

EAST INDIA. ACCOUNTS AND ESTIMATES, 1890-91.

EXPLANATORY MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA.

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



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EAST INDIA. ACCOUNTS AND ESTIMATES, 1890-91.

Memorandum by the Under Secretary of State for India, relating to the Accounts of the Government of India for 1888-89, and the Estimates for 1889-90 and 1890-91.

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

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

- 1 Finance and Revenue Accounts of the Government of India for 1888-89 (on which the formal Resolution to be submitted to the Committee will be based).
- 2 Home Accounts of the Government of India: Account for 1888-89, with Estimate for 1889-90, &c. (No. 171 of 1890).
- 3 Estimate of the Revenue and Expenditure of the Government of India for 1889-90, compared with the Results of 1888-89 (No. 172 of 1890).
- 4 Returns of Loans raised in India and in England (Nos. 15, 16, 127, and 271 of 1890.)
- 5 Indian Financial Statement for 1890-91 (No. 140 of 1890), with which are included the Proceedings of the Council of the Governor General thereon.
- 6 Statement of the Trade of British India from 1884-85 to 1888-89 [C.—5965.]
- 7 Administration Report on the Railways in India for 1889-90.
- 8 Statistical Abstract relating to British India from 1879-80 to 1888-89.
- 9 The statement exhibiting the Moral and Material Progress and Condition of India during 1888-89 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 :—

Gross Revenue and Expenditure.	Account, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
Revenue - - - - -	Rx 81,696,678	Rx 84,636,300	Rx 84,932,100
Expenditure chargeable thereon - - - - -	81,659,660	82,826,600	84,661,700
Surplus - - - - -	37,018	1,809,700	270,400

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 62 of the Financial Statement*); the net Revenue being the amount received from the principal sources, after deducting the cost of collection, &c., and the net Expenditure being the charges of the various departments, after deducting the receipts of those departments. The following are the net figures :—

Net Revenue and Expenditure.	Actual Account, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
Net Revenue - - - - -	Rx 46,482,865	Rx 49,410,300	Rx 48,420,400
Net Expenditure - - - - -	46,445,847	47,600,600	48,150,000
Surplus, including cost of Special Defence Works } - - - - -	37,018	1,809,700	270,400
Do. excluding do. do. - - - - -	826,613	2,568,100	1,162,700

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

* See page 50 of the Appendix to this Memorandum.

Actual Account, 1888-89.

Net Revenue and Expenditure.	Budget Estimate, March 1888.	Revised Estimate, as published in March 1889.	Modification of the Revised Estimate, as explained to the House of Commons on August 27, 1889.	Account.
	Rx	Rx	Rx	Rx
Net Revenue - - - -	46,349,400	46,559,700	46,577,400	46,482,865
Net Expenditure - - - -	47,047,400	46,761,400	46,567,100	46,445,847
Surplus+ - - - -	—	—	+10,300	+37,018
or Deficit— - - - -	-698,000	-201,700	—	—

The variations from the Budget Estimate resulted in an increase of the net revenue by Rx 133,465, and a reduction of the net expenditure by Rx 601,553, giving an improvement of Rx 735,018.

The increase of the net Revenue arose thus:—

Land Revenue - - - -	Rx +86,900	Decrease of Revenue Rx 74,096, chiefly in Bengal and the North West Provinces, there being an increase in Bombay; reduction of Expenditure, especially in the North-West Provinces, Rx 160,996.
Opium - - - -	+65,365	Increase of Revenue Rx 108,419, the average selling price in Calcutta being Rs. 1,120, against an estimate of Rs. 1,042, per chest, while a large falling-off occurred in Bombay; increase of charge Rx 43,054.
Salt - - - -	-425,282	Decrease of Revenue particularly in Bombay, Bengal, and Burma, Rx 446,866; reduction of Expenditure Rx 21,584.
Stamps - - - -	+93,255	Increase of Revenue Rx 72,688; reduction of Expenditure Rx 20,567.
Excise - - - -	+88,599	Increase of Revenue chiefly in Madras, Burma, and Bombay.
Assessed Taxes - - - -	+73,514	Increase of Revenue.
Forest - - - -	+155,584	Increase of Revenue in Burma.
Other heads - - - -	- 4,470	
Total increase of net Revenue:		
Imperial - - - -	- 236,307	
Provincial - - - -	+369,772	
	+133,465	

The reduction in the net Expenditure occurred in the following manner:—

Post Office	Rx	—57,188	Chiefly from increase of Revenue.
Telegraph		—74,756	Reduction of charge in England, and increased receipts.
Police		—53,103	Improvement principally in Bombay and Madras.
Marine		—61,482	Reduction of Expenditure in India, and improved receipts.
Education		—48,261	Reduction of Expenditure, especially in Bombay and the Punjab.
Civil Superannuation		+77,064	Mainly due to the enhanced exchange.
Stationery and Printing		—91,393	Chiefly owing to reduction of Expenditure in England.
Exchange		—536,453	Increased gain on the capital transactions of the Subsidised Railway Companies, which were unexpectedly heavy.
Railway Revenue Account		+118,492	Increase of net earnings, especially on the Guaranteed Railways, Rx 258,940; additional payment to Guaranteed Companies for surplus profits Rx 100,195; additional charge for exchange Rx 271,290; and on other accounts Rx. 5,947.
Irrigation		—101,354	Improvement of Revenue.
Buildings and Roads		—331,821	Reduction of net charge, for military works Rx 55,638; and for civil works, chiefly in Bombay, the Central Provinces, and Bengal, Rx 276,183.
Army		+192,278	More than accounted for by an increase of Rx 374,300 in the charges for the Sikkim, Hazara, and Lushai Expeditions; on the other hand, there was a saving of Rx 188,400 on the provision for operations in Burma.
Special Defence Works		—331,905	Reduction of Expenditure in India Rx 52,177, in England £204,454, and in exchange Rx 75,274.
Other heads		—70,389	
Total Reduction of net Expenditure:			
Imperial		—971,325	} —1,370,271
Provincial		—398,946	

But the improvement belonging to the Provincial Governments, by reason of the before-mentioned increase of their part of the net Revenue by Rx 369,772, and reduction of their net Expenditure by Rx 398,946, was

768,718

Consequently the net Expenditure charged on the Revenue was reduced by only

—601,553

And, adding this to the increase of Rx 133,465 in the net Revenue, the position of the Imperial Government was improved by

735,018

The position of the several Provincial Governments was better than the estimate to the following extent:—Bombay, Rx 198,423; Madras, Rx 172,220; North West Provinces, Rx 137,949; Central Provinces, Rx 127,976; Punjab, Rx 91,477; Assam, Rx 21,517; Bengal, Rx 15,600; Burma, Rx 7,278; while India General was worse by Rx 3,722.

Compared with the Revised Estimate, as explained to the House of Commons on the 27th of August 1889, the Accounts show a very slight alteration; there is a decrease in the net Revenue of Rx 94,535, or about 2 per cent.; and in the net Expenditure of Rx 121,253, or 26 per cent., the final result being an improvement of the surplus by Rx 26,718.

Revised Estimate, 1889-90.

Net Revenue and Expenditure.	Budget Estimate, March 1889.	Figures stated to the House of Commons, August 27, 1889.	Revised Estimate, March 1890.
	Rx	Rx	Rx
Net Revenue - - - - -	47,213,800	48,063,800	49,410,300
Net Expenditure - - - - -	47,107,500	47,370,500	47,600,600
Surplus, including cost of Special Defence Works -	106,300	693,300	1,809,700
Surplus, excluding cost of Special Defence Works -	1,209,200	1,796,200	2,568,100

When the Statement was laid before the House of Commons in August 1889, it was believed that the net Revenue would be improved, chiefly under Opium, by Rx 850,000 while the charge for Exchange would be increased by Rx 263,000, so that the surplus was then estimated at Rx 693,300. The Revised Estimate, however, shows, as compared with the Budget, an increase in the net Revenue of Rx 2,196,500, and in the net Expenditure of Rx 493,100, giving a net improvement of Rx 1,703,400, and raising the surplus to Rx 1,809,700. The increase of Rx 2,196,500 in the net Revenue is caused by the following changes:—

Land Revenue - - - Rx	+404,600	Increase of revenue, chiefly in Burma, the North-West Provinces, and Bombay.
Opium - - - - -	+995,300	Increase of revenue Rx 286,400 owing to high prices in Calcutta; reduction of expenditure Rx 708,900, through the failure of the crop.
Salt - - - - -	+200,400	Increase of revenue Rx 162,600; reduction of expenditure Rx 37,800.
Stamps - - - - -	+101,200	} Increase of revenue.
Excise - - - - -	+108,300	
Provincial rates - - -	+93,500	
Customs - - - - -	+73,400	
Assessed Taxes - - -	+53,500	
Forest - - - - -	+164,200	} Increase of revenue, particularly in Burma.
Other heads - - - - -	+2,100	
Total { Imperial 1,285,200 } { Provincial 911,300 }	+2,196,500	

The increase of Rx 493,100 in the net Expenditure charged on the Revenue may be thus explained:—

Interest - - - - - Rx	-229,500	Reduction of charge Rx 96,300; increase of receipts Rx 133,500.
Post Office, Telegraph, and Mint.	-74,200	Reduction of charge Rx 63,200; increase of receipts Rx 11,000.
Police - - - - -	-80,000	Chiefly reduction of charge, especially in Burma.
Marine - - - - -	+87,700	Increase of expenditure.
Education - - - - -	-41,300	Reduction of expenditure.
Exchange on Remittance Transactions - - - - -	+73,900	Diminution of receipts, owing to the capital expenditure of the Subsidised Railway Companies having been less than was estimated, especially that of the Indian Midland Railway Company.
Famine relief - - - - -	+79,500	Increased expenditure in Madras and Bengal.
Reduction of debt - - - - -	+433,500	The Budget made no appropriation of revenue for this purpose.
Railway Revenue Account - - - - -	-123,000	State Railways better Rx 400,100; Guaranteed Railways worse Rx 237,800; other charges worse Rx 39,300.
Civil Works - - - - -	-87,600	Reduction of expenditure Rx 43,600; increase of receipts Rx 44,000.
Army - - - - -	-118,600	Reduction of expenditure Rx 41,100, especially in Burma, and in the exchange for the pay of British troops; increased receipts Rx 77,500.
Special Defence Works - - - - -	-344,500	} Reduction of expenditure.
Other heads - - - - -	-75,800	

Total reduction of net Expenditure:

Imperial - - - - -	-418,200	} -500,200
Provincial - - - - -	-82,000	

But the improvement belonging to the Provincial Governments, by reason of the above-mentioned increase of their part of the net Revenue by Rx 911,300, and reduction of the net Expenditure (after allowing for the postponement of their contribution to Imperial revenues) by Rx 82,000, was - } 993,300

Consequently, the net Expenditure charged on the Revenue, was increased by - 493,100

The position of the Provincial Governments was better than had been estimated to the following extent:—Bombay, Rx 240,700; Madras, Rx 222,100; Bengal, Rx 131,800; Central Provinces, Rx 109,300; Punjab, Rx 104,100; Burma, Rx 87,500; North-west Provinces, Rx 62,200; Assam, Rx 35,400; and India General, Rx 200. This improvement is largely the result of the contributions, amounting to Rx 490,000, which it was agreed that the Provincial Governments should make to the Imperial revenues, being taken in 1890-91, instead of in 1889-90, as explained on page 8.

And, deducting this from the increase of Rx 2,196,500 in the net Revenue, the position of the Imperial Government is improved by - 1,703,400

A telegram dated July 26th says that a further improvement of Rx 867,300 is shown in the Approximate Accounts, which arises thus:—Land Revenue, large collections in March, Rx 195,500, Opium Rx 80,800, Other Revenue Rx 210,700; Railways Rx 13,800; reduction of Expenditure under Buildings and Roads Rx 51,900, Army Rx 222,600, and Special Defence Works Rx 66,400 (both mainly caused by slower supply of stores than had been expected), and under other heads Rx 198,200. Of the total improvement of Rx 1,099,900 thus shown, Rx 232,600 is Provincial, and Rx 867,300 Imperial.

Budget Estimate, 1890-91.

Net Revenue and Expenditure.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
Net Revenue	Rx 49,410,300	Rx 48,420,400
Net Expenditure	47,600,600	48,150,000
Surplus, including cost of Special Defence Works	1,809,700	270,400
Surplus, excluding cost of Special Defence Works	2,568,100	1,162,700

There is an estimated reduction of Rx 989,900 in the net Revenue, and an increase of Rx 549,400 in the net Expenditure, so that it is anticipated that the position will be worse by Rx 1,539,300.

The reduction of Rx 989,900 in the net Revenue is expected to occur in the following manner :—

Net Revenue.	Rx	Remarks.
Opium	- 992,400	Reduction of Revenue Rx 343,100, owing to expectation of lower price at Calcutta sales; increase of charge in Bengal, Rx 649,300.
Customs	+ 74,400	Increase of revenue, particularly in Bengal and Bombay.
Forest	- 63,600	Reduction of receipts in Burma.
Other heads	- 8,500	

Reduction of net revenue :

Imperial	- 424,900	} - 989,900
Provincial	- 565,000	

The increase of Rx 549,400 in the net Expenditure charged on the Revenue is thus explained :—

Net Expenditure.	Rx	Remarks.
Interest	+ 111,800	Increase of charge and reduction of receipts in England.
Telegraph	+ 55,700	Increase of expenditure on capital account.
Law and Justice	+ 79,600	Increase of expenditure, especially in Burma, Bengal, and the Punjab.
Police	+ 72,100	Increase in Burma Rx 29,600, in Bombay Rx 20,200, in the Punjab Rx 16,500, and in Madras Rx 13,300; and reduction in other provinces Rx 7,500.
Marine	- 58,200	Reduction of expenditure.
Education	+ 90,700	Increase of expenditure, especially in Bombay and Madras.
Minor Departments	+ 65,500	Increase of charge, owing to the provision for the census.
Stationery and Printing	+ 44,400	Increase of expenditure, especially in Bengal, owing to local purchases.
Miscellaneous	+ 93,600	Chiefly in consequence of the absence of certain exceptional receipts which occurred in the previous year.
Famine Relief	- 89,500	Reduction of outlay in Madras and Bengal.
Reduction of Debt	+ 91,000	Larger appropriation of surplus revenue for this purpose.
Buildings and Roads: Civil Works	+ 332,600	Increase in Madras Rx 89,500, in Bombay Rx 88,500, in Bengal Rx 77,200, in the North-West Provinces Rx 61,600, in Burma Rx 52,900, and in the minor Provinces, &c., Rx 17,400; reduction in the Punjab Rx 54,500.
Army	+ 611,000	Reduction in India, Rx 112,000; increase in England £498,700, (owing to addition of £556,000 in the charge for guns, rifles, and other stores); increase in Exchange, Rx 224,300.
Special Defence Works	+ 133,900	Increase for stores in England £78,700, for exchange Rx 35,400, and for expenditure in India and at Aden Rx 19,800.
Other heads	+ 25,400	
Total increase of net Expenditure :		
Imperial	- 1,114,400	} + 1,659,600
Provincial	545,200	

But, there is a reduction borne by the Provincial Governments, in consequence of the above-mentioned diminution of their portion of the net Revenue by Rx 565,000, and an increase in their net expenditure of Rx 545,200, amounting to

So that the increase in the net Expenditure charged on the Revenue becomes

And, adding this to the reduction of Rx 989,900 in the net revenue the position of the Imperial Government is, on the whole, worse by

According to the Budget for 1890-91, Bombay is expected to be worse by Rx 299,800, Madras by Rx 223,100, the Central Provinces by Rx 84,300, the Punjab by Rx 47,300, Assam by Rx 42,500, and other Provinces by Rx 60,700, making a total of Rx 757,700. In the Estimate for 1889-90 the Provincial Governments receive Rx 352,500 beyond their Expenditure; so that in the Estimate for 1890-91 their position is worse than in that for 1889-90 by Rx 1,102,200. The reduction of balances in 1890-91 is largely due to the special contributions made by the Local Governments, amounting to Rx 490,000, thus made up: Madras Rx 175,000, Bombay Rx 175,000, Bengal Rx 100,000, Central Provinces Rx 30,000, and Assam Rx 10,000. It was originally intended that these contributions should be charged in 1889-90, but it has now been decided to take them in 1890-91.

In a telegram dated July 26th the surplus is estimated at Rx 1,870,400, the improvement of Rx 1,600,000 arising mainly from an expectation that the charge for exchange may be reduced by Rx 2,160,000, against which are to be set a falling-off of Rx 40,000 under Opium, and of Rx 320,000 under Railways, and a payment of Rx 200,000 owing to the conversion of the 4½ into 4 per cent. Rupee Debt.

Principal Changes in the last Two Years.

The following is a comparison of the position shewn in the Budget for 1888-89, with the present position as exhibited in the Budget for 1890-91.

Net Revenue and Expenditure.	Budget Estimate, 1888-89.	Budget Estimate, 1890-91.	Increase.
Net Revenue - - -	Rx 46,349,400	Rx 49,420,400	Rx 2,071,000
„ Expenditure - - -	47,047,400	48,150,000	1,102,600
Surplus (+), or Deficit (-), in- cluding cost of Special Defence Works - - - - -	-698,000	+270,400	Result better 968,400
Surplus, excluding cost of Special Defence Works - - - - -	423,500	1,162,700	„ 739,200

Of the increase of Rx 2,071,000 in the net Revenue, Rx 250,000 from the Patwari cess in the North-West Provinces, and Rx 100,000 from the new duties on imported spirits and on beer brewed in India, may be attributed to additional taxation, and the remainder to better administration or to the improved condition of the people: Rx 354,100 arises in Upper Burma. The following are the variations in the net Revenue and Expenditure:—

Net Revenue.

Land Revenue, better - - - - -	Rx	+749,400
Salt, better - - - - -		+101,400
Stamps, better - - - - -		+210,600
Excise, better - - - - -		+192,300
Provincial Rates, better - - - - -		+348,000
Customs, better - - - - -		+175,700
Assessed Taxes, better - - - - -		+109,600
Forest, better - - - - -		+165,000
Other Heads, better - - - - -		+19,000
		<u>+2,071,000</u>

Net Expenditure.

Exchange on Expenditure in England, more - - - - -		+750,100
Deduct gain by Exchange on capital transactions of Railway Com- panies, owing to fall in value of silver since their contracts were made, &c. - - - - -		<u>-28,500</u>
Net increased charge for Exchange - - - - -		+721,600
Net Expenditure in India:	Rx	
Army, more - - - - -	+125,000	
Special Defence Works, less - - - - -	-74,200	
Railways: improved Revenue Account - - - - -	-564,300	
Irrigation: „ „ „ - - - - -	-109,200	
Famine Insurance: allotment for Reduction of Debt, more - - - - -	+524,500	
Other, reduced - - - - -	-190,500	
		<u>-288,700</u>
Net Expenditure in England:	£	
Interest on Debt, less - - - - -	-163,800	
Army: non-effective, more - - - - -	+110,000	
Stores, more - - - - -	+734,900	
Other charges, more - - - - -	+9,400	
Railways: interest and annuities, more - - - - -	+101,700	
Special Defence Works, less - - - - -	-116,000	
Other, reduced - - - - -	-6,500	
		<u>+669,700</u>
		<u>+1,102,600</u>

Upper Burma.

The following is a statement of the net Expenditure and Revenue on account of Upper Burma:—

	1887-88.	1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
<i>Net Expenditure.</i>				
	Rx	Rx	Rx	Rx
Police - - - - -	690,400	771,200	814,300	813,900
General Administration - - - - -	29,800	24,700	22,600	20,400
Law and Justice - - - - -	50,400	68,700	83,500	97,300
Medical - - - - -	20,400	14,600	17,700	18,300
Political (including pensions) - - - - -	27,500	26,700	43,000	44,300
Other Civil Charges - - - - -	4,200	89,300	35,200	43,600
Irrigation Works - - - - -	12,600	24,600	19,700	30,300
Buildings and Roads: Military	314,300	160,400	145,100	148,000
Civil	338,900	290,800	310,100	304,100
Extra Army Charges - - - - -	1,475,300	631,600	450,000	450,000
	2,963,800	2,102,600	1,941,200	1,970,200
<i>Net Revenue.</i>				
Land Revenue - - - - -	291,700	332,900	387,900	420,400
Excise - - - - -	29,100	43,600	47,300	49,200
Forest - - - - -	17,600	79,500	148,100	120,000
Tributes - - - - -	1,700	14,800	28,500	37,100
Railway Revenue Account* - - - - -	—	-5,000	22,000	35,400
Other Heads - - - - -	5,400	20,300	27,400	29,100
	345,500	486,100	661,200	691,200
Net Charge - - - - -	2,618,300	1,616,500	1,280,000	1,279,000

* Exclusive of interest on capital outlay.

Exchange.

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

Years.	Net Sterling Expenditure.	Average Rate at which Remittances were effected.	Exchange on Net Sterling Expenditure.	Exchange in India on Remittance Accounts.	Additional Payment to European Soldiers on account of Exchange (approximate).	Total Charge for Exchange.
	£	d.	Rx	Rx (+ more, - less)	Rx	Rx
1881-82 - - - - -	14,043,000	19·895	2,897,000	+ 91,000	—	2,988,000
1882-83 - - - - -	13,800,000	19·525	3,166,000	+ 65,000	—	3,231,000
1883-84 - - - - -	14,770,000	19·536	3,373,000	- 61,000	46,000	3,360,000
1884-85 - - - - -	13,844,000	19·308	3,364,000	- 12,000	184,000	3,536,000
1885-86 - - - - -	13,756,000	18·254	4,330,000	- 264,000	224,000	4,290,000
1886-87 - - - - -	14,172,000	17·441	5,330,000	+ 26,000	276,000	5,632,000
1887-88 - - - - -	15,128,000	16·898	6,357,000	- 745,000	437,000	6,049,000
1888-89 - - - - -	14,653,000	16·379	6,818,000	- 952,000	502,000	6,368,000
Revised Estimate, 1889-90	14,751,000	16·552	6,638,000	- 453,000	567,000	6,752,000
Budget, 1890-91 - - - - -	15,674,000	16·552	7,053,000	- 443,000	502,000	7,112,000

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.	1888-89.			Revised Estimate, 1889-90.			Budget, 1890-91.		
	Sterling.	Ex-change.	Equivalent of Sterling Payments.	Sterling.	Ex-change.	Equivalent of Sterling Payments.	Sterling.	Ex-change.	Equivalent of Sterling Payments.
Interest and Management of Debt (excluding Interest charged in Railway Revenue Account)	£ 2,584,764	Rx 1,103,341	Rx 3,788,105	£ 2,307,800	Rx 1,038,500	Rx 3,346,300	£ 2,462,500	Rx 1,108,100	Rx 3,570,600
Railway Revenue Account	5,652,010	2,029,783	8,281,793	5,600,400	2,524,200	8,124,600	5,717,000	2,572,700	8,289,700
Civil Administration:									
Payments on account of Departments in India, passage, outfit, &c.	21,242	9,884	31,126	19,300	8,700	28,000	20,800	9,400	30,200
Postal Subsidy	37,500	17,448	54,948	40,800	18,400	59,200	40,000	18,000	58,000
Telegraph: Red Sea Company's Annuity	18,027	8,388	26,415	18,000	8,100	26,100	18,000	8,100	26,100
" Indo-European	4,501	2,138	6,727	7,700	3,500	11,200	5,400	2,400	7,800
Public Works: Civil Engineering College	2,388	1,111	3,499	900	400	1,300	-300	-700	-700
" Other Charges	8,208	3,861	12,169	5,500	2,500	8,000	6,500	2,900	9,400
Marine: Her Majesty's ships in Indian Seas	40,075	18,646	58,721	44,800	20,200	65,000	42,000	18,900	60,900
" Other Charges	1,110	516	1,626	1,500	700	2,200	1,500	700	2,200
Civil Service: Allowances to Candidates, Examinations, &c.	18,894	8,791	27,685	20,400	9,200	29,600	19,400	8,700	28,100
Lunatics: maintenance	4,103	1,909	6,012	4,000	1,800	5,800	4,400	2,000	6,400
Political charges: Persian Mission	10,000	4,653	14,653	7,000	3,100	10,100	7,000	3,100	10,100
" Diplomatic and Consular Establishments in China	15,000	6,979	21,979	15,000	6,700	21,700	15,000	6,700	21,700
" Pensions: territorial and political	18,257	8,495	26,752	19,000	8,500	27,500	12,500	5,600	18,100
" Other Charges	4,582	2,132	6,714	1,000	400	1,400	1,000	400	1,400
India Office: Salaries of Establishment	136,211	63,377	199,588	136,600	61,500	198,100	135,300	60,900	196,200
" Auditor's Department	6,478	3,014	9,492	6,600	3,000	9,600	6,700	3,000	9,700
" Store Department	24,638	11,464	36,102	23,500	10,600	34,100	24,200	10,900	35,100
" Stationery, postage, telegrams, and other charges	23,647	11,002	34,649	23,200	10,400	33,600	23,700	10,700	34,400
Army: Effective: Home Charges of British Forces serving in India	699,479	325,456	1,024,935	801,600	387,700	1,249,300	710,000	319,500	1,029,500
" Troop Service and Transport	196,136	91,259	287,395	196,200	88,300	284,500	211,600	95,200	306,800
" Other Charges	26,908	12,520	39,428	17,600	7,900	25,500	21,000	9,500	30,500
Special Defence Works: Establishment	339	158	497	9,800	4,400	14,200	300	100	400
Stores: Civil and Public Works	239,957	111,648	351,605	244,500	110,000	354,500	300,600	135,300	435,900
" Marine	61,179	28,465	89,644	64,600	28,800	92,800	64,300	28,900	93,200
" Military	515,704	239,948	755,652	665,700	290,600	956,500	1,220,500	549,200	1,769,700
" Special Defence Works	232,907	108,368	341,275	233,200	104,900	338,100	321,400	144,600	466,000
" Miscellaneous Charges	11,400	5,340	16,836	3,300	1,500	4,800	9,100	4,100	13,200
Furlough: Civil and Marine	216,503	100,735	317,238	204,700	92,100	296,800	217,000	97,700	314,700
" Military	285,847	133,000	418,847	295,000	132,800	427,800	295,000	132,800	427,800
" Telegraph	4,722	2,197	6,919	4,400	2,000	6,400	4,600	2,100	6,700
" Public Works	50,076	27,487	86,563	60,000	29,700	95,700	67,000	30,100	97,100
Non-Effective Charges: Civil and Marine	899,995	418,752	1,318,747	920,900	414,400	1,335,300	934,000	420,700	1,355,600
" Military	2,500,533	1,205,330	3,705,863	2,652,300	1,183,500	3,845,800	2,734,400	1,230,500	3,964,900
Total	14,652,590	6,817,599	21,470,189	14,751,200	6,638,000	21,389,200	15,674,300	7,053,400	22,727,700

There is a reduction in the Budget of 1890-91, as compared with 1888-89, of 102,264*l.* under Interest and Management of Debt (the earlier year having included an exceptional charge of 161,154*l.* for Conversion of Debt), but an increase of 64,990*l.* on Railway Revenue Account, of 854,663*l.* for Stores, of 178,772*l.* for Non-Effective charges, and of 25,549*l.* on all other accounts; there is, therefore, a net increase in the sterling payments of 1,021,710*l.*, and there is also an increase of Rx 235,801 for Exchange.

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

Expenditure.	1888-89.			Revised Estimate, 1889-90.			Budget, 1890-91.		
	Sterling.	Ex-change.	Equivalent of Sterling Payments.	Sterling.	Ex-change.	Equivalent of Sterling Payments.	Sterling.	Ex-change.	Equivalent of Sterling Payments.
Capital outlay on construction of State Railways	£ 772,021	Rx 359,214	Rx 1,131,235	£ 1,036,500	Rx 466,400	Rx 1,502,900	£ 855,000	Rx 384,800	Rx 1,239,800
" on Irrigation Works	4,357	2,027	6,384	2,300	1,000	3,300	2,800	1,300	4,100
Total	776,378	361,241	1,137,619	1,038,800	467,400	1,506,200	857,800	386,100	1,243,900

RAILWAYS.

The sanctioned mileage of Railways in India on the 31st of March 1890 was 17,579, of which 16,109 miles were open for traffic. The additional length opened in 1889-90 was 869 miles, of which 209 were on the Bengal-Nagpur Railway, 200 on the Southern Mahratta and Mysore system, 165 on the Indian Midland, 74 on the Assam-Behar section, 92 on the Rajpura-Bhatinda line, 69 on the Bhavnagar-Parbandar system, and 60 on other lines. The length sanctioned during the year was 545 miles, namely, 63 on the Villupuram-Guntakal system, 190 on the Jodhpore Extension, 156 on the Mu Valley Railway, 63 on the Tirhoot Extension, and 73 on other lines.

The bridge over the Chenab near Sher Shah was opened for traffic on the 1st February 1890. Out of a total length of 12,531 feet of tunnel through the Khwaja-Amran mountains, only 91 feet remained to be bored on the 31st of March 1890, and the headings met on the 17th of the following month.

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

	1887.	1888.	1889.
Miles open at end of year - -	14,068	14,517	15,858
Capital outlay at end of year - Rx	182,879,266	193,043,257	204,609,011
Average cost per open mile - „	13,000	13,298	12,903
Mean mileage open for traffic - -	13,578	14,379	15,331
Number of passengers carried -	95,411,779	103,156,013	111,493,074
Number of tons of goods carried -	20,195,677	22,393,202	22,306,188
Gross receipts - - - Rx	18,468,129	19,764,475	20,493,363
Working expenses - - - „	9,103,308	9,874,347	10,376,674
Net receipts - - - „	9,364,821	9,890,128	10,116,989
Percentage of net receipts on capital cost - - - -	5.12	5.12	4.94

While, however, the Railways gave in India a return of about 5 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 :—

	1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx	Rx	Rx
Receipts - - - -	15,520,696	16,503,300	17,151,400
Expenditure - - - -	17,754,088	18,406,900	19,017,900
Net Charge - - - -	2,233,392	1,903,600	1,866,500

Large as is the amount of the Net Charge in recent years, it is much less than the sums included in the Railway Revenue Account for Exchange, namely :—

	Rx
Accounts, 1888-89 - - - -	2,629,783
Revised Estimate, 1889-90 - - - -	2,524,200
Budget Estimate, 1890-91 - - - -	2,572,700

IRRIGATION WORKS.

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

	1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
Major Works :	Rx	Rx	Rx
Direct receipts - - -	1,061,902	1,151,000	1,173,900
Portion of Land Revenue due to Irrigation - - -	671,041	669,400	688,100
Total Revenue - - -	1,732,843	1,820,400	1,862,000
Working expenses - - -	721,676	724,300	728,800
Net Revenue - - -	1,011,167	1,096,100	1,133,200
Interest on Debt - - -	1,040,717	1,061,100	1,083,200
Net Charge - - -	29,550	-35,000	-50,000
Minor Works and Navigation : net Charge - - -	692,696	759,000	754,400
Total net Charge - - -	722,246	724,000	704,400

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

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

	To the close of 1887-88.	During 1888-89.	Estimated in		Total to end of 1890-91.	Percentage of Revenue in 1888-89 on capital outlay.
			1889-90.	1890-91.		
	Rx	Rx	Rx	Rx	Rx	
Bengal : Orissa Project - - -	2,291,384	62,344	32,500	45,668	2,431,896	—·61
Midnapore Series - - -	826,335	266	3,000	2,632	832,233	·62
Son Canal - - -	2,513,624	14,845	11,100	15,700	2,555,269	·35
N.-W. Provinces : Ganges Canal - - -	2,655,721	6,282	7,784	13,845	2,683,632	6·21
Lower Ganges Canal. - - -	2,926,902	93,716	67,858	79,983	3,168,459	1·57
Agra Canal - - -	837,663	4,558	3,835	4,487	850,543	2·67
Eastern Jumna Canal. - - -	294,635	8,699	12,423	6,685	322,442	22·36
Betwa Canal - - -	389,299	3,279	2,700	2,570	397,848	—·80
Punjab : Western Jumna Canal - - -	1,033,918	16,840	7,100	2,700	1,060,558	4·56
Bari Doab Canal - - -	1,552,462	14,324	10,000	17,200	1,593,986	7·86
Sirhind Canal (State outlay) - - -	2,204,298*	29,243	8,100	4,930	2,246,571	2·67
Chenab Canal - - -	250,206	56,335	60,000	100,000	466,541	-1·33
Sirsa Branch Canal (State outlay). - - -	—	—	14,400	52,670	67,070	—
Swat River Canal - - -	333,252	4,677	7,000	2,000	346,929	4·14
Madras : Godavari Delta System - - -	1,066,557	9,519	7,521	4,200	1,087,797	1·43
Kistna Delta System - - -	781,402	52,849	51,097	42,800	928,148	13·75
Sangam Project - - -	284,908	6,880	5,020	3,200	300,008	1·55
Kurnool Canal - - -	2,164,479	-215	—	—	2,164,264	—·30
Periyar Project - - -	27,099	59,293	75,000	78,200	239,592	—
Rushikulya Project - - -	80,477	26,072	32,500	35,000	174,049	—
Bombay : Eastern Nara Works - - -	490,060	7,645	8,940	10,766	517,411	5·60
Mutha Storage Lake and Canal. - - -	597,805	4,139	3,263	4,100	609,307	2·46
Nira Canal - - -	395,519	36,083	30,982	23,700	486,284	—·17
Other Works - - -	1,750,207	21,745	26,235	98,634	1,896,821	—
	25,748,212	539,418	488,358	651,670	27,427,658	3·85

The chief grants in 1890-91 are for the Orissa canals and the Kistna Delta System, for the Lower Ganges Canal, for the Chenab and Sirsa Branch Canals in the Punjab, and for the project for conveying eastward into the Madura district, by a tunnel through the hills which at present form the watershed. the river Periyar, now flowing to the west.

* In addition to Rx 1,323,950 contributed by Native States.

TRADE.

The following is an abstract of the principal figures of the Trade returns for the three years ended 31st March 1890 :—

	1897-88.	1888-89.	1889-90.
	Rx	Rx	Rx
Imports of Private Merchandise - - - -	62,384,813	66,570,318	66,562,008
Government stores - - - -	2,619,799	2,870,149	2,637,368
Total merchandise - - - -	65,004,612	69,440,467	69,199,376
Treasure - - - -	13,825,856	13,844,960	17,454,504
Total imports - - - -	78,830,468	83,285,427	86,653,880
Exports of Indian Produce and Manufactures - - - -	86,370,022	92,642,734	99,088,333
Foreign goods (re-exports) - - - -	4,101,440	4,335,437	4,296,836
Government stores - - - -	72,193	71,361	63,536
Total merchandise - - - -	90,543,655	97,049,532	103,448,705
Treasure - - - -	1,604,624	1,784,347	1,906,322
Total exports - - - -	92,148,279	98,833,879	105,355,027

Analysis of the Imports of Merchandise.

	1887-88.	1888-89.	1889-90.
<i>Private Merchandise.</i>			
	Rx	Rx	Rx
I. Animals, living - - - -	256,104	295,300	239,708
II. Articles of food and drink :			
Liquors - - - -	1,487,066	1,485,209	1,465,145
Provisions - - - -	1,504,437	1,588,103	1,596,629
Salt - - - -	795,521	882,130	894,532
Spices - - - -	931,518	855,228	852,350
Sugar - - - -	2,113,517	1,790,939	2,200,049
Tea - - - -	260,418	317,937	361,501
Other articles - - - -	404,429	549,540	495,628
Total - - - -	7,497,006	7,469,086	7,865,834
III. Metals and their manufactures :			
Hardware, cutlery, and plated ware - - - -	1,093,939	1,102,205	1,096,191
Copper - - - -	2,001,928	563,313	2,222,379
Iron - - - -	2,447,395	2,515,179	2,414,369
Lead - - - -	150,409	158,863	153,490
Steel - - - -	258,811	344,589	328,440
Tin - - - -	169,278	255,545	284,553
Zinc or spelter - - - -	148,195	84,514	113,477
Brass, quicksilver, and unenumerated metals - - - -	137,067	132,010	189,355
Machinery and millwork - - - -	1,800,218	2,316,871	2,435,385
Railway plant and rolling stock (other than Government stores) - - - -	2,577,603	2,493,239	1,821,337
Total - - - -	10,784,843	9,966,328	11,058,976
IV. Chemicals, drugs, &c. :			
Chemicals - - - -	201,455	256,740	330,547
Drugs, medicines, and narcotics - - - -	439,649	569,596	518,286
Dyeing and tanning materials - - - -	381,455	420,985	515,487
Total - - - -	1,022,559	1,247,321	1,364,320

	1887-88.	1888-89.	1889-90.
V. Oils :			
Kerosine	Rx 1,216,817	Rx 1,767,937	Rx 2,386,689
Other kinds	269,974	304,888	258,529
Total	1,486,791	2,072,825	2,645,218
VI. Raw materials and unmanufactured articles :			
Coal, coke, and patent fuel	1,663,910	1,907,213	1,308,590
Cotton	125,186	150,579	268,892
Gums and resins	120,312	148,880	122,635
Ivory	259,918	294,564	209,944
Precious stones and pearls, unset	156,378	162,451	147,530
Seeds	76,532	89,193	108,363
Silk	1,174,321	905,939	1,067,045
Wood	64,317	100,557	106,946
Wool	93,410	124,883	136,744
Other articles	209,758	231,422	247,338
Total	3,944,042	4,115,681	3,724,027
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :			
Cotton twist and yarn	3,581,906	3,746,797	3,482,529
" piece goods	23,544,151	27,389,893	26,020,519
" sewing thread	132,711	139,700	132,785
" other sorts	247,605	234,915	238,217
Flax, hemp, and jute	188,874	182,987	184,276
Silk	1,743,818	1,682,166	1,778,114
Wool	1,715,755	1,561,950	1,455,235
B. Apparel, including boots and shoes	1,276,629	1,243,097	1,296,394
C. Other manufactured articles :			
Arms, ammunition, &c.	115,579	148,327	107,613
Books, maps, charts, &c.	181,749	214,129	215,027
Building and engineering materials	116,622	163,238	179,221
Candles	97,894	77,976	135,947
Clocks and watches	118,376	100,677	104,531
Corals	160,211	141,790	140,194
Earthenware and porcelain	223,658	224,820	223,929
Glass	578,959	658,054	647,127
Instruments and apparatus	180,101	209,792	213,757
Jewelry and plate	96,926	116,286	83,681
Leather, including boots and shoes	149,712	166,942	184,818
Matches	243,554	194,546	239,407
Paints and colours	201,212	241,609	204,044
Paper	412,246	402,736	404,271
Ships, parts of	195,922	189,145	67,328
Soap	94,903	102,289	111,388
Stationery (excluding paper)	219,089	223,846	232,017
Toys and games	139,553	157,967	135,862
Umbrellas	371,300	410,604	314,106
Other articles	1,064,453	1,077,459	1,131,588
Total	37,393,468	41,403,777	39,663,925
Total Private Merchandise	62,384,813	66,570,318	66,562,008
Government Stores.			
Railway plant and rolling stock	1,248,661	1,200,700	1,085,749
Arms, ammunition, &c.	94,725	161,201	275,579
Books, maps, and charts	65,101	97,058	70,910
Coal	78,808	102,298	120,649
Hardware and cutlery	53,755	77,227	81,084
Leather manufactures	82,512	44,436	4,077*
Liquors	19,601	23,753	23,977
Machinery and millwork	60,365	92,866	56,043
Metals	262,309	352,270	277,722
Paper, pasteboard, and stationery	140,203	108,825	59,298
Telegraph materials	103,717	81,735	66,499
Woollen manufactures	107,603	150,598	142,314
Other stores	302,439	377,182	373,467
Total	2,619,799	2,870,149	2,637,368

* Excluding boots and shoes, which are included in apparel, under Other Stores.

Analysis of the Exports of Indian Produce and Manufactures.

	1887-88.	1888-89.	1889-90.
I. Animals, living - - - - -	Rx 134,182	Rx 112,146	Rx 98,085
II. Food and drink :			
Coffee - - - - -	1,529,680	1,884,243	1,489,872
Rice - - - - -	9,291,687	7,915,408	10,110,482
Wheat - - - - -	5,562,373	7,522,676	5,792,377
Other grain, and pulse - - - - -	686,413	505,596	626,737
Provisions - - - - -	530,614	553,483	624,458
Spices - - - - -	521,558	560,206	464,140
Sugar - - - - -	465,829	550,339	917,179
Tea - - - - -	5,174,440	5,267,315	5,277,650
Other articles - - - - -	67,104	82,644	52,649
Total - - - - -	23,829,698	24,841,910	25,355,544
III. Metals and their manufactures - - - - -	54,943	53,523	63,286
IV. Chemicals, drugs, dyeing materials, &c.:			
Opium - - - - -	10,067,764	10,508,081	10,115,936
Tobacco - - - - -	129,452	103,749	106,955
Other drugs, chemicals, &c. - - - - -	227,680	296,161	221,543
Cutch and gambier - - - - -	433,847	442,326	333,400
Indigo - - - - -	3,890,649	3,948,595	3,863,084
Myrabolams - - - - -	250,618	249,337	317,133
Other dyeing and tanning materials - - - - -	107,933	37,212	32,411
Total - - - - -	15,107,943	15,585,461	14,990,462
V. Oils :			
Castor - - - - -	264,282	203,147	328,316
Cocoa nut - - - - -	148,386	165,338	146,617
Other - - - - -	58,388	61,821	69,012
Total - - - - -	471,056	430,306	543,945
VI. Raw materials :			
Caoutchouc - - - - -	115,433	96,735	113,750
Cotton - - - - -	14,412,842	15,045,648	18,669,934
Gums and resins - - - - -	175,496	282,800	131,144
Hemp - - - - -	125,156	111,894	97,313
Hides and skins - - - - -	2,325,716	2,129,443	2,000,252
Horns - - - - -	164,394	161,123	194,285
Jade stone - - - - -	55,351	65,404	81,935
Jute - - - - -	6,040,379	7,897,154	8,639,861
Manures (bones, &c.) - - - - -	133,512	175,973	245,921
Saltpetre - - - - -	364,016	401,801	411,276
Seeds : castor - - - - -	339,353	312,874	607,429
" earthnuts - - - - -	611,844	478,981	804,865
" linseed - - - - -	4,932,575	5,057,922	4,734,691
" poppy - - - - -	277,657	476,173	367,963
" rape - - - - -	1,175,409	1,916,749	2,687,271
" til or jinjili - - - - -	1,877,050	1,147,002	1,309,881
" other sorts - - - - -	171,136	172,055	108,594
Silk - - - - -	480,811	518,751	639,545
Wood : teak - - - - -	367,274	575,263	762,998
other timber, and ornamental - - - - -	71,722	57,072	74,665
Wool - - - - -	972,346	968,753	1,086,069
Other articles - - - - -	410,681	460,341	516,839
Total - - - - -	35,600,153	38,509,911	44,286,481

	1887-88.	1888-89.	1889-90.
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :	Rx	Rx	Rx
Cotton twist and yarn - - - - -	4,077,387	5,207,100	5,749,257
" piece goods - - - - -	1,114,513	1,137,163	968,682
" other sorts - - - - -	36,029	30,301	27,319
Flax and hemp - - - - -	1,016	829	1,714
Jute : gunny bags - - - - -	1,624,905	2,400,766	2,366,135
" cloths, rope, twine &c. - - - - -	121,455	170,712	425,107
Silk - - - - -	379,296	288,487	260,721
Wool - - - - -	114,058	122,105	125,801
B. Apparel - - - - -	97,638	112,980	113,312
C. Other manufactured articles :			
Coir manufactures - - - - -	161,174	173,898	235,301
Hides and skins dressed or tanned - - - - -	2,526,666	2,614,103	2,524,008
Lac - - - - -	500,137	400,010	488,513
Other articles - - - - -	417,773	451,023	464,660
Total - - - - -	11,172,047	13,109,477	13,750,530
Total Indian Produce and Manufactures - - - - -	86,370,022	92,642,734	99,088,333

Analysis of the Re-exports of Foreign Merchandise.

	1887-88.	1888-89.	1889-90.
	Rx	Rx	Rx
Apparel - - - - -	92,210	91,293	103,559
Cotton : twist and yarn - - - - -	69,345	111,514	91,382
" manufactures, piece goods - - - - -	1,633,247	1,686,647	1,705,181
" " other sorts - - - - -	15,065	18,521	23,217
Gums and resins - - - - -	60,538	109,404	73,610
Ivory - - - - -	182,538	209,541	125,921
Metals - - - - -	298,348	168,509	219,226
Provisions - - - - -	139,405	126,064	137,611
Silk and its manufactures - - - - -	88,611	107,197	91,709
Spices - - - - -	222,005	174,416	117,484
Sugar - - - - -	183,041	200,704	267,609
Tea - - - - -	128,006	205,823	167,838
Wool and its manufactures - - - - -	578,161	696,920	744,683
Other articles - - - - -	410,920	428,884	427,806
Total - - - - -	4,101,440	4,335,437	4,296,836

Movement of Treasure.

	1887-88.	1888-89.	1889-90.
	Rx	Rx	Rx
Gold : imports - - - - -	3,236,053	3,119,088	5,066,030
" exports - - - - -	243,572	305,154	455,724
Net imports - - - - -	2,992,481	2,813,934	4,610,306
Silver : imports - - - - -	10,589,803	10,725,872	12,388,474
" exports - - - - -	1,361,052	1,479,193	1,450,598
Net imports - - - - -	9,228,751	9,246,679	10,937,876
Net imports of treasure - - - - -	12,221,232	12,060,613	15,548,182
Amount of silver coined at Calcutta and Bombay - - - - -	10,788,424	7,257,748	8,521,325

Shipping.

	1887-88.		1888-89.		1889-90.	
	No.	Tons.	No.	Tons.	No.	Tons.
Shipping:						
Vessels with cargoes entered; steamers -	1,389	2,160,852	1,351	2,157,769	1,355	2,200,273
" " " sailing -	2,579	778,568	2,354	625,375	2,416	619,801
Total -	3,968	2,939,420	3,705	2,783,144	3,771	2,820,074
cleared: steamers -	1,532	2,360,937	1,567	2,487,854	1,627	2,623,030
" " " sailing -	3,164	1,135,446	2,856	896,598	2,854	905,306
Total -	4,696	3,496,383	4,423	3,384,452	4,481	3,528,336

Balance of Trade (approximate).

	1887-88.	1888-89.	1889-90.
Exports of merchandise - - - - -	Rx 90,544,000	Rx 97,050,000	Rx 103,449,000
" gold - - - - -	244,000	305,000	456,000
" silver - - - - -	1,561,000	1,479,000	1,450,000
Total - - - - -	92,149,000	98,834,000	105,355,000
Imports of merchandise - - - - -	65,005,000	69,440,000	69,200,000
" gold - - - - -	3,236,000	3,119,000	5,066,000
" silver - - - - -	10,590,000	10,726,000	12,888,000
Total - - - - -	78,831,000	33,285,000	86,654,000
Net exports of merchandise - - - - -	25,539,000	27,610,000	34,249,000
" imports of gold - - - - -	2,992,000	2,814,000	4,610,000
" " silver - - - - -	9,229,000	9,247,000	10,938,000
Excess of exports - - - - -	13,318,000	15,549,000	18,701,000
Rupee paper enfaced for payment of interest in England -	1,744,000	748,000	-67,000
	15,062,000	16,297,000	18,634,000
Remittances by the Government:			
Payments in India for bills (including telegraphic transfers) drawn to defray Home charges - - - - -	20,818,000	22,011,000	22,610,000
Bills drawn on India for interest on enfaced rupee paper -	806,000	872,000	882,000
	21,624,000	22,883,000	23,492,000
Excess of remittances by Government over surplus Exports -	6,562,000	6,586,000	4,858,000
Charges not defrayed by India:			
Equivalent (at average rate of exchange on remittances) of amount borrowed in sterling - - - - -	-	532,000	4,636,000

DEBT AND PUBLIC WORKS.

Excluding transactions in connection with the purchase of the Oude and Rohilkund and South Indian Railways,* the following is the net debt incurred during the three years, according to the Accounts and Estimates.

	1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
In India - - - - - Rx	2,788,780	1,880,000	- 36,000
In England - - - - - £	363,052	3,197,400	1,700,000

In 1888-89 the Government of India raised a loan of Rx 3,000,000, mainly for public works, but part of it was applied to the discharge of the balance of a 4½ per cent. loan of which the bulk was converted into debt at 4 per cent., and to the cancellation of outstanding stock notes, thus reducing the net increase of debt to Rx 2,788,780. In England, India 3 per cent. stock was created to the amount of 7,206,531l.* for the purchase of the property of the Oude and Rohilkund Railway Company, and for the discharge of such of its debentures as fell due in 1888. The portion of the India 4 per cent. stock (4,030,678l.) which had not been already converted, was notified for discharge, a like amount of 3½ per cent. stock being created; but on the 31st of March 1889, 363,070l. had not been claimed. On the other hand, a small sum of 18l. of the India 5 per cent. Stock, on which interest ceased in 1880, was claimed and discharged.

In 1889-90, a loan of Rx 2,000,000 at 4 per cent. interest was raised in India for public works, at an average rate of 99·93 per cent.; but, as Rx 120,000 was applied from the balances to the discharge of debt, the net debt incurred was only Rx 1,880,000. In England a loan of 3,500,000l. India 3 per cent. Stock was raised under Act 51 Viet., ch. 5, sec. 4, for advances to Railway Companies (instead of their raising the money by the issue of their own debentures); the money so raised (except 500,000l. for the Bengal Central Railway Company for the discharge of debentures) was advanced, at 3½ per cent. interest, to the Bengal-Nagpur, Indian Midland, Southern Mahratta, and South Indian Railway Companies, which were engaged in the construction of lines of railway for the State. The Revised Estimate provided for the discharge of 302,600l. of India 4 and 5 per cent. Stock, but the actual amount claimed was less by about 50,000l.

In 1890-91 the Budget Estimate provides for the raising of no loan in India, while it is expected that Rx 36,000 of outstanding debt will be discharged. In England a loan of 5,400,000l. India 3 per cent. Stock has been issued, at an average price of 99l. 11s. 1d. per cent., of which about 1,700,000l. is raised under Act 51, V., ch. 5, s. 4, for advances to the Railway Companies mentioned in the preceding paragraph; 500,000l. is raised under section 3 of the same Act, in order to discharge Oude and Rohilkund Railway debentures; and about 3,200,000l. is created under the Act passed in the present session (53 V., ch. 6), for the purchase of the South Indian Railway.* The amount payable to the shareholders of that Company, on the purchase

* DEBT INCURRED IN CONNECTION WITH THE PURCHASE OF RAILWAYS.

Years.	Railways.	Act of Parliament.	Money raised.	Amount of India 3 per cent. Stock created.	Additional Liability incurred in the purchase for Debentures and Debenture Stock.	Total ; Debt created.
1889-90	Oude and Rohilkund - - -	51 V. ch. 5 - - -	£ 6,921,049	£ 7,206,531	£ 3,415,000	£ 10,621,531
1890-91	Do. do. - - -	Do. do. - - -	500,000	500,000*	—	—†
—	South Indian - - -	53 V. ch. 6 - - -	3,197,557	3,200,000*†	1,495,000	4,695,000*

* Approximate. † Excluding provision for 1,000,000l., payment of which is deferred.
 ‡ 500,000 raised in 1890-91 will be applied to the discharge of debentures for which the liability was incurred in 1888-89.

of the line on the 31st of December 1890, in accordance with the terms of the Company's contract, is 4,197,557*l.*; but, as it is desired to employ the agency of the Company to work the whole system, including the extensions now under construction, a proposal has been made that payment of 1,000,000*l.* of the amount shall be deferred, that sum being reserved as the stock of a new company, upon which 3 per cent. (or 30,000*l.*) will be guaranteed. This sum of 1,000,000*l.* being considered as equal to 140 lakhs of rupees, the first charge upon the net earnings will be 3 per cent. thereon (Rs 4,20,000) payable to the Government in return for the sterling guarantee of 30,000*l.* The second charge will be the number of rupees requisite for remittance to England in order to defray interest at 4½ per cent. on 425,000*l.* irredeemable Debenture Stock. The third charge will be 3 per cent. in rupees payable to the Government upon the remainder of the capital spent by it on the undertaking. All surplus profits will be divisible rateably on the capital expenditure, the proportion due to 140 lakhs being payable to the Company, and the remainder to the Government; the Company are, however, assured that up to the end of 1893 their share of the surplus receipts shall not fall short of the amount requisite to pay one-half per cent. on their sterling capital. On the termination of the contract at the end of 1910, the Company are to receive back their capital in sterling at par.

During the three years to which this statement relates, the outlay from revenue, from borrowed money, and from the balances, on the construction of Railways and Irrigation Works, is as follows:—

	1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx	Rx	Rx
State Railways - - - - -	1,200,512	3,072,100	3,204,800
Irrigation Works - - - - -	539,418	488,400	651,700
	1,739,930	3,560,500	3,856,500
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is - - - - -	7,417,805	3,380,200	4,040,900
Total - - - - -	9,157,735	6,940,700	7,897,400

In 1888-89 the outlay on the actual construction of State Railways was larger, and that by Companies smaller, than appears from the foregoing figures, because a sum of Rx 1,406,700 was refunded to the Government, in consequence of the transfer of the Sindia and Katni-Umaria lines to the Indian Midland and Bengal-Nagpur Companies.

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 1890.

<i>Assets.</i>	Rx	£	<i>Liabilities.</i>	Rx	£
Railways constructed by the State -	65,758,000	—	Debt - - - - -	102,760,000	98,192,000
Purchased railways - - -	—	54,473,000	Other Obligations - - -	14,170,000	—
Advances to Railway Companies -	—	2,349,000			
Irrigation Works - - -	26,938,000	—			
Loans to Municipalities and Native States - - - - -	7,942,000	—			
Cash Balances - - - - -	14,597,000	4,504,000			
Total Assets - - -	115,235,000	61,326,000			
Liabilities uncovered	1,695,000	36,866,000			
	116,930,000	98,192,000	Total Liabilities -	116,930,000	98,192,000

The uncovered Liabilities, therefore, are less than one year's net Revenue. In the 31st paragraph of the Financial Statement attention is drawn to the fact that, according to the Budget Estimate, there will be no uncovered liabilities in India at the end of the present year.

BURDEN OF TAXATION.

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

	1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx	Rx	Rx
Salt - - - - -	7,676,000	8,193,000	8,233,000
Stamps - - - - -	3,927,000	4,060,000	4,035,000
Excise - - - - -	4,705,000	4,837,000	4,845,000
Provincial rates - - - - -	3,054,000	3,346,000	3,349,000
Customs - - - - -	1,333,000	1,487,000	1,561,000
Assessed taxes - - - - -	1,521,000	1,567,000	1,559,000
Registration - - - - -	332,000	347,000	346,000
Total - - - - -	22,548,000	23,837,000	23,928,000
<p>The population of British India in 1881 was 198,791,000; and, allowing for natural increment, and for the incorporation of Upper Burma in 1886, it may be now taken at about 211 millions. On this basis, the payment per head, on the assumption that the whole of the taxation from salt, excise, &c., is paid by the inhabitants of British India, is -</p>			
	Rupee. Annas. Pies.	Rupee. Annas. Pies.	Rupee. Annas. Pies.
	1 1 1	1 2 1	1 2 2

If to this taxation be added the payment of Land Revenue, which is on the average one rupee, one anna, and ten pies, the payments to the Government per head, for Land Revenue and Taxes taken together, amount to Rs. 2 ,, 2 ,, 11 in 1888-89, Rs. 2 ,, 3 ,, 11 in 1889-90, and Rs. 2 ,, 4 ,, 0 according to the Budget for 1890-91

India Office,
8th August 1890.

JOHN E. GORST,
Under Secretary of State.

APPENDIX.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1887-88 and 1888-89, and Estimates for 1889-90 and 1890-91, with Explanations.

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

REVENUE AND EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue - - -	78,760,000	81,697,000	84,636,000	84,932,000	The result of 1888-89 is better than that of 1887-88, by Rx 2,066,000 including, or Rx 2,400,000 excluding, Special Defence Works. The estimated result of 1889-90 is better than that of 1888-89, by Rx 1,773,000 including, or Rx 1,741,000 excluding, Special Defence Works. The estimated result of 1890-91 is worse than that of 1889-90, by Rx 1,540,000 including, or Rx 1,406,000 excluding, Special Defence Works.
Expenditure charged on the Revenue of the Year.	80,789,000	81,660,000	82,826,000	84,662,000	
Surplus (+) } includ- or } ing { cost of Deficit (-) } exclud- } Special ing } Works.	-2,029,000	+37,000	+1,810,000	+270,000	
	-1,573,000	+827,000	+2,568,000	+1,162,000	
Actual Expenditure during the Year.	80,418,000	81,375,000	82,474,000	85,419,000	In 1887-88, 1888-89, and 1889-90, the Provincial Governments spent less than their income. In 1890-91 it is estimated that, in addition to the income of the year, they will spend, from their accumulated balances, a portion of the unspent income of former years.
Portion thereof spent by Provincial Governments from their Balances.	—	—	—	757,000	
Allotments to Provincial Governments unspent by them.	371,000	285,000	352,000	—	
	80,789,000	81,660,000	82,826,000	84,662,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	Rx	Rx	Rx	Rx	
Land Revenue - -	23,189,000	23,016,000	23,817,000	23,874,000	The reduction in 1888-89 arose chiefly in Madras through the scarcity in Ganjam and postponement of the date of assessment in other districts, in Bengal and the North-West Provinces in consequence of scanty harvests and bad weather, and in Burma owing mainly to the postponement of the date of collection in two districts from March to April; in the Punjab there was an increase due to higher assessments. In 1889-90 the increase occurred chiefly in Burma, owing to the more settled state of the country, and to the rent paid by the Ruby Mines Company; in the North-West Provinces, in consequence of revision of settlements; and in Bengal, partly through a large payment of arrears. In 1890-91 a large increase is anticipated in Burma, owing to the extension of cultivation, the prosecution of surveys, and an additional receipt from the Ruby Mines Company; but some falling-off is expected in Bengal and Bombay, where less arrears will be payable.
Opium -	8,516,000	8,562,000	8,546,000	8,203,000	The number of chests sold monthly in Calcutta was 4,750 in 1887, 1888, and 1889, and is estimated at the same amount in 1890. The average price per chest was about 1,059 rupees in 1887-88, 1,120 rupees in 1888-89, 1,136 rupees in 1889-90, and is estimated at 1,060 rupees in 1890-91. The number of chests of Malwa opium paying duty was 34,884 in 1887-88, 30,222 in 1888-89, about 29,550 in 1889-90, and is estimated at 30,000 in 1890-91. The duty was 650 rupees a chest till the 5th of July 1890, when it was reduced to Rs. 600. Both in 1888-89 and 1889-90 the increase in Bengal was largely counterbalanced by a reduction in Bombay. The diminution in the estimate for 1890-91 arises from the lower price estimated at the sales in Calcutta.

and Estimates for 1889-90 and 1890-91, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
DIRECT DEMANDS ON THE REVENUE:	Rx	Rx	Rx	Rx	
Refunds and Drawbacks-	224,000	229,000	239,000	230,000	
Assignments and Com- pensations.	1,469,000	1,486,000	1,552,000	1,513,000	In 1888-89 and 1889-90 much of the increase was due to the amount of alienated revenue in Bombay. In 1889-90 there was also a large payment of arrears of compensation to the State of Palanpur.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - -	3,487,000	3,514,000	3,633,000	3,713,000	In all three years a considerable part of the increase was due to the extension of survey and settlement operations in Burma. In 1888-89 there were similar changes in the Punjab, and additional allowances to district and village officers in Bombay, while in the North-West Provinces the survey charges were reduced. In 1889-90 the increase was partly caused by a revised scale of allowances to district and village officers in Madras, and by commission on larger collections in Burma. In 1890-91 there is provision for an increased outlay on survey and settlement in the Central Provinces, Bengal, and the Punjab.
Opium -	2,424,000	2,598,000	1,655,000	2,305,000	The area under cultivation was reduced in 1888-89, but the payments in respect of the previous year's crop were very heavy. In 1889-90 there was a reduction of Rx 943,000 in the payments to cultivators and manufacturing charges, owing to the failure of the crop in Bengal. The reserve, which had become larger than was desirable, has been reduced in consequence of the poor crop of 1889, and is now estimated at 31,010 chests at the end of 1890.

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.	Rx	Rx	Rx	Rx	
Salt - - -	6,671,000	7,676,000	8,193,000	8,234,000	The duty on salt was raised, on the 19th of January 1888, from 2 to 2½ rupees a maund throughout India (except in British Burma, where it was raised from 3 annas to one rupee a maund, and in some of the Trans-Indus districts, where the duty varies from 5 to 6½ annas). The increased receipts in 1888-89 were due to the higher duty having been in force through the whole year, and would have been greater but for rumours of a reduction towards the close of the year, which led dealers to postpone operations. There was a reduction in Burma owing to the large stocks in the country, and to fish salted in the Straits having to some extent taken the place of locally salted fish. In 1889-90 there was a great improvement everywhere, the consumption in Upper India being considerably in advance of past years. In 1890-91 the increase is expected chiefly in Madras.
Stamps - - -	3,876,000	3,927,000	4,061,000	4,035,000	The increase in 1888-89 occurred chiefly in the Punjab, Madras, and Bombay; in 1889-90 it was general, principally in Bengal, Madras, the North-West Provinces, and Bombay. In 1890-91 lower receipts are estimated in the North-West Provinces and Madras.
Excise - - -	4,535,000	4,706,000	4,837,000	4,845,000	The increase in 1888-89 arose principally in Madras where there was greater competition among bidders for licences, in Burma owing to better control and to the extension of the Excise Act to Upper Burma, and in Bombay where the season was prosperous. In 1889-90 there was a considerable increase in Madras and Burma, but a large reduction in Bengal, owing to the unfavourable condition of the crops and to changes in the management. In 1890-91 a slight improvement is expected in Burma and Madras, and a falling-off in the revenue of Bombay.
Provincial Rates - - -	3,035,000	3,054,000	3,346,000	3,349,000	The bulk of the rates being levied on the land, they are affected in much the same way as the land revenue. In 1889-90 there was an increase of Rx 244,000 in the North-West Provinces, of which Rx 226,000 was due to the re-imposition of the patwari cess, levied for the payment of the village accountants.
Customs - - -	1,349,000	1,333,000	1,487,000	1,561,000	An increase in 1888-89 of Rx 128,000 on imports was caused almost entirely by the receipts from petroleum, on which a duty, at the rate of six pies per imperial gallon, was imposed on the 19th of January 1888; but this was more than counterbalanced by a reduction of Rx 143,000 in the duty on exports of rice, chiefly from Burma and Bengal. In 1889-90 the improvement was caused almost entirely by the large exports of rice from Burma. In 1890-91 the increase arises from the duty on the importation of spirits being raised from 5 to 6 rupees a gallon, which is estimated to produce Rx 92,500.

and Estimates for 1889-90 and 1890-91, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
DIRECT DEMANDS ON THE REVENUE— <i>continued.</i>					
CHARGES IN RESPECT OF COLLECTION— <i>continued.</i>	Rx	Rx	Rx	Rx	
Salt - - - - -	411,000	413,000	421,000	453,000	In all three years there was an increase of the charges for establishments in Madras, but it was to a great extent counteracted in 1888-89 and in 1889-90 by the reduced purchases of salt in Bombay. In the estimate for 1890-91 the increase is general, except in Bengal.
Stamps - - - - -	163,000	154,000	135,000	143,000	In 1889-90 the demands for stamped paper from England were smaller than usual.
Excise - - - - -	127,000	138,000	154,000	173,000	The increase in 1888-89 occurred chiefly in Madras; in 1889-90 and 1890-91 it arises in Madras owing to extension of the preventive force, and in Bengal in consequence of the re-establishment of central distilleries under proper supervision.
Provincial Rates - - - - -	62,000	59,000	55,000	43,000	The reduction in 1890-91 is caused mainly by the discontinuance in the Punjab of the payment of fees to patwaris for collecting the local cesses.
Customs - - - - -	135,000	134,000	134,000	139,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.	Rx	Rx	Rx	Rx	
Assessed Taxes - - -	1,431,000	1,521,000	1,567,000	1,559,000	On 1st April 1886, in lieu of the previously existing License Tax, an Income Tax of 5 pies in the rupee (equal to 6½d. in the £, or 2·6 per cent.) was imposed on incomes of or above 2,000 rupees a year, and a tax of 4 pies in the rupee (equal to 5d. in the £, or about 2 per cent.) on incomes below 2,000 rupees, and not less than 500 rupees a year, if derived from salaries, pensions, profits of companies, or interest on securities. Other incomes were assessed on a scale varying from 1½ to 2½ per cent. Incomes derived from agriculture, being already liable to pay the tax imposed on land in 1877-78, were exempted from this Income Tax. Of the increase in 1888-89, Rx 46,000 was obtained in Burma, where the tax had not previously been levied.
Forest - - - -	1,124,000	1,349,000	1,447,000	1,414,000	In 1888-89 the increase was mainly due to the restoration of order in Upper Burma; but there was also improvement in every province except Bombay. In 1889-90 the increase occurred in Burma, where the season was exceptionally favourable, and in Bombay. It is not estimated that the improvement in Burma will be maintained in 1890-91, but an increase is anticipated in other provinces, especially Bombay.
Registration - - -	311,000	332,000	347,000	346,000	The increase in 1888-89 and 1889-90 occurred chiefly in Bengal and Madras.
Tributes from Native States	744,000	745,000	777,000	776,000	Nearly one half of the increase in 1889-90 arose in Upper Burma, owing to tributes from the Shan States.
TOTAL - Rx	54,781,000	56,221,000	58,425,000	58,196,000	

and Estimates for 1889-90 and 1890-91, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
DIRECT DEMANDS ON THE REVENUE— <i>continued</i> .					
CHARGES IN RESPECT OF COLLECTION— <i>continued</i> .	Rx	Rx	Rx	Rx	
Assessed Taxes - - -	29,000	27,000	28,000	31,000	
Forest - - - -	720,000	792,000	816,000	848,000	The increase in 1888-89 arose mainly in Burma (where a payment of Rx 53,000 was made to the Bombay-Burma Trading Company on account of a claim against the former Native Government), but there was a considerable reduction in Bombay. In 1889-90 the cost was increased in Bombay, the North-West Provinces, and Lower Burma; and in 1890-91 the increase is expected chiefly in the Punjab, Bombay, and Upper Burma, with a reduction in Lower Burma.
Registration - - - -	187,000	194,000	193,000	195,000	
TOTAL - Rx	9,438,000	9,738,000	9,015,000	9,776,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
	Rx	Rx	Rx	Rx	
INTEREST - - -	747,000	842,000	868,000	790,000	In 1888-89 and 1889-90 the receipts in England from the investment of a portion of the cash balance were unusually high. A lower sum has been inserted in the estimate for 1890-91.
<hr/>					
POST OFFICE, TELE- GRAPH, AND MINT.					
Post Office - - -	1,214,060	1,282,000	1,304,000	1,386,000	In all three years a considerable increase arises in the sale of postage stamps and in fees for money-orders.
Telegraph - - -	764,000	742,000	769,000	793,000	In 1888-89 the abnormal receipts due to the military operations in Upper Burma fell off.
Mint - - -	252,000	221,000	267,000	244,000	The amount of silver tendered by the public for coinage in 1888-89 was less by Rx 534,000 than in 1887-88, and the coinage of copper was also restricted by the high price of the metal. In 1889-90 the coinage of silver was very large.
TOTAL Rx	2,230,000	2,245,000	2,340,000	2,423,000	

and Estimates for 1889-90 and 1890-91, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
INTEREST.	Rx	Rx	Rx	Rx	
Interest on Debt, other than that charged to Railways and Irrigation Works:	5,055,000	4,275,000	3,815,000	3,841,000	In 1888-89 there was in India an increase of Rx 99,000, attributable partly to arrears; in England the discharge of the 4 per cent. Stock caused a diminution of 240,000 <i>l.</i> , but there was an excess of 121,000 <i>l.</i> under this head through the necessity of raising, some time before the date of payment, the money needed for the purchase of the Oude and Rohilkund Railway (which, however, was to a great extent met by the temporary investment of the money, as shown on the Receipt side); owing to the fall in the gold value of silver, there was an increase of Rx 63,000 in exchange on the payment of interest; the charges in connection with the conversion of stock were less by 584,000 <i>l.</i> , and the exchange thereon by Rx 239,000, making together a reduction of Rx 823,000 on this account. In 1889-90 there was in India a diminution of Rx 42,000, owing to the conversion of the 4½ per cent. Loan of 1870 into a 4 per cent. Loan, and to the transfer of debt to the railway portion of the account; in England there was a saving of 260,000 <i>l.</i> through the absence of exceptional charges; and exchange was reduced by Rx 158,000. The Estimate for 1890-91 shows a saving of Rx 90,000 in India, but an increase of 80,000 <i>l.</i> in England, and of Rx 36,000 in exchange.
Interest on other Obligations.	387,000	437,000	447,000	455,000	The increase is chiefly in the interest on savings bank deposits.
TOTAL - Rx	5,442,000	4,712,000	4,262,000	4,296,000	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office	1,375,000	1,343,000	1,366,000	1,420,000	In 1888-89 a saving of 25,000 <i>l.</i> accrued under the new postal contract, and exchange was less by Rx 9,000. An increase in India in 1889-90 and 1890-91 arises under the Presidency and District Offices, and is partly due to the inclusion, for the first time, of the post offices in Mysore; in England the charge for stores in 1889-90 was unusually low.
Telegraph	787,000	704,000	720,000	801,000	In 1888-89 the capital outlay was reduced, both in India and in England, owing to the contraction of operations in Upper Burma. The increase in 1889-90 was due to outlay on new lines. In 1890-91 it arises from large purchases of stores in England, and the exchange on the additional cost.
Mint	94,000	100,000	119,000	108,000	The increase in 1888-89 occurred at Bombay, where some arrears were paid. In 1889-90 it was partly due to an alteration in the system of account at Bombay, and partly to heavier payments for stores in England.
TOTAL - Rx	2,256,000	2,147,000	2,205,000	2,329,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-9,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
CIVIL DEPART- MENTS:	Rx.	Rx	Rx	Rx	
Law and Justice	572,000	596,000	624,000	631,000	The increase in 1888-89 was mainly in the sale proceeds of jail manufactures in Bengal, and in general fees, fines, and forfeitures. In 1889-90 it arose chiefly from the more extended employment of prisoners in Burma, from fees in Bombay, and from recoveries from Native States on account of convicts at Port Blair.
Police	850,000	853,000	867,000	858,000	
Marine	195,000	212,000	190,000	192,000	In 1888-89 there were larger supplies to vessels of the Royal Navy, and to other departments.
Education	225,000	212,000	203,000	205,000	In 1887-88 there was a recovery of arrears from District Boards in Bengal.

and Estimates for 1889-90 and 1890-91, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
CIVIL DEPART- MENTS:					
General Administration -	Rx 1,770,000	Rx 1,745,000	Rx 1,754,000	Rx 1,770,000	In 1887-88 there was an exceptional payment in England for the management of the conversion of the 4 per cent. Stock, amounting, with exchange, to Rx 32,000. In 1888-89 the Secretariat expenses in Bengal (owing to special inquiries) and in Burma were increased, as well as the Local Fund Establishments in Bengal and Madras (in consequence of a change in the system of account), but there were reductions through the new contracts with the Presidency Banks in Madras and Bombay, and in the Upper Burma charges. In 1889-90 the increase arose in Lower Burma, where the salary of the Chief Commissioner was increased, a secretary to the Financial Commissioner was appointed, and the offices of account were strengthened. In the estimate for 1890-91 the increase is caused by full provision being made for the various establishments of the Government of India, without allowing for absentees and vacancies.
Law and Justice - -	3,423,000	3,529,000	3,561,000	3,648,000	The increase in 1888-89 was owing to additional judges in the High Court at Madras and the Chief Court at Lahore, to the cost of special prosecutions in Bombay, to the re-organisation of the Commission in Burma, to additional munsiffs in Bengal, to large supplies of jail manufactures to other departments (met by a corresponding increase in the receipts), and to the high price of provisions. In 1889-90 the increase was mainly due to the supply of additional officers for the criminal courts in Upper Burma, and to the extra cost of feeding prisoners in the North-West and the Central Provinces. In 1890-91 the estimate provides for a Judicial Commissioner and additional deputy and assistant Commissioners in Upper Burma, subordinate judges and munsiffs in Bengal, and expenditure on the jails in Bengal and the Punjab.
Police - - -	3,693,000	3,754,000	3,886,000	3,949,000	In 1888-89 and 1889-90 there were additions of Rx 86,000 and Rx 52,000 in Upper Burma; and in 1889-90 there was also an increase in Bengal (owing to the whole cost of the police in Calcutta being now borne by the Government), in the North-West Provinces, and in Madras. A considerable increase is anticipated in 1890-91 in Lower Burma, Bombay, the Punjab, and Madras, with savings in Bengal and Upper Burma.
Marine - - -	671,000	578,000	675,000	619,000	In 1888-89 there was a reduction of Rx 41,000 in India, chiefly in connection with the operations in Burma, of 31,000 <i>l.</i> in the contribution for H.M.'s ships employed in the Indian seas, of 9,000 <i>l.</i> in stores, &c., and of Rx 12,000 in exchange. The increase in 1889-90 is attributable to the purchase of two vessels by the Government of India, and a steam launch for the port of Calcutta. In 1890-91 a new steamer is to be built for Assam.
Education - - -	1,292,000	1,294,000	1,304,000	1,396,000	The Budget for 1890-91 provides for additional expenditure in every province, especially on grants in aid in Bombay, Madras, and Lower Burma, and on schools in those provinces, the Punjab, and Upper Burma.
Ecclesiastical - -	159,000	157,000	160,000	167,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
CIVIL DEPARTMENTS —continued.	Rx	Rx	Rx	Rx	
Medical	60,000	62,000	60,000	62,000	
Scientific and other Minor Departments.	94,000	73,000	75,000	74,000	In 1888-89 the reduction was due to a change in the form of account, the receipts for instruments and maps supplied to other departments being treated, not as revenue, but as a deduction from the expenditure of the Survey Department.
TOTAL - Rx	1,496,000	1,508,000	1,519,000	1,522,000	
MISCELLANEOUS:					
Superaunuation	404,000	391,000	371,000	363,000	The reduction in 1888-89 was due to the exhaustion of the capital of the Bengal Military Orphan Fund, and the diminution of the receipts from subscribers to the Military and Medical Retiring Funds; but, on the other hand, there was an exceptional contribution on account of officers who had served in Berar. The reduction in 1889-90 occurs in the subscriptions to the funds in India; and that in 1890-91 in similar subscriptions in England, and in the Exchange thereon.
Stationery and Printing	80,000	68,000	70,000	73,000	The reduction in 1888-89 occurred principally in the Punjab, owing to an alteration of the system of supply for the North-Western Railway.

and Estimates for 1889-90 and 1890-91, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
CIVIL DEPARTMENTS — <i>continued.</i>	Rx	Rx	Rx	Rx	
Medical - - -	765,000	772,000	781,000	810,000	The increase is general, except in Burma. In 1890-91 there is a slight reduction in Bengal.
Political - - -	685,000	756,000	719,000	731,000	In 1888-89 there was an increase of Rx 20,000 in the charges for the deportation of refugees and State prisoners from Persia, and of Rx 45,000 owing to the subsidy of the Amir of Afghanistan being drawn at irregular dates. In 1889-90 additional officers were employed on special duty in the Chin Hills, in the Shan States, and on the Siam Boundary Commission. The increase in 1890-91 arises chiefly in Bombay.
Scientific and other Minor Departments.	448,000	429,000	448,000	507,000	The reduction in 1888-89 was owing to the receipts for instruments and maps supplied to other departments being deducted from the expenditure of the Survey Department, instead of being treated as revenue. The increase in 1889-90 arose in England, partly on account of additional stores, and partly in consequence of the transfer to this head of the cost of purchasing stallions. In the estimate for 1890-91 the increase arises from the provision for the census.
TOTAL - Rx	12,906,000	13,014,000	13,283,000	13,597,000	
MISCELLANEOUS:					
Territorial and Political Pensions.	595,000	544,000	556,000	529,000	The reduction in 1888-89 was consequent on the death of the ex-King of Oudh. In 1889-90 an increase was caused by the payment of arrears in Bombay. The reduction in 1890-91 is mainly due to the absence of such arrears and of some exceptional payments in England.
Civil Furlough Allow- ances.	309,000	318,000	299,000	316,000	The increase in 1888-89 was due to the fall in exchange. In 1889-90 the absentee allowances of civil officers were unusually low.
Superannuation - -	2,987,000	3,115,000	3,153,000	3,184,000	In 1888-89 there was an increase of Rx 35,000 in India, and of 14,000 in England, and the charge for exchange was increased by Rx 79,000. The increase in 1889-90 arose in the payments in India; in 1890-91 it is expected to occur chiefly in the payments in England, with exchange.
Stationery and Printing -	577,000	524,000	561,000	609,000	In Madras there was a large reduction in 1888-89; and the payments in England, including exchange, were less by Rx 48,000. In 1889-90 and 1890-91 the increase is chiefly in Bengal and Bombay, owing to the demands for locally-made paper.

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
MISCELLANEOUS —continued.	Rx	Rx	Rx	Rx	
Exchange	744,000	952,000	453,000	443,000	The entry under Exchange is the net result of the Government undertaking the duty of making remittances on various accounts at specified rates. The receipts are consequent mainly on the capital transactions of the subsidised railway companies, which were very large in 1887-88 and 1888-89.
Miscellaneous	378,000	382,000	431,000	364,000	In 1888-89 an increase arose in the unclaimed deposits in Bengal and the North-West Provinces, but certain recoveries during the previous year in Upper Burma did not recur. In 1889-90 the increase arose partly from a fine on a Karen chief, and partly from the repayment of a loan by the Bombay Port Trust.
TOTAL Rx	1,606,000	1,798,000	1,325,000	1,243,000	

and Estimates for 1889-90 and 1890-91, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
MISCELLANEOUS — <i>continued.</i>	Rx	Rx	Rx	Rx	
Miscellaneous	293,000	383,000	280,000	307,000	In 1888-89 the excess was due to the outstanding claims against the late Government of Burma, and to the cost of various special Commissions. The increase in 1890-91 arises chiefly from the provision made in Madras and the Punjab to meet unforeseen charges.
TOTAL - Rx	4,761,000	4,884,000	4,849,000	4,945,000	
FAMINE RELIEF AND INSURANCE:					
Famine Relief	—	8,000	100,000	10,000	The expenditure in 1888-89 was for charitable relief and relief works in various districts of Bengal. In 1889-90 the outlay was for relief, half in Ganjam and half in Bengal. The provision in 1890-91 is for the latter province.
Construction of Protective Railways.	—	—	—	—	In the four years sums of Rx 285,000, 430,000, 458,000, and 433,000, respectively, though included in the Railway Revenue Account, are treated as chargeable against Famine Insurance. They represent, in 1887-88 interest payable to the Indian Midland and Bengal-Nagpur Railway Companies, and in the later years the net charge on account of those railways.
Construction of Protective Irrigation Works.	91,000	70,000	74,000	65,000	The outlay was chiefly on the Orissa Coast, Betwa, Swat River, Buckingham, Rushikulya, and Nira Canals.
Reduction of Debt	—	—	433,000	525,000	This is surplus revenue appropriated to the construction of public works, the ordinary loan for that purpose being diminished accordingly.
TOTAL - Rx	91,000	78,000	607,000	600,000	
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	81,000	22,000	6,000	5,000	The charge in 1887-88 and 1888-89 was almost entirely for the Lucknow - Sitapur - Seramau Railway, which has now been transferred to the Rohilkhand - Kumaon Railway Company for completion; some money, however, for the Joidhat and Cherra-Companyganj lines, is included in each year, and in 1890-91 also for the Kania Dhurla Railway.

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
RAILWAYS:	Rx	Rx	Rx	Rx	
State Railways (Gross Earnings).	10,872,000	11,827,000	13,360,000	13,777,000	In 1888-89 there were improvements, caused chiefly by enlarged traffic, of Rx 205,000 on the Rajputana-Malwa, Rx 385,000 on the North-Western, and Rx 112,000 on the Eastern Bengal systems, as well as Rx 78,000 on the Indian Midland, and Rx 67,000 on the Southern Mahratta lines, owing to the opening of fresh sections, of Rx 32,000 on the Tounggoo-Mandalay Railway, and Rx 33,000 on other lines, but the East Indian Railway showed a fall of Rx 132,000; the inclusion of the Oudh and Rohilkhand Railway as a State line, for the last three months of the year added Rx 175,000 under this head. In 1889-90 there was a further increase of Rx 610,000 owing to that railway being treated as a State line during the whole year; an increase of Rx 292,000 on the North-Western in consequence of an exceptionally good traffic in grain, Rx 182,000 on the Indian Midland Railway, and Rx 126,000 on the Tounggoo-Mandalay, which lines are now completed, Rx 74,000 on the Eastern Bengal, Rx 54,000 on the Southern Mahratta and Mysore system, and Rx 54,000 on the Bengal-Nagpur, owing to the opening of further sections, Rx 49,000 on the Tirhoot, Rx 36,000 on the Rajputana-Malwa, Rx 36,000 on the Burma railway, and Rx 20,000 on other lines. In the estimate for 1890-91 there is an addition of Rx 133,000 owing to the inclusion of the South Indian Railway as a State line after the 1st of January 1891, of Rx 123,000 from the Indian Midland which will be open for the whole year, Rx 102,000 from the Bengal-Nagpur which is expected to be completed in December next, Rx 95,000 from the Southern Mahratta and Mysore system owing to its completion, Rx 35,000 from the Oudh and Rohilkhand, Rx 30,000 from the Burma, and Rx 64,000 from other railways; but on the North-Western system a reduction of Rx 165,000 is anticipated, in consequence of the poor prospect of the harvest.

and Estimates for 1889-90 and 1890-91, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1887-89.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
RAILWAY REVENUE ACCOUNT: State Railways: Working Expenses.	Rx 5,594,000	Rx 6,059,000	Rx 6,796,000	Rx 7,096,000	In 1888-89 additions occurred of Rx 109,000 on the North-Western, and Rx 66,000 on the East Indian Railway, owing to renewal of permanent way and stock, and of Rx 48,000 on the Rajputana-Malwa owing to increased traffic, of Rx 32,000 on the Tounghoo-Mandalay, Rx 49,000 on the Indian Midland, Rx 31,000 on the Bengal-Nagpur, and Rx 71,000 on the Southern Mahratta, owing to extensions, of Rx 55,000 by including the Oudh and Rohilkund Railway for three months, and of Rx 32,000 on other lines; the surplus profits paid to companies for working State railways were reduced by Rx 28,000. In 1889-90 the Oudh and Rohilkhand railway, being included for the whole year in this class, shows an increase of Rx 295,000; there is, owing to the opening of further sections, an addition of Rx 133,000 on the Indian Midland, Rx 39,000 on the Bengal-Nagpur, and Rx 33,000 on the Mysore line; of Rx 91,000 on the Tounghoo-Mandalay, and Rx 88,000 on the North-Western, due to increased traffic, and in the latter case also owing to damage from floods; of Rx 33,000 on the Rajputana-Malwa railway, and of Rx 22,000 on other lines; while the surplus profits paid to companies were augmented by Rx 3,000. The increase estimated in 1890-91 comprises Rx 74,000 on the Indian Midland, and Rx 54,000 on the Bengal-Nagpur railway, owing to additional length open, Rx 43,000 on the Southern Mahratta, and Rx 75,000 on other lines; the purchase of the South Indian railway is expected to add Rx 83,000 by its transfer to this head for the last quarter of the year; and the surplus profits paid to companies are estimated at a reduction of Rx 29,000 from the previous year.
State Railways: Interest on Debt.	3,342,000	3,599,000	4,000,000	4,127,000	Of the increase in 1888-89 Rx 115,000 arose in India, owing to the additional capital spent by the Government on the construction of State railways; the charge in England was increased by 80,000 <i>l.</i> , owing partly to the payment of a fifth quarter's interest on 3½ substituted for 4 per cent. Stock issued in exchange for East Indian Railway annuities, and partly to the purchase of the Oude and Rohilkund railway. In 1889-90 there was a further increase of 299,000 <i>l.</i> under this head owing to that purchase, but a saving of 69,000 <i>l.</i> in the interest charged against the East Indian Railway, while the charge in India was higher by Rx 77,000. Exchange caused an increase of Rx 62,000 and Rx 94,000 in the two years. The increase anticipated in 1890-91 arises almost entirely in India.
State Railways: Annuities in purchase of Railways.	2,391,000	2,474,000	2,447,000	2,451,000	The variations in the amount are mainly caused by the alteration of exchange.
State Railways: Interest chargeable against Companies on Advances.	—	—	76,000	173,000	This is that portion of the interest on debt which is charged to the Southern Mahratta, Indian Midland, Bengal-Nagpur, and Bengal Central railway companies on account of advances made to them for the construction of lines through their agency, or for the discharge of debentures, instead of the companies raising the money by the issue of their debentures guaranteed by the Government.

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
RAILWAYS—continued.	Rx	Rx	Rx	Rx	
Guaranteed Companies (Net Traffic Receipts);	3,686,000	3,651,000	3,100,000	3,342,000	In 1888-89 an improvement of Rx 67,000 took place on the Great Indian Peninsula Railway, of Rx 55,000 on the Madras, and of Rx 69,000 on the two other lines; but a reduction of Rx 177,000 under this head was caused by the transfer of the Oude and Rohilkund line to the class of State railways for the last quarter of 1888-89. In 1889-90 a further reduction of Rx 169,000 was due to the removal of that line from this category for the whole year; there was a reduction of Rx 429,000 in the net receipts of the Great Indian Peninsula Railway, owing to the failure of the wheat traffic, and to a diminution of that in linseed and in the carriage of railway materials; on the other lines an improvement of Rx 47,000 occurred. In 1890-91 the Great Indian Peninsula line is expected to show a recovery of Rx 260,000, and the two other lines to give an increase of Rx 20,000; but, owing to the purchase of the South Indian Railway, and its consequent transfer to the State Railways in the last quarter of the year, there is a reduction under this head of Rx 38,000.
Subsidized Companies (repayment of Advances of Interest).	25,000	42,000	43,000	32,000	The figures represent the recovery from the Mysore State on account of the excess of interest on the capital outlay upon its line over the net receipts of the railway.
TOTAL Rx	14,533,000	15,520,000	16,503,000	17,151,000	

and Estimates for 1889-90 and 1890-91, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.																				
RAILWAY REVENUE ACCOUNT—<i>continued.</i>	Rx	Rx	Rx	Rx																					
State Railways: Interest on Capital deposited by Companies.	666,000	949,000	992,000	990,000	The figures refer to the Southern Maharatta, Indian Midland, Bengal- Nagpur, and Bengal Central Railway Companies. Of the increase in 1888-89, Rx 98,000 occurred in exchange.																				
Guaranteed Companies : Surplus Profits, Land, and Supervision.	714,000	615,000	468,000	569,000	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates : <table border="1" data-bbox="1021 878 1285 1071"> <thead> <tr> <th></th> <th>1887-88.</th> <th>1888-89.</th> <th>1889-90.</th> <th>1890-91.</th> </tr> </thead> <tbody> <tr> <td>Bombay and Baroda</td> <td>Rx 170,000</td> <td>Rx 127,000</td> <td>Rx 152,000</td> <td>Rx 148,000</td> </tr> <tr> <td>Great Indian Peninsula</td> <td>493,000</td> <td>443,000</td> <td>284,000</td> <td>382,000</td> </tr> <tr> <td>Rx</td> <td>663,000</td> <td>570,000</td> <td>436,000</td> <td>530,000</td> </tr> </tbody> </table>		1887-88.	1888-89.	1889-90.	1890-91.	Bombay and Baroda	Rx 170,000	Rx 127,000	Rx 152,000	Rx 148,000	Great Indian Peninsula	493,000	443,000	284,000	382,000	Rx	663,000	570,000	436,000	530,000
	1887-88.	1888-89.	1889-90.	1890-91.																					
Bombay and Baroda	Rx 170,000	Rx 127,000	Rx 152,000	Rx 148,000																					
Great Indian Peninsula	493,000	443,000	284,000	382,000																					
Rx	663,000	570,000	436,000	530,000																					
Guaranteed Companies : Interest.	3,853,000	3,959,000	3,399,000	3,444,000	There was an additional charge on account of exchange of Rx 123,000 in 1888-89; but the interest on over- drawn capital in India was reduced. In 1889-90 there was a reduction of 360,000 <i>l.</i> (or, with exchange, Rx 560,000) under this head, owing to the removal of the Oude and Rohil- kund railway from this class.																				
Subsidized Companies : Land, &c.	44,000	28,000	74,000	52,000	This is compensation for and taken up for the Bengal and North-Western and Delhi-Umballa-Kalka Railways, and subsidies to the Dibru-Sadiya and Rohilkhand-Kumaon Companies.																				
Miscellaneous Expendi- ture.	52,000	71,000	155,000	111,000	Chiefly for surveys, and for Director- General's, Port Storekeepers', and other Establishments. In 1889-90 and 1890-91 there are heavy charges for surveys in Burma, and for the Mogulserai-Howrah and East Coast lines; and in 1889-90 there was also an exceptional payment of Rx 49,000 for Abt material for the Bolan high level railway.																				
TOTAL - Rx	16,656,000	17,754,000	18,407,000	19,018,000																					

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
IRRIGATION:	Rx	Rx	Rx	Rx	
Major Works: Direct Receipts.	951,000	1,062,000	1,151,000	1,174,000	In both 1888-89 and 1889-90 the improvement occurred chiefly on the Sirhind and other canals in the Punjab, except the Western Jumna Canal which showed a large decrease, owing to the seasonable rainfall. In 1890-91 an improvement is expected in the North West Provinces, owing to the restoration of the Nadrai aqueduct and to extended irrigation.
Major Works: Portion of Land Revenue due to Irrigation.	602,000	671,000	669,000	688,000	In 1888-89 the increase occurred in the delta systems in Madras, and on the works in Sind.
Minor Works and Navigation.	161,000	168,000	165,000	173,000	
TOTAL - Rx	1,714,000	1,901,000	1,985,000	2,035,000	
BUILDINGS AND ROADS:					
Military Works -	40,000	43,000	40,000	38,000	The receipts are usually derived from the rents of buildings and sale of old materials.
Civil Works -	552,000	562,000	609,000	551,000	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. In 1889-90 there was an exceptional receipt of Rx 45,000 from the sale of the Barakar Ironworks to the Bengali Iron and Steel Company.
TOTAL - Rx	592,000	605,000	649,000	589,000	

and Estimates for 1889-90 and 1890-91, with Explanations—continued.

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
IRRIGATION:	Rx	Rx	Rx	Rx	
Major Works: Working Expenses.	678,000	722,000	724,000	729,000	The increase was mainly due to the extension of the distributary system of the Sirhind Canal, and to emergent repairs in the Punjab.
Major Works: Interest on Debt.	1,018,000	1,041,000	1,061,000	1,083,000	The increase arises from further capital outlay.
Minor Works and Navigation.	766,000	860,000	924,000	927,000	The increase in 1888-89 was principally due to the restoration of tanks in Madras, to the construction of irrigation works in Upper Burma, and to repairs of embankments and the construction of a flood escape in Lower Burma. In 1889-90 it occurred in Bombay and Bengal. In 1890-91 there is to be considerable outlay on repairs in Madras.
TOTAL - Rx	2,462,000	2,623,000	2,709,000	2,739,000	
BUILDINGS AND ROADS:					
Military Works - -	1,232,000	1,108,000	1,158,000	1,161,000	An average sum of Rx 1,000,000 a year is granted for the construction and repair of military works throughout India, besides Rx 150,000 for Burma. The reduction in 1888-89 was chiefly due to less expenditure in Upper Burma, and on the North-West Frontier, while there was an addition of Rx 49,000 in Bombay, where the outlay had been previously restricted.
Civil Works - -	4,219,000	4,203,000	4,281,000	4,556,000	In 1888-89 the expenditure was reduced on the frontier roads in Biluchistan, the Viceregal residence, the telegraph office in Bombay, and various important works in Burma which had been completed; but there was a large additional outlay in Bengal on buildings for the judicial, police, and other departments, and on feeder roads in connexion with the Bengal-Nagpur Railway. In 1889-90 a considerable saving occurred in Bengal and the Punjab, but this was counterbalanced by the increase in the Central Provinces and Burma. In 1890-91 a large increase is anticipated in Madras, Bombay, the North-West Provinces, and Burma, but a further reduction in the Punjab.
TOTAL - Rx	5,451,000	5,311,000	5,439,000	5,717,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget, Estimate, 1890-91.	REMARKS.
ARMY SERVICES :	Rx	Rx	Rx	Rx	
Army : Effective -	983,000	989,000	953,000	909,000	The reduction in 1889-90 and 1890-91 occurs chiefly in the commissariat receipts, owing to the diminution of the force in Burma.
Army : Non-effective -	78,000	73,000	69,000	74,000	
TOTAL - Rx	1,061,000	1,062,000	1,022,000	983,000	

and Estimates for 1889-90 and 1890-91, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army : Effective -	16,862,000	16,507,000	17,046,000	17,519,000	In 1888-89 there were charges of Rx 121,000 for the Hazara expedition, Rx 204,000 on account of Sikkim, and Rx 49,000 owing to the Lushai Expedition; there was a reduction of Rx 844,000 in the extra expenditure in Upper Burma, but an increase of Rx 158,000 on other accounts in India (of which Rx 65,000 was in the increased number of rupees paid to the British soldiers owing to the fall in exchange, and Rx 82,000 in ordnance stores, camp equipage, &c.); in England the charges were reduced by 86,000 <i>l.</i> owing to a less demand for stores, but there was an increase of Rx 43,000 for exchange. In 1889-90 there was an exceptional payment of 170,000 <i>l.</i> (or, including exchange, Rx 246,000) on account of arrears due to the War Office for the home charges of British troops; and the cost of magazine rifles, breech-loading guns, and other stores, was estimated to be higher by 150,000 <i>l.</i> (or Rx 217,000); in India there were exceptional charges of Rx 300,000 for the purchase of transport animals, provisions, and equipments, for the mobilisation of an Army Corps, and Rx 366,000 for the Chin-Lushai Expedition. In 1890-91 the charge for military stores is estimated to be heavier by 556,000 <i>l.</i> (or about Rx 800,000), owing to the cost of arming the British troops with the magazine rifle, and of supplying 21 more batteries with 12-pounder breech-loading guns; the estimate of payments in India includes Rx 200,060 on account of the Chin-Lushai expedition, and Rx 60,000 for mobilisation.
Army : Non-effective -	3,556,000	3,795,000	3,888,000	3,986,000	From the 1st of April 1884, the system of paying, in respect of officers and men of the British Forces, the capitalised value of the share of India in each pension when granted, was abandoned, and the charge borne by India during the year was henceforward to be her portion of each pension according to actuarial tables of life. The result was a decrease of 705,000 <i>l.</i> at first, but the amount will gradually rise again for many years. In 1888-89 the increase of the non-effective charge in India was Rx 19,000; in England, on account of the British forces 48,000 <i>l.</i> , for Indian officers, &c., 43,000 <i>l.</i> , and for exchange Rx 128,000. In 1889-90 there was an increase of Rx. 28,000 in India, and 66,000 <i>l.</i> in England; and in 1890-91 it is estimated that there will be an increase of 77,000 <i>l.</i> in England, and of Rx 34,000 in exchange, but a reduction of Rx 13,000 in India.
TOTAL - Rx	20,418,000	20,302,000	20,934,000	21,505,000	

and Estimates for 1889-90 and 1890-91, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.
	Rx	Rx	Rx	Rx	
SPECIAL DEFENCE WORKS.	456,000	790,000	758,000	892,000	The expenditure is incurred on redoubts, military posts, blockhouses, and roads, on the North-West Frontier, on defences at Aden, Bombay, Karachi, and Rangoon, and in the Hooghly, and on guns and stores in England. In 1888-89 the expenditure in India was increased by Rx 77,000, owing to greater activity on the works at Bombay and Karachi, and in Burma; the payments in England were larger by 174,000 <i>l.</i> , and the charge for exchange was heavier by Rx 83,000. In 1890-91 there is an increase of 79,000 <i>l.</i> for stores, and of Rx 35,000 in exchange.
TOTAL EXPENDITURE, Imperial and Provincial	80,418,000	81,375,000	82,474,000	85,419,000	Of the increase of Rx 5,001,000 in the estimate for 1890-91 over 1887-88, Rx 697,000 is caused by exchange; and, excluding exchange, Rx 1,982,000 occurs in the expenses connected with railways, Rx 897,000 under Army and Special Defence Works, Rx 527,000 in other Public Works, Rx 373,000 in Civil Expenditure, and Rx 525,000 in the appropriation from revenue for Reduction of Debt.
PROVINCIAL ADJUSTMENTS:					
Deficits: Expenditure by Provincial Governments from their balances.	—	—	—	— 757,000	In 1887-88, 1888-89, and 1889-90, the Provincial Governments spent less than their income, the saving being added to their balances. In 1890-91 they are expected to spend, besides the whole of their annual allotments, sums which have accumulated in their balances from the savings of previous years. In 1890-91 special contributions will be made to the revenues of the Government of India, amounting to Rx 490,000, of which Madras and Bombay each contribute Rx 175,000, Bengal Rx 100,000, the Central Provinces Rx 80,000, and Assam Rx 10,000. According to the Accounts and Estimates of the four years, the Government of Bombay will have expended from its balances Rx 190,000; the Central Provinces Rx 67,000; and India General Rx 1,000; while the balances of Madras and Bengal are each estimated to be higher by Rx 139,000, Burma by Rx 102,000, the North-West Provinces by Rx 85,000, the Punjab by Rx 43,000, and Assam by Rx 1,000. The total net increase is thus Rx 251,000.
Surpluses: Allotments to Provincial Governments unspent by them.	371,000	285,000	352,000	—	
TOTAL EXPENDITURE charged against the Revenue of the Year	Rx 80,789,000	81,660,000	82,826,000	84,662,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1887-88 and 1888-89,

REVENUE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.

and Estimates for 1889-90 and 1890-91, with Explanations—continued.

EXPENDITURE.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	REMARKS.																																																																																																																																																						
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<i>Capital Outlay on Railways and Irrigation Works:</i>	Rx	Rx	Rx	Rx																																																																																																																																																							
State Railways -	2,252,000	1,178,000	3,066,000	3,200,000	In 1887-88 the outlay (including that from revenue) was actually Rx 3,723,000, but there were refunds amounting to Rx 1,390,000 from the Bengal-Nagpur Railway Company, on the transfer to it of the line already constructed by the State. Similarly, in 1888-89, the outlay was Rx 2,607,000, but the Indian Midland Company refunded Rx 921,000, and the Bengal-Nagpur Company Rx 486,000, on the transfer to them of the Sindia and Katni-Umaria lines, respectively. The total outlay on the construction of State Railways during these four years, is as follows:—																																																																																																																																																						
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Kistna Delta System -	41,000	53,000	51,000	43,000																																																																																																																																																							
Periyar Project -	27,000	50,000	75,000	78,000																																																																																																																																																							
Rushikulya Project -	20,000	20,000	33,000	35,000																																																																																																																																																							
Nira Canal -	40,000	30,000	31,000	24,000																																																																																																																																																							
Other Works -	136,000	107,000	103,000	155,000																																																																																																																																																							
TOTAL - Rx	627,000	539,000	488,000	652,000																																																																																																																																																							
TOTAL - Rx	2,785,000	1,638,000	3,468,000	3,750,000																																																																																																																																																							
<i>Capital Charge involved in Redemption of Liabilities:</i>																																																																																																																																																											
Oude and Rohilkund Railway.	£ —	£ 10,336,000	£ —	£ —																																																																																																																																																							
South Indian Railway.	—	—	—	4,695,000																																																																																																																																																							
TOTAL £ -	—	10,336,000	—	4,695,000	Capital charge involved in purchase of Railways, and discharge of, and assumption of liability for, Debentures and Debenture Stock.																																																																																																																																																						

NET REVENUE AND EXPENDITURE.

NET REVENUE.

Gross Revenue, deducting Refunds and Drawbacks and Charges of Collection.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx	Rx	Rx	Rx
Land Revenue	19,653,000	19,456,000	20,130,000	20,119,000
Opium	6,091,000	5,964,000	6,891,000	5,898,000
Salt	6,226,000	7,218,000	7,737,000	7,744,000
Stamps	3,669,000	3,729,000	3,681,000	3,846,000
Excise	4,374,000	4,541,000	4,654,000	4,645,000
Provincial Rates	2,965,000	2,978,000	3,283,000	3,298,000
Customs	1,182,000	1,168,000	1,304,000	1,378,000
Assessed Taxes	1,383,000	1,478,000	1,524,000	1,514,000
Forest	402,000	555,000	628,000	565,000
Registration	123,000	137,000	153,000	150,000
Tributes from Native States	744,000	745,000	777,000	776,000
	46,812,000	47,969,000	50,962,000	49,933,000
Deduct: Assignments and Compensations -	1,469,000	1,486,000	1,552,000	1,513,000
Net Revenue - Rx	45,343,000	46,483,000	49,410,000	48,420,000

NET EXPENDITURE.

Gross Expenditure, deducting Receipts.	Accounts, 1887-88.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx	Rx	Rx	Rx
Interest	4,695,000	3,870,000	3,394,000	3,506,000
Post Office, Telegraph, and Mail	26,000	-95,000	-135,000	-91,000
Civil Departments	11,410,000	11,506,000	11,764,000	12,075,000
Miscellaneous Civil Charges	3,155,000	3,091,000	3,524,000	3,702,000
Famine Relief and Insurance	91,000	78,000	607,000	600,000
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	81,000	22,000	6,000	5,000
Railway Revenue Account	2,123,000	2,234,000	1,904,000	1,867,000
Irrigation	748,000	722,000	724,000	704,000
Buildings and Roads	4,859,000	4,706,000	4,790,000	5,128,000
Army Services	19,357,000	19,240,000	19,912,000	20,522,000
Special Defence Works.	456,000	790,000	758,000	892,000
	47,001,000	46,161,000	47,248,000	48,907,000
Provincial Adjustments	371,000	285,000	352,000	-757,000
Net Expenditure - Rx	47,372,000	46,446,000	47,600,000	48,150,000
Surplus (+), or Deficit (-) - Rx	-2,029,000	+37,000	+1,810,000	+270,000