the Capital Account and the Revenue Account of the Telegraph Department are:—

|                                   | Accounts,<br>1887-88. | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|                                   | Rx.                   | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| <b>Telegraph Capital Account:</b> |                       |                       |                       |                       |                                 |                                  |                                 |
| Receipts - - -                    | 231                   | 1,191                 | —                     | —                     | —                               | —                                | —                               |
| Expenditure - - -                 | 256,338               | 158,858               | 162,040               | 179,928               | 190,600                         | 195,600                          | 217,700                         |
| Net Expenditure - -               | 256,107               | 157,667               | 162,080               | 179,928               | 190,600                         | 195,600                          | 217,700                         |
| <b>Telegraph Revenue Account:</b> |                       |                       |                       |                       |                                 |                                  |                                 |
| Revenue - - -                     | 763,655               | 740,957               | 766,865               | 781,035               | 779,500                         | 910,900                          | 892,600                         |
| Expenditure - - -                 | 630,289               | 545,234               | 569,275               | 582,870               | 601,800                         | 636,700                          | 659,500                         |
| Net Receipts - -                  | 233,366               | 195,723               | 197,590               | 198,165               | 177,700                         | 274,200                          | 233,100                         |

The increase in receipts during the current year is chiefly due to the large expansion of traffic from India and other Eastern countries to Europe, and to the development of press and other private traffic in India. There is also a special increase caused by telegrams relating to Military Expeditions.

## MINT.

78. The figures are—

|                 | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|-----------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|                 | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| Revenue - - -   | 221,138               | 269,512               | 354,152               | 266,300                         | 181,300                          | 227,000                         |
| Expenditure - - | 99,967                | 120,530               | 121,888               | 116,700                         | 98,200                           | 115,300                         |
| Net - -         | 121,171               | 148,982               | 232,264               | 149,600                         | 83,100                           | 111,700                         |

The coinage in 1890-91 was unprecedentedly large. This year it has fallen much below the average. Hence the reduction in the Revenue and Expenditure shown in the Revised as compared with the Budget Estimate. A coinage more nearly equal to the average is assumed in 1892-93.

The value of silver bullion presented at the Mints for coinage has been as under in the last few years:—

|                         | Rx.        |
|-------------------------|------------|
| 1884-85 - - -           | 5,610,880  |
| 1885-86 - - -           | 8,838,580  |
| 1886-87 - - -           | 3,822,170  |
| 1887-88 - - -           | 7,135,860  |
| 1888-89 - - -           | 6,550,852  |
| 1889-90 - - -           | 8,006,370  |
| 1890-91 - - -           | 12,547,736 |
| 1891-92 (estimated) - - | 5,750,000  |

## CIVIL DEPARTMENTS.

79. The figures of Expenditure for this group are—

|   | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|---|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|   | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| General Administration - - -                          | 1,745,156             | 1,759,193             | 1,740,465             | 1,763,800                       | 1,786,700                        | 1,831,600                       |
| Law and Justice:                                      |                       |                       |                       |                                 |                                  |                                 |
| Courts - - - - -                                      | 2,694,252             | 2,716,275             | 2,759,431             | 2,844,200                       | 2,831,700                        | 2,860,600                       |
| Jails - - - - -                                       | 834,183               | 857,691               | 866,460               | 916,100                         | 891,200                          | 908,900                         |
| Police - - - - -                                      | 3,754,294             | 3,887,564             | 3,859,683             | 3,938,500                       | 3,805,400                        | 3,910,000                       |
| Marine (including River Navigation)                   | 578,284               | 657,865               | 559,257               | 710,600                         | 663,800                          | 780,200                         |
| Education - - - - -                                   | 1,298,660             | 1,316,286             | 1,371,735             | 1,426,900                       | 1,414,500                        | 1,496,700                       |
| Ecclesiastical - - - - -                              | 156,856               | 161,068               | 166,005               | 169,900                         | 161,000                          | 169,300                         |
| Medical - - - - -                                     | 772,233               | 785,243               | 806,937               | 833,100                         | 876,800                          | 931,100                         |
| Political - - - - -                                   | 756,193               | 655,254               | 770,541               | 764,800                         | 821,500                          | 771,600                         |
| Scientific and other Minor Depart-<br>ments - - - - - | 428,432               | 438,967               | 485,747               | 608,600                         | 611,000                          | 472,500                         |
| <b>TOTAL - - -</b>                                    | <b>13,013,543</b>     | <b>13,235,406</b>     | <b>13,386,261</b>     | <b>13,976,500</b>               | <b>13,863,600</b>                | <b>14,132,500</b>               |

A considerable part of the increase under General Administration occurs in the Exchange on Sterling Expenditure; the remainder is distributed over the Expenditure in England, and of the Government of India and most of the local Governments.

The provision made in the Budget Estimate of this year for Judicial Establishments has proved to be more than was required in Bengal, Madras, and Bombay, and the increase of those establishments in the two former Provinces will not be so great as was anticipated last March. On the other hand, it has been necessary to increase the expenditure in the Central Provinces, the North-Western Provinces and Oudh, and the Punjab.

The saving shown in the Revised Estimate of this year under Jails occurs chiefly in Bengal and Burma, the greater part of the saving in Bengal being under Manufactures, and being more than counterbalanced by a falling-off in the receipts. On the other hand, there has been a large excess in the North-Western Provinces and Oudh, where the jail population is high.

The saving shown in the Revised Estimate under Police has been explained in paragraph 51. The expenditure in Burma will be smaller also in 1892-93; but that saving is nearly swallowed up by renewed provision in all other Provinces for increasing the efficiency of the Police.

The reduction in the Revised Estimate under Marine occurs in Burma and England. In Burma it has not been possible to complete the construction of a vessel required for the Baragua Flats. In England the subsidy to the Admiralty mentioned in paragraph 29 of Part II. of the Financial Statement of March last will not be payable for the whole year, owing to there having been delay by the Admiralty in taking over charge of the Defence vessels, this saving being partly absorbed by increased expenditure on the purchase of stores. In 1892-93 the vessel for Burma will be paid for, the Admiralty subsidy will be payable for the whole year, the expenditure on English stores will be as high as this year, and there will also be an increase in the charges of the Imperial Marine Department in India owing chiefly to the establishment of ferries on the Indus for Military purposes.

The increase in Expenditure on Education and for medical purposes continues. But Rx. 50,000 of the increase under Medical is nominal in both years, being due to a change in the classification in the accounts of Local Sanitation charges in Madras.

Under Scientific and other Minor Departments there will be a large reduction next year, as but little Census Expenditure will remain to be met. The

reduction would have been greater, had it not been for the recent sanction to the establishment of a civil Veterinary Department.

### MISCELLANEOUS CIVIL CHARGES.

80. The figures for this group are—

|   | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|---|-----------------------|-----------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|   | Rx.                   | Rx.                   | Rx.                   | Rx.                             | Rx.                              | Rx.                             |
| Territorial and Political Pensions.     | 548,657               | 585,582               | 527,569               | 530,000                         | 568,000                          | 536,200                         |
| Civil Furlough and Absentee Allowances. | 318,418               | 297,475               | 232,717               | 292,100                         | 279,300                          | 314,500                         |
| Superannuation Allowances and Pensions. | 3,114,823             | 3,140,361             | 3,051,541             | 3,218,500                       | 3,334,900                        | 3,497,600                       |
| Stationery and Printing -               | 524,372               | 558,730               | 592,486               | 572,000                         | 599,200                          | 576,800                         |
| Miscellaneous - - -                     | 388,106               | 282,185               | 274,223               | 360,300                         | 263,600                          | 245,800                         |
| <b>TOTAL - - -</b>                      | <b>4,884,376</b>      | <b>4,814,283</b>      | <b>4,678,516</b>      | <b>4,972,900</b>                | <b>5,045,000</b>                 | <b>5,170,900</b>                |

The increase in the Revised Estimate under Territorial and Political Pensions occurs in England, where the arrears of the stipend of his Highness Maharaja Dhuleep Sing were paid, the payments to the Maharaja being also increased by a reduction in the rate of interest on the advances to him.

The amounts of the payments on account of Furlough Allowances fluctuate with the rate of exchange.

The charges for Pensions are increasing, a part of the increase in this year and next being due to the decision to pay certain pensions at the minimum rate of 1 s. 9 d. the rupee.

The amounts shown in the Revised Estimate of 1891-92 and in the Budget Estimate of 1892-93 under Stationery and Printing would have been much larger, had it not been for the decision mentioned in para. 76 to charge the Post Office with the cost of all its printing and stationery. This has had the effect of transferring from the head Stationery and Printing to Post Office Rx. 62,300 in the Revised Estimate, and Rx. 64,200 in the Estimate for next year. There is therefore a considerable real increase of Expenditure under this head to be explained. While there has been some increase in the amount of printing done and of stationery used, the main reason of the rise under the head is to be found in the orders issued some years ago to substitute, as far as possible, the use of paper manufactured in India for paper procured from England. In the present year the purchases of paper in India have shown a marked increase, as the stocks of paper in the Calcutta Stationery Office procured from England under the old procedure have hitherto met a large portion of the demands, and those stocks have only now been exhausted. The exhaustion of the stock of English paper was not sufficiently allowed for in framing the Budget Estimate. The stocks of English paper having been exhausted, the local purchases must continue on the higher level in future years. The reduction of the sterling charges in England caused by the substitution of Indian-made for English-made paper took place some years ago, when the indents for paper were reduced: the corresponding increase in the charges in India has only now reached its full extent.

The reduction in the Expenditure under Miscellaneous, both in the Revised Estimate of 1891-92 and in the Budget Estimate of 1892-93, as compared with the Budget Estimate of 1891-92, has been explained in paragraphs 51 and 64.

FAMINE RELIEF AND INSURANCE.

81. The figures are—

| EXPENDITURE.   | Accounts,<br>1888-89. | Accounts,<br>1889-90. | Actuals,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|--|-----------------------|-----------------------|----------------------|---------------------------------|----------------------------------|---------------------------------|
|  | Rx.                   | Rx.                   | Rx.                  | Rx.                             | Rx.                              | Rx.                             |
| Famine Relief . . . . .  | 7,799                 | 68,288                | 5,579                | 3,000                           | 33,400                           | 130,000                         |
| Construction of Protective<br>Railways . . . . .   | -                     | -                     | -                    | 975,600                         | 294,900                          | 1,011,700                       |
| Construction of Protective<br>Irrigation Works . . . . .                                     | 70,537                | 71,457                | 74,392               | 65,000                          | 78,800                           | 65,000                          |
| Reduction of Debt . . . . .  | -                     | 460,255               | 520,029              | -                               | 802,800                          | -                               |
| <b>TOTAL . . . . .</b>   | <b>78,336</b>         | <b>600,000</b>        | <b>600,000</b>       | <b>1,043,000</b>                | <b>1,209,900</b>                 | <b>1,206,700</b>                |
| Net charge on account of the<br>Bengal-Nagpur and the In-<br>dian Midland Railways . . . . . | 430,182               | 482,009               | 482,351              | 457,000                         | 290,100                          | 293,300                         |
| <b>TOTAL EXPENDITURE<br/>CHARGEABLE TO THE<br/>FAMINE GRANT . . . . .</b>                    | <b>508,518</b>        | <b>1,082,009</b>      | <b>1,082,351</b>     | <b>1,500,000</b>                | <b>1,500,000</b>                 | <b>1,500,000</b>                |

In accordance with the policy announced in the last two Financial Statements, the Famine Grant has been raised to its original amount of Rx. 1,500,000 in the present year, and will be maintained at that amount in 1892-93.

The scarcity in Madras and Rajputana has caused the Expenditure on Famine Relief to exceed the Budget Estimate; and the Bombay Government has provided for some expenditure in the latter months of the year, while for next year the Madras Government has provided Rx. 100,000, the Bengal Government Rx. 20,000, and the Bombay Government Rx. 10,000.

It may be mentioned here that the provision made in Madras for Famine Relief has the effect of reducing the Madras Provincial balance below the prescribed minimum of Rx. 200,000. As the minimum balances of Local Governments were prescribed in order that there might be a reserve to meet Expenditure caused by famine, the reduction of the Madras balance is in this instance unobjectionable. This increase of Expenditure on direct Famine Relief is but a small portion of the effect produced on the finances by the scarcity. In addition to the loss of Land Revenue mentioned in para. 67, it has been necessary to open Famine Relief works in Madras, Ajmere, and Upper Burma, which will involve considerable expenditure both this year and next; but the expenditure on them is charged to the heads of account proper to the particular works opened.

The excess expenditure shown in the Revised Estimate on Protective Irrigation Works is on account of the more vigorous prosecution of the Rushikulya project in Madras.

The reduction under Protective Railways and the increase under Reduction of Debt shown in the Revised Estimate are in consequence of it having been found impossible to spend the full amount of the grant provided in the Budget Estimate for Capital Expenditure on Railways.

## RAILWAYS.

82. The following table shows the main features of Railway Revenue Account since 1888-89 :—

|                                    | REVENUE.             |                      |                      |                     |                      |                     |                | EXPENDITURE.         |                      |                      |                     |                      |                     |
|------------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|----------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
|                                    | Actuals,<br>1888-89. | Actuals,<br>1889-90. | Actuals,<br>1890-91. | Budget,<br>1891-92. | Revised,<br>1891-92. | Budget,<br>1892-93. |                | Actuals,<br>1888-89. | Actuals,<br>1889-90. | Actuals,<br>1890-91. | Budget,<br>1891-92. | Revised,<br>1891-92. | Budget,<br>1892-93. |
|                                    | Rx.                  | Rx.                  | Rs.                  | Rx.                 | Rx.                  | Rx.                 |                | Rx.                  | Rx.                  | Rx.                  | Rx.                 | Rx.                  | Rx.                 |
|                                    | 15,320,359           | 16,605,177           | 17,324,698           | 17,872,100          | 19,653,200           | 18,831,100          | India -        | 9,471,958            | 10,331,564           | 10,357,861           | 11,457,600          | 12,065,800           | 11,794,400          |
|                                    | 230                  | 293                  | 965                  | 200                 | 1,200                | 1,100               | England -      | 5,652,240            | 5,609,417            | 5,702,207            | 5,690,000           | 5,653,300            | 5,741,800           |
|                                    | 107                  | 131                  | 315                  | 100                 | 500                  | 500                 | Exchange       | 2,629,890            | 2,517,221            | 1,863,201            | 2,236,500           | 2,464,700            | 2,871,000           |
| Loss on the<br>Railway<br>Account. | 2,233,392            | 1,852,601            | 637,291              | 1,501,700           | 528,800              | 1,574,500           |                |                      |                      |                      |                     |                      |                     |
| <b>TOTAL -</b>                     | <b>17,754,088</b>    | <b>18,458,202</b>    | <b>17,923,269</b>    | <b>19,374,100</b>   | <b>20,183,700</b>    | <b>20,407,200</b>   | <b>TOTAL -</b> | <b>17,754,088</b>    | <b>18,458,202</b>    | <b>17,923,269</b>    | <b>19,374,100</b>   | <b>20,183,700</b>    | <b>20,407,200</b>   |

Railways in  
1891-92.

It will be seen that the net loss on the railway account, which was estimated in the Budget of the current year at Rx. 1,501,700, is in the Revised Estimate placed at only Rx. 528,800, being an improvement of Rx. 972,900. The increase in the net traffic receipts of State Railways is Rx. 1,019,100, and the increase in the net traffic receipts of Guaranteed Railways Rx. 283,000; on the other hand, the fall in exchange, which increases the equivalent of the sterling payments of interest in England, causes an additional charge of Rx. 238,200, and the surplus profits payable to Companies are increased by Rx. 161,300.

The Miscellaneous Railway Expenditure is now expected to be less than the Budget Estimate by Rx. 39,800.

State Railways,  
1891-92.

The gross traffic receipts of State Railways will probably exceed the amount entered in the Budget by Rx. 1,508,100, while the excess in working expenses will be Rx. 489,000.

The principal fluctuations in net receipts are the following :—

|   | Revised Estimate more<br>(+) or less (-) than<br>the Budget Estimate.<br>Rx. |
|---|--|
| East Indian Railway - - - - -                           | + 365,000  |
| North-Western Railway - - - - -                         | + 300,000  |
| Rajputana-Malwa Railway - - - - -                       | + 197,500  |
| Bengal Nagpur Railway - - - - -                         | + 158,000  |
| Indian Midland Railway - - - - -                        | + 22,000   |
| Oudh and Rohilkhand Railway - - - - -                   | + 60,000   |
| Southern Mahratta Railway - - - - -                     | + 15,500   |
| Bengal and North-Western and Tirhoot Railways - - - - - | — 97,500   |
| Eastern Bengal State Railway - - - - -                  | — 102,500  |

On all the lines showing a considerable increase, the principal cause of the increase is the largely augmented traffic in wheat and seeds carried to Calcutta, Bombay, and Karachi, for export to Europe. Scarcity in Rajputana and high prices in Hyderabad and the Southern Mahratta country have caused considerable movement in food-grains. Part of the increase on the East Indian Railway is due to the continued expansion of the coal traffic.

In coaching traffic the chief contributors to the increase are the North-Western and Oudh and Rohilkhand Railways, on account of fairs at Hardwar, and the Bengal-Nagpur, which shows a satisfactory development in the whole of its traffic.

The decrease in net receipts on the Bengal and North-Western and Tirhoot Railways is chiefly due to provision being made for payment to the Company of their share of net earnings for three half-years, as their share for the second half-year of 1890 was not paid in 1890-91, and so became an unexpected charge against 1891-92; there is also a slight falling-off in the earnings, due to scarcity in Tirhoot.

The

The Eastern Bengal State Railway has suffered from the partial failure of the jute crop, but the main cause for the falling-off in net receipts is the large renewals which have been carried out, and which were not anticipated when the Budget Estimates were framed.

The gross receipts of the Madras Railway are Rx. 30,000 below the Budget Estimate. Guaranteed Railways, 1891-92.

The Bombay Baroda and Central India Railway and the Great Indian Peninsula Railway are now expected to yield, respectively, Rx. 55,000 and Rx. 258,000 more than the net receipts entered in the Budget Estimate. The improvement is all in goods traffic, and is due to the causes just mentioned in connection with State Railways.

Excluding Exchange, on which account a sum of Rx. 406,300 is provided in excess of that entered in the Revised Estimate, the net result on the Railway account for 1892-93 is Rx. 639,400 worse than the Revised Estimate of the current year. It is not considered safe to estimate for such exceptional traffic as has been secured in 1891-92; and there is a considerable increase in the charge for interest owing to increase of Capital outlay. Railways in 1892-93.

In 1892-93 the gross receipts of State Railways are estimated at Rx. 624,200 less than in the Revised Estimate of 1891-92. The most noticeable fluctuations occur on the East Indian Railway (-Rx. 280,000); Rajputana Malwa Railway (-Rx. 243,800); Bengal-Nagpur Railway (+Rx. 32,000); Eastern Bengal State Railway (+Rx. 35,000); Bengal and North-Western and Tirhoot Railways (+Rx. 35,000); North-Western Railway -Rx. 340,000); South Indian Railway (+Rx. 91,000). State Railways, 1892-93.

The net traffic receipts of the Guaranteed Railways are taken at Rx. 203,000 below the Revised Estimate of 1891-92; this is entirely due to the Estimates for 1892-93 being framed on the basis of a normal year with an allowance for natural expansion, and not on the very high receipts of the current year. Surplus profits, Land and Supervision are expected to diminish by Rx. 150,500. Guaranteed Railways, 1892-93.

IRRIGATION.

83. The figures are—

|                   | Actuals,<br>1888-89. | Actuals,<br>1889-90. | Actuals,<br>1890-91. | Budget,<br>1891-92. | Revised,<br>1891-92. | Budget,<br>1892-93. |
|-------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
|                   | Rx.                  | Rx.                  | Rx.                  | Rx.                 | Rx.                  | Rx.                 |
| Revenue - - -     | 1,900,718            | 1,991,078            | 2,172,578            | 2,160,600           | 2,249,600            | 2,216,700           |
| Expenditure - - - | 2,622,964            | 2,652,707            | 2,742,128            | 2,883,100           | 2,963,200            | 2,919,500           |
| Net Expenditure - | 722,246              | 661,629              | 569,550              | 722,500             | 713,600              | 702,800             |

The improvement in Revenue during the current year is due to the irrigated area in the North-Western Provinces and Punjab having been larger than was anticipated in the Budget Estimate for 1891-92.

The Budget for the ensuing year shows that the revenue is expected to fall off by Rx. 32,900. The decrease occurs in the North-Western Provinces and Oudh, where it is not anticipated that the season of 1892-93 will be so favourable for artificial irrigation as those of the previous two years. On the other hand, increases are expected from the growth of irrigation in the Punjab and Madras.

The increase in the Expenditure in the current year is mainly due to Famine Relief Works in Upper Burma, Madras, and Rajputana. The Budget provides for a decrease in expenditure, owing to the curtailment of outlay on Minor Irrigation Works in Madras and the cessation of Famine Works in Upper Burma.

## FINANCIAL STATEMENT OF THE

## BUILDINGS AND ROADS.

84. The figures are—

## REVENUE.

|                                | Actuals,<br>1888-89. | Actuals,<br>1889-90. | Actuals,<br>1890-91. | Budget,<br>1891-92. | Revised,<br>1891-92. | Budget,<br>1892-93. |
|--------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
|                                | Rx.                  | Rx.                  | Rx.                  | Rx.                 | Rx.                  | Rx.                 |
| Military and Civil Works - - - | 604,753              | 650,398              | 649,289              | 597,100             | 615,700              | 606,400             |

## EXPENDITURE.

|                    | Actuals,<br>1888-89. | Actuals,<br>1889-90. | Actuals,<br>1890-91. | Budget,<br>1891-92. | Revised,<br>1891-92. | Budget,<br>1892-93. |
|--------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
|                    | Rx.                  | Rx.                  | Rx.                  | Rx.                 | Rx.                  | Rx.                 |
| Military Works - - | 1,108,206            | 1,138,463            | 1,220,676            | 1,130,300           | 1,215,200            | 1,183,800           |
| Civil Works - - -  | 4,202,526            | 4,273,726            | 4,510,231            | 4,978,800           | 5,033,500            | 4,736,300           |

The slight improvement in revenue in the Revised Estimate of 1891-92 is chiefly due to increased receipts from tolls on ferries and roads maintained from Local Funds.

The increase of Rx. 84,900 in the Military Works expenditure in the Revised Estimate is mainly due to special expenditure on the restoration of buildings at Quetta damaged by rain, and to outlay of Rx. 61,600 on measures intended to facilitate the speedy mobilization of the army in time of war. The increase of Imperial expenditure in 1891-92 under Civil Works amounts to Rx. 74,800, and is due to special expenditure on buildings at Quetta and Famine Relief Works in Upper Burma and in Rajputana. There is a decrease of Rx. 83,400 under Provincial.

An increase of Rx. 63,300 occurs under Local, for Public Works under the control of Local Boards.

The Budget for the ensuing year provides for a decrease of Rx. 52,400 in the Imperial (Military and Civil Works) expenditure: the special expenditure of 1891-92 will not recur next year.

The figures for the Provincial portion of the Civil Works expenditure are—

|                                 | Actuals,<br>1888-89. | Actuals,<br>1889-90. | Actuals,<br>1890-91. | Revised,<br>1891-92. | Budget,<br>1892-93. |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
|                                 | Rx.                  | Rx.                  | Rx.                  | Rx.                  | Rx.                 |
| Provincial Civil Works Outlay - | 1,814,931            | 1,945,626            | 2,188,276            | 2,490,800            | 2,198,500           |

ARMY.

85. The figures are—

| YEARS.                     | India.     | England.  | Exchange. | TOTAL.     |
|----------------------------|------------|-----------|-----------|------------|
|                            | Rx.        | £.        | Rx.       | Rx.        |
| 1888-89 - - - - -          | 14,812,591 | 3,746,205 | 1,743,045 | 20,301,841 |
| 1889-90 - - - - -          | 14,944,095 | 3,957,703 | 1,776,016 | 20,677,814 |
| 1890-91 - - - - -          | 14,799,123 | 4,440,125 | 1,450,815 | 20,690,063 |
| 1891-92 { Budget - - - - - | 14,565,500 | 4,661,600 | 1,824,100 | 21,051,200 |
| { Revised - - - - -        | 15,625,000 | 4,792,400 | 2,089,500 | 22,506,900 |
| 1892-93 Budget - - - - -   | 15,006,700 | 4,594,500 | 2,297,300 | 21,898,500 |

The variations in the figures are explained in paragraphs 49, 54, 60, 63, and 66.

SPECIAL DEFENCE WORKS.

86. The following table shows the Expenditure on "Special Defence Works" :—

|                                     | Rx.     |
|-------------------------------------|---------|
| To end of 1885-86 - - - - -         | 137,811 |
| 1886-87 - - - - -                   | 325,626 |
| 1887-88 - - - - -                   | 456,017 |
| 1888-89 - - - - -                   | 789,595 |
| 1889-90 - - - - -                   | 689,481 |
| 1890-91 - - - - -                   | 491,837 |
| 1891-92 { Budget Estimate - - - - - | 847,000 |
| { Revised " - - - - -               | 550,000 |
| 1892-93 Budget " - - - - -          | 614,500 |

As has usually been the case in the past, the grant for this expenditure will not be fully utilised in the current year; and a smaller grant has been given for 1892-93. The lapse is chiefly on the English grant, and the slower progress in England involves less outlay in India.

The total expenditure on Special Defence Works being estimated at Rx. 5,000,000, if the amounts shown above for 1891-92 and 1892-93 are spent, there will remain Rx. 945,133 to be incurred in 1893-94 and future years.

UPPER BURMA.

87. The following tables give the Revenue, the Expenditure, and the net Expenditure, on account of Upper Burma, from the year following the annexation :—

REVENUE.

|                             | Land Revenue. | Other Civil Revenue. | State Railway Receipts. | TOTAL.    |
|-----------------------------|---------------|----------------------|-------------------------|-----------|
|                             | Rx.           | Rx.                  | Rx.                     | Rx.       |
| 1886-87 - - - - -           | 167,200       | 55,300               | —                       | 222,500   |
| 1887-88 - - - - -           | 378,800       | 123,500              | —                       | 502,300   |
| 1888-89 - - - - -           | 436,000       | 284,600              | 31,900                  | 752,500   |
| 1889-90 - - - - -           | 539,600       | 333,500              | 161,400                 | 1,034,500 |
| 1890-91 - - - - -           | 616,000       | 319,400              | 193,300                 | 1,128,700 |
| 1891-92 (Revised) - - - - - | 606,100       | 304,400              | 193,000                 | 1,105,500 |
| 1892-93 (Budget) - - - - -  | 655,000       | 376,700              | 80,000                  | 1,061,700 |



## FINANCIAL STATEMENT OF THE

## EXPENDITURE.

|                     | Police. | Other Civil Expenditure. | Railways (including Interest on Capital). | Military Works. | Civil Works. | Irrigation. | Army Special Expenditure. | TOTAL.    |
|---------------------|---------|--------------------------|---|-----------------|--------------|-------------|---------------------------|-----------|
|                     | Rx.     | Rx.                      | Rx.                                       | Rx.             | Rx.          | Rx.         | Rx.                       | Rx.       |
| 1886-87 - - -       | 849,000 | 165,100                  | —   | 74,000          | 171,500      | 13,800      | 1,517,800                 | 2,291,200 |
| 1887-88 - - -       | 709,200 | 265,700                  | —   | 314,800         | 343,000      | 12,600      | 1,475,300                 | 3,120,600 |
| 1888-89 - - -       | 794,900 | 436,700                  | 103,300                                   | 160,900         | 295,900      | 24,800      | 631,600                   | 2,448,100 |
| 1889-90 - - -       | 861,700 | 393,700                  | 218,700                                   | 142,500         | 296,800      | 19,200      | 435,800                   | 2,368,400 |
| 1890-91 - - -       | 735,800 | 435,600                  | 227,500                                   | 141,500         | 292,700      | 23,200      | 350,300                   | 2,211,600 |
| 1891-92 (Revised) - | 672,400 | 489,600                  | 234,000                                   | 159,000         | 330,000      | 67,500      | 400,000                   | 2,372,500 |
| 1892-93 (Budget) -  | 664,800 | 538,400                  | 84,000                                    | 150,000         | 300,000      | 50,000      | 480,000                   | 2,267,200 |

## NET EXPENDITURE.

| 1886-87.  | 1887-88.  | 1888-89.  | 1889-90.  | 1890-91.  | 1891-92 (Revised). | 1892-93 (Budget). |
|-----------|-----------|-----------|-----------|-----------|--------------------|-------------------|
| Rx.       | Rx.       | Rx.       | Rx.       | Rx.       | Rx.                | Rx.               |
| 2,068,700 | 2,618,300 | 1,695,600 | 1,333,900 | 1,082,900 | 1,267,000          | 1,205,500         |

## SECTION V.—EXPENDITURE NOT CHARGED TO REVENUE.

88. The following table gives the figures of the Estimates for 1891-92 and 1892-93 for Capital Expenditure on Railways, exclusive of sums found by Local Governments out of Provincial resources, the amounts charged to the Famine Grant and to the head "37—Construction of Railways" being included for convenience, although charged to Revenue:—

|                                 | India.    | England.  | Exchange. | TOTAL.    |
|---------------------------------|-----------|-----------|-----------|-----------|
|                                 | Rx.       | £.        | Rx.       | Rx.       |
| 1891-92, Budget Estimate - - -  | 2,266,600 | 1,192,000 | 466,400   | 3,925,000 |
| 1891-92, Revised Estimate - - - | 1,825,200 | 870,000   | 379,300   | 3,074,500 |
| 1892-93, Budget Estimate - - -  | 2,542,000 | 1,382,000 | 691,000   | 4,615,000 |

Of the totals shown above, the following amounts are taken as charges against the Famine Grant for Protective Railways, namely, in the Budget Estimate of 1891-92, Rx. 975,000; in the Revised Estimate of 1891-92, Rx. 294,900; and in 1892-93, Rx. 1,011,700. In 1892-93, Rx. 118,300 is also charged under 37—Construction of Railways.

The Capital Expenditure on Railways in 1891-92 will be less than the Budget grant by Rx. 850,500. Of this lapse, Rx. 170,400 has been utilised for increased Capital Expenditure on Irrigation Works, and the remainder appears in the reduction in the Revised Estimate of the Expenditure on Protective Railways. The heaviest expenditure has been on the East Coast, the Mu Valley, the Godra-Rutlam, South Indian (including Villupuram-Guntakal), and the Dharmaveram-Hindupur Railway. The Chaman Extension of the Sind-Pishin Railway has been completed during the year, and also the Mianwali-Mari Branch of the North-Western system, while a start was made on the Barsoe-Kishengunge, the Lucknow-Rai Bareilly-Jaunpur, the Bengal-Assam, the Bareilly-Rampur-Moradabad, the Mari-Attock, and the Muskhaf-Bolan Railways.

The provision for 1892-93 will, it is hoped, practically complete the Villupuram-Guntakal Section of the South Indian Railway and the Dharmaveram-Hindupur Extension, while large grants have been provided for the Godra-Rutlam,

Rutlam, the Bareilly-Rampur-Moradabad, the Mari-Attock, the Lucknow-Rai Bareilly-Jaunpur, gradient improvements of the North Western Railway, the Mu Valley, the Bengal-Assam, and the Jherria Extension of the East Indian Railway.

The following figures show the rate at which railways have been constructed at the cost, or on the responsibility, of the Government since 1880 :—

| Date.             | Number of Miles Open. |
|-------------------|-----------------------|
| 31st March 1880 - | 8,382                 |
| „ 1881 -          | 9,134                 |
| „ 1882 -          | 9,437                 |
| „ 1883 -          | 9,748                 |
| „ 1884 -          | 10,230                |
| „ 1885 -          | 11,283                |
| „ 1886 -          | 11,634                |
| „ 1887 -          | 12,536                |
| „ 1888 -          | 13,448                |
| „ 1889 -          | 14,184                |
| „ 1890 -          | 14,832                |
| „ 1891 -          | 15,621                |
| „ 1892 (Estimate) | 15,816                |

The following table gives the total Capital Outlay on Railway Construction up to date :—

|                  | State Railways. | State Railways Constructed through the Agency of Companies. | Guaranteed Railways. | Total.      | Annual Progress. |
|------------------|-----------------|---|----------------------|-------------|------------------|
|                  | Rx.             | Rx.   | Rx.                  | Rx.         | Rx.              |
| To end of—       |                 |   |                      |             |                  |
| 1879-80          | 27,963,837      | —   | 96,829,369           | 124,813,806 | —                |
| 1880-81          | 67,201,066      | —   | 66,348,478           | 133,549,544 | 8,735,738*       |
| 1881-82          | 70,546,309      | —   | 67,021,756           | 137,568,065 | 4,018,521        |
| 1882-83          | 72,776,870      | 468,270   | 67,431,448           | 140,676,588 | 3,108,523        |
| 1883-84          | 76,629,723      | 704,155   | 68,769,369           | 146,103,247 | 5,426,659        |
| 1884-85          | 81,365,833      | 3,126,906   | 69,904,427           | 154,397,166 | 8,293,919        |
| 1885-86          | 90,839,553      | 4,775,059   | 67,883,682           | 163,498,294 | 9,101,128†       |
| 1886-87          | 108,456,220     | 7,915,378   | 57,046,325           | 173,417,923 | 9,919,629‡       |
| 1887-88          | 110,788,941     | 12,979,680  | 57,694,898           | 181,463,519 | 8,045,596        |
| 1888-89          | 111,090,360     | 18,097,843  | 58,313,774           | 188,401,977 | 6,938,458        |
| 1889-90          | 124,058,103     | 20,410,257  | 49,385,293           | 193,853,653 | 5,451,676        |
| 1890-91          | 131,920,346     | 21,793,709  | 45,091,263           | 198,805,318 | 4,951,665§       |
| 1891-92, Revised | 135,177,446     | 22,760,009  | 45,155,063           | 203,092,518 | 4,287,200        |
| 1892-93, Budget  | 139,975,646     | 24,137,709  | 45,477,963           | 209,591,318 | 6,498,800        |

\* Includes Rx. 2,790,140 on account of past expenditure on the East Indian Railway, which must be deducted to arrive at the normal annual progress.

† Includes Rx. 294,987 on account of Eastern Bengal Railway.

‡ Includes Rx. 1,007,244 on account of Scinde Punjab and Delhi Railway Company.

§ Includes Rx. 207,104 on account of South Indian Railway Company.

Capital Expenditure on Irrigation Works.

89. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are :—

| Actuals,<br>1888-89. | Actuals,<br>1889-90. | Actuals,<br>1890-91. | Budget,<br>1891-92. | Revised,<br>1891-92. | Budget,<br>1892-93. |
|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Rx.                  | Rx.                  | Rx.                  | Rx.                 | Rx.                  | Rx.                 |
| 459,890              | 378,932              | 483,849              | 550,000             | 720,400              | 550,000             |

The increase of Rx. 170,400 in the Expenditure of the current year is due to a portion of the lapse on the Railway Capital grant having been utilised to secure the earlier completion of the Chenab Canal Works.

#### SECTION VI.—REVISION OF THE PROVINCIAL CONTRACTS.

90. It has long been the policy of the Government of India to delegate some of its powers in respect of certain Revenues and Expenditure to Local Governments.

The first step in this direction was taken in 1870, when certain heads of Expenditure were made Provincial, the Local Governments being given, under conditions, the powers possessed by the Government of India in the matter of sanctioning expenditure, and the financial responsibility of Local Governments being enforced, by requiring them to keep the total Provincial Expenditure within the amount assigned for all the heads, *plus* any savings from that amount effected in previous years.

This policy was subsequently extended by making Provincial also some heads of Revenue, the financial responsibility of the Local Governments remaining as before, with the addition that they were allowed to spend any increases of Revenue obtained by them during the period for which the arrangement was made.

Still later, in restriction of the power of spending savings of previous years, Local Governments were required to maintain minimum balances of amounts fixed for each Province, to be drawn against in the event of pressure, such, for example, as the opening of works for the employment of labour in time of scarcity.

The arrangements with Local Governments to give effect to the delegation of powers as above explained are made for fixed periods, at the end of which the arrangements are subject to revision, as well in respect of the heads of Revenue and Expenditure made Provincial, as in respect of the assignment, including Revenue, made to the Local Government to cover the Provincial Expenditure.

91. The existing arrangements described in general terms in the preceding paragraph, commonly called contracts, come to an end with the close of the current year, having been made for the five years 1887-88 to 1891-92; and it has been necessary to settle the terms of the contracts to be in force during the next five years. The Government of India have been in correspondence with all the Local Governments concerned during the year. The final result of that correspondence is as follows.

92. The new contracts are framed on the same general lines as the preceding ones. The terms of the contract for each Province are contained in two Resolutions. The first of these is reprinted as an Appendix to this Statement; it consolidates and re-enacts, with some modifications, the general rules relating to the powers of Local Governments under the scheme of provincial finance. In the second the heads of Revenue and Expenditure which are made provincial are

are stated, it being declared that Revenue and Expenditure classified in the Accounts under those heads, and no other, is Provincial; and the amount of the addition to, or the deduction from, the Provincial Revenue which is required to place the Province in equilibrium is stated.

93. The following statement shows the total Provincial Expenditure and Revenue, as estimated for the new contracts, and the amount of the adjusting addition to or deduction from the Revenue of each Province :—

|   | Central<br>P rovinces. | Burma<br>(Lower). | Assam.   | Bengal.   | North-<br>Western<br>Provinces and<br>Oudh. | Punjab.   | Madras.   | Bombay.   |
|---|------------------------|-------------------|----------|-----------|---|-----------|-----------|-----------|
|   | Rx.                    | Rx.               | Rx.      | Rx.       | Rx.   | Rx.       | Rx.       | Rx.       |
| Ordinary Revenue, being a share of certain receipts - | 567,600                | 1,427,500         | 557,700  | 4,249,300 | 3,403,500                                   | 1,370,400 | 2,479,300 | 3,123,900 |
| Adjustment - - - -                                    | 220,500                | 414,300           | -112,700 | -143,900  | -250,600                                    | 348,500   | 325,400   | 771,400   |
| Total Revenue - - -                                   | 788,100                | 1,841,800         | 545,000  | 4,105,400 | 3,152,900                                   | 1,718,900 | 2,804,700 | 3,895,300 |
| Expenditure - - - -                                   | 788,100                | 1,841,800         | 545,000  | 4,105,400 | 3,152,900                                   | 1,718,900 | 2,804,700 | 3,895,300 |

94. The Revenue and Expenditure shown in the above statement are estimates of the amounts which may be taken as fairly representing, generally, the normal Revenue and Expenditure of each Province at the existing stage of growth. The actual Revenue and Expenditure will, of course, vary from year to year; but the amount of the adjustment is fixed for the five years.

95. The amount of the adjustment shown in paragraph 93 is not an index either of the financial position of the province or of the effect on the provincial finances of the revision of the contract. It is merely the amount required to place in equilibrium the Revenue and Expenditure which it has been found expedient to make provincial.

96. The financial effect of the revision of the contracts is the resumption by the Government of India of the following surpluses from Provincial Governments :—

|  |                    |
|--|--------------------|
|  | Rx.                |
| Central Provinces - - - -                | 22,700             |
| Lower Burma - - - -                      | 58,900             |
| Bengal - - - -                           | 51,900             |
| North-Western Provinces and Oudh - - - - | 56,900             |
| Punjab - - - -                           | 41,000             |
| Madras - - - -                           | 103,800            |
| Bombay - - - -                           | 131,100            |
| <b>TOTAL - - -</b>                       | <b>Rx. 466,300</b> |

97. These surpluses are the share of the increase in Revenue in the past five years which the needs of Imperial Revenues require the Government of India to resume from Local Governments. The statement below shows to what extent the Provincial Revenues have increased in each Province since the estimate for the contracts now coming to an end was framed. The statement

## FINANCIAL STATEMENT OF THE

also show the extent to which the Local Governments have used their increased Revenues in the five years, and the closing balance of each year :—

|                       | Estimate<br>for Contract<br>of 1887-88<br>to 1891-92. | Accounts.  |            |            |            | Revised.<br>1891-92. | Increase<br>of Revenue in<br>the Revised<br>as compared<br>with<br>the Contract<br>Estimate. |           |
|-----------------------|---|------------|------------|------------|------------|----------------------|--|-----------|
|                       |   | 1887-88.   | 1888-89.   | 1889-90.   | 1890-91.   |                      |  |           |
|                       | Rx.   | Rx.        | Rx.        | Rx.        | Rx.        | Rx.                  | Rx.  |           |
| CENTRAL PROVINCES.    | Total Revenue, including adjustments - - -            | 696,900    | 708,400    | 730,600    | 770,600    | 742,100              | 816,100  | 119,200   |
|                       | Total Expenditure - - -                               | 696,900    | 693,300    | 698,000    | 782,900    | 773,700              | 799,100  | —         |
|                       | Closing balance - - -                                 | —          | 206,200    | 351,800    | 319,600    | 187,900              | 204,900  | —         |
| BURMA (Lower)         | Total Revenue, including adjustments - - -            | 978,600    | 1,094,900  | 1,077,000  | 1,220,300  | 1,390,900            | 1,313,500  | 384,900   |
|                       | Total Expenditure - - -                               | 971,900    | 1,017,800  | 1,065,400  | 1,156,300  | 1,184,700            | 1,262,900  | —         |
|                       | Closing balance - - -                                 | —          | 148,800    | 160,400    | 224,400    | 330,800              | 361,200  | —         |
| ASSAM                 | Total Revenue, including adjustments - - -            | 464,000    | 501,800    | 495,900    | 510,200    | 526,800              | 563,800  | 99,800    |
|                       | Total Expenditure - - -                               | 464,000    | 494,100    | 469,500    | 490,100    | 544,700              | 555,800  | —         |
|                       | Closing balance - - -                                 | —          | 76,100     | 102,500    | 123,600    | 104,700              | 112,700  | —         |
| BENGAL                | Total Revenue, including adjustments - - -            | 3,768,400  | 3,913,000  | 3,956,300  | 4,191,600  | 4,077,300            | 4,386,100  | 517,700   |
|                       | Total Expenditure - - -                               | 3,768,400  | 3,782,000  | 4,022,800  | 4,089,100  | 4,197,500            | 4,333,400  | —         |
|                       | Closing balance - - -                                 | —          | 380,900    | 365,100    | 357,600    | 347,300              | 200,000  | —         |
| N. W. P. AND<br>ODDH. | Total Revenue, including adjustments - - -            | 3,240,100  | 3,217,000  | 3,255,800  | 3,102,100  | 3,138,900            | 3,303,400  | 63,300    |
|                       | Total Expenditure - - -                               | 3,212,100  | 3,270,100  | 3,209,600  | 3,999,400  | 3,136,400            | 3,327,400  | —         |
|                       | Closing balance - - -                                 | —          | 380,700    | 426,700    | 599,400    | 516,900              | 493,800  | —         |
| PUNJAB                | Total Revenue, including adjustments - - -            | 1,563,300* | 1,576,400  | 1,632,500  | 1,675,700  | 1,696,800            | 1,773,700  | 195,400   |
|                       | Total Expenditure - - -                               | 1,580,300* | 1,564,000  | 1,600,300  | 1,646,500  | 1,665,400            | 1,784,200  | —         |
|                       | Closing balance - - -                                 | —          | 186,000    | 313,200    | 247,400    | 378,800              | 373,300  | —         |
| MADRAS                | Total Revenue, including adjustments - - -            | 2,563,800  | 2,735,400  | 2,827,300  | 2,941,100  | 2,782,900            | 2,876,800  | 313,200   |
|                       | Total Expenditure - - -                               | 2,563,800  | 2,630,000  | 2,712,300  | 2,796,600  | 2,899,700            | 3,134,900  | —         |
|                       | Closing balance - - -                                 | —          | 539,100    | 653,100    | 797,600    | 660,800              | 402,700  | —         |
| BOMBAY                | Total Revenue, including adjustments - - -            | 3,680,500  | 3,789,900  | 3,874,200  | 3,929,600  | 3,834,800            | 4,079,700  | 399,200   |
|                       | Total Expenditure - - -                               | 3,680,500  | 3,814,500  | 3,856,900  | 3,888,900  | 3,968,700            | 4,151,700  | —         |
|                       | Closing balance - - -                                 | —          | 524,400    | 542,700    | 684,100    | 460,300              | 388,300  | —         |
| TOTAL                 | Total Revenue, including adjustments - - -            | 16,975,400 | 17,534,800 | 17,839,900 | 18,341,200 | 18,056,300           | 19,018,100   | 2,042,700 |
|                       | Total Expenditure - - -                               | 16,937,600 | 17,365,800 | 17,684,600 | 17,849,100 | 18,360,800           | 19,349,400   | —         |
|                       | Closing balance - - -                                 | —          | 2,395,200  | 2,600,500  | 3,082,600  | 2,787,100            | 2,455,800  | —         |

\* Actuals of 1886-87.

Note.—In this statement Railway Revenue and Expenditure have been taken net.

98. It will be seen from the foregoing statement that the increase of revenue in the past five years has in every Province been much greater than the amount of the surplus which is now to be resumed. The difference the Local Governments have been allowed to retain to enable them to meet the increase of Expenditure which has occurred in the five years. It would have been desirable, if possible, to allow the Local Governments to retain the whole of the increase, as all of them have many needs on which money could be beneficially spent. But, as stated in Part I. of this Statement, this could not have been done without imposing additional taxation, and it is a less evil to restrict to some extent the progress of useful Provincial Expenditure than to impose additional taxation. The total increase in Provincial Revenue for all Provinces has been Rx. 2,042,700. The surplus resumed by the Imperial Government is Rx. 466,300, or less than one-fourth. The amount to be resumed has been fixed in every case on a careful consideration of the circumstances of each Province.

## SECTION VII.—WAYS AND MEANS.—HOME TREASURY.

99. The Budget and Revised Estimates of the transactions of the Home Treasury for 1891-92 compare as follows:—

|  | Budget,<br>1891-92. | Revised,<br>1891-92. |
|--|---------------------|----------------------|
| <i>Net Receipts.</i>   |                     |                      |
|  | £.                  | £.                   |
| Council Bills - - - - -  | 16,000,000          | 16,200,000           |
| 3 per Cent. Stock issued - - - - -   | 2,600,000           | 4,600,000            |
| Capital Receipts from Railway Companies - - - - -                                  | 2,716,800           | 987,700              |
| Deposits and advances - - - - -  | 4,700               | 1,600                |
| <i>Add,—Opening Balance - - - - -</i>  | <i>3,532,473</i>    | <i>3,835,050</i>     |
| <b>TOTAL - - - £.</b>  | <b>24,853,973</b>   | <b>25,624,350</b>    |
| <i>Net Outgoings.</i>  |                     |                      |
| Excess of Expenditure over Revenue - - - - -                                       | 15,759,500          | 15,938,200           |
| Capital expenditure of Government in England - - -                                 | 1,196,400           | 878,200              |
| Permanent Debt—  |                     |                      |
| Discharge of 3½ per Cent. Debentures - - - - -                                     | 1,386,000           | 1,386,000            |
| Discharge of Oudh and Rohilkhund and South<br>Indian Railway Debentures. - - - - - | 117,100             | 117,100              |
| 4 per Cent. Stock discharged - - - - -   | —                   | 2,500                |
| Issues to Railway Companies on Capital Account - - -                               | 2,974,000           | 3,126,400            |
| On account of remittance from India - - - - -                                      | 1,195,300           | 914,900              |
| <i>Add,—Closing Balance - - - - -</i>  | <i>2,225,673</i>    | <i>3,261,050</i>     |
| <b>TOTAL - - - £.</b>  | <b>24,853,973</b>   | <b>25,624,350</b>    |

The total estimate of the Secretary of State's drawings for the two years 1891-92 and 1892-93 is 33,200,000 *l.* It is now expected that £. 16,200,000 will be drawn during the current year. Council Bills.

As explained in paragraph 68, page 46, of the last Financial Statement, the loan of 2,600,000 *l.* proposed in the Budget was required partly for the repayment of a portion of the India 3½ per Cent. Debentures which fell due on 16th August 1891, and partly for advances to Railway Companies under the Oudh and Rohilkhund Railway Purchase Act. The loan was issued at an average rate of 94 *l.* 10 *s.* 2½ *d.* per cent. During the year the Secretary of State decided to issue additional 3 per Cent. Stock to the amount of 2,000,000 *l.* This was required (a) for the discharge of 911,900 *l.* debentures of the Southern Mahratta Railway Company, which expired on the 1st October 1891; in the Budget Estimate it was anticipated that additional capital would be received from the Company for this purpose; (b) for the discharge of 1,000,000 *l.* Oudh and Rohilkhund Railway debentures which will expire on 1st April 1892; and (c) for the discharge of 600,000 *l.* debentures of the Southern Mahratta Railway Company expiring on 1st April 1892. 3 per cent. sterling loan issued.

A sum of 302,143 *l.* of the loan of 2,600,000 *l.* remained unappropriated, and a total sum of 2,302,143 *l.* is therefore available for the discharge of the debentures Capital Receipts from and Issues to Railway Companies.

debentures just described, amounting to 2,511,900 *l.* The balance will be met from the loan to be raised in 1892-93. The additional stock of 2,000,000 *l.* was issued at a price of 95 *l.* per cent.

100. The details of the estimated transactions of the Railway Companies are as follows:—

|  | Budget.          | Revised.         |
|--|------------------|------------------|
| <b>RECEIPTS.</b>                                     |                  |                  |
| On account of Subscribed Capital:                    | £.               | £.               |
| State:   |                  |                  |
| Rohilkund and Kumaon - - - - -                       | 160,000          | —                |
| Southern Mahratta Railway - - - - -                  | 1,000,000        | —                |
| Guaranteed:  |                  |                  |
| Bombay Baroda and Central India Railway -            | 556,500          | 536,000          |
| Great Indian Peninsula Railway - - - - -             | 900,800          | 331,300          |
| Madras Railway - - - - -                             | 100,000          | 112,400          |
| On account of Transfer and Miscellaneous Refunds - - | —                | 8,000            |
| <b>TOTAL - - - £.</b>                                | <b>2,716,800</b> | <b>987,700</b>   |
| <b>ISSUES.</b>                                       |                  |                  |
| For discharge of Debentures:                         |                  |                  |
| State:   |                  |                  |
| Southern Mahratta Railway - - - - -                  | 1,445,000        | 1,956,900        |
| Guaranteed:  |                  |                  |
| Bombay Baroda and Central India Railway -            | 88,500           | 68,000           |
| For Stores, Establishment Charges, &c.:              |                  |                  |
| State:   |                  |                  |
| Bengal-Nagpur Railway - - - - -                      | 360,000          | 349,300          |
| Indian Midland Railway - - - - -                     | 117,300          | 91,400           |
| Other Railways - - - - -                             | 53,200           | 54,300           |
| Guaranteed:  |                  |                  |
| Bombay Baroda and Central India Railway -            | 150,000          | 149,900          |
| Great Indian Peninsula Railway - - - - -             | 636,000          | 311,000          |
| Madras Railway - - - - -                             | 124,000          | 145,600          |
| <b>TOTAL - - - £.</b>                                | <b>2,974,000</b> | <b>3,126,400</b> |

These transactions are liable to heavy fluctuations on account of changes in the programme of the Companies. As regards the receipts, the Rohilkund and Kumaon Railway, instead of paying 160,000 *l.* in England, paid its equivalent in India in exercise of an option given to the Company by the Contract. The receipt of 1,000,000 *l.* from the Southern Mahratta Railway Company was intended to replace debentures to be paid off in the year, but 88,100 *l.* out of those debentures were renewed, and 911,900 *l.* paid off with funds raised by the issue of 3 per Cent. Stock, as above explained. The difference between the Budget and Revised, of 20,500 *l.*, in the case of the Bombay Baroda and Central India Railway represents debentures renewed. The requirements of the Great Indian Peninsula Railway were reduced by 569,000 *l.*, but, on the other hand, a sum of 12,400 *l.* was received from the Madras Railway Company in 1891-92, which it was expected to receive in 1890-91.

The

The variations in the Estimates of payments for discharge of debentures are due (1) to partial provision towards paying off 600,000 *l.* debentures of the Southern Mahratta Railway, and (2) to the renewal, instead of discharge as originally provided for in the Budget, of debentures amounting to 88,100 *l.* and 20,500 *l.*, respectively, of the Southern Mahratta and the Bombay Baroda Companies.

The large reduction in the net payments on account of Remittances from India occurs chiefly in the advances for purchase of stores for the Rajputana-Malwa and South Indian Railways, and also in the payments on account of Indian Money Orders.

101. The following is the Budget Estimate of the Ways and Means of the Home Treasury for 1892-93:—

|  | Budget<br>1892-93: |
|--|--------------------|
| <i>Net Receipts.</i>                                     |                    |
|  | £.                 |
| Council Bills - - - - -                                  | 17,000,000         |
| Three per Cent. Stock to be issued - - - - -             | 1,800,000          |
| Capital Receipts from Railway Companies - - - - -        | 1,788,200          |
| Deposits and advances - - - - -                          | 4,600              |
| <i>Add,—Opening Balance</i> - - - - -                    | 3,261,050          |
| <b>TOTAL - - - £.</b>                                    | <b>23,853,850</b>  |
| <i>Net Outgoings.</i>                                    |                    |
| Excess of expenditure over revenue - - - - -             | 15,749,600         |
| Capital expenditure of Government in England - - - - -   | 1,385,700          |
| Permanent Debt:—   |                    |
| Discharge of Oudh and Rohilkhund Railway Debentures      | 1,770,300          |
| South Indian Railway Debentures - - - - -                | 150,000            |
| Issues to Railway Companies on Capital Account - - - - - | 1,430,300          |
| On account of remittances from India - - - - -           | 1,191,800          |
| <i>Add,—Closing Balance</i> - - - - -                    | 2,176,150          |
| <b>TOTAL - - - £.</b>                                    | <b>23,853,850</b>  |

The loan of 1,800,000 *l.* is required partly for the discharge of the Southern Mahratta and Oudh and Rohilkhund Railway Debentures, and partly for advances to Railway Companies. At present it is estimated that the drawings on India in the year will be 17,000,000 *l.* It should be understood that, in stating the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme above explained, and that the amounts to be obtained by bills or by loans may be varied from time to time as may seem expedient.



102. The Ways and Means Estimate of India is as follows :—

|   | 1891-92.          |                   | 1892-93.          |
|---|-------------------|-------------------|-------------------|
|   | Budget.           | Revised.          | Budget.           |
| <b>NET RECEIPTS.</b>  |                   |                   |                   |
| 1. Excess of revenue in India over the expenditure charged against it - - - | 22,041,900        | 22,807,200        | 23,771,000        |
| 2. Public Loan - - - - -  | —                 | —                 | —                 |
| 3. Increase of the Unfunded Debt—mostly Savings Banks Deposits - - -        | 583,000           | 905,700           | 869,000           |
| 4. Appropriation from Revenue for Reduction of Debt - - - - -               | —                 | 802,800           | —                 |
| 5. Other Items - - - - -  | 350,800           | 999,900           | 671,500           |
| 6. For remittance to Secretary of State -                                   | 1,214,800         | 906,300           | 1,175,700         |
| <i>Add,—Opening Balance - - -</i>   | <i>16,797,121</i> | <i>17,876,244</i> | <i>16,750,044</i> |
| <b>TOTAL - - -</b>  | <b>40,987,621</b> | <b>44,298,144</b> | <b>43,237,244</b> |
| <b>NET OUTGOINGS.</b>   |                   |                   |                   |
| 7. Expenditure charged to Provincial Balances                               | 828,400           | 461,500           | 1,161,700         |
| 8. Capital Expenditure of Government in India - - - - -                     | 1,835,500         | 2,238,900         | 1,956,500         |
| 9. Loans to Municipalities, &c. - - -                                       | 1,008,300         | 935,300           | 611,500           |
| 10. <i>Issues on Capital Account to Railway Companies - - - - -</i>         | <i>184,200</i>    | <i>—214,200</i>   | <i>408,500</i>    |
| 11. Council Bills— <i>Sterling Account - - -</i>                            | <i>16,934,400</i> | <i>16,914,800</i> | <i>17,166,500</i> |
| 12. Ditto - - Exchange - - - - -  | 6,626,500         | 7,211,800         | 8,633,700         |
| <i>Add,—Closing Balance - - -</i>   | <i>13,570,321</i> | <i>16,750,044</i> | <i>13,298,844</i> |
| <b>TOTAL - - -</b>  | <b>40,987,621</b> | <b>44,298,144</b> | <b>43,237,244</b> |

The headings in *italics* are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

**Public Loans.**

103. No public loan was raised in India in the current year or in 1890-91. The Estimates do not provide for the issue of any loan in India in 1892-93. But the Government of India are unable to say positively that there will or will not be a loan, and full liberty is reserved, as usual, to modify the present Estimates to any extent which may be expedient, and to issue a loan if one is required.

The

The fact that no loan has been raised for two years, and that it has been considered possible to frame the Estimates for a third year on the assumption that there will be no loan, is due to the following causes :—

- (1) The large surpluses of 1889-90 and 1890-91.
- (2) The provision made for reduction of debt since 1889-90.
- (3) The large increase in the Savings Banks deposits.
- (4) The fact that the Secretary of State hopes to receive in 1892-93 considerable Capital Receipts from Railway Companies, only a portion of which will be required for expenditure next year.
- (5) The fact that the Secretary of State intends to meet a portion of his expenditure in 1892-93 by drawing on his cash balance.

104. The following are the usual details of the transactions of the Savings Banks during the last few years :—

| YEAR.                | Net Additions to Deposits (Cash). | Interest. | Total Addition. |
|----------------------|-----------------------------------|-----------|-----------------|
|                      | Rx.                               | Rx.       | Rx.             |
| 1887-88 - - - -      | 656,300                           | 224,000   | 880,300         |
| 1888-89 - - - -      | 685,200                           | 261,800   | 947,000         |
| 1889-90 - - - -      | —362,900                          | 272,200   | —90,700         |
| 1890-91 - - - -      | 250,700                           | 279,700   | 530,400         |
| 1891-92, Budget - -  | 229,500                           | 305,100   | 534,600         |
| 1891-92, Revised - - | 530,000                           | 305,400   | 835,400         |
| 1892-93, Budget - -  | 459,400                           | 333,800   | 793,200         |

The Post Office Savings Banks deposit snow show a steady increase, in spite of the reduction of the limits for deposits. The Budget Estimate of these deposits is framed with moderation, and allowance has been made for some falling-off next year owing to the expectation of scarcity and dearness of provisions in some Provinces.

The sum of Rx. 802,800, credited in the Revised Estimate under "Appropriation for Reduction of Debt," represents the amount charged to Revenue to raise the Famine Grant to Rx. 1,500,000. Provision was made in the Budget Estimate of the current year for an expenditure of Rx. 975,000 out of the Famine Grant on construction of Protective Railways, but, only a portion of the amount having been spent, the above amount has been set free for appropriation for reduction of debt.

Appropriation for Reduction of Debt.

The net amounts to be advanced to Municipalities, Presidency Corporations, and others, during 1891-92 and 1892-93, are Rx. 935,300 and Rx. 611,500. These include Rx. 471,300 and Rx. 432,700, respectively, placed at the disposal of Local Governments under the Provincial Advance and Loan Scheme, referred to in paragraph 62 of Part II. of the Financial Statement of March 1890. They also include Rx. 410,000 and Rx. 65,600 required by the Calcutta and Bombay Port Trusts for the Kidderpore and Victoria Docks. The approaching completion of the Kidderpore Docks is the chief cause of the reduction of the aggregate amount

Loans to Municipalities, &c.

## FINANCIAL STATEMENT OF THE

amount of advances provided for in 1892-93. The following is an account of the advances to the Calcutta and Bombay Port Trusts on account of the docks:—

|                                      | Calcutta.        | Bombay.        |
|--------------------------------------|------------------|----------------|
|                                      | Rx.              | Rx.            |
| Up to 1890-91 - - - - -              | 2,194,566        | 878,622        |
| Advances in 1891-92 - - - - -        | 390,000          | 20,000         |
| Advances in 1892-93 - - - - -        | 55,600           | 10,000         |
| <b>TOTAL to end of 1892-93 - - -</b> | <b>2,640,166</b> | <b>908,622</b> |

Capital of Railway Companies.

105. The capital transactions with the Railway Companies in 1891-92 are expected to result in a net receipt in India of Rx. 214,200, instead of a net payment of Rx. 184,200 anticipated in the Budget Estimate. This is due partly to the payment in India, instead of in England, by the Rohilkund and Kumaon Railway Company, of the equivalent of 160,000 *l.* referred to in paragraph 100, and partly to smaller capital expenditure in India.

Cash Balance.

106. The current year is now expected to close with a cash balance of Rx. 16,750,044, instead of Rx. 13,570,321 estimated in the last Financial Statement. The year 1892-93 is expected to close with a cash balance of Rx. 13,298,844.

## SECTION VIII.—SUMMARY.

107. The principal features in this Statement are:—

- (a.) The Accounts of 1890-91 have closed with a surplus of Rx 3,688,171.
- (b.) The Revised Estimates of 1891-92 show a deficit of Rx. 80,000, against the surplus of Rx. 115,600 shown in the Budget Estimate of the year. The increase in Military Expenditure, caused mainly by expeditions and measures designed to facilitate mobilisation in time of war, the fall in the rate of exchange from 1 *s.* 5½ *d.* to 1 *s.* 4.713 *d.* the rupee, and the falling off in Land Revenue, are the causes of the deterioration. The loss due to those causes is nearly made good by a remarkable improvement in Railway Revenue, by an increase in net Revenue from Opium, and by improvements under other heads of Revenue.
- (c.) The Budget Estimates of 1892-93 show a surplus of Rx. 146,600.
- (d.) For 1892-93 the Rate of Exchange is taken at 1 *s.* 4 *d.* the rupee, giving an increased charge of Rx 1,708,000. The Estimate of net Revenue from Opium is taken at Rx. 5,399,800, being slightly higher than the Budget Estimate for 1891-92. It is anticipated that a portion of the improvement in Railway Revenue will be retained next year, and that most of the improvements in other Heads of Revenue which have been secured this year will be maintained. A sum of Rx. 466,300 out of the increase in Provincial Revenues secured by Local Governments in the past five years has been resumed by Imperial Revenues on the Revision of the Provincial Contracts.
- (e.) The expenditure on Railways and Irrigation Works (not charged against Revenue) is estimated at Rx. 3,500,000 in 1891-92, and at Rx. 4,035,000 in 1892-93; this is in addition to Rx. 294,900 in the former, and Rx. 1,130,000 in the latter year charged against the Famine Grant and under Head 37—Construction of Railways.

(f.) It

- (f.) It is expected that the Secretary of State in 1892-93 will sell Council Bills to the amount of 17,000,000 £, and raise a loan of 1,800,000 £. The loan is required for the discharge of certain Railway Debentures and for advances to Railway Companies. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loan, as he may find occasion.
- (g.) The Estimates do not provide for the issue of any loan in India in 1892-93. The surpluses of 1889-90 and 1890-91, the sums provided for Reduction of Debt in 1889-90, 1890-91, and in 1891-92, and the increase in the Savings Banks Deposits, are the main reasons why the Government of India consider that it may be possible for a third year to meet the Capital Expenditure not charged to Revenue without borrowing. No pledge, however, is given that the Government will not borrow in India next year.
- (h.) The financial prospects of 1892-93 are considered to depend largely on the degree of scarcity or famine that may be experienced in the coming year. The currency question is a source of much anxiety as regards the future.

*D. Barbour.*

Calcutta, 18 March 1892.



**A P P E N D I C E S.**

**APPENDIX I.**

**ACCOUNTS AND ESTIMATES.**

|                          |           |                 |
|--------------------------|-----------|-----------------|
| <b>ACCOUNTS</b>          | - - - - - | <b>1890-91.</b> |
| <b>REVISED ESTIMATES</b> | - - - - - | <b>1891-92.</b> |
| <b>BUDGET ESTIMATES</b>  | - - - - - | <b>1892-93.</b> |

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GENERAL STATEMENT of the ACCOUNTS and ESTIMATES of the  
GOVERNMENT OF INDIA,

|  | For Detail,<br>vide Statement | R E C E I P T S.      |                                 |                                  |                                 |
|--|-------------------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|  |                               | Accounts,<br>1890-91. | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
| <b>REVENUE:</b>                            |                               |                       |                                 |                                  |                                 |
| Principal Heads of Revenue:                |                               | Rs.                   | Rs.                             | Rs.                              | Rs.                             |
| Land Revenue - - - - -                     | A.                            | 24,045,209            | 24,399,300                      | 23,880,500                       | 24,675,500                      |
| Opium - - - - -                            | -                             | 7,879,182             | 7,693,400                       | 8,026,100                        | 7,634,600                       |
| Salt - - - - -                             | -                             | 8,523,368             | 8,343,500                       | 8,620,700                        | 8,544,700                       |
| Stamps - - - - -                           | -                             | 4,068,969             | 4,148,200                       | 4,226,900                        | 4,229,600                       |
| Excise - - - - -                           | -                             | 4,947,730             | 4,953,700                       | 5,096,800                        | 5,102,400                       |
| Other Heads - - - - -                      | -                             | 9,425,728             | 9,488,100                       | 9,475,200                        | 9,681,600                       |
| <b>TOTAL, PRINCIPAL HEADS</b> - - - - -    | -                             | 58,890,234            | 58,926,200                      | 59,326,200                       | 59,868,400                      |
| Interest - - - - -                         | A.                            | 931,050               | 806,400                         | 882,500                          | 911,000                         |
| Post Office, Telegraph, and Mint - - - - - | "                             | 2,537,689             | 2,469,700                       | 2,545,400                        | 2,618,000                       |
| Receipts by Civil Departments - - - - -    | "                             | 1,612,069             | 1,571,300                       | 1,643,600                        | 1,615,800                       |
| Miscellaneous - - - - -                    | "                             | 927,127               | 821,400                         | 891,100                          | 969,900                         |
| Railways - - - - -                         | "                             | 17,235,978            | 17,872,400                      | 19,654,900                       | 18,832,700                      |
| Irrigation - - - - -                       | "                             | 2,172,578             | 2,160,600                       | 2,249,800                        | 2,216,700                       |
| Buildings and Roads - - - - -              | "                             | 649,289               | 597,100                         | 615,700                          | 606,400                         |
| Receipts by Military Department - - - - -  | "                             | 785,635               | 800,200                         | 776,900                          | 739,000                         |
| <b>TOTAL REVENUE</b> - - - - -             | -                             | 85,741,649            | 86,025,300                      | 88,585,900                       | 88,367,900                      |
| <b>DEBT, DEPOSITS, AND ADVANCES:</b>       |                               |                       |                                 |                                  |                                 |
| Permanent Debt (net incurred) - - - - -    | C.                            | 6,293,714             | 1,091,400                       | 3,043,900                        | 127,700                         |
| Unfunded Debt (net incurred) - - - - -     | "                             | 595,430               | 583,000                         | 905,700                          | 869,000                         |
| Deposits and Advances (net) - - - - -      | "                             | 1,051,693             | -                               | 958,100                          | -                               |
| Remittances (net) - - - - -                | "                             | -                     | 19,500                          | 546,700                          | -                               |
| Secretary of State's Bills drawn - - - - - | "                             | 15,869,034            | 16,000,000                      | 16,200,000                       | 17,000,000                      |
| <b>TOTAL RECEIPTS</b> - - - - -            | -                             | 109,651,520           | 103,719,200                     | 110,240,300                      | 106,364,600                     |
| Balance on 1st April—India - - - - -       | -                             | 14,748,821            | 16,797,121                      | 17,876,244                       | 16,750,044                      |
| England - - - - -                          | -                             | 5,402,873             | 3,532,473                       | 3,885,050                        | 3,261,050                       |
| <b>GRAND TOTAL</b> - - - - -               | -                             | 129,803,214           | 124,048,794                     | 131,951,594                      | 126,375,694                     |

REVENUE and EXPENDITURE, and RECEIPTS and DISBURSEMENTS, of the  
in INDIA and in ENGLAND.

|   | For Detail,<br>vide Statement | DISBURSEMENTS.           |                                 |                                  |                                 |
|---|-------------------------------|--------------------------|---------------------------------|----------------------------------|---------------------------------|
|   |                               | Accounts,<br>1890-91.    | Budget<br>Estimate,<br>1891-92. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
| <b>EXPENDITURE:</b>   |                               | <i>Rx.</i>               | <i>Rx.</i>                      | <i>Rx.</i>                       | <i>Rx.</i>                      |
| Direct Demands on the Revenues - - - -  | B.                            | 9,536,015                | 10,035,400                      | 9,599,300                        | 10,286,600                      |
| Interest - - - - -  | "                             | 4,195,304                | 3,867,200                       | 4,334,000                        | 3,977,100                       |
| Post Office, Telegraph, and Mint - - - -  | "                             | 2,282,612                | 2,368,100                       | 2,440,500                        | 2,547,900                       |
| Salaries and Expenses of Civil Departments -  | "                             | 13,886,261               | 13,976,500                      | 13,863,600                       | 14,132,500                      |
| Miscellaneous Civil Charges - - - - -   | "                             | 4,678,516                | 4,972,900                       | 5,045,000                        | 5,170,900                       |
| Famine Relief and Insurances - - - - -  | "                             | 600,000                  | 1,043,000                       | 1,209,900                        | 1,208,700                       |
| Construction of Railways (charged against<br>Revenue, in addition to that under Famine<br>Insurance) - - - - -                    | "                             | —4,812                   | 210,500                         | 182,600                          | 301,500                         |
| Railway Revenue Account - - - - -   | "                             | 17,923,269               | 19,374,100                      | 20,183,700                       | 20,407,200                      |
| Irrigation - - - - -  | "                             | 2,742,128                | 2,883,100                       | 2,963,200                        | 2,919,500                       |
| Buildings and Roads - - - - -   | "                             | 5,730,907                | 6,109,100                       | 6,248,700                        | 5,920,100                       |
| Army Services - - - - -   | "                             | 20,690,068               | 21,051,200                      | 22,506,900                       | 21,898,500                      |
| Special Defence Works - - - - -   | "                             | 491,837                  | 847,000                         | 550,000                          | 614,500                         |
| <b>TOTAL EXPENDITURE, IMPERIAL<br/>and PROVINCIAL</b> - - - - -   | -                             | 82,252,105               | 86,738,100                      | 89,127,400                       | 89,383,000                      |
| <i>Add</i> ,—Provincial Surpluses, that is, portion<br>of Allotments to Provincial Governments<br>not spent by them in the year   | End of<br>B.                  | + 169,981                | —                               | + 100,000                        | —                               |
| <i>Deduct</i> ,—Provincial Deficits, that is, portion<br>of Provincial Expenditure defrayed from<br>Provincial Balances - - - - - | "                             | — 368,608                | — 828,400                       | — 561,500                        | — 1,161,700                     |
| <b>TOTAL EXPENDITURE charged<br/>against REVENUE</b> - - - - -  | -                             | 82,053,478               | 85,909,700                      | 88,665,900                       | 88,221,300                      |
| <b>EXPENDITURE NOT CHARGED TO REVENUE:</b>  |                               |                          |                                 |                                  |                                 |
| Capital Outlay on Railways and Irrigation Works   | End of<br>B.                  | 3,365,632                | 3,500,000                       | 3,500,000                        | 4,035,000                       |
| Capital Charge involved in Redemption of Liabilities  | -                             | 4,692,557                | —                               | —                                | —                               |
| <b>DEBT, DEPOSITS, AND ADVANCES:</b>  |                               |                          |                                 |                                  |                                 |
| Deposits and Advances (net) - - - - -   | C.                            | —                        | 459,000                         | —                                | 799,700                         |
| Loans to Native States and Presidency Corpo-<br>rations, &c. (net Advances) - - - - -   | "                             | 456,868                  | 484,700                         | 464,000                          | 178,800                         |
| Loans and Advances by Provincial Governments  | "                             | 275,692                  | 523,600                         | 471,300                          | 432,700                         |
| Capital of Railway Companies (net Payments) -   | "                             | 2,654,210                | 441,400                         | 1,924,500                        | 50,600                          |
| Remittances (net) - - - - -   | "                             | 122,278                  | —                               | —                                | 16,100                          |
| Secretary of State's Bills paid - - - - -   | "                             | 14,471,699               | 16,934,400                      | 16,914,800                       | 17,166,500                      |
| <b>TOTAL DISBURSEMENTS</b> - - - - -  | -                             | 108,091,920              | 108,252,800                     | 111,940,500                      | 110,900,700                     |
| Balance on 31st March—India - - - - -   | -                             | 17,876,244               | 13,570,321                      | 16,750,044                       | 13,298,844                      |
| England - - - - -   | -                             | 3,835,050                | 2,225,673                       | 3,261,050                        | 2,176,150                       |
| <b>GRAND TOTAL</b> - - - - -  | -                             | 129,803,214              | 124,048,794                     | 131,951,594                      | 126,375,694                     |
| Revenue - - - - -   |                               | <i>Rx.</i><br>85,741,649 | <i>Rx.</i><br>86,025,300        | <i>Rx.</i><br>88,585,900         | <i>Rx.</i><br>88,367,900        |
| Expenditure chargeable thereon - - - - -  |                               | 82,053,478               | 85,909,700                      | 88,665,900                       | 88,221,300                      |
| Surplus (+) or Deficit (—) - - - - -  |                               | + 3,688,171              | + 115,600                       | — 80,000                         | + 146,600                       |

Stephen Jacob,  
Comptroller General.

J. F. Finlay,  
Secretary to the Government of India.



## A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND.

| HEADS OF REVENUE.  | ACCOUNTS, 1890-91. |                          |                |                            |                   | REVISED           |                          |
|--|--------------------|--------------------------|----------------|----------------------------|-------------------|-------------------|--------------------------|
|  | India.             |                          | England.       | Exchange*<br>1 s. 6'089 d. | TOTAL.            | India.            |                          |
|  | Imperial.          | Provincial<br>and Local. |                |                            |                   | Imperial.         | Provincial<br>and Local. |
| <b>PRINCIPAL HEADS OF REVENUE:</b>                               | <i>Rx.</i>         | <i>Rx.</i>               | £.             | <i>Rx.</i>                 | <i>Rx.</i>        | <i>Rx.</i>        | <i>Rx.</i>               |
| I.—Land Revenue  | 15,484,115         | 8,561,094                | -              | -                          | 24,045,209        | 14,421,300        | 9,459,200                |
| II.—Opium  | 7,879,182          | -                        | -              | -                          | 7,879,182         | 8,026,100         | -                        |
| III.—Salt  | 8,485,035          | 33,333                   | -              | -                          | 8,523,358         | 8,590,200         | 30,500                   |
| IV.—Stamps   | 1,192,633          | 2,876,336                | -              | -                          | 4,668,969         | 1,239,600         | 2,987,300                |
| V.—Excise  | 3,697,511          | 1,250,269                | -              | -                          | 4,947,780         | 3,810,900         | 1,285,900                |
| VI.—Provincial Rates   | 528                | 3,490,712                | -              | -                          | 3,491,240         | 600               | 3,475,900                |
| VII.—Customs   | 1,727,480          | 15,738                   | -              | -                          | 1,743,218         | 1,671,800         | 15,200                   |
| VIII.—Assessed Taxes   | 926,579            | 690,817                  | -              | -                          | 1,617,396         | 940,000           | 704,600                  |
| IX.—Forest   | 733,172            | 714,830                  | -              | -                          | 1,448,002         | 745,500           | 752,300                  |
| X.—Registration  | 183,929            | 181,520                  | -              | -                          | 365,449           | 196,500           | 193,900                  |
| XI.—Tributes from Native States                                  | 760,421            | -                        | -              | -                          | 760,421           | 778,900           | -                        |
| <b>Total</b>   | <b>41,070,585</b>  | <b>17,819,649</b>        | <b>-</b>       | <b>-</b>                   | <b>58,890,234</b> | <b>40,421,400</b> | <b>18,904,800</b>        |
| <b>XII.—INTEREST</b>   | <b>612,645</b>     | <b>97,907</b>            | <b>166,194</b> | <b>54,304</b>              | <b>931,050</b>    | <b>689,600</b>    | <b>109,600</b>           |
| <b>POST OFFICE, TELEGRAPH, AND MINT:</b>                         |                    |                          |                |                            |                   |                   |                          |
| XIII.—Post Office  | 1,396,141          | 6,362                    | -              | -                          | 1,402,503         | 1,445,800         | 7,400                    |
| XIV.—Telegraph   | 761,136            | 323                      | 14,754         | 4,831                      | 781,094           | 892,500           | 400                      |
| XV.—Mint   | 354,075            | -                        | 58             | 19                         | 354,152           | 181,300           | -                        |
| <b>Total</b>   | <b>2,511,352</b>   | <b>6,685</b>             | <b>14,812</b>  | <b>4,840</b>               | <b>2,537,689</b>  | <b>2,519,600</b>  | <b>7,800</b>             |
| <b>RECEIPTS BY CIVIL DEPARTMENTS:</b>                            |                    |                          |                |                            |                   |                   |                          |
| XVI.—Law and Justice   | 20,740             | 334,783                  | -              | -                          | 355,522           | 23,300            | 349,600                  |
| { Courts   | 36,242             | 242,151                  | -              | -                          | 278,393           | 39,500            | 261,300                  |
| { Jails  | 18,582             | 350,801                  | -              | -                          | 369,383           | 21,000            | 361,200                  |
| XVII.—Police   | 99,044             | 126,562                  | -              | -                          | 225,606           | 96,600            | 134,500                  |
| XVIII.—Marine  | 1,362              | 202,383                  | -              | -                          | 203,745           | 1,900             | 210,700                  |
| XIX.—Education   | 442                | 56,669                   | 33,646         | 10,994                     | 101,751           | 400               | 59,000                   |
| XX.—Medical  | 6,750              | 69,834                   | 780            | 255                        | 77,669            | 9,500             | 71,900                   |
| XXI.—Scientific and other Minor Departments                      |                    |                          |                |                            |                   |                   |                          |
| <b>Total</b>   | <b>183,162</b>     | <b>1,383,232</b>         | <b>34,426</b>  | <b>11,249</b>              | <b>1,612,069</b>  | <b>191,500</b>    | <b>1,448,200</b>         |
| <b>MISCELLANEOUS:</b>  |                    |                          |                |                            |                   |                   |                          |
| XXII.—Receipts in aid of Superannuation, &c.                     | 166,081            | 56,292                   | 101,838        | 33,292                     | 357,553           | 164,300           | 51,300                   |
| XXIII.—Stationery and Printing                                   | 23,332             | 64,140                   | -              | -                          | 92,472            | 26,600            | 53,300                   |
| XXIV.—Exchange   | 78,198             | -                        | -              | -                          | 78,198            | 49,200            | -                        |
| XXV.—Miscellaneous   | 101,198            | 290,028                  | 5,787          | 1,891                      | 398,904           | 92,000            | 295,300                  |
| <b>Total</b>   | <b>373,809</b>     | <b>410,460</b>           | <b>107,675</b> | <b>35,183</b>              | <b>927,127</b>    | <b>332,100</b>    | <b>399,900</b>           |
| <b>RAILWAYS:</b>   |                    |                          |                |                            |                   |                   |                          |
| XXVI.—State Railways (Gross Receipts)                            | 11,791,566         | 1,911,353                | 230            | 75                         | 13,703,224        | 14,126,100        | 2,041,700                |
| XXVII.—Guaranteed Companies (Net Traffic Receipts)               | 3,501,274          | -                        | -              | -                          | 3,501,274         | 3,463,000         | -                        |
| XXVIII.—Subsidised Companies (Repayment of Advances of Interest) | 30,505             | -                        | 735            | 240                        | 31,480            | 22,400            | -                        |
| <b>Total</b>   | <b>15,323,345</b>  | <b>1,911,353</b>         | <b>965</b>     | <b>315</b>                 | <b>17,235,978</b> | <b>17,611,500</b> | <b>2,041,700</b>         |
| <b>IRRIGATION:</b>   |                    |                          |                |                            |                   |                   |                          |
| XXIX.—Major Works: Direct Receipts                               | 615,787            | 668,896                  | -              | -                          | 1,284,683         | 653,700           | 717,900                  |
| Portion of Land Revenue due to Irrigation.                       | 708,996            | -                        | -              | -                          | 708,996           | 689,500           | -                        |
| XXX.—Minor Works and Navigation                                  | 35,187             | 143,712                  | -              | -                          | 178,999           | 43,400            | 145,100                  |
| <b>Total</b>   | <b>1,359,970</b>   | <b>812,608</b>           | <b>-</b>       | <b>-</b>                   | <b>2,172,578</b>  | <b>1,386,600</b>  | <b>863,000</b>           |
| <b>BUILDINGS AND ROADS:</b>                                      |                    |                          |                |                            |                   |                   |                          |
| XXXI.—Military Works   | 44,045             | -                        | -              | -                          | 44,045            | 47,500            | -                        |
| XXXII.—Civil Works   | 12,815             | 558,021                  | 25,934         | 8,474                      | 605,244           | 10,200            | 520,400                  |
| <b>Total</b>   | <b>56,860</b>      | <b>558,021</b>           | <b>25,934</b>  | <b>8,474</b>               | <b>649,289</b>    | <b>57,700</b>     | <b>520,400</b>           |
| <b>RECEIPTS BY MILITARY DEPARTMENT:</b>                          |                    |                          |                |                            |                   |                   |                          |
| XXXIII.—Army: Effective  | 675,117            | -                        | 34,720         | 11,344                     | 721,181           | 655,700           | -                        |
| Non-effective  | 54,791             | -                        | 7,283          | 2,380                      | 64,454            | 58,300            | -                        |
| <b>Total</b>   | <b>729,908</b>     | <b>-</b>                 | <b>42,003</b>  | <b>13,724</b>              | <b>785,635</b>    | <b>714,000</b>    | <b>-</b>                 |
| <b>TOTAL REVENUES</b>  | <b>62,221,636</b>  | <b>22,599,915</b>        | <b>392,009</b> | <b>128,089</b>             | <b>85,741,649</b> | <b>63,924,000</b> | <b>24,295,400</b>        |

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

A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND.

| ESTIMATE, 1891-92. |                             |            | Increase + Decrease — of Revised, as compared with Budget Estimates, 1891-92. | BUDGET ESTIMATE, 1892-93. |                       |          |                         |            | Increase + Decrease — of Budget, 1892-93, as compared with Budget Estimates, 1891-92. | Increase + Decrease — of Budget, 1892-93, as compared with Revised Estimates, 1891-92. |
|--------------------|-----------------------------|------------|---|---------------------------|-----------------------|----------|-------------------------|------------|---|--|
| England.           | Exchange.*<br>1 s. 4-713 d. | TOTAL.     |   | India.                    |                       | England. | Exchange.*<br>1 s. 4 d. | TOTAL.     |   |  |
|                    |                             |            |   | Imperial.                 | Provincial and Local. |          |                         |            |   |  |
| £.                 | Rs.                         | Rs.        | Rs.   | Rs.                       | £.                    | Rs.      | Rs.                     | Rs.        |   |  |
| -                  | -                           | 23,880,500 | - 518,800   | 15,752,100                | 8,923,400             | -        | -                       | 24,675,500 | + 276,200   | + 795,000  |
| -                  | -                           | 8,026,100  | + 492,700   | 7,634,600                 | -                     | -        | -                       | 7,634,600  | + 41,200  | - 391,500  |
| -                  | -                           | 8,620,700  | + 277,200   | 8,512,500                 | 32,200                | -        | -                       | 8,544,700  | + 201,200   | - 76,000   |
| -                  | -                           | 4,226,900  | + 78,700  | 1,116,300                 | 3,113,900             | -        | -                       | 4,229,600  | + 81,400  | + 2,700  |
| -                  | -                           | 5,096,800  | + 143,100   | 3,862,000                 | 1,240,400             | -        | -                       | 5,102,200  | + 148,700   | + 5,600  |
| -                  | -                           | 3,476,500  | - 54,400  | 600                       | 3,622,500             | -        | -                       | 3,623,100  | + 92,200  | + 146,600  |
| -                  | -                           | 1,687,000  | - 13,900  | 1,676,000                 | 15,800                | -        | -                       | 1,691,800  | - 9,100   | + 4,800  |
| -                  | -                           | 1,644,600  | + 34,300  | 943,800                   | 701,400               | -        | -                       | 1,645,200  | + 34,900  | + 600  |
| -                  | -                           | 1,497,800  | - 13,300  | 909,200                   | 658,000               | -        | -                       | 1,567,200  | + 56,100  | + 69,400   |
| -                  | -                           | 390,400    | + 20,500  | 197,400                   | 194,800               | -        | -                       | 392,200    | + 23,300  | + 1,800  |
| -                  | -                           | 778,900    | + 13,900  | 762,100                   | -                     | -        | -                       | 762,100    | - 2,900   | - 16,800   |
| -                  | -                           | 59,326,200 | + 400,000   | 41,366,600                | 18,501,800            | -        | -                       | 59,868,400 | + 942,200   | + 542,200  |
| 53,000             | 25,300                      | 882,500    | + 76,100  | 743,100                   | 130,400               | 25,000   | 12,500                  | 911,000    | + 104,600   | + 28,500   |
| -                  | -                           | 1,453,200  | + 29,300  | 1,491,700                 | 6,700                 | -        | -                       | 1,498,400  | + 74,500  | + 45,200   |
| 12,500             | 5,500                       | 910,900    | + 131,400   | 884,000                   | 300                   | 5,500    | 2,800                   | 892,600    | + 113,100   | - 18,300   |
| -                  | -                           | 181,300    | - 85,000  | 227,000                   | -                     | -        | -                       | 227,000    | - 39,300  | + 45,700   |
| 12,500             | 5,500                       | 2,545,400  | + 75,700  | 2,602,700                 | 7,000                 | 5,500    | 2,800                   | 2,618,000  | + 143,300   | + 72,600   |
| -                  | -                           | 372,900    | + 19,100  | 20,700                    | 343,800               | -        | -                       | 364,500    | + 10,700  | - 8,400  |
| -                  | -                           | 300,800    | - 20,900  | 42,600                    | 268,000               | -        | -                       | 310,600    | - 10,400  | + 9,800  |
| -                  | -                           | 382,200    | + 25,200  | 17,000                    | 349,500               | -        | -                       | 366,500    | + 9,500   | + 15,700   |
| -                  | -                           | 231,100    | + 32,000  | 88,600                    | 130,900               | -        | -                       | 219,500    | + 20,400  | - 11,600   |
| -                  | -                           | 211,900    | + 8,300   | 1,400                     | 212,100               | -        | -                       | 213,500    | + 9,900   | + 1,600  |
| 2,200              | 1,000                       | 62,600     | - 900   | 400                       | 60,500                | 2,200    | 1,100                   | 64,200     | + 700   | + 1,600  |
| 500                | 200                         | 82,100     | + 8,800   | 7,700                     | 69,000                | 200      | 100                     | 77,000     | + 3,700   | - 5,100  |
| 2,700              | 1,200                       | 1,643,600  | + 72,300  | 178,400                   | 1,433,800             | 2,400    | 1,200                   | 1,615,800  | + 44,500  | - 27,800   |
| 100,800            | 43,900                      | 300,300    | + 10,100  | 159,300                   | 47,000                | 98,400   | 49,200                  | 353,900    | + 3,700   | - 6,400  |
| -                  | -                           | 79,900     | + 10,600  | 24,500                    | 49,500                | -        | -                       | 74,000     | + 4,700   | - 5,900  |
| -                  | -                           | 49,200     | + 7,800   | 178,500                   | -                     | -        | -                       | 178,500    | + 137,100   | + 129,300  |
| 10,000             | 4,400                       | 401,700    | + 41,200  | 68,400                    | 281,400               | 2,500    | 1,200                   | 353,500    | - 7,000   | - 43,200   |
| 10,800             | 48,300                      | 891,100    | + 69,700  | 430,700                   | 377,900               | 100,900  | 50,400                  | 959,900    | + 138,500   | + 68,800   |
| 200                | 100                         | 16,168,100 | + 1,508,100   | 14,604,100                | 939,500               | 200      | 100                     | 15,543,900 | + 883,900   | - 624,200  |
| -                  | -                           | 3,463,000  | + 283,000   | 3,260,000                 | -                     | -        | -                       | 3,260,000  | + 80,000  | - 203,000  |
| 1,000              | 400                         | 23,800     | - 8,600   | 27,500                    | -                     | 900      | 400                     | 28,800     | - 3,600   | + 5,000  |
| 1,200              | 500                         | 19,654,900 | + 1,782,500   | 17,891,600                | 939,500               | 1,100    | 500                     | 18,832,700 | + 960,300   | - 822,200  |
| -                  | -                           | 1,371,600  | + 147,900   | 705,200                   | 618,000               | -        | -                       | 1,323,200  | + 99,500  | - 48,400   |
| -                  | -                           | 689,500    | - 66,700  | 704,400                   | -                     | -        | -                       | 704,400    | - 51,800  | + 14,900   |
| -                  | -                           | 188,500    | + 7,800   | 42,500                    | 146,600               | -        | -                       | 189,100    | + 8,400   | + 600  |
| -                  | -                           | 2,249,600  | + 89,000  | 1,452,100                 | 764,600               | -        | -                       | 2,216,700  | + 56,100  | - 32,900   |
| -                  | -                           | 47,500     | + 4,000   | 42,100                    | -                     | -        | -                       | 42,100     | - 1,400   | - 5,400  |
| 26,200             | 11,400                      | 568,200    | + 14,600  | 10,500                    | 512,200               | 27,700   | 13,900                  | 564,300    | + 10,700  | - 3,900  |
| 26,200             | 11,400                      | 615,700    | + 18,600  | 52,600                    | 512,200               | 27,700   | 13,900                  | 606,400    | + 9,300   | - 9,300  |
| 36,300             | 15,800                      | 707,800    | - 18,400  | 627,400                   | -                     | 30,200   | 15,100                  | 672,700    | - 53,500  | - 35,100   |
| 7,500              | 3,300                       | 69,109     | - 4,900   | 54,300                    | -                     | 8,000    | 4,000                   | 66,300     | - 7,700   | - 2,800  |
| 43,800             | 19,100                      | 776,900    | - 23,300  | 681,700                   | -                     | 38,200   | 19,100                  | 739,000    | - 61,200  | - 37,900   |
| 155,200            | 111,300                     | 88,585,900 | + 2,560,600   | 65,399,500                | 22,667,200            | 200,800  | 100,400                 | 88,367,900 | + 2,342,600   | - 218,000  |

## FINANCIAL STATEMENT OF THE

## B.—STATEMENT of the EXPENDITURE chargeable on the

| HEADS OF EXPENDITURE.   | ACCOUNTS, 1890-91. |                          |                  |                             |                   | REVISED           |                          |
|---|--------------------|--------------------------|------------------|-----------------------------|-------------------|-------------------|--------------------------|
|   | India.             |                          | England.         | Exchange.*<br>1 s. 6-089 d. | TOTAL.            | India.            |                          |
|   | Imperial.          | Provincial<br>and Local. |                  |                             |                   | Imperial.         | Provincial<br>and Local. |
| <b>DIRECT DEMANDS ON THE REVENUES :</b>   | <i>Rs.</i>         | <i>Rs.</i>               | <i>£.</i>        | <i>Rs.</i>                  | <i>Rs.</i>        | <i>Rs.</i>        | <i>Rs.</i>               |
| 1.—Refunds and Drawbacks - - - -  | 165,922            | 69,741                   | - -              | - -                         | 235,663           | 175,800           | 74,400                   |
| 2.—Assignments and Compensations - -  | 562,808            | 947,284                  | - -              | - -                         | 1,510,092         | 570,300           | 964,900                  |
| <b>Charges in respect of Collection, viz. :</b>                                     |                    |                          |                  |                             |                   |                   |                          |
| 3.—Land Revenue - - - - -   | 339,558            | 3,336,578                | 347              | 113                         | 3,676,596         | 370,900           | 3,461,300                |
| 4.—Opium (including Cost of Production)   | 2,180,280          | -                        | 390              | 127                         | 2,180,797         | 1,885,100         | -                        |
| 5.—Salt (including Cost of Production) -  | 416,352            | 12,173                   | 368              | 120                         | 429,013           | 442,600           | 15,400                   |
| 6.—Stamps - - - - -   | 8,745              | 93,365                   | 34,218           | 11,181                      | 130,019           | 1,400             | 89,400                   |
| 7.—Excise - - - - -   | 130,308            | 44,673                   | 54               | 18                          | 175,053           | 141,300           | 47,500                   |
| 8.—Provincial Rates - - - - -   | -                  | 54,040                   | -                | -                           | 54,040            | -                 | 56,800                   |
| 9.—Customs - - - - -  | 48,102             | 86,550                   | -                | -                           | 134,652           | 52,200            | 84,200                   |
| 10.—Assessed Taxes - - - - -  | 15,151             | 14,095                   | -                | -                           | 29,246            | 15,400            | 14,300                   |
| 11.—Forest - - - - -  | 361,549            | 419,900                  | 2,008            | 650                         | 784,113           | 411,000           | 467,800                  |
| 12.—Registration - - - - -  | 98,723             | 98,008                   | -                | -                           | 196,731           | 103,600           | 102,800                  |
| <b>Total - - - - -</b>  | <b>4,310,098</b>   | <b>5,176,407</b>         | <b>37,385</b>    | <b>12,215</b>               | <b>9,536,015</b>  | <b>4,166,800</b>  | <b>5,379,500</b>         |
| <b>INTEREST :</b>   |                    |                          |                  |                             |                   |                   |                          |
| 13.—Interest on Debt † other than that charged<br>to Railways and Irrigation Works. | 348,181            | 61,908                   | 2,512,812        | 821,063                     | 3,743,964         | — 8,700           | 75,900                   |
| 14.—Interest on other Obligations - - -   | 448,937            | 2,154                    | 188              | 61                          | 451,340           | 474,500           | 1,900                    |
| <b>Total - - - - -</b>  | <b>797,118</b>     | <b>64,062</b>            | <b>2,513,000</b> | <b>821,124</b>              | <b>4,195,304</b>  | <b>465,800</b>    | <b>77,800</b>            |
| <b>POST OFFICE, TELEGRAPH, AND MINT :</b>   |                    |                          |                  |                             |                   |                   |                          |
| 15.—Post Office - - - - -   | 1,181,118          | 111,113                  | 78,774           | 25,739                      | 1,396,744         | 1,258,300         | 113,300                  |
| 16.—Telegraph - - - - -   | 692,008            | 310                      | 121,848          | 39,814                      | 763,980           | 601,800           | 400                      |
| 17.—Mint - - - - -  | 105,184            | -                        | 12,590           | 4,114                       | 121,888           | 82,400            | -                        |
| <b>Total - - - - -</b>  | <b>1,888,310</b>   | <b>111,423</b>           | <b>213,212</b>   | <b>69,667</b>               | <b>2,282,612</b>  | <b>1,942,500</b>  | <b>113,700</b>           |
| <b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :</b>                                 |                    |                          |                  |                             |                   |                   |                          |
| 18.—General Administration - - - - -  | 592,784            | 819,515                  | 247,346          | 80,820                      | 1,740,465         | 604,100           | 824,500                  |
| 19.—Law and Justice { Courts - - - - -  | 101,013            | 2,657,578                | 633              | 207                         | 2,759,431         | 108,700           | 2,722,000                |
| { Jails - - - - -   | 150,897            | 715,563                  | -                | -                           | 866,460           | 152,600           | 738,600                  |
| 20.—Police - - - - -  | 819,891            | 3,039,792                | -                | -                           | 3,859,683         | 761,200           | 3,044,200                |
| 21.—Marine (including River Navigation)   | 257,549            | 148,147                  | 115,742          | 37,819                      | 559,257           | 286,000           | 169,400                  |
| 22.—Education - - - - -   | 10,618             | 1,350,092                | 1,526            | 499                         | 1,371,735         | 22,000            | 1,389,900                |
| 23.—Ecclesiastical - - - - -  | 165,466            | -                        | 406              | 133                         | 166,005           | 160,400           | -                        |
| 24.—Medical - - - - -   | 34,776             | 763,626                  | 6,433            | 2,102                       | 806,937           | 35,500            | 831,300                  |
| 25.—Political - - - - -   | 684,455            | 54,302                   | 23,956           | 7,828                       | 770,541           | 728,300           | 55,500                   |
| 26.—Scientific and other Minor Departments  | 312,842            | 144,937                  | 21,080           | 6,888                       | 485,747           | 411,000           | 155,800                  |
| <b>Total - - - - -</b>  | <b>3,139,291</b>   | <b>9,693,552</b>         | <b>417,122</b>   | <b>136,296</b>              | <b>13,386,261</b> | <b>3,270,300</b>  | <b>9,931,200</b>         |
| <b>MISCELLANEOUS CIVIL CHARGES :</b>  |                    |                          |                  |                             |                   |                   |                          |
| 27.—Territorial and Political Pensions -  | 506,361            | -                        | 15,985           | 5,223                       | 527,569           | 490,200           | -                        |
| 28.—Civil Furlough and Absentee Allowances  | 1,839              | -                        | 174,040          | 56,868                      | 232,747           | 1,100             | -                        |
| 29.—Superannuation Allowances and Pensions  | 85,882             | 740,103                  | 1,677,448        | 548,108                     | 3,051,541         | 82,200            | 767,500                  |
| 30.—Stationery and Printing - - - - -   | 107,190            | 419,137                  | 49,828           | 16,281                      | 592,436           | 84,200            | 455,500                  |
| 32.—Miscellaneous - - - - -   | 52,080             | 184,329                  | 28,539           | 9,325                       | 274,273           | 38,100            | 171,100                  |
| <b>Total - - - - -</b>  | <b>753,302</b>     | <b>1,343,569</b>         | <b>1,945,840</b> | <b>635,805</b>              | <b>4,678,516</b>  | <b>695,800</b>    | <b>1,394,100</b>         |
| <b>FAMINE RELIEF AND INSURANCE :</b>  |                    |                          |                  |                             |                   |                   |                          |
| 33.—Famine Relief - - - - -   | -                  | 5,579                    | -                | -                           | 5,579             | 1,500             | 31,900                   |
| 34.—Construction of Protective Railways -   | -                  | -                        | -                | -                           | -                 | 294,900           | -                        |
| 35.—Construction of Protective Irrigation Works                                     | 74,392             | -                        | -                | -                           | 74,392            | 78,800            | -                        |
| 36.—Reduction of Debt - - - - -   | 520,029            | -                        | -                | -                           | 520,029           | 802,800           | -                        |
| <b>Total † - - - - -</b>  | <b>594,421</b>     | <b>5,579</b>             | <b>-</b>         | <b>-</b>                    | <b>600,000</b>    | <b>1,178,000</b>  | <b>31,900</b>            |
| <b>Carried over - - - - -</b>   | <b>11,482,450</b>  | <b>16,394,592</b>        | <b>5,126,559</b> | <b>1,675,107</b>            | <b>34,678,708</b> | <b>11,719,200</b> | <b>16,928,200</b>        |

†The "Interest on Debt" is distributed as follows:—

Interest on Debt (other than that charged to Railways and Irrigation Works) as above

Under Railway Revenue Account

Under Irrigation

TOTAL

| ACCOUNTS, 1890-91.    |                        |                       |                         |
|-----------------------|------------------------|-----------------------|-------------------------|
| India.                | England.               | Exchange.             | TOTAL.                  |
| <i>Rs.</i><br>410,089 | <i>£.</i><br>2,512,812 | <i>Rs.</i><br>821,063 | <i>Rs.</i><br>3,743,964 |
| 2,876,517             | 988,187                | 322,891               | 4,187,595               |
| 1,081,439             | -                      | -                     | 1,081,439               |
| <b>TOTAL</b>          | <b>3,500,999</b>       | <b>1,143,954</b>      | <b>9,012,998</b>        |

\* See foot-note to Statement A.

† The following further sums, which are included under XXVI and 28 State Railways, are chargeable to the grant for Famine Relief and Insurance, as representing the net charge on the Revenues on account of Protective railways constructed through the agency of Companies:—

|                                  | Accounts,<br>1890-91. | Revised Estimate,<br>1891-92. | Budget Estimate,<br>1892-93. |
|----------------------------------|-----------------------|-------------------------------|------------------------------|
|                                  | <i>Rs.</i>            | <i>Rs.</i>                    | <i>Rs.</i>                   |
| Indian Midland Railway - - - - - | 244,190               | 235,800                       | 220,100                      |
| Bengal-Nagpur Railway - - - - -  | 238,161               | 64,300                        | 73,300                       |
| <b>TOTAL - - - - -</b>           | <b>482,351</b>        | <b>290,100</b>                | <b>293,300</b>               |

REVENUES OF INDIA, in INDIA and in ENGLAND.

| ESTIMATE, 1891-92.         |                              |            | Increase +<br>Decrease—<br>of Revised as<br>compared with Budget<br>Estimates,<br>1891-92. | BUDGET ESTIMATE, 1892-93. |                          |           |                         |            |             | Increase +<br>Decrease—<br>of Budget,<br>1892-93,<br>as compared<br>with<br>Budget<br>Estimates,<br>1891-92. | Increase +<br>Decrease—<br>of Budget,<br>1892-93,<br>as compared<br>with Revised<br>Estimates,<br>1890-91. |
|----------------------------|------------------------------|------------|--|---------------------------|--------------------------|-----------|-------------------------|------------|-------------|--|--|
| England.                   | Exchange.*<br>1 s. 4 7/16 d. | TOTAL.     |  | India.                    |                          | England.  | Exchange.*<br>1 s. 4 d. | TOTAL.     |             |  |  |
|                            |                              |            |  | Imperial.                 | Provincial<br>and Local. |           |                         |            |             |  |  |
| £.                         | Rs.                          | Rs.        | Rs.  | Rs.                       | £.                       | Rs.       | Rs.                     | Rs.        | Rs.         |  |  |
| -                          | -                            | 250,200    | + 18,800   | 175,200                   | 67,500                   | -         | -                       | 242,700    | + 11,300    | - 7,500  |  |
| -                          | -                            | 1,535,200  | + 12,800   | 543,700                   | 972,000                  | -         | -                       | 1,515,700  | - 6,700     | - 19,500   |  |
| 700                        | 300                          | 3,893,200  | - 54,200   | 360,200                   | 3,669,700                | 700       | 400                     | 4,031,000  | + 143,600   | + 197,800  |  |
| 800                        | 300                          | 1,886,200  | -388,400   | 2,233,900                 | -                        | 600       | 300                     | 2,234,800  | - 39,800    | + 348,600  |  |
| 1,100                      | 500                          | 459,600    | - 7,300  | 429,900                   | 67,300                   | 200       | 100                     | 497,500    | + 30,600    | + 37,900   |  |
| 33,500                     | 14,600                       | 136,100    | + 3,700  | -83,200                   | 113,100                  | 36,000    | 13,000                  | 140,900    | + 8,500     | + 4,800  |  |
| 100                        | -                            | 188,990    | + 200  | 155,800                   | 50,900                   | -         | -                       | 206,100    | + 17,400    | + 17,200   |  |
| -                          | -                            | 56,800     | + 5,000  | 59,500                    | -                        | -         | -                       | 59,500     | + 7,700     | + 2,700  |  |
| 100                        | -                            | 137,230    | - 3,400  | 52,100                    | 90,100                   | 100       | -                       | 142,300    | + 1,700     | + 5,100  |  |
| -                          | -                            | 29,700     | - 1,900  | 16,200                    | 15,600                   | -         | -                       | 31,800     | + 200       | + 2,100  |  |
| 700                        | 300                          | 879,800    | - 25,900   | 532,400                   | 435,600                  | 1,700     | 800                     | 970,500    | + 64,800    | + 90,700   |  |
| -                          | -                            | 204,400    | + 4,500  | 107,600                   | 106,200                  | -         | -                       | 213,800    | + 11,900    | + 7,400  |  |
| 37,000                     | 16,000                       | 9,599,300  | -436,100   | 4,580,800                 | 5,646,900                | 39,300    | 19,600                  | 10,226,600 | + 251,200   | + 587,300  |  |
| 2,639,300                  | 1,150,800                    | 3,857,300  | + 464,400  | -215,700                  | 92,500                   | 2,395,800 | 1,197,900               | 3,470,500  | + 77,600    | - 386,800  |  |
| 200                        | 100                          | 476,700    | + 2,400  | 504,300                   | 2,000                    | 200       | 100                     | 506,600    | + 32,300    | + 29,900   |  |
| 2,639,500                  | 1,150,900                    | 4,334,000  | + 466,800  | 288,600                   | 94,500                   | 2,396,000 | 1,198,000               | 3,977,100  | + 109,900   | - 356,900  |  |
| 96,400                     | 43,000                       | 1,510,000  | + 51,000   | 1,294,500                 | 115,500                  | 96,900    | 48,500                  | 1,555,400  | + 96,400    | + 45,400   |  |
| 160,200                    | 69,900                       | 832,300    | + 39,900   | 642,300                   | 400                      | 156,900   | 78,200                  | 877,200    | + 84,800    | + 44,900   |  |
| 11,000                     | 4,800                        | 98,200     | - 18,500   | 95,800                    | -                        | 13,000    | 6,500                   | 115,300    | + 1,400     | + 17,100   |  |
| 267,600                    | 116,700                      | 2,440,500  | + 72,400   | 2,032,600                 | 115,900                  | 266,200   | 133,200                 | 2,547,900  | + 179,800   | + 107,400  |  |
| 249,400                    | 108,700                      | 1,786,700  | + 22,900   | 620,800                   | 837,800                  | 248,700   | 124,300                 | 1,831,600  | + 67,600    | + 44,900   |  |
| 700                        | 300                          | 2,831,700  | - 12,500   | 112,200                   | 2,742,100                | 4,200     | 2,100                   | 2,860,600  | + 16,400    | + 28,900   |  |
| -                          | -                            | 891,200    | - 24,900   | 156,000                   | 752,900                  | -         | -                       | 908,900    | - 7,200     | + 17,700   |  |
| -                          | -                            | 3,805,400  | -133,100   | 720,400                   | 3,189,600                | -         | -                       | 3,910,000  | - 28,500    | + 104,600  |  |
| 145,100                    | 63,300                       | 663,800    | - 46,800   | 351,900                   | 161,700                  | 177,700   | 88,900                  | 780,200    | + 69,600    | + 116,400  |  |
| 1,800                      | 800                          | 1,414,500  | - 12,400   | 23,300                    | 1,471,000                | 1,600     | 800                     | 1,496,700  | + 69,800    | + 82,300   |  |
| 400                        | 200                          | 161,090    | - 8,900  | 168,700                   | -                        | 400       | 200                     | 169,300    | + 600       | + 8,900  |  |
| 7,000                      | 3,000                        | 876,800    | + 43,700   | 40,400                    | 878,300                  | 8,300     | 4,100                   | 931,100    | + 98,000    | + 54,300   |  |
| 25,900                     | 11,300                       | 821,500    | + 56,700   | 679,600                   | 58,800                   | 22,100    | 11,100                  | 771,600    | + 6,800     | + 49,900   |  |
| 30,800                     | 13,400                       | 611,000    | + 2,400  | 250,400                   | 164,000                  | 38,700    | 19,400                  | 472,500    | - 136,100   | - 138,500  |  |
| 461,100                    | 201,000                      | 13,863,600 | -112,900   | 3,123,700                 | 10,256,200               | 501,700   | 250,900                 | 14,132,500 | + 156,000   | + 268,900  |  |
| 54,200                     | 23,600                       | 568,000    | + 58,000   | 500,400                   | -                        | 23,900    | 11,900                  | 538,200    | + 6,200     | - 31,800   |  |
| 193,700                    | 84,500                       | 279,300    | - 12,800   | 1,000                     | -                        | 209,000   | 104,500                 | 314,500    | + 22,400    | + 35,200   |  |
| 1,730,600                  | 754,600                      | 3,534,900  | + 116,400  | 83,200                    | 792,100                  | 1,748,200 | 874,100                 | 3,497,000  | + 279,100   | + 162,700  |  |
| 41,400                     | 18,100                       | 599,200    | + 27,200   | 97,700                    | 408,900                  | 46,800    | 23,400                  | 576,800    | + 4,800     | + 22,400   |  |
| 37,900                     | 16,500                       | 263,600    | - 96,700   | 38,500                    | 165,200                  | 28,100    | 14,000                  | 245,800    | - 114,500   | - 17,800   |  |
| 2,057,800                  | 897,300                      | 5,045,000  | + 72,100   | 720,800                   | 1,366,200                | 2,056,000 | 1,027,900               | 5,170,900  | + 198,000   | + 125,900  |  |
| -                          | -                            | 33,400     | + 30,400   | -                         | 130,000                  | -         | -                       | 130,000    | + 127,000   | + 96,600   |  |
| -                          | -                            | 294,900    | -680,100   | 1,011,700                 | -                        | -         | -                       | 1,011,700  | + 36,700    | + 716,800  |  |
| -                          | -                            | 78,800     | + 13,800   | 65,000                    | -                        | -         | -                       | 65,000     | -           | - 13,800   |  |
| -                          | -                            | 802,800    | +802,800   | -                         | -                        | -         | -                       | -          | -           | - 802,800  |  |
| -                          | -                            | 1,209,900  | +166,900   | 1,076,700                 | 130,000                  | -         | -                       | 1,206,700  | + 163,700   | - 3,200  |  |
| 5,463,000                  | 2,381,900                    | 36,492,300 | + 929,200  | 11,823,200                | 17,609,700               | 5,259,200 | 2,629,600               | 37,321,700 | + 1,058,600 | + 829,400  |  |
| REVISED ESTIMATE, 1891-92. |                              |            |  | BUDGET ESTIMATE, 1892-93. |                          |           |                         |            |             |  |  |
| India.                     | England.                     | Exchange.  | TOTAL.   | India.                    | England.                 | Exchange. | TOTAL.                  |            |             |  |  |
| Rs.                        | £.                           | Rs.        | Rs.  | Rs.                       | £.                       | Rs.       | Rs.                     |            |             |  |  |
| 67,300                     | 2,639,300                    | 1,160,800  | 3,857,300  | - 123,300                 | 2,395,800                | 1,197,900 | 3,470,500               |            |             |  |  |
| 2,999,300                  | 1,163,900                    | 507,400    | 4,670,500  | 3,160,300                 | 1,237,300                | 618,600   | 5,016,100               |            |             |  |  |
| 1,109,600                  | -                            | -          | 1,109,600  | 1,138,900                 | -                        | -         | 1,138,900               |            |             |  |  |
| 4,176,000                  | 3,803,200                    | 1,668,200  | 9,637,400  | 4,176,000                 | 3,633,000                | 1,816,500 | 9,625,500               |            |             |  |  |

## FINANCIAL STATEMENT OF THE

## B.—STATEMENT of the EXPENDITURE chargeable on the

| HEADS OF EXPENDITURE.  | ACCOUNTS, 1890-91. |                          |            |                            |            | REVISED    |                          |
|--|--------------------|--------------------------|------------|----------------------------|------------|------------|--------------------------|
|  | India.             |                          | England.   | Exchange.*<br>1s. 6-089 d. | TOTAL.     | India.     |                          |
|  | Imperial.          | Provincial<br>and Local. |            |                            |            | Imperial.  | Provincial<br>and Local. |
|  | Rx.                | Rx.                      | £.         | Rx.                        | Rx.        | Rx.        | Rx.                      |
| Brought forward - - -  | 11,482,450         | 16,394,592               | 5,126,559  | 1,675,107                  | 34,678,708 | 11,719,200 | 16,928,200               |
| 37.—CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under Famine Insurance). | - -                | — 4,812                  | - -        | - -                        | — 4,812    | - -        | 182,600                  |
| <b>RAILWAY REVENUE ACCOUNT:</b>  |                    |                          |            |                            |            |            |                          |
| 38.—State Railways: Working Expenses - - -   | 5,807,449          | 964,491                  | - -        | - -                        | 6,771,940  | 6,825,300  | 1,317,900                |
| Interest on Debt - - -   | 2,363,625          | 493,477                  | 865,342    | 282,751                    | 4,005,195  | 2,474,000  | 505,800                  |
| Annuities in purchase of Railways - - -  | - -                | - -                      | 1,690,632  | 552,415                    | 2,243,047  | - -        | - -                      |
| Interest chargeable against Companies on Advances.   | - -                | - -                      | 122,845    | 40,140                     | 162,985    | - -        | - -                      |
| Interest on Capital deposited by Companies   | 19,415             | - -                      | 669,258    | 218,681                    | 907,354    | 27,100     | - -                      |
| 39.—Guaranteed Companies: Surplus Profits, Land, and Supervision.                                  | 516,322            | - -                      | - -        | - -                        | 516,322    | 750,500    | - -                      |
| Interest - - -   | 7,597              | - -                      | 2,354,130  | 769,214                    | 3,130,941  | 38,500     | - -                      |
| 40.—Subsidised Companies: Land, &c. Advances of Interest - - -                                     | 21,662             | 14,626                   | - -        | - -                        | 36,288     | 22,400     | 14,400                   |
| 41.—Miscellaneous Railway Expenditure - - -  | 119,080            | 30,117                   | - -        | - -                        | 149,197    | 78,800     | 10,200                   |
| Total - - -  | 8,855,150          | 1,602,711                | 5,702,207  | 1,863,201                  | 17,923,269 | 10,217,500 | 1,848,300                |
| <b>IRRIGATION:</b>   |                    |                          |            |                            |            |            |                          |
| 42.—Major Works: Working Expenses - - -  | 376,781            | 381,632                  | - -        | - -                        | 758,413    | 388,300    | 384,500                  |
| Interest on Debt - - -   | 565,246            | 516,193                  | - -        | - -                        | 1,081,439  | 589,300    | 520,300                  |
| 43.—Minor Works and Navigation - - -   | 279,523            | 619,855                  | 2,184      | 714                        | 902,276    | 357,900    | 722,500                  |
| Total - - -  | 1,221,550          | 1,517,680                | 2,184      | 714                        | 2,742,128  | 1,335,500  | 1,627,300                |
| <b>BUILDINGS AND ROADS:</b>  |                    |                          |            |                            |            |            |                          |
| 44.—Military Works - - -   | 1,190,117          | - -                      | 23,033     | 7,526                      | 1,220,676  | 1,199,800  | - -                      |
| 45.—Civil Works - - -  | 596,751            | 3,788,371                | 94,297     | 30,812                     | 4,510,231  | 720,400    | 4,170,500                |
| Total - - -  | 1,786,868          | 3,788,371                | 117,330    | 38,338                     | 5,730,907  | 1,920,200  | 4,170,500                |
| <b>ARMY SERVICES:</b>  |                    |                          |            |                            |            |            |                          |
| 46.—Army: Effective - - -  | 13,836,963         | - -                      | 2,344,493  | 766,065                    | 16,947,521 | 14,682,200 | - -                      |
| Non-effective - - -  | 962,165            | - -                      | 2,095,632  | 684,750                    | 3,742,547  | 942,800    | - -                      |
| Total - - -  | 14,799,128         | - -                      | 4,440,125  | 1,450,815                  | 20,690,068 | 15,625,000 | - -                      |
| <b>SPECIAL DEFENCE WORKS:</b>  |                    |                          |            |                            |            |            |                          |
| 47.—Special Defence Works - - -  | 252,398            | - -                      | 180,470    | 58,969                     | 491,837    | 299,400    | - -                      |
| <b>TOTAL EXPENDITURE, IMPERIAL and PROVINCIAL</b> - - -  | 38,397,544         | 23,198,542               | 15,568,875 | 5,087,144                  | 82,252,105 | 41,116,800 | 24,756,900               |
| <i>Add.</i> —Portion of Allotments to Provincial Governments not spent by them in the Year - - -   | - -                | +169,981                 | - -        | - -                        | + 169,981  | - -        | +100,000                 |
| <i>Deduct.</i> —Portion of Provincial Expenditure defrayed from Provincial Balances - - -          | - -                | —368,608                 | - -        | - -                        | — 368,608  | - -        | —561,500                 |
| <b>TOTAL EXPENDITURE CHARGED AGAINST REVENUE</b> - - -   | - -                | 22,999,915               | - -        | - -                        | 82,053,478 | - -        | 24,295,400               |

  

|   | ACCOUNTS, 1890-91. |           |           |           |
|---|--------------------|-----------|-----------|-----------|
|   | India.             | England.  | Exchange. | TOTAL.    |
|   | Rx.                | £.        | Rx.       | Rx.       |
| <b>EXPENDITURE NOT CHARGED TO REVENUE:</b>                |                    |           |           |           |
| Capital Outlay on Railways and Irrigation Works:          |                    |           |           |           |
| 48.—State Railways: Construction - - -                    | 1,459,032          | 1,072,357 | 350,394   | 2,881,783 |
| 49.—Irrigation Works - - -                                | 474,156            | 7,306     | 2,387     | 483,849   |
| Total - - -   | 1,933,188          | 1,079,663 | 352,781   | 3,365,632 |
| 50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES. | - -                | 4,692,557 | - -       | 4,692,557 |

\* See foot-note to Statement A.

REVENUES OF INDIA, in INDIA and in ENGLAND—continued.

| TIMATE, 1891-92. |                              |            | Increase +<br>Decrease —<br>of Revised, as<br>compared<br>with Budget<br>Estimates,<br>1891-92. | BUDGET ESTIMATE, 1892-93. |                          |            |                         |            | Increase +<br>Decrease —<br>of Budget,<br>1892-93,<br>as compared<br>with<br>Budget,<br>Estimates,<br>1891-92. | Increase +<br>Decrease —<br>of Budget,<br>1892-93,<br>as compared<br>with Revised<br>Estimates,<br>1891-92. |
|------------------|------------------------------|------------|---|---------------------------|--------------------------|------------|-------------------------|------------|--|---|
| England.         | Exchange.*<br>1 s. 4 7/13 d. | TOTAL      |   | India.                    |                          | England.   | Exchange.*<br>1 s. 4 d. | TOTAL      |  |   |
|                  |                              |            |   | Imperial.                 | Provincial<br>and Local. |            |                         |            |  |   |
| £.               | Rs.                          | Rs.        | Rs.   | Rs.                       | £.                       | Rs.        | Rs.                     | Rs.        | Rs.  |   |
| 403,000          | 2,381,900                    | 36,492,300 | + 229,200   | 11,823,200                | 17,609,700               | 5,259,200  | 2,629,600               | 37,321,700 | + 1,058,600  | + 829,400   |
| -                | -                            | 182,600    | - 27,900  | 118,300                   | 183,200                  | -          | -                       | 301,500    | + 91,000   | + 118,900   |
| -                | -                            | 8,143,200  | + 489,000   | 7,522,600                 | 356,200                  | -          | -                       | 7,878,800  | + 224,600  | - 264,400   |
| 606,000          | 433,600                      | 4,424,400  | + 21,900  | 2,930,900                 | 210,000                  | 1,017,400  | 508,700                 | 4,667,000  | + 263,900  | + 242,600   |
| 693,400          | 733,300                      | 2,431,700  | + 75,400  | -                         | -                        | 1,696,600  | 848,300                 | 2,544,900  | + 188,600  | + 113,200   |
| 157,909          | 63,800                       | 226,700    | + 1,500   | -                         | -                        | 219,800    | 109,900                 | 329,700    | + 104,500  | + 103,000   |
| 681,700          | 257,200                      | 1,006,000  | + 38,100  | 31,200                    | -                        | 662,900    | 331,500                 | 1,025,600  | + 57,700   | + 19,600  |
| -                | -                            | 750,500    | + 151,500   | 600,000                   | -                        | -          | -                       | 600,000    | + 1,000  | - 150,500   |
| 114,200          | 921,800                      | 3,074,500  | + 85,000  | 38,600                    | -                        | 2,145,100  | 1,072,600               | 3,256,300  | + 266,800  | + 181,800   |
| -                | -                            | 36,800     | - 13,300  | 26,800                    | 14,900                   | -          | -                       | 41,700     | - 8,400  | + 4,900   |
| -                | -                            | 900        | + 900   | 3,200                     | -                        | -          | -                       | 3,200      | + 3,200  | + 2,300   |
| -                | -                            | 89,000     | - 39,800  | 60,000                    | -                        | -          | -                       | 60,000     | - 68,800   | - 29,000  |
| 653,200          | 2,464,700                    | 20,183,700 | + 809,600   | 11,213,300                | 581,100                  | 5,741,800  | 2,871,000               | 20,407,200 | +1,033,100   | + 223,500   |
| -                | -                            | 772,800    | + 19,100  | 390,000                   | 381,000                  | -          | -                       | 771,000    | + 17,300   | - 1,800   |
| -                | -                            | 1,109,600  | + 2,600   | 605,200                   | 533,700                  | -          | -                       | 1,138,900  | + 31,900   | + 29,300  |
| 300              | 100                          | 1,080,800  | + 58,400  | 362,700                   | 645,900                  | 700        | 300                     | 1,009,600  | - 12,800   | - 71,200  |
| 300              | 100                          | 2,963,200  | + 80,100  | 1,357,900                 | 1,560,600                | 700        | 300                     | 2,919,500  | + 36,400   | - 43,700  |
| 10,700           | 4,700                        | 1,215,200  | + 84,900  | 1,126,200                 | -                        | 38,400     | 19,200                  | 1,183,800  | + 53,500   | - 31,400  |
| 99,300           | 43,300                       | 5,033,500  | + 54,700  | 712,000                   | 3,894,300                | 86,700     | 43,300                  | 4,736,300  | - 242,500  | - 297,200   |
| 110,000          | 48,000                       | 6,248,700  | + 139,600   | 1,838,200                 | 3,894,300                | 125,100    | 62,500                  | 5,920,100  | - 189,000  | - 328,600   |
| 2,640,700        | 1,151,400                    | 18,474,300 | +1,351,700  | 14,082,100                | -                        | 2,397,400  | 1,198,700               | 17,678,200 | + 555,600  | - 796,100   |
| 1,151,700        | 938,100                      | 4,032,600  | + 104,000   | 924,600                   | -                        | 2,197,100  | 1,098,600               | 4,220,300  | + 291,700  | + 187,700   |
| 1,792,400        | 2,089,500                    | 22,506,900 | +1,455,700  | 15,008,700                | -                        | 4,594,500  | 2,297,300               | 21,898,500 | + 847,300  | - 608,400   |
| 174,500          | 76,100                       | 550,000    | - 297,000   | 270,900                   | -                        | 229,100    | 114,500                 | 614,500    | - 232,500  | + 64,500  |
| 3,193,400        | 7,060,300                    | 89,127,400 | +2,389,300  | 41,628,500                | 23,828,900               | 15,950,400 | 7,975,200               | 89,383,000 | +2,644,900   | + 255,600   |
| -                | -                            | + 100,000  | -   | -                         | -                        | -          | -                       | -          | -  | -   |
| -                | -                            | - 561,500  | -   | -                         | -1,161,700               | -          | -                       | -1,161,700 | -  | -   |
| -                | -                            | 88,665,900 | -   | -                         | 22,667,200               | -          | -                       | 88,221,300 | -  | -   |

  

| REVISED ESTIMATE, 1891-92. |          |           |           | BUDGET ESTIMATE, 1892-93. |           |           |           |
|----------------------------|----------|-----------|-----------|---------------------------|-----------|-----------|-----------|
| India.                     | England. | Exchange. | TOTAL.    | India.                    | England.  | Exchange. | TOTAL.    |
| Rs.                        | £.       | Rs.       | Rs.       | Rs.                       | £.        | Rs.       | Rs.       |
| 1,530,300                  | 870,000  | 379,300   | 2,779,600 | 1,412,000                 | 1,382,000 | 691,000   | 3,485,000 |
| 708,600                    | 8,200    | 3,600     | 720,400   | 544,500                   | 3,700     | 1,800     | 550,000   |
| 2,238,900                  | 878,200  | 382,900   | 3,500,000 | 1,956,500                 | 1,385,700 | 692,800   | 4,035,000 |
| -                          | -        | -         | -         | -                         | -         | -         | -         |

\* See foot-note to Statement A.

## FINANCIAL STATEMENT OF THE

## C.—STATEMENT of RECEIPTS and DISBURSEMENTS

|  | ACCOUNTS, 1890-91. |                  |                   | REVISED ESTIMATE, 1891-92. |                  |                   | BUDGET ESTIMATE, 1892-93. |                  |                   |
|--|--------------------|------------------|-------------------|----------------------------|------------------|-------------------|---------------------------|------------------|-------------------|
|  | India.             | England.         | TOTAL.            | India.                     | England.         | TOTAL.            | India.                    | England.         | TOTAL.            |
|  | <i>Rs.</i>         | <i>£.</i>        |                   | <i>Rs.</i>                 | <i>£.</i>        |                   | <i>Rs.</i>                | <i>£.</i>        |                   |
| REVENUE (from Statement A.) -          | 85,221,551         | 392,009          | 85,613,560        | 88,219,400                 | 255,200          | 88,474,600        | 88,066,700                | 200,800          | 88,267,500        |
| Exchange added to Revenue -            | 128,089            | -                | 128,089           | 111,300                    | -                | 111,300           | 100,400                   | -                | 100,400           |
| <b>Total - - -</b>                     | <b>85,349,640</b>  | <b>392,009</b>   | <b>85,741,649</b> | <b>88,330,700</b>          | <b>255,200</b>   | <b>88,585,900</b> | <b>88,167,100</b>         | <b>200,800</b>   | <b>88,367,900</b> |
| <b>PERMANENT DEBT INCURRED :</b>       |                    |                  |                   |                            |                  |                   |                           |                  |                   |
| <i>Sterling Debt :</i>                 |                    |                  |                   |                            |                  |                   |                           |                  |                   |
| 3 per Cent. Stock - - -                | -                  | 5,400,000        | -                 | -                          | 4,600,000        | -                 | -                         | 1,800,000        | -                 |
| Debentures and Debenture Stock.        | -                  | 1,495,000        | -                 | -                          | -                | -                 | -                         | -                | -                 |
| <i>Rupee Debt :</i>                    |                    |                  |                   |                            |                  |                   |                           |                  |                   |
| 4 per Cent. Rupee Loan -               | 75                 | -                | -                 | -                          | -                | -                 | -                         | -                | -                 |
| Loan from Rampur State -               | -                  | -                | -                 | -                          | -                | -                 | 250,000                   | -                | -                 |
| <b>Total - - -</b>                     | <b>75</b>          | <b>6,895,000</b> | <b>6,895,075</b>  | <b>-</b>                   | <b>4,600,000</b> | <b>4,600,000</b>  | <b>250,000</b>            | <b>1,800,000</b> | <b>2,050,000</b>  |
| <b>Net - - -</b>                       | <b>-</b>           | <b>-</b>         | <b>6,293,714</b>  | <b>-</b>                   | <b>-</b>         | <b>3,043,900</b>  | <b>-</b>                  | <b>-</b>         | <b>127,700</b>    |
| <b>UNFUNDED DEBT :</b>                 |                    |                  |                   |                            |                  |                   |                           |                  |                   |
| Treasury Notes - - -                   | 1,500              | -                | -                 | 2,000                      | -                | -                 | -                         | -                | -                 |
| Deposits of Service Funds -            | 129,593            | -                | -                 | 131,400                    | -                | -                 | 132,900                   | -                | -                 |
| Savings Bank Deposits - -              | 3,482,396          | -                | -                 | 3,776,900                  | -                | -                 | 3,775,200                 | -                | -                 |
| <b>Total - - -</b>                     | <b>3,613,489</b>   | <b>-</b>         | <b>3,613,489</b>  | <b>3,910,300</b>           | <b>-</b>         | <b>3,910,300</b>  | <b>3,908,100</b>          | <b>-</b>         | <b>3,908,100</b>  |
| <b>Net - - -</b>                       | <b>-</b>           | <b>-</b>         | <b>595,430</b>    | <b>-</b>                   | <b>-</b>         | <b>905,700</b>    | <b>-</b>                  | <b>-</b>         | <b>869,000</b>    |
| <b>DEPOSITS AND ADVANCES :</b>         |                    |                  |                   |                            |                  |                   |                           |                  |                   |
| Balances of Provincial Allotments      | 169,981            | -                | -                 | 100,000                    | -                | -                 | -                         | -                | -                 |
| Appropriation for reduction of Debt.   | 520,029            | -                | -                 | 802,800                    | -                | -                 | -                         | -                | -                 |
| Excluded Local Funds - - -             | 701,017            | -                | -                 | 705,100                    | -                | -                 | 680,100                   | -                | -                 |
| Political and Railway Funds -          | 241,584            | -                | -                 | 320,000                    | -                | -                 | 319,800                   | -                | -                 |
| Deposits of Sinking Funds              | -                  | -                | -                 | -                          | -                | -                 | 9,000                     | -                | -                 |
| Departmental and Judicial Deposits.    | 15,004,381         | -                | -                 | 15,566,200                 | -                | -                 | 14,608,200                | -                | -                 |
| Advances - - - - -                     | 16,306,555         | 3,784            | -                 | 7,366,100                  | 3,300            | -                 | 8,961,300                 | 6,200            | -                 |
| Suspense Accounts - - -                | 166,073            | -                | -                 | 47,700                     | -                | -                 | 42,000                    | -                | -                 |
| Exchange on Remittance Accounts (net). | 168,615            | -                | -                 | 737,800                    | -                | -                 | 459,200                   | -                | -                 |
| Miscellaneous - - - -                  | 655,673            | -                | -                 | 107,300                    | 2,000            | -                 | 61,000                    | -                | -                 |
| <b>Total - - -</b>                     | <b>33,933,908</b>  | <b>3,784</b>     | <b>33,937,692</b> | <b>25,753,000</b>          | <b>5,300</b>     | <b>25,758,300</b> | <b>25,140,600</b>         | <b>6,200</b>     | <b>25,146,800</b> |
| <b>Net - - -</b>                       | <b>-</b>           | <b>-</b>         | <b>1,051,693</b>  | <b>-</b>                   | <b>-</b>         | <b>958,100</b>    | <b>-</b>                  | <b>-</b>         | <b>-</b>          |
| <b>Carried forward - - -</b>           | <b>122,897,112</b> | <b>7,290,793</b> | <b>-</b>          | <b>117,094,000</b>         | <b>4,860,500</b> | <b>-</b>          | <b>117,465,800</b>        | <b>2,007,000</b> | <b>-</b>          |

of the GOVERNMENT OF INDIA, in INDIA and in ENGLAND.

|  | ACCOUNTS, 1890-91. |            |            | REVISED ESTIMATE, 1891-92. |            |            | BUDGET ESTIMATE, 1892-93. |            |            |
|--|--------------------|------------|------------|----------------------------|------------|------------|---------------------------|------------|------------|
|  | India.             | England.   | TOTAL.     | India.                     | England.   | TOTAL.     | India.                    | England.   | TOTAL.     |
|  | <i>Rr.</i>         | <i>£.</i>  |            | <i>Rr.</i>                 | <i>£.</i>  |            | <i>Rr.</i>                | <i>£.</i>  |            |
| EXPENDITURE, IMPERIAL and PROVINCIAL (from Statement B.).        | 61,596,086         | 15,568,875 | 77,164,961 | 65,873,700                 | 16,193,400 | 82,067,100 | 65,457,400                | 15,950,400 | 81,407,800 |
| Exchange, charged as Expenditure                                 | 5,087,144          | -          | 5,087,144  | 7,060,300                  | -          | 7,060,300  | 7,975,200                 | -          | 7,975,200  |
| <i>Add.</i> —Provincial Surpluses, transferred to "Deposits."    | 169,981            | -          | 169,981    | 100,000                    | -          | 100,000    | -                         | -          | -          |
| <i>Deduct.</i> —Provincial Deficits, charged against "Deposits." | -368,608           | -          | -368,608   | -561,500                   | -          | -561,500   | -1,161,700                | -          | -1,161,700 |
| Total - - -  | 66,484,603         | 15,568,875 | 82,053,478 | 72,472,500                 | 16,193,400 | 88,665,900 | 72,270,900                | 15,950,400 | 88,221,300 |
| EXPENDITURE NOT CHARGED TO REVENUE.                              |                    |            |            |                            |            |            |                           |            |            |
| Capital Outlay on Railways and Irrigation Works.                 | 1,933,188          | 1,079,663  | -          | 2,238,900                  | 878,200    | -          | 1,956,500                 | 1,385,700  | -          |
| Capital Charge involved in Redemption of Liabilities.            | -                  | 4,692,557  | -          | -                          | -          | -          | -                         | -          | -          |
| <i>Add.</i> —Exchange on Expenditure not charged to Revenue.     | 352,781            | -          | -          | 382,900                    | -          | -          | 692,800                   | -          | -          |
| Total - - -  | 2,285,969          | 5,772,220  | 8,058,189  | 2,621,800                  | 878,200    | 3,500,000  | 2,649,300                 | 1,385,700  | 4,035,000  |
| PERMANENT DEBT DISCHARGED:                                       |                    |            |            |                            |            |            |                           |            |            |
| <i>Sterling Debt:</i>  |                    |            |            |                            |            |            |                           |            |            |
| India 5 per Cent. Stock  | -                  | 1,308      | -          | -                          | -          | -          | -                         | -          | -          |
| India 4 per Cent. Stock  | -                  | 84,670     | -          | -                          | 2,500      | -          | -                         | -          | -          |
| India 3½ per Cent. Debentures                                    | -                  | -          | -          | -                          | 1,986,000  | -          | -                         | -          | -          |
| Oudh and Rohilkund Railway Debentures.                           | -                  | 500,000    | -          | -                          | 31,000     | -          | -                         | 1,770,300  | -          |
| South Indian Railway Debentures.                                 | -                  | -          | -          | -                          | 86,100     | -          | -                         | 150,000    | -          |
| <i>Rupee Debt:</i>   |                    |            |            |                            |            |            |                           |            |            |
| 5½ per Cent. Loans   | 200                | -          | -          | -                          | -          | -          | -                         | -          | -          |
| 5 per Cent. Loans  | 470                | -          | -          | -                          | -          | -          | -                         | -          | -          |
| 4½ per Cent. Loans   | 3,876              | -          | -          | 2,200                      | -          | -          | 1,000                     | -          | -          |
| 4 per Cent. Loans  | 671                | -          | -          | 43,700                     | -          | -          | 500                       | -          | -          |
| Provincial Debentures  | 9,710              | -          | -          | 4,500                      | -          | -          | 500                       | -          | -          |
| Stock Notes  | 458                | -          | -          | 100                        | -          | -          | -                         | -          | -          |
| Total - - -  | 15,385             | 685,978    | 601,361    | 50,500                     | 1,505,600  | 1,556,100  | 2,000                     | 1,920,300  | 1,922,300  |
| Net - - -  | -                  | -          | 0          | -                          | -          | 0          | -                         | -          | 0          |
| UNFUNDED DEBT:   |                    |            |            |                            |            |            |                           |            |            |
| Special Loans  | 809                | -          | -          | 100                        | -          | -          | 100                       | -          | -          |
| Treasury Notes   | 2,800              | -          | -          | 1,000                      | -          | -          | -                         | -          | -          |
| Deposits of Service Funds  | 85,674             | -          | -          | 88,500                     | -          | -          | 88,500                    | -          | -          |
| Savings Bank Deposits  | 2,923,776          | -          | -          | 2,915,000                  | -          | -          | 2,950,500                 | -          | -          |
| Total - - -  | 3,018,059          | -          | 3,018,059  | 3,004,600                  | -          | 3,004,600  | 3,039,100                 | -          | 3,039,100  |
| Net - - -  | -                  | -          | 0          | -                          | -          | 0          | -                         | -          | 0          |
| DEPOSITS AND ADVANCES:   |                    |            |            |                            |            |            |                           |            |            |
| Balances of Provincial Allotments                                | 368,608            | -          | -          | 561,500                    | -          | -          | 1,161,700                 | -          | -          |
| Excluded Local Funds   | 731,118            | -          | -          | 691,200                    | -          | -          | 690,200                   | -          | -          |
| Political and Railway Funds                                      | 231,040            | -          | -          | 330,400                    | -          | -          | 305,100                   | -          | -          |
| Departmental and Judicial Deposits.                              | 15,009,541         | -          | -          | 15,523,900                 | -          | -          | 14,610,400                | -          | -          |
| Advances   | 16,311,952         | 7,498      | -          | 7,391,200                  | 3,000      | -          | 8,941,400                 | 1,100      | -          |
| Suspense Accounts  | 166,862            | -          | -          | 83,900                     | -          | -          | 41,400                    | -          | -          |
| Miscellaneous  | 59,369             | 11         | -          | 214,400                    | 700        | -          | 194,700                   | 500        | -          |
| Total - - -  | 32,878,490         | 7,509      | 32,885,999 | 24,796,500                 | 3,700      | 24,800,200 | 25,944,900                | 1,600      | 25,946,500 |
| Net - - -  | -                  | -          | 0          | -                          | -          | 0          | -                         | -          | 799,700    |
| Carried forward - - -  | 104,682,506        | 21,934,580 | -          | 102,945,900                | 18,580,900 | -          | 103,906,200               | 19,258,000 | -          |



## C.—STATEMENT of RECEIPTS and DISBURSEMENTS

|   | ACCOUNTS, 1890-91. |              |            | REVISED ESTIMATE, 1891-92. |              |            | BUDGET ESTIMATE, 1892-93. |              |            |
|---|--------------------|--------------|------------|----------------------------|--------------|------------|---------------------------|--------------|------------|
|   | India.             | England.     | TOTAL.     | India.                     | England.     | TOTAL.     | India.                    | England.     | TOTAL.     |
| Brought forward - -   | Rr. 122,897,112    | £. 7,290,793 | - - -      | Rr. 117,994,000            | £. 4,860,500 | - - -      | Rr. 117,465,800           | £. 2,007,000 | - - -      |
| Loans to Native States and Presidency Corporations, &c. Net - - - | 87,933             | - - -        | 87,933     | 114,200                    | - - -        | 114,200    | 98,200                    | - - -        | 98,200     |
| Loans and Advances by Provincial Governments. Net - - -           | 235,331            | - - -        | 235,331    | 243,900                    | - - -        | 243,900    | 230,200                   | - - -        | 230,200    |
| Capital Receipts from Railway Companies:                          |                    |              |            |                            |              |            |                           |              |            |
| On account of Subscribed Capital.                                 | 20,000             | 86,400       | - - -      | 195,800                    | 979,700      | - - -      | 160,000                   | 1,788,200    | - - -      |
| Repayments - - -  | 1,321,709          | 5,693        | - - -      | 1,184,800                  | 8,000        | - - -      | 1,110,600                 | - - -        | - - -      |
| Total - - -   | 1,341,709          | 92,093       | 1,433,802  | 1,380,600                  | 987,700      | 2,368,300  | 1,270,600                 | 1,788,200    | 3,058,800  |
| Net - - -   | - - -              | - - -        | 0          | - - -                      | - - -        | 0          | - - -                     | - - -        | 0          |
| Remittances:  |                    |              |            |                            |              |            |                           |              |            |
| Inland Money Orders - - -   | 16,484,723         | - - -        | - - -      | 17,600,000                 | - - -        | - - -      | 19,300,000                | - - -        | - - -      |
| Other Departmental Accounts                                       | 260,656            | - - -        | - - -      | 689,600                    | - - -        | - - -      | 654,000                   | - - -        | - - -      |
| Net Receipts by Civil Treasuries from—                            |                    |              |            |                            |              |            |                           |              |            |
| Post Office - - - - -   | 617,192            | - - -        | - - -      | 745,900                    | - - -        | - - -      | 805,400                   | - - -        | - - -      |
| Telegraph - - - - -   | - - -              | - - -        | - - -      | 26,500                     | - - -        | - - -      | - - -                     | - - -        | - - -      |
| Guaranteed Railways - - -   | 3,575,421          | - - -        | - - -      | 3,716,700                  | - - -        | - - -      | 3,379,100                 | - - -        | - - -      |
| Public Works - - - - -  | - - -              | - - -        | - - -      | 132,600                    | - - -        | - - -      | - - -                     | - - -        | - - -      |
| Net Receipts from Civil Treasuries by—                            |                    |              |            |                            |              |            |                           |              |            |
| Telegraph - - - - -   | 51,550             | - - -        | - - -      | - - -                      | - - -        | - - -      | 5,500                     | - - -        | - - -      |
| Marine - - - - -  | 209,710            | - - -        | - - -      | 237,500                    | - - -        | - - -      | 267,000                   | - - -        | - - -      |
| Military - - - - -  | 13,816,919         | - - -        | - - -      | 14,157,000                 | - - -        | - - -      | 13,718,600                | - - -        | - - -      |
| Public Works - - - - -  | 477,068            | - - -        | - - -      | 422,700                    | - - -        | - - -      | 810,400                   | - - -        | - - -      |
| Remittance Account between England and India.                     | 862,388            | 199,565      | - - -      | 1,085,000                  | 187,700      | - - -      | 1,338,100                 | 125,000      | - - -      |
| Total - - -   | 36,355,627         | 199,565      | 36,555,192 | 38,813,500                 | 187,700      | 39,001,200 | 40,278,100                | 125,000      | 40,403,100 |
| Net - - -   | - - -              | - - -        | 0          | - - -                      | - - -        | 546,700    | - - -                     | - - -        | 0          |
| SECRETARY OF STATE'S BILLS DRAWN.                                 | - - -              | 15,969,034   | 15,969,034 | - - -                      | 16,200,000   | 16,200,000 | - - -                     | 17,000,000   | 17,000,000 |
| TOTAL RECEIPTS - - -  | 160,917,712        | 23,551,485   | - - -      | 158,546,200                | 22,235,900   | - - -      | 159,342,900               | 20,920,200   | - - -      |
| Opening Balance - - -   | 14,748,821         | 5,402,873    | - - -      | 17,876,244                 | 3,835,050    | - - -      | 16,750,044                | 3,261,050    | - - -      |
| GRAND TOTAL - - -   | 175,666,533        | 28,954,358   | - - -      | 176,422,444                | 26,070,950   | - - -      | 176,092,944               | 24,181,250   | - - -      |

Fort William, Finance and Commerce Department,  
18 March 1892.C. R. C. Kiernander,  
Deputy Comptroller General.

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

## PROVINCIAL AND

Note.—These Balances do not include the Balances

|  | India. | Central Provinces. | Burma.     | Assam.  |
|--|--------|--------------------|------------|---------|
| ACCOUNTS, 1890-91.*                              | Rr.    | Rr.                | Rr.        | Rr.     |
| Balance at end of 1889-90 - - -                  | 12,579 | 297,429            | 278,102    | 124,706 |
| Added in 1890-91 - - -                           | 483    | - - -              | 117,411    | - - -   |
| Spent in 1890-91 - - -                           | - - -  | 32,166             | - - -      | 2,547   |
| Balance at end of 1890-91 - - -                  | 13,062 | 265,263            | 395,513    | 122,159 |
| REVISED ESTIMATE, 1891-92.                       |        |                    |            |         |
| Balance at end of 1890-91 (by Accounts)          | 13,062 | 265,263            | 395,513    | 122,159 |
| Added in 1891-92 - - -                           | - - -  | 16,300             | (a) 71,300 | 12,400  |
| Spent in 1891-92 - - -                           | - - -  | - - -              | (b) 2,400  | - - -   |
| Balance at end of 1891-92 - - -                  | 13,062 | 281,563            | 464,413    | 134,559 |
| BUDGET ESTIMATE, 1892-93.                        |        |                    |            |         |
| Balance at end of 1891-92 (by Revised Estimate). | 13,062 | 281,563            | 464,413    | 134,559 |
| Spent in 1892-93 - - -                           | 2,000  | 73,600             | 165,200    | 52,200  |
| Balance at end of 1892-93 - - -                  | 11,062 | 207,963            | 299,213    | 82,359  |

\* See Appropriation Report, Abstract D.

(a) Lower Burma.

(b) Upper Burma.

Fort William, Finance and Commerce Department,  
18 March 1892.C. R. C. Kiernander,  
Deputy Comptroller General.

the GOVERNMENT OF INDIA, in INDIA and in ENGLAND—continued.

|  | ACCOUNTS, 1890-91. |            |            | REVISED ESTIMATE, 1891-92. |            |            | BUDGET ESTIMATE, 1892-93. |            |            |
|--|--------------------|------------|------------|----------------------------|------------|------------|---------------------------|------------|------------|
|  | India.             | England.   | TOTAL.     | India.                     | England.   | TOTAL.     | India.                    | England.   | TOTAL.     |
|  | Rs.                | £.         |            | Rs.                        | £.         |            | Rs.                       | £.         |            |
| Brought forward - - -  | 104,682,506        | 21,934,580 | -          | 102,945,900                | 18,580,900 | -          | 103,908,200               | 19,258,000 | -          |
| ans to Native States and<br>Presidency Corporations, &c.<br>Net - - -                                    | 544,301            | -          | 544,301    | 578,200                    | -          | 578,200    | 277,000                   | -          | 277,000    |
|  | -                  | -          | 456,368    | -                          | -          | 464,000    | -                         | -          | 178,800    |
| ns and Advances by Provincial<br>Governments.<br>Net - - -   | 511,023            | -          | 511,023    | 715,200                    | -          | 715,200    | 662,900                   | -          | 662,900    |
|  | -                  | -          | 275,692    | -                          | -          | 471,300    | -                         | -          | 432,700    |
| ments to Railway Companies<br>n Capital Account:<br>For discharge of Debentures<br>For Expenditure - - - | -                  | 898,100    | -          | -                          | 2,024,900  | -          | -                         | 138,200    | -          |
|  | 1,829,580          | 1,360,338  | -          | 1,166,400                  | 1,101,500  | -          | 1,679,100                 | 1,292,100  | -          |
| Total - - -  | 1,829,580          | 2,258,438  | 4,088,018  | 1,166,400                  | 3,126,400  | 4,292,800  | 1,679,100                 | 1,430,300  | 3,109,400  |
| Net - - -  | -                  | -          | 2,654,216  | -                          | -          | 1,924,500  | -                         | -          | 50,600     |
| mittances:<br>land Money Orders - - -  | 16,485,629         | -          | -          | 17,600,000                 | -          | -          | 19,300,000                | -          | -          |
| Other Local Remittances  | 33,310             | -          | -          | -                          | -          | -          | -                         | -          | -          |
| ther Departmental Accounts   | 258,084            | -          | -          | 689,600                    | -          | -          | 654,000                   | -          | -          |
| Payments into Civil Treasuries by—<br>Post Office - - -  | 617,194            | -          | -          | 745,900                    | -          | -          | 805,400                   | -          | -          |
| Telegraph - - -  | -                  | -          | -          | 26,500                     | -          | -          | -                         | -          | -          |
| Guaranteed Railways  | 3,572,992          | -          | -          | 3,716,700                  | -          | -          | 3,379,100                 | -          | -          |
| Issues from Civil Treasuries   | -                  | -          | -          | -                          | -          | -          | -                         | -          | -          |
| Telegraph - - -  | 49,473             | -          | -          | -                          | -          | -          | 5,500                     | -          | -          |
| Marine - - -   | 210,771            | -          | -          | 237,500                    | -          | -          | 267,000                   | -          | -          |
| Military - - -   | 13,816,919         | -          | -          | 14,157,000                 | -          | -          | 13,718,600                | -          | -          |
| Public Works - - -   | 546,225            | -          | -          | -                          | -          | -          | 810,400                   | -          | -          |
| ittance Account between<br>ngland and India.   | 160,583            | 926,290    | -          | 178,700                    | 1,102,600  | -          | 162,400                   | 1,316,800  | -          |
| Total - - -  | 35,751,180         | 926,290    | 36,677,470 | 37,351,900                 | 1,102,600  | 38,454,500 | 39,102,400                | 1,316,800  | 40,419,200 |
| Net - - -  | -                  | -          | 122,278    | -                          | -          | 0          | -                         | -          | 16,100     |
| SECRETARY OF STATE'S BILLS<br>AID.   | 14,471,699         | -          | 14,471,699 | 16,914,800                 | -          | 16,914,800 | 17,166,500                | -          | 17,166,500 |
| CAL DISBURSEMENTS -  | 157,790,289        | 25,119,308 | -          | 159,672,400                | 22,809,900 | -          | 162,794,100               | 22,005,100 | -          |
| Closing Balance - - -  | 17,876,244         | 3,835,050  | -          | 16,750,044                 | 3,261,050  | -          | 13,298,844                | 2,176,150  | -          |
| GRAND TOTAL - - -  | 175,666,533        | 28,954,358 | -          | 176,422,444                | 26,070,950 | -          | 176,092,944               | 24,181,250 | -          |

Stephen Jacob,  
Comptroller General.

J. F. Finlay,  
Secretary to the Government of India.

the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACTS.

CAL BALANCES.

deposits and Advances upon Local Fund Accounts.

| Bengal.        | North Western<br>Provinces and<br>Oudh. | Punjab.                  | Madras.          | Bombay.        | TOTAL.                                 |
|----------------|---|--------------------------|------------------|----------------|--|
| Rs.<br>590,574 | Rs.<br>561,046<br>17,750                | Rs.<br>449,168<br>34,337 | Rs.<br>1,403,797 | Rs.<br>906,064 | Rs.<br>4,623,465<br>169,981<br>368,608 |
| 153,877        | -                                       | -                        | 94,821           | 85,197         | 368,608                                |
| 436,697        | 578,796                                 | 483,505                  | 1,308,976        | 820,867        | 4,424,838                              |
| 136,697        | 578,796                                 | 483,505                  | 1,308,976        | 820,867        | 4,424,838                              |
| -              | -                                       | -                        | -                | -              | 100,000                                |
| 83,400         | 3,400                                   | 12,600                   | 387,600          | 72,100         | 561,500                                |
| 153,297        | 575,396                                 | 470,905                  | 921,376          | 748,767        | 3,963,338                              |
| 153,297        | 575,396                                 | 470,905                  | 921,376          | 748,767        | 3,963,338                              |
| 73,200         | 76,500                                  | 121,200                  | 406,700          | 191,100        | 1,161,700                              |
| 280,097        | 498,896                                 | 349,705                  | 514,676          | 557,667        | 2,801,638                              |

Stephen Jacob,  
Comptroller General.

J. F. Finlay,  
Secretary to the Government of India.

## FINANCIAL STATEMENT OF THE

## E.—STATEMENT of NET REVENUE and EXPENDITURE.—ENGLAND and INDIA. -

## NET REVENUE. - - - - -

|  | ACCOUNTS, 1890-91. |                        |   |                                   |              |
|--|--------------------|------------------------|---|-----------------------------------|--------------|
|  | Gross Revenue.     | Refunds and Drawbacks. | Total, after deducting Refunds and Drawbacks. | Charges in respect of Collection. | Net Revenue. |
|  | <i>Rx.</i>         | <i>Rx.</i>             | <i>Rx.</i>                                    | <i>Rx.</i>                        | <i>Rx.</i>   |
| Land Revenue - - - - -                       | 24,045,209         | 49,982                 | 23,995,227                                    | 3,676,596                         | 20,318,631   |
| Opium - - - - -                              | 7,879,182          | 1                      | 7,879,181                                     | 2,180,797                         | 5,698,384    |
| Salt - - - - -                               | 8,523,868          | 35,660                 | 8,487,708                                     | 429,013                           | 8,058,695    |
| Stamps - - - - -                             | 4,068,969          | 46,471                 | 4,022,498                                     | 130,019                           | 3,892,479    |
| Excise - - - - -                             | 4,947,780          | 30,450                 | 4,917,330                                     | 175,053                           | 4,742,277    |
| Provincial Rates - - - - -                   | 3,491,240          | 4,257                  | 3,486,983                                     | 54,040                            | 3,432,943    |
| Customs - - - - -                            | 1,743,218          | 46,178                 | 1,697,040                                     | 134,652                           | 1,562,388    |
| Assessed Taxes - - - - -                     | 1,617,396          | 16,525                 | 1,600,871                                     | 29,246                            | 1,571,625    |
| Forest - - - - -                             | 1,448,002          | 5,309                  | 1,442,693                                     | 784,113                           | 658,580      |
| Registration - - - - -                       | 365,449            | 830                    | 364,619                                       | 196,731                           | 167,888      |
| Tributes from Native States - - - - -        | 760,421            | -                      | 760,421                                       | -                                 | 760,421      |
|  | 58,890,234         | 235,663                | 58,654,571                                    | 7,790,260                         | 50,864,311   |
| <i>Deduct,—Assignments and Compensations</i> | -                  | -                      | -   | -                                 | 1,510,092    |
| <b>TOTAL NET REVENUE</b> - - - - -           | -                  | -                      | -   | -                                 | 49,354,219   |

## NET EXPENDITURE. - - - - -

|   | ACCOUNTS, 1890-91.     |            |                  |
|---|------------------------|------------|------------------|
|   | Gross Expenditure.     | Receipts.  | Net Expenditure. |
|   | <i>Rx.</i>             | <i>Rx.</i> | <i>Rx.</i>       |
| Interest - - - - -  | 4,195,304              | 931,050    | 3,264,254        |
| Post Office, Telegraph, and Mint - - - - -  | 2,282,612              | 2,537,689  | - 255,077        |
| Civil Departments - - - - -   | 13,386,261             | 1,612,069  | 11,774,192       |
| Miscellaneous Civil Charges - - - - -   | 4,678,516              | 927,127    | 3,751,389        |
| Famine Relief and Insurance - - - - -   | 600,000                | -          | 600,000          |
| Construction of Railways (charged against Revenue in addition to that under Famine Insurance).<br>Railway Revenue Account - - - - - | - 4,812                | -          | - 4,812          |
|   | 17,923,269             | 17,235,978 | 687,291          |
| Irrigation - - - - -  | 2,742,123              | 2,172,578  | 569,550          |
| Buildings and Roads - - - - -   | 5,730,907              | 649,289    | 5,081,618        |
| Army Services - - - - -   | 20,690,063             | 785,635    | 19,904,433       |
| Special Defence Works - - - - -   | 491,837                | -          | 491,837          |
|   | 72,716,090             | 26,851,415 | 45,864,675       |
| Provincial and Local Surpluses and Deficits - - - - -   | + 169,981<br>- 368,608 | -          | - 198,627        |
| <b>TOTAL NET EXPENDITURE</b> - - - - -  | -                      | -          | 45,666,048       |
| Surplus (+) or deficit (-) - - - - -  | -                      | -          | + 3,688,171      |
|   | -                      | -          | 49,354,219       |

E.—STATEMENT of NET REVENUE and EXPENDITURE.—ENGLAND and INDIA.

NET REVENUE.

| REVISED ESTIMATE, 1891-92. |                        |   |                                   |              | BUDGET ESTIMATE, 1892-93. |                        |   |                                   |              |
|----------------------------|------------------------|---|-----------------------------------|--------------|---------------------------|------------------------|---|-----------------------------------|--------------|
| 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. |
| Rx.                        | Rx.                    | Rx.   | Rx.                               | Rx.          | Rx.                       | Rx.                    | Rx.   | Rx.                               | Rx.          |
| 23,880,500                 | 68,100                 | 23,814,400                                    | 3,833,200                         | 19,981,200   | 24,675,500                | 47,200                 | 24,628,300                                    | 4,031,000                         | 20,597,300   |
| 8,026,100                  | -                      | 8,026,100                                     | 1,886,200                         | 6,139,900    | 7,634,600                 | 100                    | 7,634,500                                     | 2,234,800                         | 5,399,700    |
| 8,620,700                  | 37,000                 | 8,583,700                                     | 459,600                           | 8,124,100    | 8,544,700                 | 39,800                 | 8,504,900                                     | 497,500                           | 8,007,400    |
| 4,226,900                  | 47,400                 | 4,179,500                                     | 136,100                           | 4,043,400    | 4,220,600                 | 47,000                 | 4,182,600                                     | 140,900                           | 4,041,700    |
| 5,096,800                  | 31,400                 | 5,065,400                                     | 188,900                           | 4,876,500    | 5,102,400                 | 30,600                 | 5,071,800                                     | 206,100                           | 4,865,700    |
| 3,476,500                  | 4,500                  | 3,472,000                                     | 56,800                            | 3,415,200    | 3,623,100                 | 5,300                  | 3,617,800                                     | 59,500                            | 3,558,300    |
| 1,687,000                  | 42,700                 | 1,644,300                                     | 137,200                           | 1,507,100    | 1,691,800                 | 55,000                 | 1,636,800                                     | 142,300                           | 1,494,500    |
| 1,644,600                  | 14,300                 | 1,630,300                                     | 29,700                            | 1,600,600    | 1,645,200                 | 14,200                 | 1,631,000                                     | 31,800                            | 1,599,200    |
| 1,497,800                  | 5,300                  | 1,492,500                                     | 879,800                           | 612,700      | 1,567,200                 | 2,400                  | 1,564,800                                     | 970,500                           | 594,300      |
| 390,400                    | 1,500                  | 388,900                                       | 206,400                           | 182,500      | 392,200                   | 1,100                  | 391,100                                       | 213,800                           | 177,300      |
| 778,900                    | -                      | 778,900                                       | -                                 | 778,900      | 762,100                   | -                      | 762,100                                       | -                                 | 762,100      |
| 59,326,200                 | 250,200                | 59,076,000                                    | 7,813,900                         | 51,262,100   | 59,868,400                | 242,700                | 59,625,700                                    | 8,528,200                         | 51,097,500   |
| -                          | -                      | -   | -                                 | 1,535,200    | -                         | -                      | -   | -                                 | 1,515,700    |
| -                          | -                      | -   | -                                 | 49,726,900   | -                         | -                      | -   | -                                 | 49,581,800   |

NET EXPENDITURE.

| REVISED ESTIMATE, 1891-92. |            |                  | BUDGET ESTIMATE, 1892-93. |            |                  |
|----------------------------|------------|------------------|---------------------------|------------|------------------|
| Gross Expenditure.         | Receipts.  | Net Expenditure. | Gross Expenditure.        | Receipts.  | Net Expenditure. |
| Rx.                        | Rx.        | Rx.              | Rx.                       | Rx.        | Rx.              |
| 4,334,000                  | 882,500    | 3,451,500        | 3,977,100                 | 911,000    | 3,066,100        |
| 2,440,500                  | 2,545,400  | — 104,900        | 2,547,900                 | 2,618,000  | — 70,100         |
| 13,863,600                 | 1,643,600  | 12,220,000       | 14,132,500                | 1,615,800  | 12,516,700       |
| 5,045,000                  | 891,100    | 4,153,900        | 5,170,900                 | 959,900    | 4,211,000        |
| 1,209,900                  | -          | 1,209,900        | 1,206,700                 | -          | 1,206,700        |
| 182,600                    | -          | 182,600          | 301,500                   | -          | 301,500          |
| 20,183,700                 | 19,054,900 | 528,800          | 20,407,200                | 18,832,700 | 1,574,500        |
| 2,963,200                  | 2,240,600  | 713,600          | 2,919,500                 | 2,216,700  | 702,800          |
| 6,248,700                  | 615,700    | 5,633,000        | 5,920,100                 | 606,400    | 5,313,700        |
| 22,508,900                 | 776,900    | 21,730,000       | 21,898,500                | 739,000    | 21,159,500       |
| 550,000                    | -          | 550,000          | 614,500                   | -          | 614,500          |
| 79,528,100                 | 29,259,700 | 50,268,400       | 79,096,400                | 28,499,500 | 50,596,900       |
| + 100,000                  | -          | -                | -                         | -          | -                |
| - 561,500                  | -          | - 461,500        | - 1,161,700               | -          | - 1,161,700      |
| -                          | -          | 49,806,900       | -                         | -          | 49,435,200       |
| -                          | -          | - 80,000         | -                         | -          | + 146,600        |
| -                          | -          | 49,726,900       | -                         | -          | 49,581,800       |

Stephen Jacob,  
Comptroller General.

J. F. Finlay,  
Secretary to the Government of India.



## APPENDIX II.

(No. 1142.)

Government of India.—Finance and Commerce Department.

ACCOUNTS AND FINANCE.—Provincial Finances.

## RESOLUTION.

Calcutta, 17th March 1892.

Read the following Resolutions and letters of the Government of India in the Finance Department:—

|                                  |                                   |
|----------------------------------|-----------------------------------|
| No. 1709, dated 22nd March 1877. | No. 458, dated 28th January 1887. |
| „ 1642, „ 19th July 1878.        | „ 1124, „ 4th March 1887.         |
| „ 3520, „ 27th October 1880.     | „ 1596, „ 30th March 1887.        |
| „ 4150, „ 5th October 1882.      | „ 5228, „ 30th September 1887.    |
| „ 1752, „ 11th December 1883.    | „ 5703, „ 25th October 1887.      |
| „ 1274, „ 13th March 1884.       | „ 2848, „ 30th May 1888.          |
| „ 568, „ 5th February 1885.      | „ 5785, „ 12th December 1890.     |

*Resolution.*—In supersession of the orders read in the preamble and all other existing orders on the subject, His Excellency the Governor General in Council is pleased to lay down, with effect from 1st April 1892, the following rules and conditions regulating the administration by Local Governments of Provincial Revenues and Expenditure.

2. The powers vested in Local Governments by this Resolution are subject to the general supervision and control of the Government of India; and His Excellency the Governor General in Council expressly reserves the right of issuing instructions to Local Governments on general or particular matters affecting the transferred revenues and services, when such interference with the discretion ordinarily vested in them seems to him expedient.

3. Subject to the limitations hereinafter stated, Local Governments exercise, in respect of Provincial Revenue and Expenditure, all the powers exercised, before the introduction of the system of Provincial Finance, by the Government of India. In the case of Revenue and Expenditure classified under heads which are divided between Imperial and Provincial in fixed proportions, those powers are exercised by Local Governments in respect of the Imperial portion also. The powers vested in Local Governments as above are necessarily limited to the powers possessed by the Government of India. In all very important matters and in certain minor matters, the orders of the Secretary of State are required; and, although some of the limitations, rendered necessary by this restriction on the powers of the Government of India are included in the subsequent paragraphs of this Resolution, it should be understood that all orders, which are now in force, or which may be hereafter issued, which have the effect of requiring the sanction of the Secretary of State in connection with any matter affecting the Revenue or Expenditure, necessarily prevent the Local Governments from issuing, without a reference to the Government of India, final orders in regard to such matter.

4. Without the previous sanction of the Government of India—

- (1) No additional taxation may be imposed, and no change is made in any existing system of revenue management;
- (2) No new general service or duty may be undertaken: whenever a Local Government proposes to undertake any such new service or duty it must satisfy the Government of India that it can provide the funds for it, temporarily if the service of duty is temporary, and permanently if it is permanent;
- (3) No appointment may be created with a pay of more than Rs. 250 a month; and no addition may be made to the pay and allowances of any officer if they exceed, or would, after the addition, exceed Rs. 250 a month;
- (4) No appointment of which the pay and allowances are more than Rs. 250 a month may be abolished; and the pay and allowances of no such appointment may be reduced;
- (5) No class or grade of officers may be created or abolished; and the pay of no class or grade of officers may be raised or reduced;

- (6) The rates of discount upon the retail of stamps and court-fees labels must not be altered;
- (7) The rates of duty on spirits and drugs should not be altered in any case in which the alteration is likely to affect the excise arrangements of neighbouring provinces; and in particular, the sanction of the Governor General in Council must be obtained to any alteration in the rates of duty in any district which borders on another province.
- (8) No addition may be made to the pay or allowances of any individual officer, or class of officers, that may lead to increase in the emoluments of any public servants doing duty in the same province, whose pay and allowances are not charged under one of the transferred heads of service. The Government of India reserves the right to forbid alterations in rates of pay or allowances, which, in its opinion, would produce inconvenience in other provinces.
- (9) No money may be removed from the public treasury for investment or deposit elsewhere; the Government of India, which is responsible for the provision of ways and means for the public service in all departments, must always retain as at present in its own hands, absolute and unconditional control over all money in the public treasury; a Local Government may not withdraw such money, except for expenditure upon the public service. This order applies to local fund balances as much as to provincial funds. The principle is that no funds contributed from the public revenues or raised by general taxation, such as the district cess funds, and the like, shall be invested without the consent of the Government of India; these orders do not apply to municipal or port funds nor to trust or endowment funds of any kind.
- (10) No alteration must be made in the form or procedure of the public accounts; in particular Local Governments may not issue orders directing the division of a charge between two or more heads of account; the Comptroller General ordinarily decides the proper classification of an item on the accounts;
- (11) No services previously rendered to other departments at the charge of the departments made over to the control of the Local Governments may be diminished, and no services previously rendered to these departments at the charge of other departments may be increased.
- (12) No line of through communication may be abandoned, or allowed to fall out of repair;

5. The Provincial Revenues and Expenditure consist of the Revenue and Expenditure recorded, under the heads made Provincial, on the books of the Account Officers of the Province. Inter-Provincial adjustments are forbidden.

6. Local Governments are required to maintain balances of the following minimum amounts:—

|                         | Rs.       | Rs.                                |
|-------------------------|-----------|------------------------------------|
| Central Provinces - - - | 8,00,000  | N.W., Provinces and Oudh 20,00,000 |
| Lower Burma - - -       | 6,00,000  | Punjab - - - - 10,00,000           |
| Assam - - - -           | 5,00,000  | Madras - - - - 20,00,000           |
| Bengal - - - -          | 20,00,000 | Bombay - - - - 20,00,000           |

A Local Government should not, without the previous sanction of the Government of India, propose any estimates or allow any transactions which involve the reduction of the Provincial balance below the prescribed minimum. Accountants General are required to make a report to the Local Government and to the Government of India when it appears to them that there is any likelihood of the balance being reduced below the minimum.

7. Local Governments may sanction loans and advances under the orders contained in Resolutions Nos. 13 and 14, dated 1st January 1889, and Nos. 417 and 419, dated 24th January 1890, but may not, without the special sanction of the Government of India, sanction any other loans of public money.

8. When any Local Government proposes to provide in the estimates for Provincial Expenditure largely in excess of the Provincial Revenue of the year, that is, when it is proposed to incur considerable expenditure out of accumulated balances, the proposals should be forwarded to the Government of India for separate consideration in advance of the estimates.

9. It is a general condition, precedent to the delegation of all authority to disburse public money, that it shall be *bonâ fide* for a public object; nothing must be carried out by means of the public funds for the advantage of any individual or body of private persons, unless in accordance with some declared or established rule or principle recognized by the Government of India. It is the duty of every Audit officer, at all times,

times, to challenge any infringement of this principle; and every Local Government must submit, for the orders of the Government of India, any representation made to it by any audit officer in accordance with this rule which it does not promptly accept.

10. All standing orders and rules of the Supreme Government are to be observed, including, in particular, the rules in the Civil Service Regulations, the Code of the Public Works Department, and the Civil Account Code.

11. Local Governments must exercise the powers vested in them by this Resolution, subject to the ordinary rules of the Budget system. The most important of those rules which affect the exercise of the powers conferred by this Resolution, are,—

- (a) A Local Government cannot sanction any expenditure during a year which will involve an excess over the Budget grant for the year for any Provincial Major head, without effecting re-appropriation, that is, without reducing by the amount of the excess the sanctioned grant under some other Provincial or Local Major head under its control.
- (b) A Local Government cannot sanction any expenditure which will involve an excess over the Budget grant for the year under a head which is divided in a fixed proportion between Imperial and Provincial, unless it can effect re-appropriation (for the Imperial and Provincial portions of the excess respectively) from Imperial and Provincial or Local heads under its control.
- (c) A Local Government is required to keep the total Provincial expenditure under all heads within the total Budget grant of the year for that expenditure, unless—
  - (1) It effects re-appropriation from the grants for Local expenditure under its control; or
  - (2) It has obtained the sanction of the Government of India to a supplementary grant.

*Ordered*, that this Resolution be communicated to the several Local Governments and Administrations; to all Departments of the Government of India; to the Agent to the Governor General, Baluchistan; to the Comptroller and Auditor General; and to the several Accountants General and Comptrollers\* for information.

*Ordered* also, that this Resolution be published in the "Gazette of India."

*J. F. Finlay,*  
Secretary to the Government of India.

(No. 1146.)

Government of India.—Finance and Commerce Department.

Accounts and Finance.—Provincial Finances.

RESOLUTION.—Calcutta, 17th March 1892.

Read—

Letter from the the Government of India, to the Government of Bengal, No. 3752, dated 7th September 1891.

Letter from the Government of Bengal, to the Government of India, No. 5526, dated 26th December 1891.

*Resolution.*—The letters read in the preamble contain the correspondence regarding the revision, with effect from 1st April next, of the Contract relating to the Provincial Revenue and Expenditure of Bengal. The word "Contract," though open to some objection, is used for the sake of convenience, to describe the arrangements made with the Local Governments, under which the Government of India, in order to secure more efficient administration, delegates to Local Governments, for a time and under conditions, some of its powers in respect of certain Revenue and Expenditure.

2. After considering that correspondence in the light of the Revised Estimates of Revenue and Expenditure for the year 1891-92, and of the general financial position, His Excellency the Governor General in Council is pleased to declare that the terms of the Contract relating to the Provincial Revenue and Expenditure of Bengal for the five years commencing 1st April 1892 shall be as follow:—

All revenue which is classified in the accounts under the heads named in Column 2 of the Schedule annexed to this Resolution will be Provincial in the proportion stated in Column 3, and all expenditure which is classified in the accounts under the heads named in Column 5 of the Schedule will be Provincial in the proportion stated in Column 6.



From the Provincial Revenues, as just stated, a deduction of Rs. 14,39,000 will be made through the Land Revenue head.

3. It has been considered convenient to collect and republish the general rules relating to the powers of Local Governments under the scheme of Provincial finance, with modifications up to date; and this has been done in Resolution No. 1142 of this date, applicable to all Provinces.

4. The main terms constituting the Contract are those stated in paragraph 2 and in the Resolution quoted in paragraph 3. The modifications of them, which will apply to Bengal, are the following:—

- (1) If any considerable charge of an exceptional nature, which ought ordinarily to be borne by one Province, is paid in another Province, the question of a corresponding adjustment between the two Provinces will be specially dealt with. This provision has been rendered necessary by the decision to stop inter-provincial adjustments as a matter of ordinary course;
- (2) The Government of Bengal will not exercise any administrative or financial powers in regard to the railways of which the receipts and expenditure are shared between Imperial and Provincial;
- (3) The capital expenditure on the Hidgellee Canal, required to complete the work, will be advanced from Imperial funds, in the manner and on the conditions stated in Letter No. 52 I., dated 7th March 1889, from the Government of India, in the Public Works Department;
- (4) If the recoveries on account of the Survey and Settlement Operations in Behar fall short of the expenditure which is recoverable from the zemindars and ryots, the difference will be charged to Provincial Revenues.

5. The Contract is a consolidated one, of which all the conditions are stated in this Resolution and that referred to in paragraph 3; and it is not a collection of separate contracts for each Provincial Head. His Excellency the Governor General in Council has therefore deemed it inexpedient, in declaring the terms of the Contract as finally settled, to state separate amounts for each head of Provincial Revenue and Expenditure. The representations made by the Government of Bengal regarding each separate head have received careful consideration, and the adjusting figure of Rs. 14,39,000 has been fixed so as to place the Revenue and Expenditure in equilibrium on the basis generally of the existing stage of growth; the Local Government will be expected to maintain all the Provincial Services in a state of administrative efficiency, providing any increased expenditure necessary for that purpose either from savings in expenditure, to be secured by economical administration, or from increases in revenue. The Local Government is not entitled to assistance from Imperial Revenues to meet future increases of expenditure or decreases of revenues of whatever nature classified under Provincial Heads.

6. The opportunity of the revision of the Contract has been taken to introduce certain changes affecting the amounts charged to Provincial Heads of Expenditure, chiefly in the direction of correcting errors of classification under the Heads of Account. These will be stated in a letter to be addressed to the Government of Bengal, replying to the letter quoted in the preamble. They have been taken into consideration in settling the adjusting figure fixed in paragraph 2.

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*Order.*—Ordered, that this Resolution be communicated to the Home, Revenue and Agriculture, and Public Works Departments; to the Government of Bengal; to the Comptroller and Auditor General; and to the Accountant General, Bengal.

*J. F. Finlay,*  
Secretary to the Government of India.

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BENGAL.

Schedule.

| REVENUE.   |   |   | EXPENDITURE.                                |  |   |
|--|---|---|---|--|---|
| 1.   | 2.  | 3.  | 4.  | 5.   | 6.  |
| Major Heads.   | Minor Heads.  | Provincial Share.   | Major Heads.                                | Minor Heads.   | Provincial Share.   |
| I.—Land Revenue  | 12 per cent. on collections from Government estates.<br>All other Minor Heads, except "Recoveries from Zemindars and Ryots on account of Survey and Settlement operations in Behar."  | The whole.<br>One-fourth.   | 1.—Refunds                                  | The heads of which the corresponding receipts are wholly or partially Provincial.  | The same share as in the case of the corresponding heads of receipt.<br>The whole.  |
| III.—Salt  | "Rents of Warehouses"<br>"Fines and Forfeitures"<br>"Miscellaneous"   | The whole.  | 2.—Assignments and Compensations.           | "Malkans"  | The whole.  |
| IV.—Stamps   | All   | Three-fourths.  | 3.—Land Revenue                             | All except "Survey and Settlement."  | The whole.  |
| V.—Excise  | All   | One-fourth.   | 5.—Salt                                     | All  | The whole.  |
| VI.—Provincial Rates   | All   | The whole.  | 6.—Stamps                                   | All  | Three-fourths.  |
| VII.—Customs   | "Sea Customs—Miscellaneous"<br>"Warehouse and Wharf Rent"<br>"Miscellaneous"  | The whole.  | 7.—Excise                                   | All  | One-fourth.   |
| VIII.—Assessed Taxes   | All   | One-half.   | 8.—Provincial Rates                         | All  | The whole.  |
| IX.—Forest   | All   | One-half.   | 9.—Customs                                  | All  | The whole.  |
| X.—Registration  | All   | One-half.   | 10.—Assessed Taxes                          | All  | One-half.   |
| XII.—Interest  | "Interest on loans to municipalities and other public bodies (excluding Presidency Corporations)."<br>"Interest on loans to landholders and other notabilities."<br>"Interest on advances to cultivators."<br>"Interest on advances under special laws."<br>"Interest on Government Securities."<br>"Miscellaneous" | The whole.  | 11.—Forest                                  | All  | One-half.   |
| XVI. A.—Law and Justice—Courts of Law.   | All   | Items classified as Provincial in 1891-92.<br>The whole.  | 12.—Registration                            | All  | One-half.   |
| XVI. B.—Law and Justice—Jails.   | All   | The whole.  | 13.—Interest                                | "Interest on Provincial Advance and Loan Accounts."<br>"Civil Offices of Account and Audit."   | The charges of the Examiner of Local Accounts and his establishment.<br>The whole.  |
| XVII.—Police   | All   | The whole.  | 18.—General Administration.                 | All other Minor Heads, except "Allowance to Presidency Banks."   | The whole.  |
| XVIII.—Marine  | All   | The whole.  | 19 A.—Law and Justice—Courts of Law.        | All  | The whole.  |
| XIX.—Education   | All   | The whole.  | 19 B.—Law and Justice—Jails.                | All  | The whole.  |
| XX.—Medical  | All   | The whole.  | 20.—Police                                  | All  | The whole.  |
| XXI.—Scientific and other Minor Departments.                                   | All   | The whole.  | 21.—Marine                                  | All  | The whole.  |
| XXII.—Receipts in aid of superannuation, retired, and compassionate allowances | "Contributions for pensions and gratuities."<br>"Family subscriptions of Native Members of the Covenanted Civil Service."<br>"Miscellaneous"  | The whole.  | 22.—Education                               | All  | The whole.  |
| XXIII.—Stationery and Printing.  | All   | The whole, except receipts for the value of supplies from Central Stores to railways, and to Local Funds, Municipalities, and other independent bodies. | 23.—Medical                                 | All  | The whole.  |
| XXV.—Miscellaneous   | "Extraordinary items"<br>All other Minor Heads, except—"Gain by Exchange,"<br>"Premia on Bills,"<br>"Unclaimed Bills of Exchange,"<br>and "Recovery of Insurance and other charges on English Stores."  | Items not in excess of Rs. 10,000.<br>The whole.  | 24.—Political                               | All, except—"Refugees and State Prisoners" and "Special Political Expenditure."<br>"Veterinary Charges"  | The whole, except the pay and allowances of officers on the cadre of the Civil Veterinary Department.<br>The whole.   |
| XXVI.—State Railways   | Traffic earnings, Eastern Bengal Railway system.  | One-half.   | 25.—Scientific and other Minor Departments. | All other Minor Heads, except—"Census" and "Preservation and Translation of Ancient Manuscripts."  | The whole.  |
| XXIX.—Irrigation—Major Works.  | "Direct Receipts"   | The whole.  | 29.—Superannuation Allowances and Pensions. | "Superannuation and Retired Allowances."<br>"Covenanted Civil Service Pensions."<br>"Compassionate Allowances"<br>"Gratuities"<br>"Refunds"  | The whole.  |
| XXX.—Minor Works and Navigation.   | All   | The whole.  | 30.—Stationery and Printing.                | "All, except "Stationery purchased for Central Stores."  | The whole.  |
| XXXII.—Civil Works   | All   | The whole.  | 32.—Miscellaneous                           | Extraordinary items  | Items not in excess of R 10,000.<br>The whole.  |
| Contributions  | Contributions from Local  | The whole.  | 33.—Famine Relief                           | "Famine Relief Charges"  | The whole.  |
|  |   |   | 34.—State Railways                          | Working Expenses, Eastern Bengal Railway system.   | One-half.   |
|  |   |   | 37.—Construction of Railways.               | All  | The whole, except in cases in which the outlay is specially incurred from Imperial Funds. But Provincial expenditure under these heads is permitted only under the special orders of the Government of India in regard to each Railway. |
|  |   |   | 40.—Subsidised Companies.                   | All  | The whole.  |
|  |   |   | 41.—Miscellaneous Railway Expenditure.      | "Surveys"  | The whole.  |
|  |   |   | 42.—Irrigation—Major Works.                 | "Working Expenses"<br>"Interest"   | The whole.  |
|  |   |   | 43.—Minor Works and Navigation.             | All  | The whole.  |
|  |   |   | 45.—Civil Works                             | All, except the following buildings, namely, Opium, Salt, Mint and Currency, Post Office, Telegraph, Government of India Office, Central Press, Viceregal residences, Stamp and Stationery Office, Surveyor General's Office, and the Bishop's Palace. | The whole.  |
|  |   |   | Contributions                               | Contributions to Local   | The whole.  |

Note.—In this Schedule the only heads considered are Imperial and Provincial heads; the Local Revenue and Expenditure are not affected by the orders in this Resolution.



## APPENDIX III.

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## APPENDIX III

## COMMERCIAL AND FINANCIAL STATISTICS.

TABLE I.—MISCELLANEOUS.

|   | 1883-84.              | 1884-85.              | 1885-86.              |    |
|---|-----------------------|-----------------------|-----------------------|----|
| Recorded Revenue compared with the recorded Expenditure, excluding Capital Expenditure on Public Works not charged against Revenue: |                       |                       |                       |    |
| Surplus - - - - -   | Rx. 1,879,707         | -                     | -                     | 1  |
| Deficit - - - - -   | -                     | 386,446               | 2,801,726             | 2  |
| Capital Expenditure on Public Works not charged against Revenue.*   | Rx. 3,574,105         | 4,226,613             | 5,275,364             | 3  |
| Capital Charge involved in Redemption of Liabilities - -  | £. 566,261            | 1,314,746             | 1,066,045             | 4  |
| Net Public Debt incurred - - - - -  | 3,062,953             | 1,193,924             | 3,584,979             | 5  |
| Net Public Debt incurred, including capital transactions with Guaranteed Railway and other Companies.                               | 2,219,364             | 801,966               | 7,735,903             | 6  |
| Value of commodities exported, excluding Gold and Silver -  | Rx. 88,176,000        | 83,255,000            | 83,881,000            | 7  |
| Value of commodities imported, excluding Gold and Silver -  | " 55,279,000          | 55,763,000            | 55,656,000            | 8  |
| Excess of Exports over Imports, excluding Gold and Silver -   | " 32,897,000          | 27,552,000            | 28,225,000            | 9  |
| Net Imports of Gold - - - - -   | " 5,463,000           | 4,672,000             | 2,763,000             | 10 |
| Net Imports of Silver - - - - -   | " 6,405,000           | 7,246,000             | 11,607,000            | 11 |
| TOTAL Net Imports of Gold and Silver - - -  | " 11,868,000          | 11,918,000            | 14,370,000            | 12 |
| Excess of Exports over Imports, including Gold and Silver -   | " 21,029,000          | 15,634,000            | 13,855,000            | 13 |
| Grand Total Value of Imports and Exports of all kinds - -   | " 157,344,000         | 154,817,000           | 156,123,000           | 14 |
| Secretary of State's Bills sold - - - - -   | Rx. 21,62,15,462      | 17,10,22,119          | 13,53,25,369          | 15 |
| Sterling equivalent received - - - - -  | £. 17,599,805         | 13,758,909            | 10,292,672            | 16 |
| Silver coined at the Indian Mints - - - - -   | Rx. 3,663,400         | 5,794,232             | 10,285,567            | 17 |
| Maximum price of an oz. Troy standard silver in London -  | d. 51½ (Feb.)         | 51 (April)            | 50½ (May)             | 18 |
| Minimum - - ditto - - ditto - - - - -   | " 50½ (May and June)  | 48½ (Feb.)            | 46½ (Jan.)            | 19 |
| Average exchange upon Secretary of State's Bills sold per rupee.  | 1 s. 7-536 d.         | 1 s. 7-308 d.         | 1 s. 6-254 d.         | 20 |
| Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries.                               | 1 s. 7½ d.            | 1 s. 7½ d.            | 1 s. 7½ d.            | 21 |
| Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta.  | 9 (Mar.)              | 11 (April and May)    | 9 (May)               | 22 |
| Minimum - - ditto - - ditto - - - - -   | 5                     | 3 (Nov. and Dec.)     | 4 (From July to Jan.) | 23 |
| Maximum rate of discount at the Bank of England - - -   | 4                     | 5 (Nov., Dec. & Jan.) | 4 (Dec.)              | 24 |
| Minimum - - ditto - - ditto - - - - -   | 3                     | 2 (June to Sept.)     | 2 (May to Nov.)       | 25 |
| Maximum Government Balances at the three Presidency Banks.  | Rx. 5,556,700 (Aug.)  | 5,791,200 (Nov.)      | 6,486,800 (Dec.)      | 26 |
| Minimum - - ditto - - ditto - - - - -   | " 3,167,100 (Jan.)    | 2,991,900 (May)       | 3,638,800 (May)       | 27 |
| Maximum price in Calcutta of Government 4 per cent. Rupee Securities.   | 101-1 (April)         | 101-12 (June)         | 99-14 (July)          | 28 |
| Minimum - - ditto - - ditto - - - - -   | 94-8 (Feb.)           | 94-12 (March)         | 91-12 (May)           | 29 |
| Maximum amount outstanding on London Register of Rupee Securities encased for interest drafts.                                      | Rx. 21,405,500 (May)  | 21,008,000 (May)      | 20,562,400 (April)    | 30 |
| Minimum - - ditto - - ditto - - - - -   | " 20,626,200 (Aug.)   | 20,594,300 (Feb.)     | 19,179,300 (Jan.)     | 31 |
| Maximum price in London of 4 per cent. (Rupee) Securities, in gold.   | 81½ (April)           | 82½ (May)             | 78½ (July)            | 32 |
| Minimum - - ditto - - ditto - - - - -   | 77½ (Jan.)            | 74 (March)            | 71½ (Jan.)            | 33 |
| Maximum price in London of India 3½ per cent. stock - -   | 108½ (Nov.)           | 107½ (Sept.)          | 102½ (Aug.)           | 34 |
| Minimum - - ditto - - ditto - - - - -   | 101½ (June)           | 97½ (Mar.)            | 97 (April)            | 35 |
| Maximum price in London of India 3 per cent. Stock - -  | -                     | 96½ (Sept.)           | 91½ (Feb.)            | 36 |
| Minimum - - ditto - - ditto - - - - -   | -                     | 88½ (Mar.)            | 85 (July)             | 37 |
| Maximum Government Paper Currency outstanding - - -   | Rx. 14,485,700 (Oct.) | 15,762,700 (Nov.)     | 15,713,500 (Oct.)     | 38 |
| Minimum - - ditto - - ditto - - - - -   | " 12,109,100 (Jan.)   | 12,342,500 (April)    | 13,017,900 (April)    | 39 |
| Number of Savings Banks - - - - -   | 5,553                 | 5,860                 | 6,198                 | 40 |
| Number of Depositors in Savings Banks - - - - -   | 203,901               | 243,263               | 263,196               | 41 |
| Amount deposited in Savings Banks - - - - -   | Rx. 4,005,030         | 4,687,082             | 5,081,183             | 42 |
| Average of each deposit - - - - -   | " 20                  | 19                    | 19                    | 43 |
| Net addition to deposits - - - - -  | " 389,525             | 681,152               | 394,101               | 44 |

\* Excludes Capital charge involved in redemption of Liabilities.

APPENDIX III.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE I.—MISCELLANEOUS.

| 1886-87.                       | 1887-88.           | 1888-89.           | 1889-90.              | 1890-91.                              | Revised Estimate,<br>1891-92. | Budget,<br>1892-93. |
|--------------------------------|--------------------|--------------------|-----------------------|---------------------------------------|-------------------------------|---------------------|
| 178,427                        | 2,028,832          | 37,018             | 2,612,033             | 3,688,171                             | 80,000                        | 146,600             |
| 5,670,484                      | 2,784,224          | 1,638,001          | 3,173,390             | 3,365,632                             | 3,500,000                     | 4,035,000           |
| 4,914,546                      |                    | 10,336,049         |                       | 4,692,557                             |                               |                     |
| 9,727,538                      | 5,435,799          | 13,487,881         | 5,129,018             | 6,293,714                             | 3,043,900                     | 1,27,700            |
| 9,043,165                      | 4,861,672          | 9,456,342          | 3,913,426             | 3,639,498                             | 1,119,400                     | 77,100              |
| 88,470,000                     | 90,544,000         | 97,049,000         | 103,460,000           | 100,227,000                           | —                             | —                   |
| 61,777,000                     | 65,005,000         | 69,440,000         | 69,197,600            | 71,975,000                            | —                             | —                   |
| 26,693,000                     | 25,539,000         | 27,609,000         | 34,263,000            | 28,252,000                            | —                             | —                   |
| 2,177,000                      | 2,992,000          | 2,814,000          | 4,615,000             | 5,636,000                             | —                             | —                   |
| 7,156,000                      | 9,229,000          | 9,247,000          | 10,938,000            | 14,175,000                            | —                             | —                   |
| 9,333,000                      | 12,221,000         | 12,061,000         | 15,553,000            | 19,811,000                            | —                             | —                   |
| 17,360,000                     | 13,318,000         | 15,548,000         | 18,710,000            | 8,441,000                             | —                             | —                   |
| 163,021,000                    | 170,979,000        | 182,119,000        | 192,024,000           | 196,260,000                           | —                             | —                   |
| 16,76,03,150                   | 21,81,23,993       | 20,89,91,221       | 22,41,86,638          | 21,18,69,300                          | 23,26,32,000                  | 25,50,00,000        |
| 12,136,279                     | 15,358,577         | 14,262,859         | 15,474,496            | 15,969,034                            | 16,200,000                    | 17,000,000          |
| 4,616,537                      | 10,788,425         | 7,282,255          | 8,541,158             | 13,193,473                            | —                             | —                   |
| 47½ (Jan.)                     | 45½ (Dec.)         | 44½ (Sept.)        | 44½ (Jan.)            | 54½ (Sept.)                           | 46½ (July)                    | —                   |
| 42 (Aug.)                      | 43 (Mar.)          | 41½ (May)          | 41½ (May)             | 49½ (April)                           | 40½ (Feb.)                    | —                   |
| 1 s. 5'441 d.                  | 1 s. 4'899 d.      | 1 s. 4'379 d.      | 1 s. 4'566 d.         | 1 s. 6'089 d.                         | 1 s. 4'713 d.                 | 1 s. 4 d.           |
| 1 s. 6½ d.                     | 1 s. 6 d.          | 1 s. 5 d.          | 1 s. 4½ d.            | 1 s. 5 d.                             | 1 s. 6½ d.                    | 1 s. 4½ d.          |
| 8 (June, July, Feb. and March) | 9 (April and May)  | 12 (Feb. & Mar.)   | 11 (Feb. and Mar.)    | 12 (April)                            | 5 (Jan., Feb. and Mar.)       | —                   |
| 5 (Nov., Dec. & Jan.)          | 3 (Oct. to Dec.)   | 4 (May to Sept.)   | 4 (June, July & Oct.) | 3 (Aug. to Feb.)                      | 2 (Aug. and Sept.)            | —                   |
| 5 (Dec. and Jan.)              | 4 (Sept. to Jan.)  | 5 (Oct. to Jan.)   | 6 (Jan. and Feb.)     | 6 (Nov.)                              | 5 (May)                       | —                   |
| 2 (April & May)                | 2 (April to Aug.)  | 2 (April & May)    | 2½ (April & July)     | 3 (April, May, June, Feb. and March). | 2½ (July, Aug. and Sept.)     | —                   |
| 4,594,600 (June)               | 3,595,900 (Feb.)   | 4,385,500 (June)   | 4,446,400 (March)     | 4,683,800 (June)                      | 4,743,700 (June)              | —                   |
| 3,296,500 (Sept.)              | 2,861,500 (Dec.)   | 2,791,900 (Nov.)   | 2,856,900 (Nov.)      | 2,937,300 (Oct.)                      | 2,871,600 (Oct.)              | —                   |
| 98-2 (Sept.)                   | 100 (Oct.)         | 101-1 (Sept.)      | 100-10 (July)         | 106-6 (Jan.)                          | 108-4 (June)                  | —                   |
| 95 (Feb.)                      | 95-4 (April)       | 96-6 (Jan.)        | 96-3 (Jan.)           | 99-7 (April)                          | 104-10 (Feb.)                 | —                   |
| 19,710,300 (Oct.)              | 20,816,700 (March) | 21,875,200 (Oct.)  | 21,962,100 (Nov.)     | 26,724,100 (Mar.)                     | 27,921,500 (Feb.)             | —                   |
| 19,562,200 (Mar.)              | 18,986,100 (Oct.)  | 20,972,200 (April) | 21,586,800 (March)    | 21,498,800 (April)                    | 25,531,800 (Aug.)             | —                   |
| 73½ (Nov.)                     | 70½ (Sept.)        | 69½ (Sept.)        | 70½ (Jan.)            | 90½ (Aug.)                            | 78½ (July)                    | —                   |
| 65½ (Aug.)                     | 67 (April)         | 65½ (May)          | 66½ (Sept.)           | 70½ (April)                           | 68½ (Feb.)                    | —                   |
| 102 (May)                      | 108 (Mar.)         | 103½ (Mar.)        | 109½ (May)            | 110 (Feb.)                            | 108½ (April)                  | —                   |
| 100½ (Sept.)                   | 100½ (Sept.)       | 104 (Oct.)         | 106½ (Dec.)           | 104½ (Nov.)                           | 103½ (June)                   | —                   |
| 90 (April)                     | 99½ (Mar.)         | 100½ (Feb.)        | 102 (Aug.)            | 100½ (April)                          | 97½ (April)                   | —                   |
| 85 (Feb.)                      | 87½ (April)        | 96 (May)           | 99 (April)            | 94½ (Nov.)                            | 93 (June)                     | —                   |
| 14,678,200 (Nov.)              | 18,610,300 (Nov.)  | 18,055,300 (July)  | 16,667,800 (Nov.)     | 27,660,300 (Jan.)                     | 27,040,700 (July)             | —                   |
| 13,779,400 (April)             | 13,903,200 (May)   | 14,829,800 (Feb.)  | 15,466,500 (Dec.)     | 17,419,600 (April)                    | 22,624,200 (Jan.)             | —                   |
| 6,230                          | 6,152              | 6,237              | 6,546                 | 6,642                                 | —                             | —                   |
| 289,277                        | 332,176            | 383,471            | 431,840               | 475,329                               | —                             | —                   |
| 5,795,249                      | 6,675,571          | 7,622,544          | 7,531,868             | 8,062,242                             | —                             | —                   |
| 20                             | 20                 | 20                 | 18                    | 17                                    | —                             | —                   |
| 714,066                        | 880,323            | 946,973            | —80,670               | 530,375                               | —                             | —                   |

## APPENDIX III.—continued.

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

| No. | EXPORTS.  | 1886-87.   | 1887-88.    | 1888-89.    | 1889-90.    | 1890-91.    |
|-----|---|------------|-------------|-------------|-------------|-------------|
| 1   | Cotton —  |            |             |             |             |             |
|     | Raw :   |            |             |             |             |             |
|     | Quantity - - - - - Cwt.   | 5,432,648  | 5,374,542   | 5,331,536   | 6,320,342   | 5,913,923   |
|     | Value - - - - - Rz.   | 13,468,429 | 14,412,842  | 15,045,648  | 18,668,404  | 16,502,775  |
|     | Average declared value { Annas  | As. 3 6    | As. 3 10    | As. 4 -     | As. 4 3     | As. 4 0     |
|     | per lb. - - - - - { Pence, at average exchange -                        | 3 81       | 4 05        | 4 09        | 4 4         | 4 52        |
|     | Twist and Yarn :  |            |             |             |             |             |
|     | Quantity - - - - - Lbs.   | 91,804,244 | 113,451,375 | 128,906,764 | 141,949,951 | 169,275,304 |
|     | Value - - - - - Rz.   | 3,336,861  | 4,077,386   | 5,207,100   | 5,748,732   | 6,543,364   |
|     | Average declared value per lb. - - - - - Annas                          | As. 5 10   | As. 5 9     | As. 6 6     | As. 6 6     | As. 6 2     |
|     | Other Manufactures :  |            |             |             |             |             |
|     | Value - - - - - Rz.   | 945,644    | 1,150,542   | 1,167,464   | 1,005,011   | 1,159,275   |
|     | Average declared value { Grey or unbleached - - - - - Annas             | As. 1 10   | As. 1 10    | As. 1 11    | As. 1 9     | As. 1 10    |
|     | per yard - - - - - { Coloured, printed, or dyed - - - - - "             | As. 4 7    | As. 4 5     | As. 4 7     | As. 4 6     | As. 4 8     |
|     | Percentage of manufactures on whole value exported - - - - -            | 24 13      | 26 62       | 29 76       | 26 57       | 31 82       |
| 2   | Rice and Paddy :  |            |             |             |             |             |
|     | Quantity - - - - - Cwt.   | 26,879,272 | 28,534,057  | 23,144,641  | 27,098,906  | 34,963,341  |
|     | Value - - - - - Rz.   | 8,836,827  | 9,291,686   | 7,915,409   | 10,110,482  | 12,877,740  |
|     | Average declared value { Rupees   | 3 5 -      | 3 4 5       | 3 7 2       | 3 12 1      | 3 11 3      |
|     | of husked rice, per cwt. { Shillings, at average exchange -             | 4 81       | 4 61        | 4 71        | 5 18        | 5 58        |
| 3   | Jute :  |            |             |             |             |             |
|     | Raw and manufactured—Value - - - - - Rz.                                | 6,021,672  | 7,786,739   | 10,468,631  | 11,431,103  | 10,083,972  |
|     | Average declared value { Rupees   | 5 13 10    | 6 4 3       | 7 7 9       | 8 6 9       | 6 5 6       |
|     | of raw jute per cwt. { Shillings, at average exchange -                 | 8 52       | 8 82        | 10 21       | 11 63       | 9 56        |
|     | Percentage of manufactures on whole value exported - - - - -            | 19 13      | 22 43       | 24 56       | 24 42       | 24 61       |
| 4   | Seeds :   |            |             |             |             |             |
|     | Quantity - - - - - Cwt.   | 15,866,604 | 16,060,400  | 15,569,978  | 15,794,742  | 14,798,999  |
|     | Value - - - - - Rz.   | 9,198,560  | 9,385,024   | 9,561,756   | 10,627,553  | 9,343,252   |
|     | Average declared value { Rupees   | 5 15 9     | 5 13 8      | 5 15 8      | 6 10 -      | 6 2 9       |
|     | of linseed, per cwt. - { Shillings, at average exchange -               | 8 70       | 8 24        | 8 16        | 9 15        | 9 3         |
| 5   | Opium :   |            |             |             |             |             |
|     | Quantity - - - - - Chests   | 95,839     | 90,096      | 87,789      | 85,166      | 85,753      |
|     | Value - - - - - Rz.   | 11,077,669 | 10,067,764  | 10,508,081  | 10,115,936  | 9,261,815   |
|     | Average declared value per chest - - - - - Rupees                       | 1,156      | 1,117       | 1,197       | 1,188       | 1,080       |
| 6   | Wheat :   |            |             |             |             |             |
|     | Quantity - - - - - Cwt.   | 22,263,320 | 13,538,169  | 17,610,081  | 13,799,224  | 14,320,496  |
|     | Value - - - - - Rz.   | 8,625,864  | 5,562,373   | 7,522,676   | 5,791,377   | 6,042,426   |
|     | Average declared value { Rupees   | 3 14 -     | 4 1 9       | 4 4 4       | 4 3 2       | 4 3 6       |
|     | per cwt. - - - - - { Shillings, at average exchange -                   | 5 63       | 5 79        | 5 83        | 5 8         | 6 36        |
| 7   | Tea :   |            |             |             |             |             |
|     | Quantity - - - - - Lbs.   | 78,702,857 | 87,514,505  | 97,011,112  | 103,760,104 | 107,014,993 |
|     | Value - - - - - Rz.   | 4,727,992  | 5,174,440   | 5,267,315   | 5,277,650   | 5,219,233   |
|     | Average declared value { Annas  | As. 9 7    | As. 9 6     | As. 8 8     | As. 8 2     | As. 7 10    |
|     | per lb. - - - - - { Shillings, at average exchange -                    | 87         | 84          | 74          | 7           | 74          |
| 8   | Hides and Skins :   |            |             |             |             |             |
|     | Quantity - - - - - No.  | 31,860,787 | 30,914,151  | 32,357,166  | 30,955,168  | 32,733,651  |
|     | Value - - - - - Rz.   | 5,149,218  | 4,852,382   | 4,743,546   | 4,524,261   | 4,695,919   |
|     | Percentage of dressed or manufactured on whole value exported - - - - - | 45 4       | 52 07       | 55 11       | 55 79       | 53 99       |
| 9   | Indigo :  |            |             |             |             |             |
|     | Quantity - - - - - Cwt.   | 138,306    | 130,644     | 142,447     | 157,116     | 118,425     |
|     | Value - - - - - Rz.   | 3,691,677  | 3,890,649   | 3,948,594   | 3,863,084   | 3,073,125   |
|     | Average declared value { Rupees   | 266 11 11  | 278 9 9     | 277 3 1     | 245 14 -    | 259 8 -     |
|     | per cwt. - - - - - { Sterling, at average exchange -                    | £ 19 38    | 19 62       | 18 92       | 16 97       | 19 56       |
| 10  | Coffee :  |            |             |             |             |             |
|     | Quantity - - - - - Cwt.   | 370,458    | 273,775     | 365,209     | 239,795     | 233,451     |
|     | Value - - - - - Rz.   | 1,502,251  | 1,529,680   | 1,884,243   | 1,489,872   | 1,454,985   |
|     | Average declared value { Rupees   | 40 8 10    | 55 14 -     | 51 9 4      | 62 2 1      | 62 5 2      |
|     | per cwt. - - - - - { Shillings, at average exchange -                   | 58 94      | 78 68       | 70 41       | 85 77       | 93 95       |
| 11  | Wool :  |            |             |             |             |             |
|     | Raw and manufactured—Value - - - - - Rz.                                | 985,484    | 1,086,404   | 1,090,858   | 1,211,438   | 1,072,489   |
|     | Average declared value { Annas  | As. 6 2    | As. 6 6     | As. 7 1     | As. 7 3     | As. 7 3     |
|     | of raw wool per lb. { Pence, at average exchange -                      | 6 72       | 6 86        | 7 25        | 7 51        | 8 2         |
| 12  | Lac :   |            |             |             |             |             |
|     | Value - - - - - Rz.   | 520,169    | 501,888     | 401,078     | 489,380     | 781,945     |
| 13  | Silk :  |            |             |             |             |             |
|     | Raw and manufactured—Value - - - - - Rz.                                | 802,443    | 860,107     | 807,238     | 900,539     | 724,249     |
|     | Average declared value { Rupees   | 3 - 11     | 2 15 4      | 2 7 1       | 3 1 -       | 2 15 4      |
|     | of raw silk per lb. - { Shillings, at average exchange -                | 4 44       | 4 17        | 3 33        | 4 23        | 4 46        |
| 14  | Oils :  |            |             |             |             |             |
|     | Value - - - - - Rz.   | 458,812    | 471,055     | 430,306     | 543,945     | 551,902     |
| 15  | Teak Wood :   |            |             |             |             |             |
|     | Quantity - - - - - Cubic Tons   | 23,946     | 40,446      | 52,609      | 71,342      | 42,803      |
|     | Value - - - - - Rz.   | 223,154    | 367,274     | 575,263     | 762,998     | 425,303     |
|     | Average declared value { Rupees   | 93 3 1     | 90 12 11    | 109 5 7     | 106 15 2    | 99 5 10     |
|     | per cubic ton - - - - - { Sterling, at average exchange -               | £ 6 77     | 6 39        | 7 46        | 7 38        | 7 49        |
| 16  | Sugar :   |            |             |             |             |             |
|     | Value - - - - - Rz.   | 504,803    | 465,829     | 550,339     | 917,179     | 417,562     |
| 17  | Saltpetre :   |            |             |             |             |             |
|     | Quantity - - - - - Cwt.   | 397,572    | 386,396     | 420,503     | 422,229     | 399,690     |
|     | Value - - - - - Rz.   | 376,091    | 364,016     | 401,801     | 411,276     | 380,059     |
|     | Average declared value { Rupees   | 9 7 4      | 9 6 9       | 9 8 11      | 9 11 10     | 9 8 2       |
|     | per cwt. - - - - - { Shillings, at average exchange -                   | 13 75      | 13 27       | 13 04       | 13 45       | 13 34       |





## APPENDIX III.—continued.

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

| No. | EXPORTS.                                       | ELEVEN MONTHS, 1ST APRIL TO THE END OF FEBRUARY. |             |             |             |             |
|-----|--|--|-------------|-------------|-------------|-------------|
|     |  | 1887-88.   | 1888-89.    | 1889-90.    | 1890-91.    | 1891-92.    |
| 1   | Cotton, Raw :                                  |  |             |             |             |             |
|     | Quantity - - - - - Cwt.                        | 4,057,287  | 4,343,723   | 5,064,849   | 5,014,020   | 3,736,932   |
|     | Value - - - - - R.                             | 12,332,010                                       | 12,209,711  | 14,730,222  | 14,104,585  | 9,170,458   |
|     | Average value per lb. - - - R.                 | - 3 9  | - 4 -       | - 4 2       | - 4 -       | - 3 6       |
|     | Cotton Manufactures—                           |  |             |             |             |             |
|     | Twist and Yarn :                               |  |             |             |             |             |
|     | Quantity - - - - - Lbs.                        | 103,729,341                                      | 115,742,920 | 129,785,427 | 155,991,420 | 148,138,696 |
|     | Value - - - - - R.                             | 3,717,994  | 4,670,186   | 5,270,598   | 6,065,325   | 5,342,563   |
|     | Average value per lb. - - - R.                 | - 5 9  | - 6 5       | - 6 6       | - 6 3       | - 5 9       |
|     | Other Manufactures—Value - R.                  | 1,043,887  | 1,089,368   | 932,973     | 1,057,389   | 1,121,840   |
|     | TOTAL COTTON (Raw and Manufactured) } Value R. | 17,093,891                                       | 17,969,265  | 20,933,793  | 21,227,299  | 15,634,861  |
| 2   | Wheat :  |  |             |             |             |             |
|     | Quantity - - - - - Cwt.                        | 13,031,489                                       | 16,826,308  | 13,389,833  | 13,505,683  | 28,601,150  |
|     | Value - - - - - R.                             | 5,348,318  | 7,165,307   | 5,609,245   | 5,691,051   | 13,513,548  |
|     | Average value per cwt. - - - R.                | 4 1 9  | 4 4 2       | 4 3 -       | 4 3 5       | 4 11 7      |
| 3   | Seeds :  |  |             |             |             |             |
|     | Quantity - - - - - Cwt.                        | 15,077,692                                       | 14,602,851  | 14,556,904  | 13,340,316  | 17,337,793  |
|     | Value - - - - - R.                             | 8,789,736  | 8,956,138   | 9,825,845   | 8,410,665   | 10,969,411  |
|     | Average value per cwt. - - - R.                | 5 13 3   | 6 2 2       | 6 12 -      | 6 4 11      | 6 5 3       |
| 4   | Rice and Paddy :                               |  |             |             |             |             |
|     | Quantity - - - - - Cwt.                        | 22,411,006                                       | 17,551,552  | 21,784,829  | 28,562,506  | 27,020,628  |
|     | Value - - - - - R.                             | 7,409,021  | 6,101,814   | 8,325,070   | 10,679,965  | 10,967,914  |
|     | Average value per cwt. - - - R.                | 3 4 11   | 3 7 7       | 3 13 2      | 3 11 10     | 4 - 11      |
| 5   | Jute (Raw and Manufactured) Value R.           | 7,259,139  | 9,722,431   | 10,693,299  | 9,272,242   | 8,843,941   |
| 6   | Opium :  |  |             |             |             |             |
|     | Quantity - - - - - Chests                      | 82,613   | 79,069      | 79,391      | 79,747      | 80,926      |
|     | Value - - - - - R.                             | 9,232,336  | 9,460,586   | 9,483,368   | 8,632,376   | 8,783,419   |
|     | Average value per chest - - - R.               | 1,117 8 8  | 1,196 8 -   | 1,194 8 3   | 1,082 7 6   | 1,085 5 10  |
| 7   | Tea :  |  |             |             |             |             |
|     | Quantity - - - - - Lbs.                        | 86,831,319                                       | 95,823,643  | 100,815,502 | 104,560,038 | 117,579,127 |
|     | Value - - - - - R.                             | 5,137,612  | 5,209,695   | 5,150,253   | 5,103,727   | 5,862,344   |
|     | Average value per lb. - - - R.                 | - 9 6  | - 8 8       | - 8 2       | - 7 10      | - 8 -       |
| 8   | Hides and Skins :                              |  |             |             |             |             |
|     | Quantity - - - - - Cwt.                        | 770,128  | 757,970     | 712,413     | 732,613     | 773,482     |
|     | Value - - - - - R.                             | 4,291,598  | 4,273,509   | 4,104,603   | 4,186,839   | 4,676,056   |
|     | Average value per cwt. - - - R.                | 55 11 7  | 56 6 1      | 57 9 10     | 57 2 5      | 60 7 3      |
| 9   | Indigo :                                       |  |             |             |             |             |
|     | Quantity - - - - - Cwt.                        | 129,018  | 133,055     | 147,377     | 111,715     | 121,208     |
|     | Value - - - - - R.                             | 3,638,626  | 3,740,382   | 3,665,579   | 2,930,555   | 3,120,834   |
|     | Average value per cwt. - - - R.                | 282 - 3  | 281 1 10    | 248 11 6    | 262 5 2     | 257 7 8     |
| 10  | Coffee :                                       |  |             |             |             |             |
|     | Quantity - - - - - Cwt.                        | 210,142  | 285,559     | 170,006     | 195,785     | 211,172     |
|     | Value - - - - - R.                             | 1,183,220  | 1,426,314   | 1,050,866   | 1,217,545   | 1,336,843   |
|     | Average value per cwt. - - - R.                | 56 4 11  | 49 15 2     | 61 12 6     | 62 3 -      | 63 4 11     |
| 11  | Wool (Raw and Manufactured) Value R.           | 992,513  | 1,005,633   | 1,124,592   | 982,654     | 1,017,419   |
| 12  | Silk (Raw and Manufactured) " R.               | 763,774  | 713,041     | 814,605     | 651,491     | 640,023     |
| 13  | Lac - - - - - " R.                             | 458,524  | 353,398     | 410,716     | 693,894     | 624,278     |
| 14  | Oils - - - - - " R.                            | 417,470  | 381,316     | 509,015     | 493,646     | 537,775     |
| 15  | Sugar - - - - - " R.                           | 424,369  | 473,890     | 905,818     | 333,677     | 455,364     |
| 16  | Teak Wood :                                    |  |             |             |             |             |
|     | Quantity - - - - - Cubic Tons                  | 36,409   | 48,476      | 65,668      | 38,867      | 42,119      |
|     | Value - - - - - R.                             | 323,903  | 531,616     | 704,932     | 386,835     | 422,752     |
|     | Average value per cubic ton - R.               | 88 15 5  | 109 10 8    | 107 5 7     | 99 8 5      | 100 5 11    |
| 17  | Saltpetre :                                    |  |             |             |             |             |
|     | Quantity - - - - - Cwt.                        | 349,351  | 387,800     | 367,316     | 351,749     | 337,358     |
|     | Value - - - - - R.                             | 329,515  | 369,517     | 357,650     | 336,137     | 316,687     |
|     | Average value per cwt. - - - R.                | 9 6 11   | 9 8 5       | 9 11 9      | 9 8 11      | 9 6 2       |



## APPENDIX III.—continued.

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

(Prices of March 1873 = 100.)

|  | Measured in Gold. |       |       |       |       |       |       |       | Measured in Silver.* |       |       |       |       |       |       |       |
|--|-------------------|-------|-------|-------|-------|-------|-------|-------|----------------------|-------|-------|-------|-------|-------|-------|-------|
|  | 1884.             | 1885. | 1886. | 1887. | 1888. | 1889. | 1890. | 1891. | 1884.                | 1885. | 1886. | 1887. | 1888. | 1889. | 1890. | 1891. |
| <b>In LONDON—</b><br>(Prices quoted from the London "Economist"):      |                   |       |       |       |       |       |       |       |                      |       |       |       |       |       |       |       |
| Scotch pig-iron (warrants)   | 36                | 35    | 37    | 37    | 35    | 50    | 40    | 40    | 43                   | 45    | 48    | 49    | 50    | 68    | 50    | 54    |
| Coals, Hetton, Wallsend (London).                                      | 52                | 51    | 51    | 49    | 51    | 63    | 55    | 52    | 62                   | 66    | 67    | 66    | 71    | 86    | 69    | 71    |
| Copper, Chili bars   | 54                | 45    | 43    | 95    | 87    | 55    | 62    | 52    | 64                   | 58    | 56    | 127   | 121   | 75    | 79    | 70    |
| Straits tin  | 52                | 64    | 69    | 115   | 68    | 67    | 64    | 63    | 62                   | 81    | 89    | 153   | 95    | 92    | 80    | 85    |
| Wheat  | 57                | 55    | 61    | 56    | 55    | 55    | 59    | 71    | 68                   | 69    | 90    | 74    | 78    | 75    | 74    | 96    |
| Flour, town-made   | 54                | 53    | 56    | 54    | 61    | 57    | 65    | 66    | 65                   | 68    | 71    | 73    | 85    | 78    | 82    | 89    |
| Beef, inferior   | 98                | 75    | 75    | 75    | 67    | 87    | 70    | 80    | 117                  | 95    | 97    | 100   | 95    | 119   | 88    | 108   |
| Cotton, No. 40, mule twist   | 70                | 64    | 60    | 63    | 65    | 64    | 68    | 57    | 83                   | 82    | 77    | 84    | 91    | 88    | 85    | 77    |
| Wool, Southdown hogs   | 52                | 51    | 59    | 55    | 54    | 59    | 59    | 59    | 63                   | 65    | 76    | 73    | 75    | 80    | 74    | 79    |
| Sugar, foreign Muscovado   | 44                | 60    | 42    | 56    | 53    | 45    | 55    | 58    | 52                   | 77    | 55    | 75    | 75    | 61    | 69    | 78    |
| Coffee   | 66                | 65    | 86    | 102   | 101   | 112   | 118   | 114   | 79                   | 83    | 111   | 136   | 142   | 153   | 149   | 155   |
| Saltpetre  | 81                | 78    | 77    | 77    | 77    | 78    | 78    | 77    | 97                   | 100   | 99    | 103   | 107   | 107   | 99    | 103   |
| Gold   | -                 | -     | -     | -     | -     | -     | -     | -     | 119                  | 127   | 130   | 134   | 140   | 137   | 126   | 135   |
| Silver   | 84                | 79    | 77    | 75    | 71    | 73    | 79    | 74    | -                    | -     | -     | -     | -     | -     | -     | -     |
| <b>In CALCUTTA—</b> (Prices quoted from the "Calcutta Price Current"): |                   |       |       |       |       |       |       |       |                      |       |       |       |       |       |       |       |
| Grey shirtings (8½ lbs.)   | -                 | -     | -     | -     | -     | -     | -     | -     | 76                   | 80    | 81    | 79    | 81    | 76    | 74    | 74    |
| Mule twist, white, good, No. 40  | -                 | -     | -     | -     | -     | -     | -     | -     | 72                   | 71    | 62    | 72    | 75    | 74    | 71    | 65    |
| "    "    Turkey red, No. 40 (12 lbs.)                                 | -                 | -     | -     | -     | -     | -     | -     | -     | 58                   | 57    | 58    | 58    | 57    | 67    | 56    | 57    |
| "    "    Orange, No. 40—60  | -                 | -     | -     | -     | -     | -     | -     | -     | 78                   | 73    | 75    | 86    | 85    | 85    | 77    | 73    |
| Copper, sheathing  | -                 | -     | -     | -     | -     | -     | -     | -     | 66                   | 58    | 65    | 90    | 99    | 69    | 72    | 72    |
| Iron, flat, bolt, bar, and square                                      | -                 | -     | -     | -     | -     | -     | -     | -     | 54                   | 50    | 53    | 59    | 65    | 79    | 64    | 64    |
| Spelter, hard  | -                 | -     | -     | -     | -     | -     | -     | -     | 84                   | 97    | 109   | 128   | 107   | 144   | 151   | 151   |
| Hides, buffalo, slaughtered  | -                 | -     | -     | -     | -     | -     | -     | -     | 71                   | 77    | 80    | 69    | 74    | Nom.  | Nil.  | Nil.  |
| Indigo, good   | -                 | -     | -     | -     | -     | -     | -     | -     | 103                  | 110   | 72    | 82    | 98    | 76    | 88    | 74    |
| Jute, picked   | -                 | -     | -     | -     | -     | -     | -     | -     | 110                  | 118   | 131   | 163   | 192   | 192   | 123   | 219   |
| Shell lac, fine orange   | -                 | -     | -     | -     | -     | -     | -     | -     | 56                   | 59    | 56    | 68    | 76    | 102   | 76    | 102   |
| Linseed, fine, bold, clean   | -                 | -     | -     | -     | -     | -     | -     | -     | 95                   | 101   | 98    | 94    | 112   | 115   | 99    | 112   |
| Rice, Ballam   | -                 | -     | -     | -     | -     | -     | -     | -     | 139                  | 176   | 106   | 118   | 147   | 165   | 159   | 163   |
| Silk, raw, Cossimbazar   | -                 | -     | -     | -     | -     | -     | -     | -     | 60                   | 73    | 89    | 64    | 76    | 87    | 71    | 64    |
| Tea, good Souchong   | -                 | -     | -     | -     | -     | -     | -     | -     | 55                   | 64    | 55    | 50    | 52    | 50    | 48    | 41    |
| Wheat, Doodiah   | -                 | -     | -     | -     | -     | -     | -     | -     | 68                   | 72    | 81    | 76    | 87    | 81    | 86    | 103   |
| Gold   | -                 | -     | -     | -     | -     | -     | -     | -     | 119                  | 122   | 123   | 131   | 135   | 131   | 122   | 131   |

\* 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.

## APPENDIX III.—continued.

TABLE V.—STATEMENT showing the true Financial Results to the REVENUES of India of the Guarantee of Interest upon the Capital of GUARANTEED RAILWAY COMPANIES.

|   | 1886-87.             | 1887-88.             | 1888-89.             | 1889-90.             | 1890-91.             | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------------------|---------------------------------|
|   | <i>Miles.</i>        | <i>Miles.</i>        | <i>Miles.</i>        | <i>Miles.</i>        | <i>Miles.</i>        | <i>Miles.</i>                    | <i>Miles.</i>                   |
| Open Mileage at end of official year.   | 3,896                | 3,912                | * 3,241              | 3,243                | † 2,588              | 2,588                            | 2,588                           |
|   | <i>Rx.</i>           | <i>Rx.</i>           | <i>Rx.</i>           | <i>Rx.</i>           | <i>Rx.</i>           | <i>Rx.</i>                       | <i>Rx.</i>                      |
| Gross Traffic Receipts - - -  | 7,280,512            | 7,241,465            | 7,403,415            | 6,594,567            | 6,753,013            | 6,755,000                        | 6,325,000                       |
| Working Expenses - - -  | 3,633,396            | 3,604,795            | 3,753,607            | 3,365,933            | 3,251,739            | 3,292,000                        | 3,065,000                       |
| Percentage of Working Expenses on Receipts - - -  | 49.91                | 49.78                | 50.68                | 51.50                | 48.15                | 48.73                            | 48.46                           |
| Net Traffic Receipts - - -  | 3,647,116            | 3,636,670            | 3,650,808            | 3,168,634            | 3,501,274            | 3,463,000                        | 3,260,000                       |
| Net gain by the remittances 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 - - - | —                    | —                    | —                    | —                    | —                    | —                                | —                               |
| TOTAL Revenue - - -   | 3,647,116            | 3,636,670            | 3,650,808            | 3,168,634            | 3,501,274            | 3,463,000                        | 3,260,000                       |
| Gross Guaranteed Interest paid in India - - - - Rx.   | 10,648               | 25,595               | 6,672                | 9,468                | 7,597                | 38,500                           | 38,600                          |
| Gross Guaranteed Interest paid in London - - - - £.   | 2,696,976            | 2,694,920            | 2,697,388            | 2,337,058            | 2,354,130            | 3,114,200                        | 2,145,100                       |
| Total Guaranteed Interest (sterling payments converted at the average exchange of the year) -   | <i>Rx.</i> 3,721,864 | <i>Rx.</i> 3,852,947 | <i>Rx.</i> 3,959,108 | <i>Rx.</i> 3,395,279 | <i>Rx.</i> 3,130,941 | <i>Rx.</i> 3,074,500             | <i>Rx.</i> 3,256,300            |
| Surplus paid to Railway Companies - - - -   | 534,598              | 662,622              | 570,195              | 441,933              | 473,334              | 732,800                          | 550,500                         |
| Land and Supervision - - -  | 66,235               | 51,436               | 44,344               | 30,952               | 42,987               | 17,700                           | 49,500                          |
| Interest on Revenue Balances -  | 1,827                | 2,265                | 3,288                | —                    | —                    | —                                | —                               |
| Net Loss on Receipts and Disbursements of Capital in India, calculated in the same way as the gain - - - -  | 115,343              | 78,683               | 86,909               | 142,793              | 87,538               | 185,100                          | 136,600                         |
| TOTAL Expenditure - Rx.   | 4,439,867            | 4,647,953            | 4,663,844            | 4,010,897            | 3,734,800            | 4,010,100                        | 3,992,900                       |
| Net Expenditure from the Public Treasury - - - -  | 792,751              | 1,011,283            | 1,013,036            | 842,263              | 233,526              | 547,100                          | 732,900                         |
| Net Revenue - - - -   | —                    | —                    | —                    | —                    | —                    | —                                | —                               |

\* The Oude and Rohilkund Railway, 69½ miles, was purchased by the State on the 1st January 1889, and the mileage is shown under State Railways.

† The South Indian Railway, 654½ miles, was purchased by the State on the 31st December 1890, and the mileage is shown under State Railways.

## APPENDIX III.—continued.

TABLE VI.—ACTUAL CAPITAL EXPENDITURE on STATE RAILWAYS in 1890-91, and ESTIMATED EXPENDITURE on such Works in 1891-92 and 1892-93, and to End of 1892-93.

| RAILWAYS.                                | Accounts,<br>1890-91. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. | To End of<br>1892-93. | Sanctioned<br>Outlay. | Balance<br>remaining<br>Unspent. |
|--|-----------------------|----------------------------------|---------------------------------|-----------------------|-----------------------|----------------------------------|
| <b>OPEN LINES.</b>                       |                       |                                  |                                 |                       |                       |                                  |
| East Indian                              | Rx. —14,232           | Rx. —65,700                      | Rx. 140,100                     | Rx. 14,390,731        | Rx. 14,390,731        | —                                |
| Rajputana-Malwa                          | 691                   | —45,000                          | 11,000                          | 9,275,277             | 9,275,277             | —                                |
| Holkar                                   | 1,720                 | 2,500                            | 2,000                           | 1,306,590             | 1,306,590             | —                                |
| Rewari-Ferozapore                        | 1,275                 | 7,500                            | 7,000                           | 1,288,437             | 1,288,437             | —                                |
| Bhopal                                   | 16,912                | 20,000                           | 27,000                          | 194,969               | 194,969               | —                                |
| Warora Colliery                          | } —25,095 {           | 2,290                            | 26,200                          | } 682,297             | 682,297               | —                                |
| Wardha Coal                              |                       | —27,800                          | 1,500                           |                       |                       |                                  |
| Umaria Colliery                          | 5,446                 | 8,410                            | 5,000                           | 106,242               | 106,242               | —                                |
| Burma, including Toung-hoo-Mandalay      | 14,866                | 51,870                           | 30,000                          | 5,223,054             | 5,223,054             | —                                |
| Jorhat                                   | 1,187                 | 400                              | 3,900                           | 79,195                | 79,195                | —                                |
| Cherra-Companygunj                       | 404                   | —40                              | 1,300                           | 78,641                | 78,641                | —                                |
| Eastern Bengal                           | 237,997               | 111,160                          | 180,690                         | 8,375,748             | 8,375,748             | —                                |
| Tirhoot                                  | 17,518                | } 46,590                         | 22,500                          | 2,394,183             | 2,394,183             | —                                |
| Tirhoot-Durbhunga-Bairagnia Branch       | 74,927                |                                  |                                 |                       |                       |                                  |
| Patna-Gya                                | 533                   | 1,600                            | 10,000                          | 446,273               | 446,273               | —                                |
| Nalhati                                  | 981                   | 700                              | —35,600                         | —33                   | —33                   | —                                |
| Kaunia-Dhurla                            | 1,304                 | 1,450                            | —                               | 97,926                | 97,926                | —                                |
| Oudh and Rohilkhand                      | 23,338                | 15,580                           | 58,560                          | 10,435,886            | 10,435,886            | —                                |
| Cawnpore-Achnera                         | —45                   | 1,300                            | 10,000                          | 1,157,601             | 1,157,601             | —                                |
| Bareilly-Pilibhit                        | 369                   | —                                | —                               | } 512,115             | 512,115               | —                                |
| Lucknow-Sitapur-Seramau                  | —36,319               | 2,300                            | —                               |                       |                       |                                  |
| North Western                            | 570,006               | } 389,460                        | 493,070                         | 35,450,279            | 35,450,279            | —                                |
| Chenab Bridge                            | 7,599                 |                                  |                                 |                       |                       |                                  |
| Jammu-Kashmir                            | 3,055                 |                                  |                                 |                       |                       |                                  |
| Amritsar-Pathankot                       | 362                   | —640                             | —                               | —                     | —                     | —                                |
| South Indian                             | * 5,707,838           | 200,000                          | 227,000                         | 7,663,011             | 7,663,011             | —                                |
| Bezvada Extension                        | 3,460                 | 2,000                            | 1,000                           | 142,759               | 142,759               | —                                |
| Dhond and Manmad                         | 447                   | 6,000                            | 7,000                           | 1,112,444             | 1,112,444             | —                                |
| <b>TOTAL</b>                             | <b>6,616,544</b>      | <b>731,930</b>                   | <b>1,169,220</b>                | <b>100,413,625</b>    | <b>100,413,625</b>    | <b>—</b>                         |
| <b>LINES UNDER CONSTRUCTION.</b>         |                       |                                  |                                 |                       |                       |                                  |
| East Indian—Jherria Extension            | —                     | —                                | 160,000                         | 160,000               | 341,225               | 181,225                          |
| Godhra-Rutlam                            | 73,193                | 235,000                          | 450,000                         | 771,404               | 1,500,000             | 728,596                          |
| North Western—Mianwali-Mari Branch       | 69,203                | 26,000                           | 5,000                           | 120,536               | 160,003               | 39,467                           |
| Burma-Meiktila Branch                    | —                     | 3,650                            | 6,900                           | 10,550                | 30,342                | 19,792                           |
| Mu Valley                                | 429,390               | 519,090                          | 502,050                         | 1,611,217             | † 1,611,217           | —                                |
| Bengal-Assam                             | —                     | 103,400                          | 300,000                         | 403,400               | 1,200,000             | 796,600                          |
| Eastern Bengal—Barsoe-Kissengunge Branch | —                     | 34,800                           | 20,000                          | 104,800               | 139,505               | 34,705                           |
| Lucknow-Rae Bareilly-Jaunpur             | —                     | 36,000                           | 205,000                         | 241,000               | 1,012,035             | 771,035                          |
| Bareilly-Rampur-Moradabad                | —                     | 25,000                           | 375,000                         | 400,000               | 678,212               | 278,212                          |
| Petroleum Operations                     | 1,232                 | —5,100                           | 1,800                           | 15,422                | 15,422                | —                                |
| Frontier Railway Reserve Material        | 123,040               | 27,970                           | 33,500                          | 429,362               | 429,362               | —                                |
| Peshawar Railway Reserve                 | —                     | 38,400                           | 350                             | 38,750                | 38,750                | —                                |
| Mushkaf-Bolan                            | —                     | 130,700                          | 200,000                         | 330,700               | 1,700,000             | 1,369,300                        |
| Mari-Attock                              | —                     | 72,500                           | 285,000                         | 357,500               | 1,625,000             | 1,267,500                        |
| East Coast, including Kistna Bridge      | 288,293               | 1,250,000                        | 1,088,100                       | 2,629,039             | 4,800,000             | 2,170,961                        |
| Mayavaram-Mutupet                        | 28,612                | 53,100                           | 155,000                         | 236,712               | 239,670               | 2,958                            |
| Dharmavaram-Hindupur                     | 1,907                 | 113,200                          | 150,000                         | 266,876               | 280,000               | 13,124                           |
| Hyderabad-Umarkot                        | —                     | 125,400                          | 23,000                          | 148,400               | 152,000               | 3,600                            |
| <b>TOTAL</b>                             | <b>1,014,870</b>      | <b>2,839,110</b>                 | <b>3,960,700</b>                | <b>8,275,668</b>      | <b>15,952,743</b>     | <b>7,677,075</b>                 |
| Carried forward                          | 7,631,414             | 3,571,040                        | 5,129,920                       | 108,689,293           | 116,366,368           | 7,677,075                        |

\* Includes the following—

Debt created for redemption of Share Capital

Less—Capital deposited by the new Company

£.  
4,197,557  
1,000,000

Debenture Stock taken over

Debentures taken over

3,197,557  
425,000  
1,000,000

Total — £. 4,692,557

† Estimated cost of whole project not known.

APPENDIX III.—continued.

TABLE VI.—ACTUAL CAPITAL EXPENDITURE ON STATE RAILWAYS, &c.—continued.

| RAILWAYS.   | Accounts,<br>1890-91. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. | To End of<br>1892-93. | Sanctioned<br>Outlay. | Balance<br>remaining<br>Unspent. |
|---|-----------------------|----------------------------------|---------------------------------|-----------------------|-----------------------|----------------------------------|
|   | <i>Rs.</i>            | <i>Rs.</i>                       | <i>Rs.</i>                      | <i>Rs.</i>            | <i>Rs.</i>            | <i>Rs.</i>                       |
| Brought forward - - -   | 7,631,414             | 3,571,040                        | 5,129,920                       | 108,689,293           | 116,366,368           | 7,677,075                        |
| <b>LINES IN ABEYANCE OR TRANSFERRED TO COMPANIES.</b>   |                       |                                  |                                 |                       |                       |                                  |
| Ranaghat-Bhagwangola - - - -  | -                     | -                                | -                               | 30,244                | 30,244                | -                                |
| Southern Mahratta - - - -   | -                     | -                                | -                               | * 52,707              | 52,707                | -                                |
| Bellary-Kistna - - - -  | 2,075                 | 50                               | -                               | 1,657,553             | 1,657,553             | -                                |
| Bilaspur-Etawah - - - -   | -                     | -                                | -                               | 7,514                 | 7,514                 | -                                |
| Vizagapatam-Raipur - - - -  | -                     | -                                | -                               | 24,504                | 24,504                | -                                |
| TOTAL - - -   | 2,075                 | 50                               | -                               | 1,772,522             | 1,772,522             | -                                |
| Stores and Reserve - - - -  | -24,134               | -94,880                          | -331,720                        | -357,920              | -357,920              | -                                |
| Nagpur-Chhattisgarh Depreciation Account -  | -39,827               | -19,100                          | -                               | -72,684               | 72,684                | -                                |
| GRAND TOTAL - - -   | 7,569,528             | 3,457,110                        | 4,798,200                       | 110,176,579           | 117,853,654           | 7,677,075                        |
| Deduct—Probable lapse - - -   | -                     | -200,000                         | -                               | -200,000              | -                     | 200,000                          |
|   | 7,569,528             | 3,257,110                        | 4,798,200                       | 109,976,579           | 117,853,654           | 7,877,075                        |
| Distributed as under:—  |                       |                                  |                                 |                       |                       |                                  |
| Capital Expenditure on Public Works (not charged against Revenue):                                |                       |                                  |                                 |                       |                       |                                  |
| State Railways—Construction -   | 2,881,783             | 2,779,600                        | 3,485,000                       | 65,790,628            | -                     | -                                |
| Redemption of Liabilities - -   | 4,692,557             | -                                | -                               | 33,553,451            | -                     | -                                |
| Famine Relief and Insurance:  |                       |                                  |                                 |                       |                       |                                  |
| Protective Railways - - - -   | -                     | 294,900                          | 1,011,700                       | 4,240,579             | -                     | -                                |
| Construction of Railways (charged against Revenue in addition to that under Famine Insurance) - - |                       |                                  |                                 |                       |                       |                                  |
|   | -4,812                | 182,610                          | 301,500                         | 6,385,921             | -                     | -                                |
| TOTAL as above - - -  | 7,569,528             | 3,257,110                        | 4,798,200                       | 109,976,579           | 117,853,654           | 7,877,075                        |

\* Represents depreciation on works and stores allowed by Government on transfer to the Company.

## APPENDIX III.—continued.

TABLE VII.—CAPITAL EXPENDITURE on IRRIGATION—MAJOR WORKS, in 1890-91, and ESTIMATED EXPENDITURE on such Works in 1891-92, 1892-93, and to the End of 1892-93.

|   | Accounts,<br>1890-91. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. | TOTAL<br>Actual and<br>Estimated<br>Outlay to End<br>of 1892-93. | Sanctioned<br>Estimate. | Balance<br>of sanctioned<br>Estimate<br>remaining<br>to be Spent. |
|---|-----------------------|----------------------------------|---------------------------------|--|-------------------------|---|
| <b>IRRIGATION WORKS.</b>                                |                       |                                  |                                 |  |                         |   |
| <b>CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.</b> |                       |                                  |                                 |  |                         |   |
| <i>Bengal.</i>  |                       |                                  |                                 |  |                         |   |
| Orissa Canals - - - - -                                 | 33,160                | 41,600                           | 40,000                          | 2,503,388  | 3,139,622               | 636,234   |
| Midnapore Canal :                                       |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -                                    | 4,030                 | -                                | -                               | 822,571  | 831,677                 | -   |
| Outlay against Open Capital sanctions -                 | 441                   | 1,600                            | -                               | 3,453  | 5,632                   | 2,179   |
| Hidgallee Tidal Canal :                                 |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -                                    | -                     | -                                | -                               | 179,549  | 177,503                 | -   |
| Outlay against Supplementary Estimate                   | 15,288                | 27,100                           | 6,900                           | 54,230   | 76,915                  | 22,685  |
| Sone Canals :   |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -                                    | 17,136                | -                                | -                               | 2,552,800  | 2,788,870               | -   |
| Outlay against Open Capital sanctions -                 | -                     | 21,200                           | 20,000                          | 41,200   | -                       | -   |
| <i>North Western Provinces and Oudh.</i>                |                       |                                  |                                 |  |                         |   |
| Ganges Canal :  |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -                                    | 15,473                | -                                | -                               | 2,685,061  | 2,923,592               | -   |
| Outlay against Open Capital sanctions -                 | -                     | 20,500                           | 28,500                          | 49,000   | 24,724                  | -   |
| Lower Ganges Canal :                                    |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -                                    | 18,915                | -                                | -                               | 3,099,851  | 3,278,832               | -   |
| Outlay against Open Capital sanctions -                 | -                     | 19,700                           | 25,400                          | 45,100   | 4,751                   | -   |
| Agra Canal :  |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -                                    | 3,393                 | -                                | -                               | 849,147  | 871,752                 | -   |
| Outlay against Open Capital sanctions -                 | -                     | 3,600                            | 5,500                           | 9,100  | 3,294                   | -   |
| Eastern Jumna Canal :                                   |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -                                    | 4,622                 | -                                | -                               | 318,507  | 344,191                 | -   |
| Outlay against Open Capital sanctions -                 | -                     | 5,900                            | 10,600                          | 16,500   | 5,752                   | -   |
| <i>Punjab.</i>  |                       |                                  |                                 |  |                         |   |
| Western Jumna Canal :                                   |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -                                    | -                     | -                                | -                               | 1,056,612  | 1,078,050               | -   |
| Outlay against Open Capital sanctions -                 | 5,844                 | 7,500                            | 20,000                          | 33,344   | 29,848                  | -   |
| Western Jumna Canal, Sirsa Branch (State outlay).       | 46,442                | 55,200                           | 60,000                          | 175,115  | 289,269                 | 114,154   |
| Bari Doab Canal :                                       |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -                                    | -                     | -                                | -                               | 1,577,572  | 1,579,860               | -   |
| Outlay against Open Capital sanctions -                 | 2,821                 | 2,000                            | 30,000                          | 34,821   | 1,687                   | -   |
| Carried forward - - -                                   | 159,505               | 205,900                          | 246,900                         | 16,106,921   | -                       | -   |

APPENDIX III.—continued.

TABLE VII.—CAPITAL EXPENDITURE ON IRRIGATION, &c.—continued.

|   | Accounts,<br>1890-91. | Revised<br>Estimate,<br>1891-92. | Budget<br>Estimate,<br>1892-93. | TOTAL<br>Actual and<br>Estimated<br>Outlay to End<br>of 1892-93. | Sanctioned<br>Estimate. | Balance<br>of sanctioned<br>Estimate<br>remaining to<br>be spent. |
|---|-----------------------|----------------------------------|---------------------------------|--|-------------------------|---|
|   | Rx.                   | Rx.                              | Rx.                             | Rx.  | Rx.                     | Rx.   |
| Brought forward - - -   | 159,505               | 205,900                          | 246,900                         | 16,106,921   | —                       | —   |
| <i>Punjab—continued.</i>  |                       |                                  |                                 |  |                         |   |
| Sirhind Canal (State outlay) :                                  |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -  | — 26,398              | —                                | —                               | 2,213,442  | 2,226,440               | —   |
| Outlay against Open Capital sanctions -                         | —                     | 36,800                           | 20,000                          | 56,800   | 88,371                  | 31,571  |
| Chenab Canal - - - - -  | 188,781               | 335,000                          | 120,000                         | 1,009,815  | 998,500                 | —   |
| <i>Madras.</i>  |                       |                                  |                                 |  |                         |   |
| Godavari Delta System :   |                       |                                  |                                 |  |                         |   |
| Old outlay - - - - -  | —                     | —                                | —                               | 1,083,306  | 1,108,933               | —   |
| Outlay against Open Capital sanctions -                         | 976                   | 6,700                            | —                               | 7,676  | 9,922                   | 2,246   |
| Kistna Delta System - - - - -                                   | 47,098                | 42,200                           | 42,300                          | 1,015,374  | 1,391,978               | 376,604   |
| Sangam Ancient System - - - - -                                 | 1,899                 | 3,100                            | 3,600                           | 304,687  | 306,500                 | 1,813   |
| Periyar Project - - - - -                                       | 106,017               | 101,200                          | 84,100                          | 451,910  | 542,500                 | 90,590  |
| <i>Bombay.</i>  |                       |                                  |                                 |  |                         |   |
| Desert Canal - - - - -  | —                     | 600                              | —                               | 122,301  | 123,479                 | 1,178   |
| Begari Canal - - - - -  | —                     | —                                | —                               | 162,561  | 162,561                 | —   |
| Eastern Nara Works - - - - -                                    | 7,938                 | 11,800                           | 18,000                          | 542,865  | 527,670                 | —   |
| Mutha Canals - - - - -  | 4,713                 | 1,300                            | 13,300                          | 622,583  | 605,323                 | —   |
| Other projects - - - - -  | 13,955                | 6,800                            | 22,800                          | 3,237,038  | —                       | —   |
| <i>Deduct,—Outlay incurred from ordinary Revenues - - - - -</i> | 504,484               | 751,400                          | 571,000                         | 26,987,279   | —                       | —   |
|   | 20,635                | 31,000                           | 21,000                          | 5,516,528  | —                       | —   |
| <b>TOTAL - - -</b>  | <b>483,849</b>        | <b>720,400</b>                   | <b>550,000</b>                  | <b>21,470,751</b>  | <b>—</b>                | <b>—</b>  |
| <b>FAMINE RELIEF AND INSURANCE.</b>                             |                       |                                  |                                 |  |                         |   |
| <b>PROTECTIVE IRRIGATION WORKS.</b>                             |                       |                                  |                                 |  |                         |   |
| <i>North Western Provinces and Oudh.</i>                        |                       |                                  |                                 |  |                         |   |
| Betwa Canal - - - - -   | 1,297                 | 1,300                            | 3,100                           | 400,907  | 425,141                 | 24,234  |
| <i>Punjab.</i>  |                       |                                  |                                 |  |                         |   |
| Swat River Canal - - - - -                                      | 3,095                 | 1,000                            | 4,500                           | 353,089  | 354,581                 | 1,492   |
| <i>Madras.</i>  |                       |                                  |                                 |  |                         |   |
| Rushikulya Project - - - - -                                    | 45,457                | 64,000                           | 45,000                          | 292,427  | 394,000                 | 101,573   |
| <i>Bombay.</i>  |                       |                                  |                                 |  |                         |   |
| Nira Canal - - - - -  | 23,858                | 11,800                           | 12,200                          | 509,834  | 487,938                 | —   |
| Other projects - - - - -  | 685                   | 700                              | 200                             | 410,316  | —                       | —   |
| <i>Deduct,—Outlay incurred from ordinary Revenues - - - - -</i> | 74,392                | 78,800                           | 65,000                          | 1,966,573  | —                       | —   |
|   | —                     | —                                | —                               | 285,434  | —                       | —   |
| <b>TOTAL - - -</b>  | <b>74,392</b>         | <b>78,800</b>                    | <b>65,000</b>                   | <b>1,681,139</b>   | <b>—</b>                | <b>—</b>  |
| <b>GRAND TOTAL - - -</b>  | <b>558,241</b>        | <b>799,200</b>                   | <b>615,000</b>                  | <b>23,151,890</b>  | <b>—</b>                | <b>—</b>  |



## APPENDIX III.—continued.

TABLE VIII.—GROSS RECEIPTS, WORKING EXPENSES, and NET TRAFFIC RECEIPTS, of GUARANTEED and STATE RAILWAYS, for Five Years ending 1890-91, with REVISED ESTIMATES for 1891-92, and BUDGET ESTIMATES for 1892-93.

|                                      | ACCOUNTS.         |                   |                   |                   |                   | Revised           | Budget            |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                      | 1886-87.          | 1887-88.          | 1888-89.          | 1889-90.          | 1890-91.          | Estimate.         | Estimate.         |
|                                      | Miles.            | Miles.            | Miles.            | Miles.            | Miles.            | Miles.            | Miles.            |
| <b>GUARANTEED RAILWAYS.</b>          |                   |                   |                   |                   |                   |                   |                   |
| Open mileage at beginning of year    | 3,921             | 3,896             | 3,912             | * † 3,241         | 3,243             | ‡ 2,588           | 2,588             |
| <i>Gross Receipts.</i>               | <i>Rr.</i>        | <i>Rr.</i>        | <i>Rr.</i>        | <i>Rr.</i>        | <i>Rr.</i>        | <i>Rr.</i>        | <i>Rr.</i>        |
| Madras                               | 794,264           | 821,527           | 881,715           | 942,442           | 963,219           | 930,000           | 960,000           |
| South Indian                         | 512,196           | 506,398           | 551,270           | 582,050           | 468,015           | —                 | —                 |
| Bombay, Baroda, and Central India    | 1,243,613         | 1,227,163         | 1,300,598         | 1,308,085         | 1,325,745         | 1,405,000         | 1,345,000         |
| Great Indian Peninsula               | 3,971,652         | 3,984,601         | 4,206,148         | 3,701,990         | 3,996,034         | 4,420,000         | 4,020,000         |
| Oudh and Rohilkhand                  | 658,787           | 701,776           | 481,686           | —                 | —                 | —                 | —                 |
| <b>TOTAL</b>                         | <b>7,280,512</b>  | <b>7,241,465</b>  | <b>7,403,416</b>  | <b>6,534,567</b>  | <b>6,753,013</b>  | <b>6,755,000</b>  | <b>6,325,000</b>  |
| <i>Working Expenses.</i>             |                   |                   |                   |                   |                   |                   |                   |
| Madras                               | 504,611           | 513,922           | 498,676           | 536,576           | 497,965           | 540,000           | 540,000           |
| South Indian                         | 346,206           | 372,378           | 382,017           | 377,325           | 281,260           | —                 | —                 |
| Bombay, Baroda, and Central India    | 562,972           | 520,158           | 559,640           | 559,210           | 537,342           | 590,000           | 555,000           |
| Great Indian Peninsula               | 1,857,344         | 1,842,185         | 1,999,032         | 1,892,222         | 1,935,172         | 2,162,000         | 1,960,000         |
| Oudh and Rohilkhand                  | 362,293           | 356,152           | —                 | —                 | —                 | —                 | —                 |
| <b>TOTAL</b>                         | <b>3,633,398</b>  | <b>3,604,795</b>  | <b>3,752,607</b>  | <b>3,365,933</b>  | <b>3,251,739</b>  | <b>3,292,000</b>  | <b>3,065,000</b>  |
| <i>Net Traffic Receipts.</i>         |                   |                   |                   |                   |                   |                   |                   |
| Madras                               | 289,653           | 307,605           | 363,039           | 405,866           | 465,254           | 390,000           | 420,000           |
| South Indian                         | 165,990           | 134,020           | 169,553           | 204,725           | 168,755           | —                 | —                 |
| Bombay, Baroda, and Central India    | 780,641           | 707,005           | 740,956           | 748,875           | 788,403           | 815,000           | 780,000           |
| Great Indian Peninsula               | 2,114,308         | 2,142,416         | 2,209,116         | 1,809,168         | 2,060,862         | 2,258,000         | 2,060,000         |
| Oudh and Rohilkhand                  | 296,524           | 345,624           | 168,444           | —                 | —                 | —                 | —                 |
| <b>TOTAL</b>                         | <b>3,647,116</b>  | <b>3,636,670</b>  | <b>3,650,808</b>  | <b>3,168,634</b>  | <b>3,501,274</b>  | <b>3,463,000</b>  | <b>3,260,000</b>  |
| <b>STATE RAILWAYS.</b>               |                   |                   |                   |                   |                   |                   |                   |
| Open mileage at beginning of year    | 7,327             | 8,081             | 8,979             | (a) 10,407        | 11,055            | (b) 12,645        | 12,909            |
| <i>Gross Receipts.</i>               | <i>Rr.</i>        | <i>Rr.</i>        | <i>Rr.</i>        | <i>Rr.</i>        | <i>Rr.</i>        | <i>Rr.</i>        | <i>Rr.</i>        |
| East Indian                          | 4,707,202         | 4,603,216         | 4,471,119         | 4,474,030         | 4,428,495         | 4,930,300         | 4,650,300         |
| Dildarnagar-Ghazipur                 | 4,738             | 4,833             | 4,604             | —                 | —                 | —                 | —                 |
| Rajputana-Malwa                      | 1,818,351         | 1,699,296         | 1,903,833         | 1,938,223         | 1,851,105         | 2,170,000         | 1,926,200         |
| Sindia                               | 39,183            | 45,739            | 37,080            | 7,108             | —                 | —                 | —                 |
| Bhopal                               | 3,505             | 4,976             | 5,512             | 7,916             | 8,777             | 14,400            | 17,000            |
| Warora Colliery                      | 74,742            | 78,021            | 88,442            | 62,187            | 90,930            | 52,000            | 56,000            |
| Wardha Coal                          | —                 | —                 | —                 | —                 | —                 | 25,600            | 25,000            |
| Bengal-Nagpur                        | 181,760           | 137,477           | 163,517           | 218,157           | 319,391           | 618,000           | 650,000           |
| Katni-Umaria                         | 3,326             | 8,125             | —                 | —                 | —                 | —                 | —                 |
| Umaria Colliery                      | 6,873             | 11,447            | 17,822            | 28,408            | 33,979            | 28,200            | 42,000            |
| Burma                                | 291,663           | 231,041           | 314,241           | 348,338           | 376,678           | 410,000           | 600,000           |
| Toungoo-Mandalay                     | —                 | —                 | 31,901            | 161,449           | 193,310           | 195,000           | —                 |
| Mu Valley                            | —                 | —                 | —                 | —                 | —                 | —                 | 30,000            |
| Jorhat                               | 3,911             | 4,968             | 5,964             | 6,046             | 6,198             | 6,500             | 6,500             |
| Cherra-Companygunj                   | 226               | 1,220             | 620               | 1,235             | 1,713             | 2,000             | 2,300             |
| Eastern Bengal                       | 842,077           | 958,431           | 1,070,589         | 1,145,727         | 1,220,112         | 1,145,000         | 1,180,000         |
| Tirhoot                              | 169,921           | 180,506           | 170,854           | 211,182           | 69,726            | —                 | —                 |
| Bengal and North Western and Tirhoot | —                 | —                 | —                 | —                 | 320,600           | 485,000           | 520,000           |
| Nalhati                              | 8,654             | 9,405             | 10,459            | 10,444            | 10,008            | 9,000             | —                 |
| Patna-Gya                            | 53,645            | 52,887            | 49,895            | 52,151            | 51,749            | 60,500            | 55,000            |
| Bengal Central                       | 34,575            | 75,538            | 72,389            | 72,991            | 74,047            | 75,000            | 75,000            |
| Oudh and Rohilkhand                  | —                 | —                 | 174,788           | 784,746           | 734,471           | 860,000           | 830,000           |
| Benares Branch                       | —                 | 175               | 700               | —                 | —                 | —                 | —                 |
| Indian Midland                       | 9,234             | 30,563            | 108,154           | 314,730           | 331,908           | 425,000           | 440,000           |
| Bareilly-Pilibhit                    | 10,126            | 9,558             | 9,360             | 10,985            | 9,954             | —                 | —                 |
| Lucknow-Sitapur-Seraman              | 1,656             | 18,305            | 25,428            | 31,888            | 33,729            | —                 | —                 |
| Lucknow-Bareilly                     | —                 | —                 | —                 | —                 | 7,356             | 55,500            | 60,000            |
| North Western                        | 2,373,245         | 2,188,185         | 2,573,190         | 2,905,416         | 2,730,774         | 3,220,000         | 2,880,000         |
| Amritsar-Pathankot                   | 7,320             | 7,350             | 8,738             | 10,154            | 11,235            | 11,200            | —                 |
| South Indian                         | —                 | —                 | —                 | —                 | 147,044           | —                 | —                 |
| Villupuram-Guntakal                  | —                 | —                 | —                 | —                 | 1,995             | 716,200           | 807,200           |
| Villupuram-Guntakal—Nellore Branch   | —                 | 4,845             | 23,566            | 25,454            | 24,260            | —                 | —                 |
| Bellary-Kistna                       | —                 | 6,181             | —                 | —                 | —                 | —                 | —                 |
| Mysore                               | 87,401            | 51,481            | 59,014            | 101,156           | 123,768           | 132,500           | 137,000           |
| Beavada Extension                    | —                 | —                 | —                 | —                 | 7,473             | 8,550             | 9,100             |
| East Coast                           | —                 | —                 | —                 | —                 | —                 | —                 | 15,000            |
| Dhond and Manmad                     | 23,376            | 22,734            | 25,545            | 24,943            | 26,313            | 29,600            | 29,600            |
| Southern Mahratta                    | 182,317           | 326,423           | 399,806           | 407,133           | 457,136           | 483,000           | 490,000           |
| Hyderabad-Umarkot                    | —                 | —                 | —                 | —                 | —                 | —                 | 10,700            |
| <b>TOTAL</b>                         | <b>10,929,027</b> | <b>10,871,926</b> | <b>11,827,120</b> | <b>13,387,864</b> | <b>13,703,224</b> | <b>16,168,050</b> | <b>15,543,900</b> |

\* The Bellary Branch of the Madras Railway, 33 miles in length, having been transferred to the Southern Mahratta Railway, the mileage is shown under State Railways.

† The Oude and Rohilkund Railway, 692 miles, was purchased by the State on 1st January 1889, and the mileage is shown under State Railways.

‡ The South Indian Railway, 654½ miles, was purchased by the State on the 31st December 1890, and the mileage is shown under State Railways.

§ The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

(a) Includes the length of the Oudh and Rohilkhand Railway.

(b) Includes the length of the South Indian and Bengal and North Western Railways.

APPENDIX III.—continued.

TABLE VIII.—RECEIPTS AND EXPENSES OF RAILWAYS, &c.—continued.

|   | ACCOUNTS.        |                  |                  |                  |                  | Revised          | Budget           |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|   | 1886-87.         | 1887-88.         | 1888-89.         | 1889-90.         | 1890-91.         | Estimate,        | Estimate,        |
|   |                  |                  |                  |                  |                  | 1891-92.         | 1892-93.         |
| <b>STATE RAILWAYS—continued.</b>                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Working Expenses.</i>                          |                  |                  |                  |                  |                  |                  |                  |
|   | <i>Rs.</i>       | <i>Rs.</i>       | <i>Rs.</i>       | <i>Rs.</i>       | <i>Rs.</i>       | <i>Rs.</i>       | <i>Rs.</i>       |
| East Indian                                       | 1,731,763        | 1,662,581        | 1,689,946        | 1,682,537        | 1,484,563        | 1,675,000        | 1,516,500        |
| Dildarnagar-Ghazipur                              | 2,461            | 2,245            | 2,195            | —                | —                | —                | —                |
| Rajputana-Malwa                                   | 980,031          | 907,154          | 970,424          | 1,020,867        | 926,066          | 1,077,500        | 995,500          |
| Sindia  | 19,172           | 21,322           | 17,703           | 17,703           | 3,372            | —                | —                |
| Bhopal  | 2,596            | 4,457            | 4,977            | 6,458            | 10,434           | 9,500            | 13,600           |
| Warora Colliery                                   | 59,627           | 68,028           | 61,323           | 57,343           | 64,772           | 42,500           | 43,800           |
| Wardha Coal                                       | —                | —                | —                | —                | —                | 20,450           | 19,500           |
| Bengal-Nagpur                                     | 80,370           | 86,760           | 127,058          | 147,176          | 234,681          | 305,000          | 225,000          |
| Katni-Umaria                                      | 2,508            | 9,600            | —                | —                | —                | —                | —                |
| Umaria Colliery                                   | 8,149            | 2,634            | 20,362           | 22,418           | 23,681           | 26,000           | 32,400           |
| Burma   | 173,250          | 175,841          | 189,876          | 204,756          | 207,845          | 231,500          | 240,000          |
| Toungshoo-Mandalay                                | —                | —                | 32,545           | 120,702          | 104,278          | 115,700          | —                |
| Ma Valley   | —                | —                | —                | —                | —                | —                | 30,000           |
| Jorhat  | 5,376            | 6,441            | 5,707            | —                | 5,797            | 6,000            | 6,400            |
| Cherra-Companygunj                                | 2,361            | 3,716            | 2,116            | 2,672            | 1,917            | 1,950            | 2,100            |
| Eastern Bengal                                    | 507,854          | 481,139          | 491,105          | 510,317          | 542,205          | 615,000          | 540,000          |
| Tirhoot   | 96,583           | 106,156          | 96,254           | 90,553           | 31,093           | —                | —                |
| Bengal and North Western and Tirhoot              | —                | —                | —                | —                | 131,952          | 422,500          | 260,000          |
| Nalhati   | 6,711            | 6,192            | 8,541            | 7,594            | 7,832            | 6,000            | —                |
| Patna-Gya   | 27,698           | 24,613           | 23,786           | 25,395           | 23,739           | 25,600           | 24,200           |
| Bengal Central                                    | 42,351           | 67,611           | 51,147           | 45,648           | 49,263           | 57,500           | 53,500           |
| Oudh and Rohilkhand                               | —                | —                | 54,558           | 342,935          | 350,043          | 280,000          | 350,000          |
| Benares Branch                                    | —                | 69               | 80               | —                | —                | —                | —                |
| Indian Midland                                    | 8,199            | 20,498           | 69,512           | 234,086          | 254,146          | 283,000          | 280,000          |
| Bareilly-Pilibhit                                 | 7,675            | 6,766            | 6,592            | 7,300            | 7,892            | —                | —                |
| Lucknow-Sitapur-Seraman                           | 1,297            | 14,998           | 18,153           | 21,266           | 23,529           | —                | —                |
| Lucknow-Bareilly                                  | —                | —                | —                | —                | 4,428            | 35,000           | 38,000           |
| North Western                                     | 1,316,886        | 1,633,529        | 1,742,526        | 1,856,235        | 1,749,515        | 1,950,000        | 1,880,000        |
| Amritsar-Pathankot                                | 2,218            | —                | —                | —                | —                | —                | —                |
| South Indian                                      | —                | —                | —                | —                | 70,577           | —                | —                |
| Vilupuram-Guntakal                                | —                | —                | —                | —                | 1,344            | 492,000          | 540,000          |
| Vilupuram-Guntakal—Nellore Branch                 | —                | 9,154            | 27,060           | 18,369           | 17,149           | —                | —                |
| Bellary-Kistna                                    | —                | 8,519            | —                | —                | —                | —                | —                |
| Mysore  | 20,144           | 42,426           | 47,744           | 90,598           | 96,446           | 97,200           | 101,000          |
| Beavada Extension                                 | —                | —                | —                | 6,083            | 6,637            | 5,500            | 6,400            |
| East Coast  | —                | —                | —                | —                | —                | —                | 8,250            |
| Dhond and Manmad*                                 | —                | —                | —                | —                | —                | —                | —                |
| Southern Mahratta                                 | 125,596          | 222,138          | 298,965          | 330,529          | 336,715          | 352,500          | 365,000          |
| Hyderabad-Umarkot                                 | —                | —                | —                | —                | —                | —                | 7,700            |
| <i>Deduct—Probable lapse</i>                      | —                | —                | —                | —                | —                | 100,000          | —                |
| <b>TOTAL</b>                                      | <b>5,219,889</b> | <b>5,591,187</b> | <b>6,059,256</b> | <b>6,864,440</b> | <b>6,771,940</b> | <b>8,143,200</b> | <b>7,878,850</b> |
| <i>Net Traffic Receipts.</i>                      |                  |                  |                  |                  |                  |                  |                  |
|   |                  |                  |                  |                  |                  |                  |                  |
| East Indian                                       | 2,935,440        | 2,940,635        | 2,781,173        | 2,791,493        | 2,943,932        | 3,255,300        | 3,133,800        |
| Dildarnagar-Ghazipur                              | 2,277            | 2,538            | 2,409            | —                | —                | —                | —                |
| Rajputana-Malwa                                   | 838,320          | 781,142          | 932,409          | 917,358          | 925,039          | 1,092,500        | 930,700          |
| Sindia  | 19,711           | 24,417           | 19,377           | 3,736            | —                | —                | —                |
| Bhopal  | 949              | 519              | 535              | 542              | 1,657            | 1,900            | 3,400            |
| Warora Colliery                                   | 16,115           | 9,993            | 27,119           | 24,844           | 26,158           | 9,500            | 12,200           |
| Wardha Coal                                       | —                | —                | —                | —                | —                | 5,150            | 5,500            |
| Bengal-Nagpur                                     | 51,390           | 50,717           | 26,459           | 70,581           | 84,510           | 313,000          | 325,000          |
| Katni-Umaria                                      | 738              | 1,475            | —                | —                | —                | —                | —                |
| Umaria Colliery                                   | 1,276            | 8,813            | 2,541            | 3,990            | 10,298           | 2,200            | 9,800            |
| Burma   | 118,413          | 155,200          | 124,365          | 143,582          | 168,632          | 178,500          | 260,000          |
| Toungshoo-Mandalay                                | —                | —                | —                | 40,747           | 85,032           | 79,300           | —                |
| Ma Valley   | —                | —                | —                | —                | —                | —                | —                |
| Jorhat  | 1,465            | 1,473            | 257              | 185              | 401              | 500              | 100              |
| Cherra-Companygunj                                | 2,135            | 2,496            | 1,496            | 1,437            | 204              | 50               | 200              |
| Eastern Bengal                                    | 334,223          | 477,222          | 580,404          | 635,410          | 677,907          | 630,000          | 640,000          |
| Tirhoot   | 61,338           | 74,350           | 74,600           | 120,629          | 34,633           | —                | —                |
| Bengal and North Western and Tirhoot              | —                | —                | —                | —                | 184,848          | 62,500           | 160,000          |
| Nalhati   | 1,943            | 3,213            | 1,918            | 2,850            | 2,176            | 3,000            | —                |
| Patna-Gya   | 25,747           | 28,374           | 26,109           | 26,756           | 29,010           | 34,900           | 30,800           |
| Bengal Central                                    | 8,776            | 7,927            | 21,242           | 27,343           | 24,784           | 17,500           | 21,500           |
| Oudh and Rohilkhand                               | —                | —                | 120,230          | 440,811          | 384,423          | 480,000          | 480,000          |
| Benares Branch                                    | —                | 106              | 620              | —                | —                | —                | —                |
| Indian Midland                                    | 1,035            | 10,465           | 38,542           | 80,644           | 77,762           | 132,000          | 160,000          |
| Bareilly-Pilibhit                                 | 2,451            | 2,792            | 2,768            | 3,605            | 2,061            | —                | —                |
| Lucknow-Sitapur-Seraman                           | 449              | 3,307            | 7,275            | 10,622           | 10,200           | —                | —                |
| Lucknow-Bareilly                                  | —                | —                | —                | —                | 2,928            | 20,500           | 22,000           |
| North Western                                     | 1,043,359        | 554,356          | 630,664          | 1,049,181        | 981,259          | 1,270,000        | 1,000,000        |
| Amritsar-Pathankot                                | 9,538            | 7,350            | 8,738            | 10,154           | 11,225           | 11,200           | —                |
| South Indian                                      | —                | —                | —                | —                | 76,467           | —                | —                |
| Vilupuram-Guntakal                                | —                | —                | —                | —                | 651              | 224,200          | 267,200          |
| Vilupuram-Guntakal—Nellore Branch                 | —                | 4,309            | 3,494            | 7,085            | 7,111            | —                | —                |
| Bellary-Kistna                                    | —                | 2,338            | —                | —                | —                | —                | —                |
| Mysore  | 17,257           | 9,056            | 11,270           | 10,558           | 26,322           | 35,300           | 36,000           |
| Beavada Extension                                 | —                | —                | —                | 1,634            | 1,636            | 2,750            | 2,700            |
| East Coast  | —                | —                | —                | —                | —                | —                | 6,750            |
| Dhond and Manmad*                                 | 23,376           | 22,734           | 25,545           | 24,943           | 24,313           | 29,600           | 29,800           |
| Southern Mahratta                                 | 66,721           | 104,265          | 100,841          | 76,604           | 120,421          | 130,500          | 125,000          |
| Hyderabad-Umarkot                                 | —                | —                | —                | —                | —                | —                | 3,000            |
| <i>Add—For probable lapse on working expenses</i> | —                | —                | —                | —                | —                | 100,000          | —                |
| <b>TOTAL</b>                                      | <b>5,609,138</b> | <b>5,277,739</b> | <b>5,767,864</b> | <b>6,523,424</b> | <b>6,931,284</b> | <b>8,024,850</b> | <b>7,665,060</b> |

\* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1891; the Government of India only receives a

## APPENDIX III.—continued.

TABLE IX.—GROSS RECEIPTS, WORKING EXPENSES, and NET EARNINGS of IRRIGATION—  
MAJOR WORKS, for Five Years ending 1890-91, with REVISED ESTIMATE for 1891-92, and  
BUDGET ESTIMATE for 1892-93.

|  | ACTUALS.         |                  |                  |                  |                  | Revised               | Budget                |
|--|------------------|------------------|------------------|------------------|------------------|-----------------------|-----------------------|
|  | 1886-87.         | 1887 88.         | 1888-89.         | 1889-90.         | 1890-91.         | Estimate,<br>1891-92. | Estimate,<br>1892-93. |
| <b>DIRECT RECEIPTS :</b>                           | <i>Rx.</i>       | <i>Rx.</i>       | <i>Rx.</i>       | <i>Rx.</i>       | <i>Rx.</i>       | <i>Rx.</i>            | <i>Rx.</i>            |
| Orissa Canals - - - - -                            | 17,961           | 22,304           | 24,351           | 30,422           | 34,501           | 33,800                | 33,800                |
| Midnapore Canal - - - - -                          | 23,419           | 23,438           | 25,180           | 27,761           | 23,720           | 24,760                | 23,500                |
| Hidgellee Tidal Canal - - - - -                    | 5,440            | 4,186            | 5,517            | 4,195            | 2,804            | 4,500                 | 6,000                 |
| Sone Canals - - - - -                              | 91,843           | 60,395           | 84,389           | 89,750           | 73,648           | 81,200                | 83,500                |
| Ganges Canal - - - - -                             | 220,926          | 197,254          | 213,014          | 199,141          | 248,974          | 256,200               | 213,000               |
| Lower Ganges Canal - - - - -                       | 105,666          | 106,614          | 123,382          | 133,309          | 140,604          | 177,000               | 133,000               |
| Agra Canal - - - - -                               | 61,338           | 48,148           | 46,622           | 56,566           | 61,390           | 59,500                | 53,200                |
| Eastern Jumna Canal - - - - -                      | 69,864           | 70,305           | 71,154           | 63,514           | 83,255           | 81,000                | 72,000                |
| Betwa Canal - - - - -                              | 2,070            | 3,057            | 7,313            | 7,585            | 7,455            | 10,000                | 8,000                 |
| Western Jumna Canal - - - - -                      | 83,898           | 135,366          | 90,170           | 113,116          | 160,321          | 150,000               | 135,000               |
| Chenab Canal - - - - -                             | -                | 25               | 3,768            | 7,711            | 9,793            | 10,000                | 17,000                |
| Bari Doab Canal - - - - -                          | 129,138          | 126,141          | 139,232          | 139,663          | 149,559          | 168,000               | 191,800               |
| Sirhind Canal - - - - -                            | 35,491           | 69,900           | 113,233          | 133,917          | 168,523          | 200,000               | 220,000               |
| Swat River Canal - - - - -                         | 2,672            | 10,326           | 22,753           | 24,941           | 25,048           | 20,000                | 25,600                |
| Godavari Delta System - - - - -                    | 10,601           | 12,431           | 10,653           | 11,492           | 12,236           | 11,000                | 11,000                |
| Kistna Delta System - - - - -                      | 3,791            | 4,394            | 4,669            | 4,502            | 5,047            | 5,000                 | 5,000                 |
| Sangam Anicut System - - - - -                     | -                | 86               | 142              | 91               | 127              | 100                   | 100                   |
| Desert Canal - - - - -                             | 3,735            | 3,697            | 7,037            | 5,193            | 2,803            | 2,700                 | 4,000                 |
| Begari Canal - - - - -                             | 4,544            | 2,549            | 5,007            | 4,404            | 2,336            | 2,300                 | 2,700                 |
| Eastern Nara Works - - - - -                       | 1,772            | 1,599            | 1,681            | 1,753            | 2,206            | 2,000                 | 1,900                 |
| Mutha Canals - - - - -                             | 18,340           | 18,958           | 21,640           | 20,625           | 21,881           | 20,900                | 21,500                |
| Nira Canal - - - - -                               | 274              | 768              | 1,029            | 2,756            | 3,609            | 4,100                 | 6,000                 |
| Other projects - - - - -                           | 17,041           | 29,020           | 39,776           | 50,177           | 44,243           | 47,600                | 55,600                |
| <b>TOTAL - - - - -</b>                             | <b>909,824</b>   | <b>950,961</b>   | <b>1,061,802</b> | <b>1,132,584</b> | <b>1,284,683</b> | <b>1,371,600</b>      | <b>1,323,200</b>      |
| <b>PORTION OF LAND REVENUE DUE TO IRRIGATION :</b> |                  |                  |                  |                  |                  |                       |                       |
| Ganges Canal - - - - -                             | 44,301           | 44,301           | 44,301           | 54,731           | 66,446           | 67,700                | 67,700                |
| Lower Ganges Canal - - - - -                       | 20,783           | 20,783           | 20,959           | 20,959           | 20,959           | 21,000                | 21,000                |
| Eastern Jumna Canal - - - - -                      | 22,153           | 22,154           | 22,153           | 22,153           | 23,292           | 24,400                | 24,400                |
| Western Jumna Canal - - - - -                      | 5,832            | 5,140            | 5,275            | 4,737            | 2,368            | -                     | -                     |
| Bari Doab Canal - - - - -                          | 60,497           | 37,526           | 40,469           | 42,467           | 44,046           | 24,500                | -                     |
| Godavari Delta System - - - - -                    | 178,140          | 183,853          | 195,920          | 200,371          | 204,703          | 204,600               | 210,400               |
| Kistna Delta System - - - - -                      | 113,667          | 132,273          | 142,362          | 150,618          | 167,461          | 167,900               | 168,000               |
| Sangam Anicut System - - - - -                     | 5,824            | 8,041            | 8,541            | 12,000           | 12,946           | 14,800                | 14,800                |
| Desert Canal - - - - -                             | 6,072            | 8,254            | 11,030           | 13,120           | 12,354           | 6,400                 | 15,100                |
| Begari Canal - - - - -                             | 19,377           | 19,391           | 25,223           | 22,498           | 18,922           | 15,900                | 22,600                |
| Eastern Nara Works - - - - -                       | 22,753           | 28,020           | 34,586           | 42,908           | 38,890           | 44,700                | 47,900                |
| Mutha Canals - - - - -                             | —476             | —468             | —562             | —538             | —595             | -                     | -                     |
| Nira Canal - - - - -                               | —6               | —31              | —44              | —158             | —171             | -                     | -                     |
| Other projects - - - - -                           | 98,552           | 93,318           | 120,828          | 103,870          | 96,875           | 97,600                | 112,500               |
| <b>TOTAL - - - - -</b>                             | <b>597,469</b>   | <b>603,555</b>   | <b>671,041</b>   | <b>689,766</b>   | <b>708,906</b>   | <b>689,500</b>        | <b>704,400</b>        |
| <b>TOTAL REVENUE :</b>                             |                  |                  |                  |                  |                  |                       |                       |
| Orissa Canals - - - - -                            | 17,961           | 22,304           | 24,351           | 30,422           | 34,501           | 33,800                | 33,800                |
| Midnapore Canal - - - - -                          | 23,419           | 23,438           | 25,180           | 27,761           | 23,720           | 24,760                | 23,500                |
| Hidgellee Tidal Canal - - - - -                    | 5,440            | 4,186            | 5,517            | 4,195            | 2,804            | 4,500                 | 6,000                 |
| Sone Canals - - - - -                              | 91,843           | 60,395           | 84,389           | 89,750           | 73,648           | 81,200                | 83,500                |
| Ganges Canal - - - - -                             | 265,227          | 241,555          | 257,315          | 253,872          | 315,420          | 323,900               | 280,700               |
| Lower Ganges Canal - - - - -                       | 126,449          | 127,397          | 144,341          | 154,268          | 161,563          | 198,000               | 154,000               |
| Agra Canal - - - - -                               | 61,338           | 48,148           | 46,622           | 56,566           | 61,390           | 59,500                | 53,200                |
| Eastern Jumna Canal - - - - -                      | 92,017           | 92,459           | 93,307           | 85,667           | 106,547          | 105,400               | 96,400                |
| Betwa Canal - - - - -                              | 2,070            | 3,057            | 7,313            | 7,585            | 7,455            | 10,000                | 8,000                 |
| Western Jumna Canal - - - - -                      | 89,730           | 140,506          | 95,445           | 117,853          | 162,689          | 150,000               | 135,000               |
| Chenab Canal - - - - -                             | -                | 25               | 3,768            | 7,711            | 9,793            | 10,000                | 17,000                |
| Bari Doab Canal - - - - -                          | 189,635          | 163,607          | 179,701          | 182,130          | 193,605          | 192,500               | 191,800               |
| Sirhind Canal - - - - -                            | 35,491           | 69,900           | 113,233          | 133,917          | 168,523          | 200,000               | 220,000               |
| Swat River Canal - - - - -                         | 2,672            | 10,326           | 22,753           | 24,941           | 25,048           | 20,000                | 25,600                |
| Godavari Delta System - - - - -                    | 188,741          | 196,284          | 206,573          | 211,863          | 216,939          | 215,600               | 221,400               |
| Kistna Delta System - - - - -                      | 117,458          | 136,667          | 147,031          | 155,120          | 172,508          | 172,900               | 173,000               |
| Sangam Anicut System - - - - -                     | 5,824            | 8,127            | 8,683            | 12,091           | 13,073           | 14,900                | 14,900                |
| Desert Canal - - - - -                             | 9,807            | 11,951           | 18,067           | 18,313           | 15,457           | 9,100                 | 19,100                |
| Begari Canal - - - - -                             | 23,921           | 21,940           | 30,320           | 26,902           | 21,758           | 18,200                | 25,300                |
| Eastern Nara Works - - - - -                       | 24,525           | 29,619           | 36,267           | 44,661           | 41,006           | 46,700                | 49,800                |
| Mutha Canals - - - - -                             | 17,864           | 18,490           | 21,078           | 20,087           | 21,286           | 20,900                | 21,500                |
| Nira Canal - - - - -                               | 268              | 737              | 985              | 2,628            | 3,438            | 4,100                 | 6,000                 |
| Other projects - - - - -                           | 115,593          | 122,338          | 160,604          | 151,047          | 141,218          | 145,200               | 168,100               |
| <b>TOTAL - - - - -</b>                             | <b>1,507,293</b> | <b>1,553,516</b> | <b>1,732,843</b> | <b>1,822,350</b> | <b>1,993,679</b> | <b>2,061,100</b>      | <b>2,027,600</b>      |

APPENDIX III.—continued.

TABLE IX.—GROSS RECEIPTS, WORKING EXPENSES and Net Earnings of Irrigation, &c.—continued.

|                                 | ACTUALS.       |                |                  |                  |                  | Revised               | Budget                |
|---------------------------------|----------------|----------------|------------------|------------------|------------------|-----------------------|-----------------------|
|                                 | 1886-87.       | 1887-88.       | 1888-89.         | 1889-90.         | 1890-91.         | Estimate,<br>1891-92. | Estimate,<br>1892-93. |
| <b>WORKING EXPENSES:</b>        | <i>Rx.</i>     | <i>Rx.</i>     | <i>Rx.</i>       | <i>Rx.</i>       | <i>Rx.</i>       | <i>Rx.</i>            | <i>Rx.</i>            |
| Orissa Canals - - - - -         | 50,193         | 48,131         | 38,717           | 43,170           | 43,946           | 39,100                | 42,000                |
| Midnapore Canal - - - - -       | 22,637         | 24,007         | 20,035           | 20,067           | 19,925           | 26,800                | 23,000                |
| Hidgellee Tidal Canal - - - - - | 2,284          | 6,490          | 7,535            | 2,572            | 5,197            | 5,100                 | 3,900                 |
| Sone Canals - - - - -           | 58,146         | 71,731         | 75,522           | 69,747           | 66,059           | 71,300                | 68,400                |
| Ganges Canal - - - - -          | 85,535         | 88,300         | 91,931           | 95,789           | 104,495          | 102,500               | 98,300                |
| Lower Ganges Canal - - - - -    | 79,186         | 86,397         | 90,850           | 90,792           | 88,981           | 84,400                | 90,400                |
| Agra Canal - - - - -            | 28,337         | 24,478         | 24,113           | 25,975           | 23,225           | 24,700                | 23,800                |
| Eastern Jumna Canal - - - - -   | 20,562         | 19,266         | 25,467           | 24,718           | 29,804           | 30,600                | 31,200                |
| Betwa Canal - - - - -           | 6,985          | 8,295          | 10,444           | 10,721           | 10,534           | 10,000                | 10,200                |
| Western Jumna Canal - - - - -   | 48,869         | 55,527         | 47,536           | 47,917           | 56,050           | 49,500                | 48,000                |
| Chenab Canal - - - - -          | -              | 5,733          | 7,835            | 9,823            | 8,951            | 12,000                | 19,000                |
| Bari Doab Canal - - - - -       | 55,781         | 49,665         | 56,561           | 56,970           | 56,593           | 71,800                | 67,500                |
| Sirhind Canal - - - - -         | 23,071         | 34,537         | 53,047           | 60,404           | 58,600           | 55,000                | 57,500                |
| Swat River Canal - - - - -      | 5,243          | 8,375          | 8,745            | 9,221            | 10,247           | 10,500                | 7,500                 |
| Godavari Delta System - - - - - | 48,594         | 51,680         | 52,221           | 46,792           | 56,050           | 50,700                | 49,600                |
| Kistna Delta System - - - - -   | 32,514         | 32,663         | 32,299           | 36,552           | 38,576           | 40,800                | 39,400                |
| Sangam Anicut System - - - - -  | 2,577          | 4,369          | 4,170            | 4,830            | 5,213            | 4,800                 | 4,300                 |
| Desert Canal - - - - -          | 4,075          | 4,641          | 2,718            | 3,690            | 3,715            | 10,800                | 7,400                 |
| Begari Canal - - - - -          | 5,300          | 6,126          | 6,452            | 7,583            | 6,052            | 6,500                 | 7,100                 |
| Eastern Nara Works - - - - -    | 6,443          | 5,474          | 8,393            | 8,266            | 9,375            | 8,400                 | 9,500                 |
| Mutha Canals - - - - -          | 6,838          | 6,034          | 8,246            | 7,712            | 7,085            | 7,600                 | 7,700                 |
| Nira Canal - - - - -            | 1,822          | 1,673          | 1,716            | 2,466            | 2,734            | 3,600                 | 3,200                 |
| Other projects - - - - -        | 31,771         | 34,615         | 42,523           | 41,781           | 47,006           | 46,300                | 52,100                |
| <b>TOTAL - - - - -</b>          | <b>626,773</b> | <b>677,607</b> | <b>721,676</b>   | <b>727,558</b>   | <b>758,413</b>   | <b>772,800</b>        | <b>771,000</b>        |
| <b>NET REVENUE:</b>             |                |                |                  |                  |                  |                       |                       |
| Orissa Canals - - - - -         | - 32,232       | - 25,827       | - 14,366         | - 12,748         | - 9,445          | - 5,300               | - 8,200               |
| Midnapore Canal - - - - -       | 782            | - 569          | 5,145            | 7,694            | 3,795            | - 2,100               | 500                   |
| Hidgellee Tidal Canal - - - - - | 3,156          | - 2,304        | - 2,018          | 1,623            | - 2,393          | - 600                 | 2,100                 |
| Sone Canals - - - - -           | 33,697         | - 11,336       | 8,867            | 20,003           | 7,589            | 9,900                 | 15,100                |
| Ganges Canal - - - - -          | 179,692        | 153,255        | 165,384          | 158,083          | 210,925          | 221,400               | 182,400               |
| Lower Ganges Canal - - - - -    | 47,263         | 41,000         | 47,491           | 63,476           | 72,582           | 113,600               | 63,600                |
| Agra Canal - - - - -            | 33,001         | 23,670         | 22,509           | 30,591           | 38,165           | 34,800                | 29,400                |
| Eastern Jumna Canal - - - - -   | 71,455         | 73,193         | 67,840           | 60,949           | 76,743           | 74,800                | 65,200                |
| Betwa Canal - - - - -           | - 4,925        | - 5,238        | - 3,131          | - 3,136          | - 3,079          | -                     | - 2,200               |
| Western Jumna Canal - - - - -   | 40,861         | 84,979         | 47,909           | 69,936           | 106,639          | 100,500               | 87,000                |
| Chenab Canal - - - - -          | -              | - 5,708        | - 4,067          | - 2,112          | 842              | - 2,000               | - 2,000               |
| Bari Doab Canal - - - - -       | 133,854        | 114,002        | 123,140          | 125,160          | 137,012          | 120,700               | 124,300               |
| Sirhind Canal - - - - -         | 12,420         | 35,363         | 59,586           | 73,513           | 109,923          | 145,000               | 162,500               |
| Swat River Canal - - - - -      | - 2,571        | 1,951          | 14,008           | 15,720           | 14,801           | 9,500                 | 18,100                |
| Godavari Delta System - - - - - | 140,147        | 144,604        | 154,352          | 165,071          | 160,889          | 164,900               | 171,800               |
| Kistna Delta System - - - - -   | 84,944         | 104,004        | 114,732          | 118,508          | 133,932          | 132,100               | 133,600               |
| Sangam Anicut System - - - - -  | 3,247          | 3,758          | 4,513            | 7,261            | 7,860            | 10,100                | 10,600                |
| Desert Canal - - - - -          | 5,732          | 7,910          | 15,349           | 14,623           | 11,942           | - 1,700               | 11,700                |
| Begari Canal - - - - -          | 18,621         | 15,814         | 23,868           | 19,319           | 15,706           | 11,700                | 18,200                |
| Eastern Nara Works - - - - -    | 18,082         | 24,145         | 27,874           | 36,395           | 31,721           | 38,300                | 40,300                |
| Mutha Canals - - - - -          | 11,026         | 12,456         | 14,832           | 12,375           | 14,201           | 13,300                | 13,800                |
| Nira Canal - - - - -            | - 1,554        | - 936          | - 731            | 162              | 704              | 500                   | 2,800                 |
| Other projects - - - - -        | 88,822         | 87,723         | 118,081          | 112,266          | 94,212           | 98,900                | 116,000               |
| <b>TOTAL - - - - -</b>          | <b>880,520</b> | <b>875,909</b> | <b>1,011,167</b> | <b>1,094,792</b> | <b>1,235,266</b> | <b>1,288,300</b>      | <b>1,256,600</b>      |

## APPENDIX III.—continued.

## CAPITAL ACCOUNT OF GUARANTEED AND SUBSIDISED RAILWAYS.

TABLE X.—ABSTRACT of BUDGET ESTIMATES of CAPITAL TRANSACTIONS of GUARANTEED and SUBSIDISED RAILWAYS, 1891-92 and 1892-93.

| RAILWAYS.                                  | AMOUNT IN RUPEES.  |                    |                     | AMOUNT OF EXCHANGE. |                  |                     | AMOUNT IN POUNDS STERLING. |                  |                     |
|--|--------------------|--------------------|---------------------|---------------------|------------------|---------------------|----------------------------|------------------|---------------------|
|  | 1891-92.           |                    | Budget,<br>1892-93. | 1891-92.            |                  | Budget,<br>1892-93. | 1891-92.                   |                  | Budget,<br>1892-93. |
|  | Budget.            | Revised.           |                     | Budget.             | Revised.         |                     | Budget.                    | Revised.         |                     |
| <b>GUARANTEED RAILWAYS.</b>                |                    |                    |                     |                     |                  |                     |                            |                  |                     |
| <b>RECEIPTS.</b>                           | <i>Rs.</i>         | <i>Rs.</i>         | <i>Rs.</i>          | <i>Rs.</i>          | <i>Rs.</i>       | <i>Rs.</i>          | <i>£.</i>                  | <i>£.</i>        | <i>£.</i>           |
| Madras - - - - -                           | 23,00,000          | 23,50,000          | 21,50,000           | 1,92,000            | 1,96,000         | 1,79,000            | 210,800                    | 215,400          | 197,100             |
| Bombay, Baroda, and Central India -        | 25,50,000          | 26,25,000          | 27,00,000           | 2,12,000            | 2,19,000         | 2,25,000            | 233,800                    | 240,600          | 247,500             |
| Great Indian Peninsula - - - - -           | 68,00,000          | 79,50,000          | 72,65,000           | 5,67,000            | 6,62,000         | 6,05,000            | 623,300                    | 728,800          | 666,000             |
| <b>TOTAL - - - - -</b>                     | <b>1,16,50,000</b> | <b>1,29,25,000</b> | <b>1,21,15,000</b>  | <b>9,71,000</b>     | <b>10,77,000</b> | <b>10,09,000</b>    | <b>1,067,900</b>           | <b>1,184,800</b> | <b>1,110,600</b>    |
| <b>ADVANCES.</b>                           |                    |                    |                     |                     |                  |                     |                            |                  |                     |
| Madras - - - - -                           | 22,00,000          | 20,00,000          | 23,00,000           | 1,84,000            | 1,67,000         | 1,92,000            | 201,600                    | 183,300          | 210,800             |
| Bombay, Baroda, and Central India -        | 15,00,000          | 13,75,000          | 16,00,000           | 1,25,000            | 1,15,000         | 1,33,000            | 137,500                    | 126,000          | 146,700             |
| Great Indian Peninsula - - - - -           | 45,00,000          | 37,00,000          | 45,70,000           | 3,75,000            | 3,08,000         | 3,80,000            | 412,500                    | 339,200          | 419,000             |
| <b>TOTAL - - - - -</b>                     | <b>82,00,000.</b>  | <b>70,75,000</b>   | <b>84,70,000</b>    | <b>6,84,000</b>     | <b>5,90,000</b>  | <b>7,05,000</b>     | <b>751,600</b>             | <b>648,500</b>   | <b>776,500</b>      |
| <b>NET RECEIPTS.</b>                       |                    |                    |                     |                     |                  |                     |                            |                  |                     |
| Madras - - - - -                           | 1,00,000           | 3,50,000           | -1,50,000           | 8,000               | 29,000           | -13,000             | 9,200                      | 32,100           | -13,700             |
| Bombay, Baroda, and Central India -        | 10,50,000          | 12,50,000          | 11,00,000           | 87,000              | 1,04,000         | 92,000              | 96,300                     | 114,600          | 100,800             |
| Great Indian Peninsula - - - - -           | 23,00,000          | 42,50,000          | 26,95,000           | 1,92,000            | 3,54,000         | 2,25,000            | 210,800                    | 389,600          | 247,000             |
| <b>TOTAL - - - - -</b>                     | <b>34,50,000</b>   | <b>58,50,000</b>   | <b>36,45,000</b>    | <b>2,87,000</b>     | <b>4,87,000</b>  | <b>3,04,000</b>     | <b>316,300</b>             | <b>536,300</b>   | <b>334,100</b>      |
| <b>SUBSIDISED RAILWAYS.</b>                |                    |                    |                     |                     |                  |                     |                            |                  |                     |
| <b>RECEIPTS.</b>                           |                    |                    |                     |                     |                  |                     |                            |                  |                     |
| Capital received in India :                |                    |                    |                     |                     |                  |                     |                            |                  |                     |
| Nilgiri Railway - - - - -                  | 14,00,000          | 3,50,000           | 16,00,000           | -                   | -                | -                   | 140,000                    | 35,000           | 160,000             |
| Lucknow-Bareilly - - - - -                 | -                  | 20,34,000          | -                   | -                   | 4,25,630         | -                   | -                          | 160,837          | -                   |
| Gain on Remittances to India :             |                    |                    |                     |                     |                  |                     |                            |                  |                     |
| Southern Mahratta - - - - -                | -                  | -                  | -                   | 93,000              | 93,000           | 1,33,000            | -3,800                     | -3,300           | -13,300             |
| Mysore - - - - -                           | -                  | -                  | -                   | -                   | -                | -                   | -                          | -                | -                   |
| Bengal Assam - - - - -                     | -                  | -                  | -                   | -                   | -                | -                   | -                          | -                | -                   |
| Indian Midland - - - - -                   | -                  | -                  | -                   | 1,07,000            | 96,000           | 1,50,000            | -10,700                    | -9,600           | -15,000             |
| Bengal Central - - - - -                   | -                  | -                  | -                   | 800                 | -                | -                   | -80                        | -                | -                   |
| Bengal-Nagpur - - - - -                    | -                  | -                  | -                   | 1,96,000            | 1,74,000         | 3,19,000            | -19,600                    | -17,400          | -31,900             |
| Lucknow-Bareilly - - - - -                 | -                  | -                  | -                   | 21,600              | 20,000           | 15,000              | -2,160                     | -2,000           | -1,500              |
| <b>TOTAL - - - - -</b>                     | <b>14,00,000</b>   | <b>23,84,000</b>   | <b>16,00,000</b>    | <b>3,63,400</b>     | <b>7,48,630</b>  | <b>6,17,000</b>     | <b>103,660</b>             | <b>163,537</b>   | <b>98,300</b>       |
| <b>WITHDRAWALS.</b>                        |                    |                    |                     |                     |                  |                     |                            |                  |                     |
| Southern Mahratta - - - - -                | 5,00,000           | 2,88,000           | 2,28,000            | 83,000              | 48,000           | 38,000              | 41,700                     | 24,000           | 19,000              |
| Mysore - - - - -                           | 7,38,000           | 2,50,000           | 6,55,000            | 1,84,500            | 63,000           | 1,64,000            | 55,350                     | 18,700           | 49,100              |
| Bengal Assam - - - - -                     | -                  | -                  | 50,00,000           | -                   | -                | 16,67,000           | -                          | -                | 333,300             |
| Indian Midland - - - - -                   | 14,50,000          | 8,57,000           | 9,47,000            | 2,90,000            | 1,71,000         | 1,89,000            | 116,000                    | 68,600           | 75,800              |
| Bengal Central - - - - -                   | 3,49,000           | 2,00,000           | 1,00,000            | 1,00,000            | 57,000           | 29,000              | 24,900                     | 14,300           | 7,100               |
| Bengal-Nagpur - - - - -                    | 24,65,000          | 37,00,000          | 24,00,000           | 5,69,000            | 8,54,000         | 5,54,000            | 189,600                    | 284,600          | 184,600             |
| Lucknow-Bareilly - - - - -                 | 4,57,000           | 3,80,000           | 1,50,000            | 91,000              | 76,000           | 30,000              | 36,600                     | 30,400           | 12,000              |
| Nilgiri Railway - - - - -                  | 14,00,000          | 4,50,000           | 16,00,000           | -                   | -                | -                   | 140,000                    | 45,000           | 160,000             |
| <b>TOTAL - - - - -</b>                     | <b>73,69,000</b>   | <b>61,25,000</b>   | <b>1,10,80,000</b>  | <b>13,17,500</b>    | <b>12,69,000</b> | <b>26,71,000</b>    | <b>604,150</b>             | <b>485,600</b>   | <b>840,900</b>      |
| <b>Net Withdrawals - - - - -</b>           | <b>59,69,000</b>   | <b>37,41,000</b>   | <b>94,80,000</b>    | <b>9,54,100</b>     | <b>5,20,370</b>  | <b>20,54,000</b>    | <b>500,490</b>             | <b>322,063</b>   | <b>742,600</b>      |
| <b>GUARANTEED AND SUBSIDISED RAILWAYS.</b> |                    |                    |                     |                     |                  |                     |                            |                  |                     |
| <b>Net Withdrawals - - - - -</b>           | <b>25,09,000</b>   | <b>-21,00,000</b>  | <b>58,35,000</b>    | <b>6,67,100</b>     | <b>33,370</b>    | <b>17,50,000</b>    | <b>184,190</b>             | <b>-214,237</b>  | <b>408,500</b>      |