

EAST INDIA.

ES, 1887-88.

## EXPLANATORY MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA.

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

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EAST INDIA. ACCOUNTS AND ESTIMATES, 1887-88.

**Memorandum by the Under Secretary of State for India, relating to the Accounts of the Government of India for 1885-86, and the Estimates for 1886-87 and 1887-88.**

[*Note.*—Owing to the difficulty experienced in distinguishing between Pounds sterling and Tens of Rupees, the notation of £ for the former and Rx for the latter has been adopted in the present paper, with the view of ascertaining whether it is generally approved, before it is introduced into the Accounts and Estimates.]

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

Finance and Revenue Accounts of the Government of India for 1885-86 (on which the formal Resolution to be submitted to the Committee will be based).

Home Accounts of the Government of India: Account for 1885-86, with Estimate for 1886-87, &c. (No. 152 of 1887).

Estimate of the Revenue and Expenditure of the Government of India for 1886-87, compared with the Results of 1885-86 (No. 179 of 1887).

Returns of Loans raised in India and in England, in 1886-87 (Nos. 5, 22, 105, and 198 of 1887).

Indian Financial Statement for 1887-88 (No. 134 of 1887).

Administration Report on the Railways in India for 1886-87. [C.—5122.]

Statement exhibiting the Moral and Material Progress and Condition of India during 1885-86 (No. 191 of 1887).\*

The Statistical Abstract relating to British India from 1876-77 to 1885-86 is in course of preparation.

**REVENUE AND EXPENDITURE.**

The Gross Revenue and Expenditure of the Government of India for the three years are as follows. The figures of the Revised Estimate for 1886-87 are taken from No. 179, which differs from the Financial Statement, owing to the Revenue and Expenditure in England being corrected to the end of the year.

Gross Revenue and Expenditure.	Account, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.
Revenue - - - - -	Rx 74,464,197	Rx 76,081,223	Rx 77,460,200
Expenditure chargeable thereon - -	77,265,923	76,021,150	77,443,500
Surplus or Deficit - - - -	— 2,801,726	60,073 —	16,700 —

\* Now being printed.

Apart from other considerations, the Revenue and Expenditure of the country are continually increasing through the opening of additional railways and canals; and, therefore, a clearer view of the financial condition may be gathered by a reference to the net Revenue and Expenditure (in the form given at page 64 of the Financial Statement); the net Revenue being the amount received from the principal sources, after deducting the cost of collection, &c., and the net Expenditure being the charges of the various departments, after deducting the receipts of those departments. The following are the net figures:—

Net Revenue and Expenditure.	Account, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.
Net Revenue - - - -	Rx 42,637,047	Rx 43,880,566	Rx 44,478,100
Net Expenditure - - - -	45,438,773	43,820,493	44,461,400
Surplus or Deficit - - - -	— 2,801,726	60,073 —	16,700 —

*Account, 1885-86.*

Net Revenue and Expenditure.	Budget Estimate.	Revised Estimate.	Account.
Net Revenue - - - -	Rx 42,718,400	Rx 42,127,733	Rx 42,637,047
Net Expenditure - - - -	42,071,800	44,980,137	45,438,773
Surplus or Deficit - - - -	646,600 —	— 2,852,404	— 2,801,726

As explained last year, the principal causes of the variation from the Budget were, the extraordinary military preparations which, under the designation of the Quetta Field Force, involved a net Expenditure of Rx 2,116,000, the Expedition to Burma which cost Rx 605,000, and the increased Political charges which were Rx 484,000 in excess of the Budget Estimate.

Compared with the Revised Estimate, the Account shows an improvement of Rx 509,314 in the net Revenue, of which Rx 169,216 occurs under Land Revenue, Rx 80,334 under Opium, Rx 114,674 under Salt, Rx 77,658 under Provincial Rates, and Rx 67,432 under other heads. The net Expenditure is increased by Rx 458,636, owing to the augmentation of the Army charges by Rx 296,279, Superannuation by Rx 128,140, and the unspent allotments to Provincial Governments by Rx 409,982, while under Buildings and Roads there is a reduction of Rx 289,946, and under other heads of Rx 85,819.

*Revised Estimate, 1886-87.*

Net Revenue and Expenditure.	Budget Estimate.	Revised Estimate.
Net Revenue - - - -	Rx 44,249,900	Rx 43,880,566
Net Expenditure - - - -	44,067,700	43,820,493
Surplus - - - -	182,200	60,073

The reduction of Rx 369,300 in the net Revenue is due to the following alterations :—

	Rx	
Opium - - - -	-463,100	(There being a reduction of Rx 328,700 in the revenue, and an increase of Rx 134,400 in the expenditure.)
Assessed Taxes - - - -	-104,000	(Owing mainly to the Income Tax being assessed only on the surplus profits of the Guaranteed Railways, instead of on their net earnings. As, however, a large part of the charge would have fallen on the portion of the earnings accruing to the Government, the actual loss of revenue on this account is only Rx 38,800.)
Salt - - - -	+159,700	(Chiefly in Bombay and the Central Provinces.)
Excise - - - -	+119,100	(General increase.)
Other heads - - - -	-9,500	
	<u>-297,800</u>	
Assignments and Compensations (increased expenditure) - - - -	71,500	
Net worse - - - -	<u>-369,300</u>	

In the net Expenditure there is a reduction of Rx 247,200; but, as this occurs after withdrawing Rx 1,049,000 from the grant for Famine Insurance, there has virtually been an increase of Rx 801,800, which is owing to the following changes :—

	Rx	
Army - - - -	+673,800	(The addition on account of the Military Operations in Burma was Rx 860,000.)
Marine - - - -	+175,900	} (Upper Burma.)
Police - - - -	+233,900	
Telegraph - - - -	-130,100	(Increased receipts and reduced charges.)
Construction of Railways (not charged under Famine Insurance) - - - -	+78,700	
Railway Revenue Account - - - -	-263,400	(The receipts were better by Rx 291,900, and the charges greater by Rx 28,500.)
Irrigation - - - -	+69,700	(Reduced receipts and increased charges.)
Buildings and Roads - - - -	-119,100	
Other heads - - - -	-315,700	
	<u>+403,700</u>	
Portion of expenditure defrayed from Provincial Balances, reduced by - - - -	398,100	
	<u>+801,800</u>	(Of the total increase, Rx 416,200, distributed under the various heads, is due to Exchange.)

*Budget Estimate, 1887-88.*

Net Revenue and Expenditure.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.
Net Revenue - - - -	Rx 43,880,566	Rx 44,478,100
Net Expenditure - - - -	43,820,493	44,461,400
Surplus - - - -	60,073	16,700

The increase of Rx 597,600 in the net Revenue is attributable to the following changes :—

	Rx	
Land Revenue - - - -	+174,000	(An increase of Rx 327,100 in receipts, chiefly in Burma and Bombay, and of Rx 153,100 in the charges, in Burma, the Central Provinces, the Punjab, and Madras.)
Opium - - - -	+273,300	(Reduction of expenditure, as the crop in Bengal is not expected to be so heavy as last year.)
Salt - - - -	+79,900	} (Increased receipts, and reduced expenditure.)
Assessed Taxes - - - -	+77,000	
Other Heads - - - -	-6,600	
	<u>+597,600</u>	

In the net Expenditure there is an increase of Rx 640,900, which is thus explained:—

	Rx	
Interest - - - -	+89,400	(Chiefly in England.)
Telegraph - - - -	+98,400	(Increased charges, and reduced receipts.)
Law and Justice - - -	+110,600	} (Chiefly in Upper Burma.)
Police - - - -	+461,800	
Political - - - -	-119,900	
Exchange on Remittance Ac- counts.	-413,400	(Owing to the exceptional charges in 1886-87 on account of the Afghan Boundary Commission and the Thibet Mission.)
Famine Relief and Insurance -	-217,400	(In 1886-87 there was an exceptional payment in connection with the discharge in England of the Rupee Transfer Loan of 1854.)
Construction of Railways -	-112,900	(In 1886-87 a grant of Rx 200,000 was made for Protective Railways, which is not repeated in 1887-88.)
Railway Revenue Account -	+131,100	(Increase of receipts, Rx 625,600; increase of expenditure, Rx 756,700.)
Buildings and Roads - -	+363,600	(Increased expenditure on Military Works in Upper Burma; and reduced receipts, there having in 1886-87 been an exceptional payment by Maharaja Sindia of Rx 150,000 on account of the Gwalior Cantonments.)
Army - - - -	+201,500	(Increased expenditure owing to the augmentation of the Army, and larger demands for clothing and Ordnance stores.)
Other Heads - - - -	+48,100	
	<u>+640,900</u>	

*Principal Changes in the last Two Years.*

The following is a comparison of the Financial Position at the beginning of 1885-86 with the present Position:—

Net Revenue and Expenditure.	Budget Estimate, 1885-86.	Budget Estimate, 1887-88.	Increase.
	Rx	Rx	Rx
Net Revenue - - - -	42,718,400	44,478,100	1,759,700
„ Expenditure - - - -	42,071,800	44,461,400	2,389,600
Surplus - - - -	646,600	16,700	worse 629,900

The increase of net Revenue arises thus:—

	Rx
Assessed Taxes - - - -	870,900
Upper Burma - - - -	405,100
Other Heads - - - -	483,700
	<u>1,759,700</u>

The increase of net Expenditure is thus explained:—

	Rx
Upper Burma: increase - - - -	2,175,600
Exchange: increase - - - -	1,833,600
	<u>4,009,200</u>
Famine Insurance: reduction - - - -	1,146,500
Other Heads: reduction - - - -	473,100
	<u>1,619,600</u>
Net increase - - - -	<u>2,389,600</u>

Of the improvement under "Other Heads," of Rx 483,700+473,100=Rx 956,800, Rx 490,000 is attributable to the new agreements with the Provincial Governments.

The net charge for Upper Burma, which is Rx 2,175,600—405,100=Rx 1,770,500, is, therefore, more than met by—

	Rx	Rx
Income tax - - - - -	870,900	
	Rx	
Provincial agreements - - - - -	490,000	
Further improvement under other Heads - - - - -	466,800	
	<u>956,800</u>	
		<u>1,827,700</u>

But the addition of Rx 1,833,600 under Exchange has made it impracticable to continue the application of surplus revenue to Famine Insurance.

*Famine Insurance and Construction of Railways charged against Revenue.*

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87. Revised.	1887-88. Budget.
<b>Famine Insurance:—</b>	<b>Rx</b>	<b>Rx</b>	<b>Rx</b>	<b>Rx</b>	<b>Rx</b>	<b>Rx</b>	<b>Rx</b>
Construction of Protective Railways - - - - -	682,403	133,129	649,248	946,457	589,000	200,000	—
Interest on capital raised by Indian Mid-land and Bengal-Nagpur Railway Companies (charged under Railway Revenue Account) - - - - -	—	—	—	—	—	152,000	228,000
Construction of Protective Irrigation Works - - - - -	135,449	263,443	283,223	253,046	186,807	111,300	92,500
Reduction of Debt - - - - -	715,151	1,343,555	581,137	341,504	683,498	—	—
<b>Total - - - - -</b>	<b>1,533,003</b>	<b>1,473,869</b>	<b>1,513,608</b>	<b>1,541,007</b>	<b>1,459,305</b>	<b>463,300</b>	<b>320,500</b>
<b>Construction of Railways charged against Revenue, in addition to that under Famine Insurance (excluding outlay from Provincial Balances, so far as shown in the Accounts) - - - - -</b>	<b>512,655</b>	<b>480,923</b>	<b>—176,295</b>	<b>172,825</b>	<b>500,000</b>	<b>—</b>	<b>—</b>
	<b>2,045,658</b>	<b>1,954,792</b>	<b>1,337,313</b>	<b>1,713,832</b>	<b>1,959,305</b>	<b>463,300</b>	<b>320,500</b>
<b>Surplus (excluding Military operations in Afghanistan and Egypt) - - - - -</b>	<b>2,107,769</b>	<b>1,301,991</b>	<b>1,931,213</b>	<b>—383,586</b>	<b>—2,801,726</b>	<b>60,073</b>	<b>16,700</b>
<b>Virtual Surplus, available for Famine Insurance and Railway Construction - - - - -</b>	<b>4,153,427</b>	<b>3,256,783</b>	<b>3,268,526</b>	<b>1,330,246</b>	<b>—842,421</b>	<b>523,373</b>	<b>337,200</b>

*Exchange.*

The following Table shows the amount of the net sterling expenditure in England in recent years, the average rate at which the remittances from India have been effected, the amount which has had to be defrayed under the head of Exchange in effecting the remittances, the further charge or gain in India on the remittance account, the additional estimated payment to the British soldiers arising from the fall in exchange, and the total charge on the revenues on account of Exchange.

Years.	Net Sterling Expenditure.	Average Rate at which Remittances were effected.	Exchange on Net Sterling Expenditure.	Exchange in India on Remittance Accounts.	Additional Payment to European Soldiers on Account of Exchange (approximate).	Total Charge for Exchange.
(Col. 1.)	(Col. 2.)	(Col. 3.)	(Col. 4.)	(Col. 5.)	(Col. 6.)	(Col. 7 = 4 + 5 + 6.)
	£	d.	Rx	Rx (+ more, — less)	Rx	Rx
1881-82 - - - - -	14,043,000	19·895	2,897,000	+ 91,000	—	2,988,000
1882-83 - - - - -	13,800,000	19·525	3,166,000	+ 65,000	—	3,231,000
1883-84 - - - - -	14,770,000	19·536	3,375,000	— 61,000	46,000	3,360,000
1884-85 - - - - -	13,844,000	19·308	3,364,000	— 12,000	184,000	3,536,000
1885-86 - - - - -	13,756,000	18·254	4,330,000	— 264,000	233,000	4,299,000
Revised Estimate, 1886-87 - - - - -	14,051,000	17·441	5,284,000	+ 48,000	284,000	5,616,000
Budget, 1887-88 - - - - -	14,632,000	17·500	5,435,000	— 365,000	445,000	5,515,000

*Upper Burma.*

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

	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.
<i>Net Expenditure.</i>		
	Rx	Rx
Police - - - - -	321,000	732,000
General Administration - - - - -	27,000	26,900
Law and Justice - - - - -	23,800	70,900
Medical - - - - -	7,500	27,500
Political (including pensions) - - - - -	40,000	25,000
Other Civil Charges - - - - -	1,500	29,400
Irrigation Works - - - - -	12,300	24,000
Buildings and Roads : Military - - - - -	91,900	299,900
Civil - - - - -	130,600	154,000
Extra Army Charges - - - - -	1,160,000	720,000
Marine - - - - -	140,000	66,000
	1,955,600	2,175,600
<i>Net Revenue.</i>		
Land Revenue - - - - -	160,400	321,600
Forests - - - - -	39,000	32,000
Tributes - - - - -	—	30,000
Other Heads - - - - -	14,800	21,500
	214,200	405,100
Net Charge - - - - -	1,741,400	1,770,500

*Army.*

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

Years.	India.	England.			Total.
		Sterling Payments.	Exchange.	Equivalent in Tens of Rupees, of Sterling Payments.	
(Col. 1.)	(Col. 2.)	(Col. 3.)	(Col. 4.)	(Col. 5=3+4.)	(Col. 6=2+5.)
	Rx	£	Rx	Rx	Rx
1884-85 - - - - -	11,293,000	3,907,000	949,000	4,856,000	16,149,000
1885-86 - - - - -	14,361,000	3,630,000	1,143,000	4,773,000	19,134,000
Revised Estimate, 1886-87 - - - - -	13,230,000	3,538,000	1,330,000	4,868,000	18,098,000
Budget, 1887-88 - - - - -	13,160,000	3,748,000	1,392,000	5,140,000	18,300,000

In 1885-86 the net Expenditure was temporarily increased by Rx 2,116,000 in consequence of the organization of the Quetta Field Force, and by Rx 605,000 on account of the Burma Expedition; there was also additional expenditure on the Pay and Allowances of the Forces in India, of Rx 157,000 for the European Troops (of which about Rx 49,000 was due to the fall in exchange), and Rx 150,000 for the Native Army, and also Rx 40,000 for other charges. In England the payments for Ordnance stores were increased by £287,000, and for other stores by £181,000, while the charge for Exchange was greater by Rx 194,000; but the other payments were reduced by £745,000, mainly owing to the new system of paying, on account of the British Troops serving in India, only the amount of pension accruing in the year, instead of the capitalized value of all pensions granted during the year.

In 1886-87 the charges in India exceed those of 1885-86 (excluding the Quetta Field Force) by Rx 985,000, of which Rx 555,000 is due to the Burma Expedition; the permanent increase of the Army causes an additional charge of about Rx 500,000 for the British Troops (including Rx 51,000 due to the fall in exchange), and of Rx 265,000 for the Native Army, but in other directions a net saving of Rx 335,000 was effected; in England the sterling expenditure is reduced by £92,000, but the charge for Exchange is increased by Rx 187,000.

In 1887-88 the Expenditure in India is reduced by Rx 440,000 on account of the Burma Expedition, and increased by Rx 345,000 for the permanent charge (including Rx 161,000 on account of the additional pay of the European troops owing to the fall in exchange), to which must be added Rx 25,000 for other charges. The sterling Expenditure in England is increased by £210,000, of which £118,000 is for Non-Effective Charges, £110,000 for Stores, and £30,000 for deferred pay, while there is a reduction of £48,000 in Transport and other services; the Exchange is, moreover, increased by Rx 62,000.

## Home Charges.

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

Net Expenditure.	1885-86.			1886-87.			Budget, 1887-88.		
	Sterling.	Ex-change.	Equivalent in Tens of Rupees, of Sterling Payments.	Sterling.	Ex-change.	Equivalent in Tens of Rupees, of Sterling Payments.	Sterling.	Ex-change.	Equivalent in Tens of Rupees, of Sterling Payments.
Interest and Management of Debt (excluding Interest charged in Railway Revenue Account) - - -	£ 2,451,162	Rx 771,556	Rx 3,222,718	£ 2,591,773	Rx 974,076	Rx 3,566,449	£ 2,655,600	Rx 986,400	Rx 3,642,000
Railway Revenue Account - - -	5,066,577	1,594,814	6,661,391	5,234,126	1,987,178	7,271,304	5,361,700	1,991,500	7,353,200
Civil Administration :									
Payments on account of Departments in India, passage, outfit, &c. - - -	17,409	5,480	22,889	18,457	6,941	25,398	16,100	6,000	22,100
Postal Subsidy - - - - -	68,000	21,404	89,404	68,000	25,573	93,573	66,000	24,500	90,500
Telegraph : Red Sea Company's Annuity - - -	18,027	5,674	23,701	18,027	6,779	24,806	18,000	6,700	24,700
" Indo-European - - - - -	62,715	19,741	82,456	7,755	2,910	10,671	14,700	5,500	20,200
Public Works : Civil Engineering College - - -	2,467	777	3,244	748	281	1,029	300	100	400
" Other Charges - - - - -	6,561	2,065	8,626	8,049	3,027	11,076	7,000	2,600	9,600
Marine : Her Majesty's ships in Indian Seas - - - - -	72,194	22,724	94,918	70,000	26,325	96,325	70,000	26,000	96,000
" Other Charges - - - - -	1,911	601	2,512	4,543	1,708	6,251	2,000	700	2,700
Civil Service : Allowances to Candidates, Examinations, &c. - - -	16,596	5,224	21,820	19,326	7,456	27,282	18,500	6,900	25,400
Lunatics : maintenance - - - - -	4,840	1,461	6,101	4,681	1,760	6,441	5,200	1,900	7,100
Political charges : Persian Mission - - -	10,000	3,148	13,148	10,000	3,761	13,761	10,000	3,700	13,700
" Diplomatic and Consular Establishments in China - - -	15,000	4,722	19,722	15,000	5,641	20,641	15,000	5,600	20,600
" Pensions : territorial and political - - -	22,062	6,944	29,006	18,287	6,877	25,164	27,200	10,100	37,300
" Other Charges - - - - -	7,566	2,382	9,948	1,593	599	2,192	2,000	700	2,700
India Office : Salaries of Establishment - -	139,417	43,884	183,301	137,782	51,815	189,597	138,800	51,600	190,400
" Auditor's Department - - - - -	5,965	1,878	7,843	6,124	2,303	8,427	6,300	2,300	8,600
" Store Department - - - - -	27,911	8,766	36,677	24,322	9,147	33,469	25,500	9,500	35,000
" Stationery, postage, telegrams, and other charges - -	40,295	12,684	52,979	32,554	12,242	44,796	32,900	12,200	45,100
Army : Effective : Home Charges of British Forces serving in India - - -	558,471	175,791	734,262	709,619	266,863	976,482	740,000	274,800	1,014,800
" Troop Service and Transport - - -	295,492	93,012	388,504	266,856	100,355	367,211	220,300	81,800	302,100
" Other Charges - - - - -	18,611	5,858	24,469	39,080	14,697	53,777	20,000	7,400	27,400
Stores : Civil - - - - -	432,505	136,140	568,645	443,693	166,858	610,551	592,000	219,900	811,900
" Military - - - - -	910,243	286,518	1,196,761	511,020	192,177	703,197	620,900	230,600	851,500
" Miscellaneous Charges - - - - -	11,147	3,509	14,656	6,514	2,460	8,964	9,000	3,400	12,400
Furlough : Civil - - - - -	196,191	61,755	257,946	187,273	70,427	257,700	217,000	80,600	297,600
" Military - - - - -	166,791	49,353	206,144	237,847	89,446	327,293	255,000	94,700	349,700
" Telegraph - - - - -	5,746	1,809	7,555	6,208	2,335	8,543	7,000	2,600	9,600
" Public Works - - - - -	43,051	13,551	56,602	54,309	20,424	74,733	55,000	20,400	75,400
Non-Effective Charges : Civil - - - - -	1,380,721	434,612	1,815,333	1,473,160	564,005	2,027,165	1,511,600	561,500	2,078,100
" Military - - - - -	1,690,215	532,031	2,222,246	1,773,287	666,872	2,440,159	1,891,500	702,600	2,594,100
Total - - - - -	13,755,659	4,329,888	18,085,547	14,050,513	5,283,914	19,334,427	14,632,100	5,434,800	20,066,900

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

Net Expenditure.	1885-86.			1886-87.			Budget, 1887-88.		
	Sterling.	Ex-change.	Equivalent in Tens of Rupees, of Sterling Payments.	Sterling.	Ex-change.	Equivalent in Tens of Rupees, of Sterling Payments.	Sterling.	Ex-change.	Equivalent in Tens of Rupees, of Sterling Payments.
Capital outlay in construction of State Railways - - - - -	£ 1,787,175	Rx 562,551	Rx 2,349,726	£ 1,321,074	Rx 496,910	Rx 1,817,834	£ 1,355,000	Rx 503,300	Rx 1,858,300
" on Irrigation Works - - - - -	6,594	2,076	8,670	2,008	755	2,763	—	—	—
" on special Defence Works - - - - -	—	—	—	123,445	41,424	160,869	66,300	24,600	90,900
Total - - - - -	1,793,769	564,627	2,358,396	1,446,527	543,989	1,980,516	1,421,300	527,900	1,949,200



## RAILWAYS.

The sanctioned and the open mileage of Railways in India were as follows, on the 31st of March 1887 :—

	Sanctioned.	Open.
	Miles.	Miles.
State Imperial : in the hands of Companies -	4,546	3,816
"    "    "    the State -	3,921	2,502
State Provincial " Companies -	482	413
"    "    "    the State -	1,457	1,221
Guaranteed Companies -	3,957	3,896
Assisted " -	768	594
Other " -	59	49
Native States : in the hands of Companies -	938	498
"    "    "    the State -	468	401
<b>Total</b> -	<b>16,596</b>	<b>13,390</b>

The additional length sanctioned in 1886-87 was 450 miles, of which 225 were on the Toungoo-Mandalay Extension, 124 on the Mysore line; 67 on the Junagarh Railway in Kathiawar, 21 on the Gaekwar's line from Mehsana to Wadnagar, and 13 on other lines. The length opened in 1886-87 was 1,025 miles, of which 251 were on the Southern Mahratta Railways, 276 on the North-Western system, 37 on the Bilaspur-Etawa, 20 on the Tirhoot, and 55 on the Lucknow-Sitapur line; 42 on the Indian Midland, 73 on the Bengal and North-Western, and 41 on the West of India Portuguese Company's Railway; 87 on the Nizam's, 60 on the Jodhpore, 44 on the Wadhwan-Morvi, and 21 on the Gaekwar's line from Mehsana to Wadnagar; and 18 on other lines. In April and May 1887 a further length of 161 miles was opened.

The Capital Expenditure up to the 31st of December 1886 was divided as follows :—

	£
East Indian Railway -	35,644,000
Eastern Bengal Railway -	5,022,000
North-Western System -	29,410,000
Other State Lines -	42,795,000
Companies' Railways -	60,661,000
Native States -	4,839,000
	<u>£178,371,000</u>

Of the Capital raised by the Guaranteed and Assisted Companies, up to the 31st of December 1886,—

	£
51,805,833 consisted of Share Capital.	
9,245,300 " Debentures.	
4,711,150 " Debenture Stock.	
160,169 " Premium on Share Capital and Debentures.	
	<u>65,922,452</u>

	£
Of this amount, interest at 5 per cent. is payable on -	43,350,811
"    "    "    4 $\frac{3}{4}$ "    "    -	1,166,864
"    "    "    4 $\frac{1}{2}$ "    "    -	925,000
"    "    "    4 "    "    -	14,205,608
"    "    "    3 $\frac{1}{2}$ "    "    -	6,114,000
and the amount not bearing interest is -	160,169
<b>Making the total of</b> -	<u><u>£65,922,452</u></u>

Since the close of the year 1886, a new Company has been formed, the Bengal-Nagpur Railway Company, with a capital of £3,000,000 at present, on which interest at 4 per cent. is guaranteed.

The following is an analysis of the Traffic in 1886 :—

Passenger Traffic.	Number.	Receipts.	Percentage.	
			Number.	Receipts.
1st Class - - - - -	386,102	Rx 198,247	44	3.42
2nd „ - - - - -	2,082,295	307,977	2.35	5.32
3rd or Intermediate Class - - - - -	3,395,726	320,615	3.84	5.54
4th or Lowest Class - - - - -	82,572,195	4,270,862	93.37	73.72
Other coaching traffic - - - - -	—	695,451	—	12.00
<b>Total - - - - -</b>	<b>88,436,318</b>	<b>5,793,152</b>	<b>100.00</b>	<b>100.00</b>

Goods Traffic.	Tons.	Receipts.	Percentage.	
			Weight.	Receipts.
General merchandise - - - - -	13,027,107	Rx 10,916,073	66.54	88.14
Military stores - - - - -	46,380	105,808	21	.86
Railway materials for construction - - - - -	1,319,206	156,376	6.74	1.26
Coal for public, and for construction - - - - -	1,847,599	623,257	6.88	5.03
„ for Revenue purposes only - - - - -	679,491	189,645	3.47	1.53
Revenue stores other than coal - - - - -	3,126,356	295,087	15.97	2.38
Live stock - - - - -	30,226	58,464	16	.47
Miscellaneous - - - - -	—	40,204	—	.33
<b>Total - - - - -</b>	<b>19,576,365</b>	<b>12,385,914</b>	<b>100.00</b>	<b>100.00</b>

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

	1884.	1885.	1886.
Miles open at end of year - - - - -	11,527	12,208	12,865
Capital outlay at end of year - Rx	150,185,881	156,177,688	165,044,110
Average cost per open mile - „	13,029	12,793	12,829*
Gross earnings (including miscellaneous receipts) - - - - - „	15,976,325	17,880,518	18,584,117
Working expenses - - - - - „	8,062,646	8,770,196	8,842,295
Net receipts - - - - - „	7,913,679	9,110,323	9,741,822
Percentage of net receipts on capital cost - - - - -	5.27	5.84	5.90
Gross earnings per mile per week, as calculated on mean mileage worked - - - - - Rs.	276	284	285

\* 5 ft. 6 in. gauge, Rx 16,905.  
Metre gauge, Rx 6,880.

While, however, the Railways gave in India a return of more than 5 $\frac{3}{4}$  per cent. on their capital cost, the expense of paying in England the interest at rates fixed in gold was so heavy, that the result of the Railway Revenue Account is to impose a considerable charge on the Government, as shown in the following statement:—

	1884-85.	1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.
	Rx	Rx	Rx	Rx
Receipts - - - - -	11,898,131	13,684,084	14,266,916	14,892,500
Expenditure - - - - -	12,949,306	14,415,797	15,725,220	16,481,900
Net Charge - - - - -	1,051,175	731,713	1,458,304	1,589,400

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

	Rx
For 1884-85 - - - - -	1,172,877
„ 1885-86 - - - - -	1,594,814
Revised Estimate „ 1886-87 - - - - -	1,987,178
Budget Estimate „ 1887-88 - - - - -	1,991,500

#### IRRIGATION WORKS.

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

	1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.
	Rx	Rx	Rx
Major Works:			
Direct receipts - - - - -	864,773	891,100	959,200
Portion of Land Revenue due to Irrigation - - - - -	562,607	558,300	576,500
Total Revenue - - - - -	1,427,380	1,449,400	1,535,700
Working expenses - - - - -	593,150	642,600	645,900
Net Revenue - - - - -	834,230	806,800	889,800
Interest on Debt - - - - -	964,847	994,300	1,024,900
Net Charge - - - - -	130,617	187,500	135,100
Minor Works and Navigation: net Charge - - - - -	584,852	618,500	618,200
Total net Charge - - - - -	715,469	801,000	753,300

## TRADE.

The following is an abstract of the principal figures of the Trade returns for the three years ended 31st March 1887 :—

	1884-85.	1885-86.	1886-87.
	Rx	Rx	Rx
Imports of Private Merchandise - - - - -	53,149,311	51,811,536	58,696,072
Government stores - - - - -	2,553,761	3,844,329	3,115,889
Total merchandise - - - - -	55,703,072	55,655,865	61,811,961
Treasure - - - - -	13,888,198	15,477,801	11,048,322
Total imports - - - - -	69,591,270	71,133,666	72,860,283
Exports of Indian Produce and Manufactures - - - - -	80,313,208	80,734,731	84,918,684
Foreign goods (re-exports) - - - - -	2,887,320	3,093,109	3,520,895
Government stores - - - - -	54,764	53,424	41,457
Total merchandise - - - - -	83,255,292	83,881,264	88,481,036
Treasure - - - - -	1,970,630	1,108,237	1,720,426
Total exports - - - - -	85,225,922	84,989,501	90,201,462

*Analysis of the Imports of Merchandise.*

	1884-85.	1885-86.	1886-87.
	Rx	Rx	Rx
I. Animals, living - - - - -	207,309	256,829	261,214
II. Articles of food and drink :			
Liquors - - - - -	1,217,921	1,298,497	1,459,773
Provisions - - - - -	1,103,321	1,191,882	1,179,474
Salt - - - - -	649,233	596,048	804,667
Spices - - - - -	602,165	718,679	663,845
Sugar - - - - -	2,140,838	1,458,097	2,080,540
Tea - - - - -	325,548	304,259	324,260
Other articles - - - - -	288,240	284,404	312,723
Total - - - - -	6,327,266	5,851,866	6,825,282
III. Metals and their manufactures :			
Hardware, cutlery, and plated ware - - - - -	844,552	776,542	865,397
Copper - - - - -	2,070,018	2,093,841	1,994,009
Iron - - - - -	2,014,909	1,934,706	1,782,990
Lead - - - - -	117,163	85,413	119,773
Steel - - - - -	185,555	174,572	209,862
Tin - - - - -	222,454	221,813	267,878
Zinc or spelter - - - - -	101,015	136,459	184,008
Brass, quicksilver, and unenumerated metals - - - - -	132,619	120,256	130,578
Machinery and millwork - - - - -	1,484,124	991,553	1,371,459
Railway plant and rolling stock (other than Government stores) - - - - -	1,592,620	2,018,065	1,435,125
Total - - - - -	8,765,029	8,553,220	8,361,079
IV. Chemicals, drugs, &c. :			
Chemicals - - - - -	189,857	213,280	196,231
Drugs, medicines, and narcotics - - - - -	442,787	422,618	495,349
Dyeing and tanning materials - - - - -	241,303	225,718	261,321
Total - - - - -	873,947	861,616	952,901

	1884-85.	1885-86.	1886-87.
<b>V. Oils :</b>	Rx	Rx	Rx
Kerosine - - - - -	1,110,051	701,443	1,216,607
Other kinds - - - - -	119,446	259,687	191,823
<b>Total - - - - -</b>	<b>1,229,497</b>	<b>961,130</b>	<b>1,408,430</b>
<b>VI. Raw materials and unmanufactured articles :</b>			
Coal, coke, and patent fuel - - - - -	1,267,213	1,308,415	1,316,615
Cotton - - - - -	162,598	178,126	118,014
Gums and resins - - - - -	72,461	75,424	69,527
Ivory - - - - -	190,126	312,486	288,119
Precious stones and pearls, unset - - - - -	215,563	203,461	151,030
Seeds - - - - -	65,880	84,631	65,900
Silk - - - - -	747,563	721,917	793,376
Wood - - - - -	71,593	86,872	51,972
Wool - - - - -	61,821	77,722	80,757
Other articles - - - - -	197,388	202,869	213,808
<b>Total - - - - -</b>	<b>3,052,206</b>	<b>3,251,923</b>	<b>3,149,118</b>
<b>VII. Articles manufactured and partly manufactured :</b>			
<b>A. Yarns and textile fabrics :</b>			
Cotton twist and yarn - - - - -	3,360,420	3,172,083	3,318,377
" piece goods - - - - -	20,908,051	20,834,716	25,555,009
" sewing thread - - - - -	110,334	111,491	133,495
" other sorts - - - - -	179,029	164,338	158,004
Flax, hemp, and jute - - - - -	145,010	154,949	137,107
Silk - - - - -	1,273,354	1,109,043	1,382,674
Wool - - - - -	1,234,340	1,391,862	1,528,865
<b>B. Apparel - - - - -</b>	<b>948,930</b>	<b>1,037,260</b>	<b>1,095,554</b>
<b>C. Other manufactured articles :</b>			
Arms, ammunition, &c. - - - - -	79,504	89,652	109,093
Books, maps, charts, &c. - - - - -	140,121	163,974	165,403
Building and engineering materials - - - - -	171,800	142,289	149,243
Candles - - - - -	105,023	94,272	110,736
Clocks and watches - - - - -	94,465	109,257	105,920
Corals - - - - -	182,490	134,312	175,019
Earthenware and porcelain - - - - -	172,794	168,001	170,892
Glass - - - - -	499,700	505,304	500,850
Instruments and apparatus - - - - -	156,945	155,769	164,006
Jewelry and plate - - - - -	96,189	81,951	100,416
Leather - - - - -	135,665	133,932	141,783
Matches - - - - -	204,285	196,156	221,730
Paints and colours - - - - -	157,768	173,132	184,002
Paper - - - - -	345,230	327,973	312,510
Parts of ships - - - - -	259,958	108,932	144,640
Soap - - - - -	69,435	83,204	94,314
Stationery (excluding paper) - - - - -	171,177	187,792	194,533
Toys and games - - - - -	122,437	113,558	126,455
Umbrellas - - - - -	335,285	184,888	274,462
Other articles - - - - -	1,034,318	944,762	982,956
<b>Total - - - - -</b>	<b>32,694,057</b>	<b>32,074,952</b>	<b>37,738,048</b>
<b>Government stores :</b>			
Railway plant and rolling stock - - - - -	1,237,462	2,299,500	1,892,708
Arms, ammunition, and military stores - - - - -	78,522	241,657	203,756
Books, maps, and charts - - - - -	3,978	52,455	53,991
Coal - - - - -	24,123	20,731	23,434
Hardware, cutlery, and plated ware - - - - -	57,160	104,382	63,053
Leather, and its manufactures - - - - -	71,385	58,136	71,570
Liquors - - - - -	142,359	88,645	14,870
Machinery and millwork - - - - -	86,700	66,280	58,305
Metals - - - - -	134,844	219,247	156,638
Paper, pasteboard, and stationery - - - - -	172,523	122,929	106,461
Telegraph materials - - - - -	188,013	167,521	78,148
Woollen manufactures - - - - -	92,329	71,162	132,041
Other stores - - - - -	264,363	331,684	260,914
<b>Total - - - - -</b>	<b>2,553,761</b>	<b>3,844,329</b>	<b>3,115,889</b>

*Analysis of the Exports of Merchandise.*

	1884-85.	1885-86.	1886-87.
I. Animals, living - - - - -	Rx 117,955	Rx 100,679	Rx 87,632
II. Food and drink :			
Coffee - - - - -	1,245,506	1,348,395	1,502,251
Rice - - - - -	7,192,198	9,247,126	8,836,970
Wheat - - - - -	6,309,140	8,002,350	8,625,876
Other grain, and pulse	386,085	358,637	564,412
Provisions - - - - -	315,527	381,268	452,886
Spices - - - - -	473,718	486,274	613,096
Sugar - - - - -	546,069	525,412	504,763
Tea - - - - -	4,044,759	4,306,134	4,727,992
Other articles - - - - -	78,870	57,164	46,168
Total - - - - -	20,591,872	24,712,760	25,874,414
III. Metals and their manufactures - - - - -	40,553	45,925	49,660
IV. Chemicals, drugs, and dyeing materials :			
Opium - - - - -	10,882,603	10,735,518	11,077,669
Tobacco - - - - -	149,950	124,846	119,558
Other drugs, chemicals, &c. - - - - -	168,594	156,535	208,216
Cutch and gambier - - - - -	282,109	252,839	295,251
Indigo - - - - -	4,068,900	3,783,160	3,691,677
Myrabolans - - - - -	239,013	299,365	225,896
Other dyeing and tanning materials - - - - -	100,191	163,310	122,778
Total - - - - -	15,891,403	15,515,573	15,741,045
V. Oils :			
Castor - - - - -	308,460	218,623	271,837
Cocoa nut - - - - -	162,013	122,167	132,459
Other - - - - -	63,568	54,773	54,516
Total - - - - -	534,041	395,563	458,812
VI. Raw materials :			
Caoutchouc - - - - -	77,329	65,620	84,719
Cotton - - - - -	13,286,367	10,777,204	13,468,438
Feathers - - - - -	63,302	49,759	52,591
Gums and resins - - - - -	34,888	159,800	93,246
Hemp - - - - -	58,268	98,883	164,138
Hides and skins - - - - -	2,858,580	2,992,397	2,812,091
Horns - - - - -	158,439	152,926	122,708
Jute - - - - -	4,661,368	4,355,363	4,869,815
Manures (bones, &c.) - - - - -	83,952	108,293	92,343
Saltpetre - - - - -	425,000	370,200	376,091
Seeds: castor - - - - -	210,338	298,951	288,618
"  earthnuts - - - - -	361,406	328,611	421,575
"  linseed - - - - -	4,912,934	5,532,608	5,179,291
"  poppy - - - - -	409,160	402,869	341,045
"  rape - - - - -	2,683,591	2,047,448	1,423,767
"  til or jinjili - - - - -	1,923,013	1,194,183	1,415,327
"  other sorts - - - - -	244,762	143,680	136,584
Silk - - - - -	463,791	332,251	484,339
Jade stone - - - - -	56,005	50,005	56,100
Wood: teak - - - - -	532,130	550,515	223,168
"  other timber, and ornamental - - - - -	32,802	49,628	51,362
Wool - - - - -	713,576	872,321	899,552
Other articles - - - - -	296,840	306,861	318,742
Total - - - - -	34,547,841	31,240,376	33,375,650

	1884-85.	1885-86.	1886-87.
<b>VII. Articles manufactured and partly unmanufactured :</b>			
<b>A. Yarns and textile fabrics :</b>	Rx	Rx	Rx
Cotton twist and yarn - - - - -	2,441,101	2,755,252	3,336,836
" piece goods - - - - -	818,667	813,489	882,123
" other sorts - - - - -	78,262	66,770	63,592
Jute: gunny bags - - - - -	1,410,322	984,695	1,051,308
" " cloths, rope, twine, &c. - - - - -	133,547	146,113	100,635
Silk - - - - -	328,563	329,584	318,104
Wool - - - - -	118,343	80,748	85,932
<b>B. Apparel - - - - -</b>	62,612	89,895	79,291
<b>C. Other manufactured articles :</b>			
Coir manufactures - - - - -	202,248	178,146	191,445
Hides and skins dressed or tanned - - - - -	2,075,760	2,342,205	2,337,926
Lac - - - - -	599,145	584,522	518,315
Other articles - - - - -	320,973	352,436	365,964
<b>Total - - - - -</b>	<b>8,589,543</b>	<b>8,723,855</b>	<b>9,331,471</b>

*Analysis of the Re-exports of Foreign Merchandise.*

	1884-85.	1885-86.	1886-87.
	Rx	Rx	Rx
Apparel - - - - -	67,305	70,692	78,622
Cotton: twist and yarn - - - - -	65,516	66,303	81,147
" piece goods - - - - -	1,150,562	1,326,553	1,452,751
" other sorts - - - - -	32,526	42,162	38,300
Gums and resins - - - - -	44,893	80,537	40,016
Ivory - - - - -	103,454	151,060	172,260
Metals - - - - -	106,419	101,021	162,595
Provisions - - - - -	91,174	99,181	97,163
Silk and its manufactures - - - - -	76,663	69,885	73,697
Sugar - - - - -	245,293	205,260	197,269
Tea - - - - -	92,592	91,044	155,183
Wool and its manufactures - - - - -	312,773	370,023	489,215
Other articles - - - - -	498,150	419,388	482,677
<b>Total - - - - -</b>	<b>2,887,320</b>	<b>3,093,109</b>	<b>3,520,895</b>

*Movement of Treasure.*

	1884-85.	1885-86.	1886-87.
	Rx	Rx	Rx
Gold: imports - - - - -	4,778,172	3,091,541	2,828,561
" exports - - - - -	106,236	328,606	656,493
<b>Net imports - - - - -</b>	<b>4,671,936</b>	<b>2,762,935</b>	<b>2,172,068</b>
Silver: imports - - - - -	9,110,026	12,386,260	8,219,761
" exports - - - - -	1,864,394	779,631	1,063,933
<b>Net imports - - - - -</b>	<b>7,245,632</b>	<b>11,606,629</b>	<b>7,155,828</b>
<b>Net imports of treasure - - - - -</b>	<b>11,917,568</b>	<b>14,369,564</b>	<b>9,327,896</b>
Amount of silver coined at Calcutta and Bombay - - - - -	5,774,153	10,270,617	4,612,723

*Shipping.*

	1884-85.		1885-86.		1886-87.	
	No.	Tons.	No.	Tons.	No.	Tons.
Shipping :						
Vessels with cargoes entered : steamers -	1,223	1,806,072	1,330	1,964,393	1,379	2,065,503
"    "    "    sailing -	2,453	778,102	2,420	774,335	2,370	733,683
Total . -	3,676	2,584,174	3,750	2,738,728	3,749	2,799,186
"    "    cleared : steamers -	1,445	2,113,509	1,585	2,323,214	1,568	2,331,240
"    "    sailing -	3,104	1,119,824	3,112	1,197,915	3,153	1,205,159
Total - -	4,549	3,233,333	4,697	3,521,129	4,721	3,536,399

*Balance of Trade (approximate).*

	1884-85.	1885-86.	1886-87.
Exports of merchandise - - - - -	Rx 83,255,000	Rx 83,381,000	Rx 88,481,000
"    gold - - - - -	106,000	328,000	656,000
"    silver - - - - -	1,865,000	780,000	1,064,000
Total - - - - -	85,226,000	84,989,000	90,201,000
Imports of merchandise - - - - -	55,703,000	55,656,000	61,812,000
"    gold - - - - -	4,778,000	3,092,000	2,828,000
"    silver - - - - -	9,110,000	12,386,000	8,220,000
Total - - - - -	69,591,000	71,134,000	72,860,000
Net exports of merchandise - - - - -	27,552,000	28,225,000	26,669,000
"    imports of treasure - - - - -	11,917,000	14,370,000	9,328,000
Excess of exports - - - - -	15,635,000	13,855,000	17,341,000
Payments in India for Secretary of State's bills (including telegraphic transfers) drawn to defray Home charges -	16,028,000	14,403,000	16,404,000*
Excess of exports over payments for bills - - - - -	-393,000	-548,000	937,000
Charges not defrayed by India :			
Equivalent of sterling borrowing (at average exchange on remittances) - - - - -	-368,000	3,916,000	5,051,000
Less net amount of enfaced rupee paper re-transferred to India - - - - -	179,000	1,100,000	500,000
Net charge in England not defrayed by India - - - - -	-547,000	2,816,000	4,551,000

\* Amount sold in England.



## DEBT AND PUBLIC WORKS.

Excluding debt incurred for the purchase of the Scinde, Punjab, and Delhi Railway, and for the redemption of portions of the annuities granted to the several Railway Companies on the purchase of their undertakings (by which no money was raised), the following are the sums raised by borrowing during the three years, according to the Accounts and Estimates.

	1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.
In India - - - - - Rx	-480,002	25,400	5,500,500*
In England - - - - - £	2,978,786	4,796,426	—

\* Including Rx 8,500,000 Special Loan from Gwalior.

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

	1885-86.	Revised Estimate, 1886-87.	Budget, 1887-88.
	Rx	Rx	Rx
State Railways - - - - -	5,933,883	5,534,084	4,369,200
Irrigation Works - - - - -	749,343	739,563	792,500
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is	6,683,226	6,273,647	5,161,700
	3,556,119	4,528,250	5,753,000
<b>Total</b> - - - - -	<b>10,239,345</b>	<b>10,801,897</b>	<b>10,914,700</b>

## ASSETS AND LIABILITIES.

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

*Assets and Liabilities, 31st March 1887.*

<i>Assets.</i>		<i>Liabilities.</i>	
Railways constructed by the State - - - Rx	59,183,000	Debt in India - - - - - Rx	92,721,000
Purchased railways - - - - - £	45,204,000	„ „ England - - - - - £	84,228,000
Irrigation Works - - - - - Rx	25,881,000	Railway Companies: unspent Capital - „	3,830,000
Loans to Municipalities and Native States - „	7,894,000	Other Obligations - - - - - Rx	12,105,000
Cash Balances: India - - - - - „	13,017,000		
„ „ England - - - - - £	5,280,000		
<b>Total Assets - - - Rx</b>	<b>104,975,000</b>	<b>Total Liabilities - - - Rx</b>	<b>104,826,000</b>
<b>and - - - - - £</b>	<b>50,484,000</b>	<b>and - - - - - £</b>	<b>88,058,000</b>

## BURDEN OF TAXATION.

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

	1885-86.	Revised Estimate, 1886-87.	Budget, 1887-88.
	Rx	Rx	Rx
Salt - - - - -	6,345,000	6,539,000	6,605,000
Stamps - - - - -	3,663,000	3,721,000	3,716,000
Excise - - - - -	4,152,000	4,266,000	4,225,000
Provincial rates - - - - -	2,960,000	2,944,000	2,957,000
Customs - - - - -	1,200,000	1,212,000	1,233,000
Assessed taxes - - - - -	503,000	1,348,000	1,406,000
Registration - - - - -	308,000	298,000	303,000
Total - - - - -	19,131,000	20,328,000	20,445,000
<p>The population of British India in 1881 was 198,791,000 ; so that, reckoning an increase of 1 per cent. per annum, and allowing for the incorporation of Upper Burma in 1886, it may be taken at 207,213, and 215 millions in the three years respectively. On this basis, the payment per head, on the assumption that the whole of the taxation from salt, excise, &amp;c., is paid by the inhabitants of British India, is</p>			
	R. A. P.	R. A. P.	R. A. P.
If to this be added the payment of Land Revenue - -	0 14 9	0 15 3	0 15 2
the payments to the Government per head amount to -	1 1 6	1 1 0	1 1 1
	2 0 3	2 0 3	2 0 3

India Office,  
29th July 1887.

JOHN E. GORST,  
Under Secretary of State.

## APPENDIX.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1884-85 and 1885-86, and Estimates for 1886-87 and 1887-88, with Explanations.

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

REVENUE AND EXPENDITURE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue - - -	70,691,000	74,464,000	76,081,000	77,460,000	{ The result of 1885-86 is worse than 1884-85, by Rx. 2,419,000. The estimated result of 1886-87 is better than 1885-86, by Rx 2,862,000. The estimated result of 1887-88 is worse than 1886-87, by Rx 43,000.
Expenditure charged on the Revenue of the Year.	71,074,000	77,266,000	76,021,000	77,443,000	
Surplus - - -	—	—	60,000	17,000	
Deficit - - -	383,000	2,802,000	—	—	
Actual Expenditure during the Year.	71,366,000	76,742,000	76,598,000	78,203,000	{ In 1884-85 the Provincial Governments spent, in addition to the income of the year, sums which had accumulated in their balances from the unspent income of former years; and a similar course is expected in 1886-87 and 1887-88. In 1885-86, on the other hand, the Provincial Governments spent less than their income.
Portion thereof spent by Provincial Governments from their Balances.	292,000	—	577,000	760,000	
Allotments to Provincial Governments unspent by them.	—	524,000	—	—	
	71,074,000	77,266,000	76,021,000	77,443,000	

## STATEMENT showing the Principal Figures in the Indian Accounts for 1884-85 and 1885-86

REVENUE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
<b>PRINCIPAL HEADS OF REVENUE :</b>	<b>Rx</b>	<b>Rx</b>	<b>Rx</b>	<b>Rx</b>	
Land Revenue - - -	21,832,000	22,592,000	22,610,000	22,938,000	In 1884-85 the arrears from the previous year were less than usual, and there was a falling off, especially in Madras, owing to deficiency of rain in some districts and to floods in others. In 1886-87 also there is a diminution in Madras and Bombay owing to less arrears being received, but on the other hand, there is a sum of Rx 210,000 expected in Upper Burma. In 1887-88 the improvement is anticipated in Bombay and Upper Burma.
Opium - - - - -	8,817,000	8,943,000	8,899,000	8,893,000	The number of chests sold monthly in Calcutta was reduced, in April 1884, from 4,450 to 3,800; but, in consequence of the increase of the reserve, it was raised to 4,166 in 1885, to 4,500 in 1886, and to 4,750 in 1887. The average price per chest was about 1,296 rupees in 1884-85, 1,235 rupees in 1885-86, and 1,123 rupees in 1886-87; and for 1887-88 it is estimated at an average of 1,100 rupees. The number of chests of Malwa opium paying duty was 39,039 in 1884-85, 37,677 in 1885-86, and is estimated at 39,192 in 1886-87, and 37,182 in 1887-88. The duty is 650 rupees a chest.
Salt - - - - -	6,507,000	6,345,000	6,539,000	6,605,000	The duty on salt is 2 rupees a maund throughout India (except in British Burma, where it is only 3 annas a maund, and the Trans-Indus districts, where also it is almost nominal). The sales of salt were unusually large in 1884-85. In 1885-86 it was necessary to check the manufacture at Sambhar owing to floods.
Stamps - - - - -	3,607,000	3,663,000	3,721,000	3,716,000	
Excise - - - - -	4,012,000	4,152,000	4,266,000	4,225,000	
Provincial Rates - -	2,791,000	2,960,000	2,943,000	2,957,000	The bulk of the rates being levied on the land, they are affected in much the same way as the land revenue.
Customs - - - - -	1,030,000	1,200,000	1,212,000	1,233,000	The small receipt in 1884-85 was mainly due to diminished exports of rice from Burma.
Assessed Taxes - - -	512,000	503,000	1,348,000	1,406,000	On 1st April 1886; in lieu of the previously existing License Tax, an Income Tax of 5 pies in the rupee (equal to 6¼d. in the £, or 2·6 per cent.) was imposed on incomes of or above 2,000 rupees a year; and a tax of 4 pies in the rupee (equal to 5d. in the £, or about 2 per cent.) on incomes below 2,000 rupees, and not less than 500 rupees a year, if derived from salaries, pensions, profits of companies, or interest on securities. Other incomes were assessed on a scale varying from 1½ to 2½ per cent. Incomes derived from agriculture, being already liable to pay the tax imposed on land in 1877-78, were exempted from this Income Tax.

and Estimates for 1886-87 and 1887-88, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
DIRECT DEMANDS ON THE REVENUE:	Rx	Rx	Rx	Rx	
Refunds and Drawbacks-	201,000	206,000	209,000	202,000	
Assignments and Com- pensations.	1,275,000	1,397,000	1,372,000	1,367,000	The increase of 1885-86 was due to the application of enhanced rates to alienated lands in Sind, and to special grants in connexion with the Goa subsidy.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - - -	3,363,000	3,414,000	3,516,000	3,669,000	In 1885-86, the increase occurs chiefly in the payments to district and village officers in the Central Provinces and the Punjab, and is in some degree nominal, being balanced by receipts. The estimates for 1886-87 and 1887-88 include Rx 50,000 and Rx 99,000 respectively, for the collection in Upper Burma. In the current year also the Madras Government has provided for the expenditure of over Rx 30,000 from provincial revenues on various administrative improvements.
Opium - - - - -	2,967,000	3,058,000	2,785,000	2,506,000	The crops of 1884 and 1885 were unusually large, and that of 1885-86 was also heavier in the Benares agency than had been anticipated. The reserve is estimated at 36,700 chests on the 31st of December 1887.
Salt - - - - -	449,000	402,000	483,000	469,000	The charge in 1885-86 was reduced by the temporary cessation of manufacture at Sambhar, and by the application of the excise system to a large number of factories in Madras. In Bombay the charges were increased, owing to the diversion of the Sambhar trade, but part of the expenditure was not defrayed till 1886-87.
Stamps - - - - -	141,000	148,000	148,000	178,000	The increase in 1887-88 is due to a large indent on England for stamps.
Excise - - - - -	104,000	124,000	118,000	119,000	
Provincial rates - -	51,000	47,000	47,000	47,000	
Customs - - - - -	137,000	131,000	133,000	135,000	
Assessed Taxes - - -	13,000	12,000	53,000	34,000	The increase in 1886-87 arises from the new Income Tax Act. The reduction in 1887-88 occurs chiefly in Bengal, owing to the reduction of establishment and the abolition of the office of Commissioner.

## STATEMENT showing the Principal Figures in the Indian Accounts for 1884-85 and 1885-86,

REVENUE.	Accounts, 1884-85	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
<b>PRINCIPAL HEADS OF REVENUE—continued.</b>	Rx	Rx	Rx	Rx	
Forest - - -	987,000	1,086,000	1,139,000	1,131,000	The improvement in 1885-86 occurred chiefly in British Burma and Bombay. The increase in 1886-87 is chiefly in Upper Burma, the Punjab, and Madras, while in Bombay there is a falling-off. The reduction anticipated in 1887-88 is owing to the depression of the timber trade in Burma.
Registration - - -	287,000	308,000	298,000	303,000	The scale of fees in Madras was revised in May 1884, and facilities were afforded by the establishment of new offices.
Tributes from Native States	699,000	690,000	691,000	722,000	Some arrears were received in 1884-85. The increase in 1887-88 is on account of Upper Burma.
<b>TOTAL - Rx</b>	<b>51,081,000</b>	<b>52,442,000</b>	<b>53,666,000</b>	<b>54,129,000</b>	
<b>INTEREST - - -</b>	<b>711,000</b>	<b>699,000</b>	<b>683,000</b>	<b>687,000</b>	In 1884-85 the receipts from the temporary investment of the cash balances in England were unusually large.
<b>POST OFFICE, TELEGRAPH, AND MINT.</b>					
Post Office - - -	1,047,000	1,113,000	1,166,000	1,216,000	The revenue is steadily increasing, as well as the expenditure.
Telegraph - - -	571,000	629,000	654,000	639,000	In 1885-86 the receipts in India were increased by revenue on messages from Burma and arrears due by railway companies, and there was increased traffic by the Indo-European route, consequent on a break-down on the Eastern Telegraph Company's line. In 1886-87 the increase is attributed to communication with Burma.
Mint - - -	180,000	224,000	157,000	170,000	The coinage of silver in 1885-86 was unusually large.
<b>TOTAL - Rx</b>	<b>1,798,000</b>	<b>1,966,000</b>	<b>1,977,000</b>	<b>2,025,000</b>	

and Estimates for 1886-87 and 1887-88, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
DIRECT DEMANDS ON THE REVENUE— <i>continued</i> .					
CHARGES IN RESPECT OF COLLECTION— <i>continued</i> .	Rx	Rx	Rx	Rx	
Forest - - - -	679,000	681,000	736,000	738,000	The increase in 1886-87 occurs chiefly in Madras and Bombay.
Registration - - -	179,000	185,000	185,000	187,000	
TOTAL - Rx	9,559,000	9,805,000	9,785,000	9,651,000	
INTEREST.					
Interest on Debt, other than that charged to Railways and Irrigation Works.	4,137,000	3,857,000	3,955,000	4,025,000	The payment in 1884-85 included dis- count amounting to Rx 184,000 on account of India 3 per cent. stock. In 1885-86 there was also a reduction arising from the capital outlay on Railways and Irrigation Works, the amount of debt equivalent to which is charged to those works, being in excess of the net amount of debt incurred, but this was to a great extent counterbalanced by the charge for exchange. The increase in 1886-87 was caused by the fall in exchange, the increased charge for which considerably exceeded the saving by transfer to Railway Revenue Account. In 1887-88 it is to be attributed mainly to the loan raised in India for the Port Trusts in the previous year.
Interest on other Obliga- tions.	483,000	474,000	364,000	387,000	The reduction in 1886-87 arises mainly from the transfer of the Bengal and Madras Civil Funds to the Govern- ment, and the consequent discon- tinuance of interest on their assets. In 1887-88 the increase is for interest on savings bank deposits.
TOTAL - Rx	4,620,000	4,331,000	4,319,000	4,412,000	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - - -	1,271,000	1,303,000	1,350,000	1,365,000	
Telegraph - - -	788,000	873,000	728,000	811,000	The increase in 1885-86 occurred on capital account, and was due to the great extension of the lines in connexion with the new railways, and to the laying of a new cable in the Persian Gulf. In 1886-87 the demands from India for stores were smaller than usual.
Mint - - - -	86,000	117,000	80,000	86,000	The coinage in 1885-86 was unusually large.
TOTAL - Rx	2,145,000	2,293,000	2,158,000	2,262,000	

## STATEMENT showing the Principal Figures in the Indian Accounts for 1884-85 and 1885-86,

REVENUE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
<b>CIVIL DEPART- MENTS:</b>	<b>Rx</b>	<b>Rx</b>	<b>Rx</b>	<b>Rx</b>	
Law and Justice - -	546,000	578,000	604,000	591,000	The increase in 1885-86 arose from larger jail receipts in the North-West Provinces and Punjab, sales of jail produce in Bengal and Burma, and recoveries from Native States on account of convicts sent to Port Blair. In 1886-87 it is chiefly due to the inclusion of Upper Burma. In 1887-88 the reduction is anticipated mainly in the North-West Provinces and the Punjab.
Police - - -	320,000	321,000	322,000	324,000	
Marine - - -	166,000	200,000	170,000	173,000	In 1885-86 there were special receipts connected with the expedition to Suakin.
Education - -	203,000	201,000	205,000	199,000	
Medical - - -	53,000	54,000	59,000	56,000	
Scientific and other Minor Departments.	85,000	78,000	94,000	82,000	In 1885-86 the sale of mathematical instruments and stores was smaller than usual.
<b>TOTAL - Rx</b>	<b>1,373,000</b>	<b>1,427,000</b>	<b>1,454,000</b>	<b>1,425,000</b>	
<b>MISCELLANEOUS:</b>					



and Estimates for 1886-87 and 1887-88, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
<b>CIVIL DEPART- MENTS:</b>	Rx	Rx	Rx	Rx	
General Administration -	1,667,000	1,733,000	1,736,000	1,710,000	The increase in 1885-86 is mainly attributable to the cost of telegrams and currency notes, to the Rawal Pindi durbar, and to the fall in exchange. In 1886-87 the increase in Upper Burma and under exchange is met by reduction elsewhere.
Law and Justice - -	3,306,000	3,352,000	3,417,000	3,515,000	The increase in 1885-86 was mainly due to the appointment in the previous year of three new judges to the High Court at Calcutta, and of additional civil and sessions judges and establishments in Bengal, and to an enlargement of the judicial establishment and reorganisation of the Commission in the Punjab. In 1886-87 and 1887-88 the increase is chiefly due to the provision for courts of law and gaols in Burma.
Police - - -	2,833,000	2,853,000	3,252,000	3,715,000	The increase in 1885-86 was chiefly in Burma, and for additional police at Quetta. In 1886-87 and 1887-88 it is caused almost entirely by the provision for Burma.
Marine - - -	532,000	525,000	820,000	865,000	In 1886-87 the increase was mainly due to the operations in Upper Burma, and the steamers and launches provided for that province; but partly to the cost of the armament of the "Dalhousie" and "Lawrence," and to the fall in exchange. In 1887-88 provision is made for nine torpedo boats and two Nile steamers.
Education - - -	1,239,000	1,243,000	1,292,000	1,319,000	The increase in 1886-87 is chiefly in the Punjab and Bombay, and in 1887-88 in the latter presidency.
Ecclesiastical - - -	166,000	164,000	161,000	172,000	
Medical - - -	744,000	747,000	756,000	803,000	The increase in 1887-88 is chiefly in Burma and the North-West Provinces.
Political - - -	799,000	1,151,000	751,000	681,000	Of the increase in 1885-86, Rx 200,000 is due to an additional grant to the Ameer of Cabul, Rx 49,000 to the Afghan Boundary Commission, and Rx 19,000 to the Rawal Pindi durbar; and there was also extra expenditure for the Tibet and Gilzit and Kashgar missions. In 1886-87 there were special payments on account of foreigners in the service of the ex-King of Burma.
Scientific and other Minor Departments.	457,000	476,000	463,000	450,000	The increase in 1885-86 occurred chiefly under the head of Public Exhibitions.
<b>TOTAL - Rx</b>	<b>11,743,000</b>	<b>12,244,000</b>	<b>12,648,000</b>	<b>13,180,000</b>	
<b>MISCELLANEOUS:</b>					
Territorial and Political Pensions.	671,000	653,000	660,000	676,000	The reduction in 1885-86 was due to the death of the Nawab Nazim and other pensioners. There was an increase in 1886-87 attributable to Upper Burma, but a portion of the pension of H.H. the Maharajah Dhuleep Singh was transferred from 1886-87 to 1887-88.
Civil Furlough Allow- ances.	261,000	262,000	262,000	303,000	Owing to a change in the date of payment, a portion of the charge falls into 1887-88 which otherwise would have been paid in 1886-87. In both these years the charge for exchange is enhanced.

## STATEMENT showing the Principal Figures in the Indian Accounts for 1884-85 and 1885-86,

REVENUE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
<b>MISCELLANEOUS</b> —continued.	Rx	Rx	Rx	Rx	
Superannuation - -	321,000	417,000	406,000	393,000	The increase in 1885-86 was mainly due to the transfer of the Bengal Civil Fund and India Office Provident Fund to the Government. In 1886-87 there were exceptional receipts on account of the Madras Civil and Military Funds.
Stationery and Printing -	48,000	56,000	98,000	97,000	The increase in 1886-87 is due to supplies of stationery forms to railways being paid for by cash under a new system.
Exchange - -	12,000	264,000	—	365,000	The entry under Exchange is the net result of the Government undertaking the duty of making remittances on various accounts at <i>specified</i> rates. The large receipts in 1885-86 and 1887-88 are consequent on the transactions with railway companies. In 1886-87 the gain on that account was more than counterbalanced by the charge involved in the repayment in England of the 4 per cent. Rupee Transfer Loan of 1854, at the rate of 2s. 1d. the sicca rupee.
Miscellaneous - -	343,000	341,000	335,000	322,000	
<b>TOTAL - Rx</b>	<b>724,000</b>	<b>1,078,000</b>	<b>839,000</b>	<b>1,177,000</b>	

and Estimates for 1886-87 and 1887-88, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
MISCELLANEOUS — <i>continued.</i>	Rx	Rx	Rx	Rx	
Superannuation - -	2,546,000	2,902,000	2,861,000	2,918,000	The increase in 1885-86 was partly due to the fall in exchange, and partly to the transfer of the Bengal and Madras civil funds to the Government. Of the increase of Rx 372,000 in 1887-88 over 1884-85, Rx 253,000 is due to exchange.
Stationery and Printing -	545,000	510,000	555,000	593,000	In 1885-86 there were smaller demands for stores from both Calcutta and Madras. In 1886-87 the total purchases in Bengal and Bombay, and the demands on England, were heavier. In 1887-88 the increase is caused by supplies for Upper Burma and other provinces, and larger indents from Bengal. In all three years the exchange is increased.
Exchange - - -	—	—	48,000	—	See note on the Revenue side.
Miscellaneous - -	293,000	307,000	332,000	366,000	In 1885-86 an advance of 16,000 <i>l.</i> made in Bombay to the late Khan Bahadur Murad Khan was written off as irrecoverable. In 1886-87 the increase is largely due to charges for conservancy and relief at Mandalay, and compensation for damage done by dacoits. In 1887-88 provision is made to meet outstanding charges against the late Government of Burma.
<b>TOTAL - Rx</b>	<b>4,316,000</b>	<b>4,634,000</b>	<b>4,718,000</b>	<b>4,856,000</b>	
<b>FAMINE RELIEF AND INSURANCE:</b>					
Famine Relief - -	7,000	41,000	1,000	2,000	The expenditure in 1885-86 was chiefly on the Hindupur Railway, undertaken in consequence of scarcity in Madras, and on relief works in Beerbhoom, Bankoora, and the Chittagong Hill Tracts.
Construction of Protective Railways.	946,000	589,000	200,000	—	In 1884-85 the outlay was mainly on the Rewari-Ferozpur, Jhansi-Manickpur, Bellary-Kistna, and Cuddapah-Nellore Railways, certain sums unspent in former years being re-allotted. In 1886-87 and 1887-88 the sums of Rx 152,000 and 228,000 respectively, being interest payable to the Indian Midland and Bengal-Nagpur Railway Companies, are charged under the Railway Revenue Account.
Construction of Protective Irrigation Works.	253,000	187,000	111,000	92,000	The outlay was chiefly on the Orissa Coast, Betwa, Swat River, Buckingham, Rushikulya, and Nira Canals, and the Mhasvad Tank.

## STATEMENT showing the Principal Figures in the Indian Accounts for 1884-85 and 1885-86,

REVENUE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
	Rx	Rx	Rx	Rx	
<b>RAILWAYS:</b>					
State Railways (Gross Earnings).	8,419,000	9,959,000	10,714,000	11,319,000	<p>The receipts in 1885-86 were enhanced by improvements of Rx 393,000 on the East Indian Railway and Rx 265,000 on the Rajputana-Malwa (including the Rewari-Firozpur); there was also an increase of Rx 682,000 on the North-Western system (in which the Scinde, Punjab, and Delhi line was incorporated for the last three months of the year), Rx 70,000 on the Southern Mahratta, and Rx 130,000 on other railways, including Rx 54,000 on the Bengal Central Railway, which is now treated as a State line. In 1886-87 the improvements were Rx 49,000 on the Rajputana-Malwa, Rx 435,000 on the North-Western (which included the Scinde Railway for the whole year), Rx 80,000 on the Southern Mahratta, Rx 82,000 on the Eastern Bengal, Rx 51,000 on the Burma, and Rx 8,000 on other lines. In 1887-88 there is an increase of Rx 335,000 on the North-Western Railway, owing to the opening of some sections of the frontier system, Rx 117,000 on the Southern Mahratta, Rx 108,000 on new lines (Cuddapah, Bellary, Assam-Bihar, Indian Midland, Katni-Umaria, and Lucknow-Sitapur), and Rx 45,000 on other railways.</p>

and Estimates for 1886-87 and 1887-88, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
FAMINE RELIEF AND INSURANCE— <i>continued.</i>	Rx	Rx	Rx	Rx	
Reduction of Debt -	342,000	683,000	—	—	The amount placed at the disposal of the Commission for Reduction of Debt was the balance necessary to bring up the total grant for famine relief and insurance to the fixed amount of Rx 1,500,000 a year. In recent years this balance has been almost entirely taken in reduction of the usual loan needed to supply funds for Railways and Irrigation Works.
TOTAL - Rx	1,548,000	1,500,000	312,000	94,000	In 1886-87 and 1887-88 the reduction is due to the inability of the Government to make the usual grant, without imposing fresh taxation for the purpose.
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	264,000	632,000	188,000	75,000	The charges are mainly for frontier railways (the greater part of the expenditure on which lines, however, has not been charged against revenue), and for the Lucknow-Sitapur-Kheri line.
RAILWAY REVENUE ACCOUNT:					
State Railways: Working Expenses.	4,213,000	4,902,000	5,278,000	5,831,000	In 1885-86 there was an increase of Rx 53,000 on the East Indian Railway, Rx 105,000 on the Rajputana (including Rewari - Ferozpur), and Rx 97,000 on the Eastern Bengal line; of Rx 40,000 on the Burma, Rx 48,000 on the Southern Mahratta, Rx 234,000 on the North-Western (including the Scinde, Punjab, and Delhi Railway after its purchase), Rx 55,000 on the Bengal Central line, now brought under this head; and Rx 57,000 on other railways. In 1886-87 there was an increase of Rx 458,000 on the North-Western system (owing mainly to the Scinde line being included among State railways for the whole of the year), and of Rx 46,000 on the Southern Mahratta; while there was a decrease of Rx 112,000 on the East Indian, and of Rx 16,000 on other railways. In 1887-88 an increase of Rx 380,000 is anticipated on the North-Western system, owing to the opening of new sections, of Rx 81,000 on other new lines, of Rx 70,000 on the East Indian, and of Rx 22,000 on other lines previously open.
State Railways: Interest on Debt.	2,397,000	2,663,000	3,192,000	3,319,000	
State Railways: Annuities in purchase of Railways.	1,517,000	1,741,000	2,309,000	2,308,000	The Eastern Bengal Railway was purchased by the Government on the 30th of June 1884, and the Scinde, Punjab, and Delhi Railway on the 1st of January 1886.
State Railways: Interest on Capital deposited by Companies.	118,000	258,000	473,000	585,000	The figures for 1884-85 refer only to the Southern Mahratta Company; in 1885-86 and 1886-87 the Indian Midland and Bengal Central are also included, and in 1887-88 the Bengal-Nagpur Railway is added.

## STATEMENT showing the Principal Figures in the Indian Accounts for 1884-85 and 1885-86,

REVENUE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
<b>RAILWAYS—continued.</b>	Rx	Rx	Rx	Rx	
Guaranteed Companies (Net Traffic Receipts).	3,478,000	3,725,000	3,553,000	3,515,000	In 1885-86 the Scinde Railway was included for only nine months, and a reduction of Rx 467,000 was caused in 1886-87 by the transfer of this line to State railways. In 1885-86 there was an increase of Rx 69,000 on the Great Indian Peninsula, and of Rx 103,000 on the Bombay and Baroda line. In 1886-87 the receipts of the Great Indian Peninsula Railway were increased by Rx 236,000; but in 1887-88 the Budget anticipates a reduction of Rx 120,000 on this line.
Subsidized Companies (repayment of Advances of Interest).	1,000	—	—	59,000	
<b>TOTAL - Rx</b>	<b>11,898,000</b>	<b>13,684,000</b>	<b>14,267,000</b>	<b>14,893,000</b>	
<b>IRRIGATION:</b>					
Major Works: Direct Receipts.	1,075,000	865,000	891,000	959,000	The large receipts of 1884-85 were not maintained in the following year; a diminution of Rx 78,000 occurred on the Western Jumna Canal, where heavy rain made irrigation unnecessary, and the failure of the Nadrai Aqueduct also led to a reduction in the North-West Provinces, the receipts of the Ganges Canal being reduced by Rx 97,000, of the Lower Ganges by Rx 34,000, and of the Agra by Rx 32,000; those on the Bengal canals were, however, better. The improvement in 1886-87 and 1887-88 is anticipated on the Punjab chiefly.
Major Works: Portion of Land Revenue due to Irrigation.	466,000	562,000	558,000	577,000	In 1884-85 large remissions were made in the Cauvery Delta, owing to heavy floods. The increase in 1885-86 and 1887-88 is mainly due to the delta works in Madras.
Minor Works and Navi- gation.	195,000	161,000	146,000	152,000	
<b>TOTAL - Rx</b>	<b>1,676,000</b>	<b>1,588,000</b>	<b>1,595,000</b>	<b>1,688,000</b>	

and Estimates for 1886-87 and 1887-88, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	REMARKS.																																			
<b>RAILWAY REVENUE ACCOUNT—<i>continued</i>.</b>	Rx	Rx	Rx	Rx																																				
Guaranteed Companies : Surplus Profits, Land, &c.	493,000	477,000	607,000	573,000	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates : <table border="1" data-bbox="1013 577 1285 854"> <thead> <tr> <th></th> <th>1884-85.</th> <th>1885-86.</th> <th>1886-87.</th> <th>1887-88.</th> </tr> <tr> <th></th> <th>Rx</th> <th>Rx</th> <th>Rx</th> <th>Rx</th> </tr> </thead> <tbody> <tr> <td>Eastern Bengal -</td> <td>26,000</td> <td>—</td> <td>—</td> <td>—</td> </tr> <tr> <td>Bombay and Baroda -</td> <td>146,000</td> <td>116,000</td> <td>177,000</td> <td>168,000</td> </tr> <tr> <td>Great Indian Peninsula -</td> <td>259,000</td> <td>281,000</td> <td>345,000</td> <td>340,000</td> </tr> <tr> <td>Scinde, Punjab, and Delhi -</td> <td>—</td> <td>—</td> <td>18,000</td> <td>—</td> </tr> <tr> <td><b>Rx</b></td> <td><b>431,000</b></td> <td><b>397,000</b></td> <td><b>535,000</b></td> <td><b>508,000</b></td> </tr> </tbody> </table>		1884-85.	1885-86.	1886-87.	1887-88.		Rx	Rx	Rx	Rx	Eastern Bengal -	26,000	—	—	—	Bombay and Baroda -	146,000	116,000	177,000	168,000	Great Indian Peninsula -	259,000	281,000	345,000	340,000	Scinde, Punjab, and Delhi -	—	—	18,000	—	<b>Rx</b>	<b>431,000</b>	<b>397,000</b>	<b>535,000</b>	<b>508,000</b>
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Guaranteed Companies : Interest.	4,029,000	4,232,000	3,722,000	3,732,000	The reduction in 1886-87 is due to the removal of the Scinde, Punjab, and Delhi Railway from this head.																																			
Subsidized Companies : Land, &c.	40,000	44,000	48,000	60,000	This is compensation for land taken up for the Bengal and North-Western, Bengal Central, Rohilkund-Kumaon, Tarkessur, and Nilgiri Railway Com- panies, and subsidy to the Rohilkund- Kumaon and Dibru-Sadiya Com- panies.																																			
Subsidized Companies : Advances of Interest.	45,000	—	—	—	Advances of interest to the Bengal Central and Rohilkund - Kumaon Companies.																																			
Miscellaneous Expendi- ture.	97,000	99,000	96,000	74,000	Chiefly for surveys.																																			
<b>TOTAL - Rx</b>	<b>12,949,000</b>	<b>14,416,000</b>	<b>15,725,000</b>	<b>16,482,000</b>																																				
<b>IRRIGATION:</b>																																								
Major Works: Working Expenses.	572,000	593,000	643,000	646,000	The increase in 1885-86 arises mainly from repairs on the Godaveri Delta Works, and the opening of new canals in the Punjab.																																			
Major Works: Interest on Debt.	932,000	965,000	994,000	1,025,000	In 1885-86 the practice was introduced of charging against the works interest on capital outlay provided from revenue as well as on that from borrowed money.																																			
Minor Works and Navi- gation.	745,000	746,000	759,000	770,000																																				
<b>TOTAL - Rx</b>	<b>2,249,000</b>	<b>2,304,000</b>	<b>2,396,000</b>	<b>2,441,000</b>																																				

## STATEMENT showing the Principal Figures in the Indian Accounts for 1884-85 and 1885-86,

REVENUE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
<b>BUILDINGS AND ROADS :</b>	Rx	Rx	Rx	Rx	
Military Works - -	40,000	41,000	189,000	36,000	The receipts are usually derived from the rents of buildings and sale of old materials. In 1886-87 Rx 150,000 is included as compensation from Maharaja Sindia, for the cantonment buildings at Morar.
Civil Works - -	575,000	575,000	502,000	503,000	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. In both 1884-85 and 1885-86 there were exceptional receipts from the sale of buildings.
<b>TOTAL - Rx</b>	<b>615,000</b>	<b>616,000</b>	<b>691,000</b>	<b>539,000</b>	
<b>ARMY SERVICES :</b>					
Army : Effective - -	768,000	913,000	862,000	842,000	In 1885-86 there were receipts in connexion with the issue of ordnance stores to the Hyderabad Contingent and Native States, the Quetta Force, and the Burma Expedition.



and Estimates for 1886-87 and 1887-88, with Explanations—continued.

EXPENDITURE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
<b>BUILDINGS AND ROADS:</b>	Rx	Rx	Rx	Rx	
Military Works - -	950,000	969,000	1,130,000	1,301,000	An average sum of 1,000,000 <i>l.</i> a year is granted for the construction and repair of military works throughout India, but in 1884-85 and 1885-86 the whole was not spent. In 1886-87 there was a special provision of Rx 150,000, for accommodation rendered necessary by the increase of the Army and the operations in Burma. In 1887-88 an extra grant of Rx 300,000 was made for military works and roads in Upper Burma.
Civil Works -	4,059,000	3,516,000	4,211,000	4,352,000	The reduction in 1885-86 was caused by the restriction of civil expenditure, owing to the military preparations. In 1886-87, Rx 200,000 is included for frontier roads, and Rx 145,000 for civil works in Upper Burma. In 1887-88 similar grants are made of Rx 210,000 for frontier roads, and Rx 156,000 for Upper Burma.
<b>TOTAL - Rx</b>	<b>5,009,000</b>	<b>4,485,000</b>	<b>5,341,000</b>	<b>5,553,000</b>	
<b>ARMY SERVICES:</b>					
Army : Effective - -	13,208,000	17,039,000	15,701,000	15,730,000	In consequence of the determination to pay the British Troops, after the 1st of January 1884, at the rate of exchange fixed annually by the Treasury for the payment of troops in the Colonies, an additional charge of Rx 46,000 was incurred in 1883-84, of Rx 138,300 in 1884-85, of Rx 40,000 in 1885-86, of Rx 51,500 in 1886-87, and of Rx 161,100 in 1887-88, owing to the continued fall in the gold price of silver. In 1884-85 the Zhob Valley Expedition cost Rx 56,000, and the Quetta Field Force Rx 103,000. In 1885-86 the Quetta Force cost Rx 2,185,000; the Burma Expedition, Rx 631,000; and there was also additional expenditure owing to the increase of the British and Native Armies, the Rawal Pindi durbar, and the Camp of Exercise at Delhi, and in the purchase of remounts; and exchange was heavier by Rx 196,000. In 1886-87 there is included Rx 1,160,000 for Burma, and expenditure was also incurred in raising two additional Goorkha battalions, and providing for an increase of the medical strength; but savings were effected in other directions. In the Estimate for 1887-88 the expenditure in Burma is reduced by Rx 440,000, but there is an increase of Rx 376,000 owing to the increased strength of the Army and other causes in India, and of 94,000 <i>l.</i> in England, caused by supply of additional stores, and the fall in exchange.

## STATEMENT showing the Principal Figures in the Indian Accounts for 1884-85 and 1885-86,

REVENUE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
ARMY SERVICES— <i>continued.</i>	Rx	Rx	Rx	Rx	
Army : Non-effective	47,000	51,000	47,000	55,000	
TOTAL - Rx	815,000	964,000	909,000	897,000	
TOTAL REVENUE Rx	70,691,000	74,464,000	76,081,000	77,460,000	

and Estimates for 1886-87 and 1887-88, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
ARMY SERVICES— <i>continued.</i>	Rx	Rx	Rx	Rx	
Non-effective Army : -	3,756,000	3,059,000	3,307,000	3,467,000	From the 1st of April 1884, the system of paying the capitalized value of the share of India in each pension when granted was abandoned, and the charge borne by India during the year was henceforward to be her portion of each pension according to actuarial tables of life. The result was a decrease of 705,000 <i>l.</i> at first, but the amount will gradually rise again for 10 or 12 years. In 1886-87 there was an increase of Rx 135,000 for exchange, and in 1887-88 a further increase of Rx 36,000.
TOTAL - Rx	16,964,000	20,098,000	19,008,000	19,197,000	
TOTAL EXPENDITURE, Imperial and Pro- vincial	71,366,000	76,742,000	76,598,000	78,203,000	
PROVINCIAL ADJUST- MENTS :					
Deficits : Expenditure by Provincial Govern- ments from their balances.	= 292,000	—	— 577,000	— 760,000	In 1884-85 and 1886-87 the Provincial Governments spent, besides the whole of their annual allotments, sums which had accumulated in their balances from the savings of previous years; and a similar course is expected in 1887-88. In 1886-87 also a special contribution of Rx 400,000 was made from the Provincial Balances in aid of the Imperial Government. In 1885-86, on the other hand, the Provincial Governments spent less than their income. Of the net amount of Rx 1,105,000 so spent in the four years, the Government of the North-West Provinces and Oudh will have expended Rx 571,000; Burma, Rx 116,000; Bengal, Rx 107,000; Bombay, Rx 31,000; Assam, Rx 98,000; the Punjab, Rx 97,000; and the Central Provinces, Rx 187,000, while the balance of Madras is estimated to be higher by Rx 101,000, and India General by Rx 1,000.
Surpluses : Allotments to Provincial Govern- ments unspent by them.	—	524,000	—	—	
TOTAL EXPENDITURE charged against the Revenue of the Year	71,074,000	77,266,000	76,021,000	77,443,000	

## STATEMENT showing the Principal Figures in the Indian Accounts for 1884-85 and 1885-86,

REVENUE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.
	Rx	Rx	Rx	Rx	

and Estimates for 1886-87 and 1887-88, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	REMARKS.																																																																																																																																																						
<b>EXPENDITURE NOT CHARGED TO REVENUE:</b>	Rx	Rx	Rx	Rx																																																																																																																																																							
<i>Capital Outlay on Railways and Irrigation Works:</i>																																																																																																																																																											
State Railways	3,526,000	4,713,000	5,146,000	4,294,000	The total outlay on the construction of State Railways during these four years, is as follows:—																																																																																																																																																						
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Irrigation Works	700,000	562,000	629,000	700,000	The principal outlay was on the Orissa, Son, Lower Ganges, Western Jumna, and Sirhind Canals, the Sangam System, the Godaveri and Kistna Delta Works, the Chenab Canal, and the Eastern Nara Works.																																																																																																																																																						
<b>TOTAL - Rx</b>	<b>4,226,000</b>	<b>5,275,000</b>	<b>5,775,000</b>	<b>4,994,000</b>																																																																																																																																																							
Special Defence Works	Rx —	—	295,000	475,000	Coast and Land Defences.																																																																																																																																																						
<i>Capital Charge involved in Redemption of Liabilities:</i>																																																																																																																																																											
	£	£	£	£																																																																																																																																																							
East Indian Railway.	342,000	545,000	3,000	—	Capital charge involved in redemption of Annuity and Debenture Stock.																																																																																																																																																						
Eastern Bengal Railway.	973,000	541,000	—	—	Capital charge in connexion with the purchase of the Undertaking and discharge of Debenture Debt.																																																																																																																																																						
Scinde, Punjab, and Delhi Railway.	—	—	4,912,000	—	Capital charge in connexion with the purchase of the Undertaking.																																																																																																																																																						
<b>TOTAL</b>	<b>5,541,000</b>	<b>6,361,000</b>	<b>10,985,000</b>	<b>5,469,000</b>																																																																																																																																																							

## NET REVENUE AND EXPENDITURE.

## NET REVENUE.

Gross Revenue, deducting Refunds and Drawbacks, and Charges of Collection.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.
	Rx	Rx	Rx	Rx
Land Revenue	18,420,000	19,130,000	19,057,000	19,224,000
Opium	5,849,000	5,885,000	6,114,000	6,387,000
Salt	6,027,000	5,916,000	6,026,000	6,107,000
Stamps	3,420,000	3,470,000	3,525,000	3,493,000
Excise	3,882,000	4,002,000	4,119,000	4,082,000
Provincial Rates	2,785,000	2,908,000	2,891,000	2,906,000
Customs	868,000	1,037,000	1,048,000	1,067,000
Assessed Taxes	484,000	473,000	1,271,000	1,352,000
Forest	305,000	402,000	400,000	391,000
Registration	107,000	122,000	111,000	115,000
Tributes from Native States	699,000	689,000	691,000	722,000
	42,796,000	44,034,000	45,253,000	45,846,000
Deduct: Assignments and Compensations -	1,275,000	1,397,000	1,373,000	1,368,000
Net Revenue - Rx	41,521,000	42,637,000	43,880,000	44,478,000

## NET EXPENDITURE.

Gross Expenditure, deducting Receipts.	Accounts, 1884-85.	Accounts, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.
	Rx	Rx	Rx	Rx
Interest	3,909,000	3,632,000	3,636,000	3,726,000
Post Office, Telegraph, and Mint	347,000	327,000	181,000	236,000
Civil Departments	10,370,000	10,816,000	11,194,000	11,754,000
Miscellaneous Civil Charges	3,592,000	3,557,000	3,879,000	3,679,000
Famine Relief and Insurance	1,548,000	1,500,000	312,000	95,000
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	264,000	632,000	188,000	75,000
Railway Revenue Account	1,051,000	732,000	1,458,000	1,589,000
Irrigation	573,000	715,000	801,000	753,000
Buildings and Roads	4,394,000	3,870,000	4,650,000	5,014,000
Army Services	16,149,000	19,134,000	18,098,000	18,300,000
	42,197,000	44,915,000	44,397,000	45,221,000
Provincial Adjustments	-292,000	524,000	-577,000	-760,000
Net Expenditure - Rx	41,905,000	45,439,000	43,820,000	44,461,000
Surplus (+), or Deficit (-) - Rx	-384,000	-2,802,000	+60,000	+17,000