

EAST INDIA : ACCOUNTS AND ESTIMATES.
1893-94.

EXPLANATORY MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA.

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



LONDON:
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BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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1893.

[C.—7072.] Price 5½d.

Memorandum by the Under Secretary of State for India, relating to the Accounts of the Government of India for 1891-92, and the Estimates for 1892-93 and 1893-94.

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

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

Finance and Revenue Accounts of the Government of India for 1891-92 (on which the formal Resolution to be submitted to the Committee will be based).

Home Accounts of the Government of India : Account for 1891-92, with Estimate for 1892-93, &c. (No. 211 of 1893).

Estimate of the Revenue and Expenditure of the Government of India for 1892-93, compared with the Results of 1891-92 (No. 212 of 1893).

Returns of Loans raised in India and in England (Nos. 18, 19, 167, and 287 of 1893).

Indian Financial Statement for 1893-94 (No. 207 of 1893).

Statement of the Trade of British India from 1887-88 to 1891-92 [C.—6886].

Administration Report on the Railways in India for 1892-93.

Statistical Abstract relating to British India from 1882-83 to 1891-92.

Statement exhibiting the Moral and Material Progress and Condition of India during 1891-92.

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, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx
Revenue - - - - -	89,143,283	90,021,200	90,005,700
Expenditure chargeable thereon - - -	88,675,748	91,103,100	91,600,800
Surplus - - - - -	467,535	—	—
Deficit - - - - -	—	1,081,900	1,595,100

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

Net Revenue and Expenditure.	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx
Net Revenue - - - - -	49,969,887	51,473,400	50,103,200
Net Expenditure - - - - -	49,502,352	52,555,300	51,698,300
Surplus or Deficit, including cost of } Special Defence Works - - - - }	467,535	-1,081,900	-1,595,100
Do. excluding do. do. -	1,072,383	-522,600	-1,058,500

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

* See page 52 of the Appendix to this Memorandum.

Account, 1891-92.

Net Revenue and Expenditure.	Budget Estimate, March 1891.	Revised Estimate, as published in March 1892.	Modification of the Revised Estimate, as explained to the House of Commons on June 20, 1892.	Account.
	Rx	Rx	Rx	Rx
Net Revenue - - - -	48,890,800	49,726,900	49,927,900	49,969,887
Net Expenditure - - - -	48,775,200	49,806,900	49,573,800	49,502,352
Surplus or Deficit, including cost of Special Defence Works.	115,600	-80,000	354,100	467,535
Surplus, excluding cost of Special Defence Works.	962,600	470,000	904,100	1,072,383

The variations from the Budget Estimate resulted in an increase of the net revenue by Rx 1,079,087, and of the net expenditure by Rx 727,152, giving an improvement of Rx 351,935.

The increase of Rx 1,079,087 in the net Revenue is due mainly to the large augmentation of the net receipts from Opium, but there was also a satisfactory improvement under most of the heads except Land Revenue; the following are the details:—

<i>Net Revenue.</i>	<i>Remarks.</i>
Land Revenue - - - Rx -399,842	Reduction of Revenue in Madras Rx 522,242, and in the North-West Provinces Rx 91,614; increase in other provinces Rx 180,330; reduction of Expenditure Rx 33,684.
Opium - - - +831,855	Increase of Revenue Rx 418,980, the average selling price in Calcutta being Rs. 1,058, against an estimate of Rs. 1,000, per chest, while the amount paying duty in Bombay was more than the Estimate by 1,654 chests; reduction of charge Rx. 412,875, owing to the partial failure of the crop.
Salt - - - +299,836	Increase of Revenue, particularly in Bombay, Rx 292,682; reduction of Expenditure Rx 7,154.
Stamps - - - +107,711	} Increase of Revenue, chiefly in Bengal.
Excise - - - +159,412	
Provincial Rates - - - - 84,429	Reduction of Revenue in Madras.
Assessed Taxes - - - + 44,220	Increase of Revenue.
Forest - - - + 37,999	Reduction of Revenue, chiefly in Bombay, Rx 20,518; general reduction of Expenditure, Rx 58,517.
Other heads - - - +32,325	
Total increase of net Revenue:	
Imperial - : +741,405	} +1,079,087
Provincial - : +337,682	

The increase of Rx 727,152 in the net Expenditure is mainly accounted for by the additions of Rx 1,206,139 to the military charges in India, of Rx 656,284 for Exchange on the sterling payments, the bills on India having been sold at an average rate of about 16½*d.*, as compared with the Budget Estimate of 17½*d.*, and of £254,353 for discount on the loan raised in England, while, on the other hand, the net result

in India from the railways was better by Rx 1,376,017. The following table shows the chief heads under which the alteration in the net Expenditure occurred :

<i>Net Expenditure.</i>	<i>Remarks.</i>
Interest - - - - Rx +374,933	Net Payments in India less Rx 18,826; in England heavier £203,379 owing to discount on creation of £4,600,000. India Stock; Exchange worse Rx 190,380.
Telegraph - - - - -93,515	Improvement of receipts in India.
Police - - - - -94,430	Reduction of expenditure in Burma and Bombay.
Marine - - - - -105,963	Reduction of expenditure Rx 82,649, and increase of receipts Rx 23,314.
Medical - - - - +51,978	Increase of expenditure in Madras and Burma.
Other Civil Departments - - - - -59,100	Chiefly under Scientific and Minor Departments, and Law and Justice.
Superannuation Allowances and Pensions +94,292	Mainly in Exchange.
Famine Relief and Insurance - +225,319	The net charge on account of protective railways constructed through the agency of Companies (which is included in the Railway Revenue Account) having been reduced, a larger sum became available under Famine Insurance.
Construction of Railways out of Revenue -47,267	Diminished expenditure in Madras.
Railway Revenue Account - - -1,185,836	Net earnings increased on the State lines by Rx 1,361,197 and on the Guaranteed Railways by Rx 313,118, of which the Companies' share of surplus profits or net earnings, amounted to Rx 335,732; other charges in India better Rx 37,434; making the total improvement in India Rx 1,376,017; net charge in England better £37,849; exchange worse Rx 228,030.
Irrigation - - - - -49,521	Improvement of Revenue Rx 111,440; increase of charge Rx 61,919.
Buildings and Roads: Military Works +77,924	Increase of Expenditure.
Army - - - - +1,249,197	Increase in India Rx 1,206,139, chiefly for special expeditions, mobilisation, and remounts; reduction in England £108,504; increase in Exchange Rx 151,562.
Special Defence Works - - - -242,152	Reduction in India Rx 55,290, in England £140,737, and in exchange Rx 46,125.
Other heads - - - - -56,183	
Total Increase of net Expenditure:	
Imperial - - - +389,470	} The position of the several Provincial Governments was better than the estimate to the following extent:—Burma, Rx 201,512; Bombay, Rx 137,771; North West Provinces, Rx 74,280; Central Provinces, Rx 72,218; Punjab, Rx 66,890; Assam, Rx 55,327; Bengal, Rx 15,492; India General, Rx 1,158; while the Madras Government's balance was worse by Rx 37,172.
Provincial - - - -249,794	
	+ 139,676
But the improvement belonging to the Provincial Governments, by reason of the before-mentioned increase of their part of the net Revenue by Rx 337,682, and reduction of their net Expenditure by Rx 249,794, was -	587,476
Consequently the net Expenditure charged on the Revenue was increased by -	727,152
And, deducting this from the increase of Rx 1,079,087 in the net Revenue, the position of the Imperial Government was improved by -	351,935

Compared with the Revised Estimate as explained to the House of Commons on the 20th of June 1892, the Accounts show a very slight alteration; there is an increase in the net Revenue of Rx 41,987, or about .08 per cent., and a reduction in the net Expenditure of Rx 71,448, or .14 per cent., the final result being an improvement of the surplus by Rx 113,435.

Revised Estimate, 1892-93.

Net Revenue and Expenditure.	Budget Estimate, March 1892, as stated to the House of Commons, June 20, 1892.	Revised Estimate, March 1893.	Comparison of Revised with Budget Estimate.
	Rx	Rx	Rx
Net Revenue - - - - -	49,581,800	51,473,400	+1,891,600
Net Expenditure - - - - -	49,435,200	52,555,300	+3,120,100
Surplus or Deficit, including cost of Special Defence Works	146,600	-1,081,900	-1,228,500
Surplus or Deficit, excluding cost of Special Defence Works	761,100	-522,600	-1,283,700

When the Statement was laid before the House of Commons in June 1892, the surplus was estimated at Rx 146,600. The Revised Estimate, however, shows, as

compared with the Budget, an increase of Rx 2,057,300 in Exchange, and, apart from Exchange, an increase of Rx 1,893,400 in the net Revenue, and of Rx 1,064,600 in the net Expenditure, making the position worse by Rx 1,228,500, and turning the expected surplus into a deficit of Rx 1,081,900. Including Exchange, the increase is Rx 1,891,600 in the net Revenue, and Rx 3,120,100 in the net Expenditure. The former is caused by the following changes:—

<i>Net Revenue.</i>		<i>Remarks.</i>	
Land Revenue -	Rx +247,100	Increase of revenue Rx 182,100; reduction of expenditure Rx 65,000.	
Opium -	+971,600	Increase of revenue Rx 331,900, the higher prices in Calcutta having more than counterbalanced the diminution of the amount sold; reduction of expenditure Rx 639,700, through the partial failure of the crop.	
Salt -	+142,000	Increase of revenue Rx 103,900; reduction of charge Rx 38,100.	
Stamps -	+226,500	Increase of revenue.	
Excise -	+113,600	Mainly increase of revenue.	
Forest -	+135,100	Increase of revenue Rx 60,400, chiefly in Burma; reduction of expenditure Rx 74,700.	
Other heads -	+55,700		
Total increase of net Revenue:			
Imperial	+1,440,600	} +1,891,600	
Provincial	+451,000		

Of the increase of Rx 3,120,100 in the net Expenditure charged on the Revenue, Rx 1,934,800 is due to Exchange on sterling Expenditure, and Rx 120,700 to Exchange on remittance transactions; dividing the Exchange among the various heads, the increase of charge may be thus explained:—

<i>Net Expenditure.</i>		<i>Remarks.</i>		
Interest -	Rx +408,500	Increase in India Rx 109,700, owing to alteration of dates for payment in consequence of conversion of 4½ into 4 per cent. debt, and to less receipts on capital overdrawn by railway companies; increase in England £38,600, owing to discount on loan; increase of charge for exchange Rx 260,200.		
Telegraph -	-55,100	} Increase of revenue.		
Mint -	-101,100			
Police -	-74,000		Chiefly reduction of charge, especially in Bombay and Burma.	
Marine -	+170,700		Increase of expenditure in England, owing to larger payments for construction of vessels, and in exchange.	
Political -	+53,100	Increase of charge in India,		
Civil Superannuation -	+297,200	Increase of expenditure in India Rx 5,300; increase in England £79,300, through monthly payments being adopted; increased charge for exchange Rx 212,600.		
Exchange on Remittance transactions -	+120,700	Less gain on receipts in India from guaranteed Railways, and increased charge for family remittances owing to fall in exchange.		
Famine Relief -	-53,200	Reduction of charge in Madras.		
Railway Revenue Account -	+136,300	Improvement of net receipts on State Railways Rx 311,900; reduction of expenditure in India Rx 96,300, and in England £18,400; increase of charge for exchange Rx 562,900.		
Irrigation -	-124,800	Increase of revenue.		
Army -	+1,605,100	Increase of expenditure in India Rx 464,400, chiefly for special expeditions, transport, and higher price of food; in England £428,200, owing to payment of arrears, and the adoption of the system of issuing furlough and retired pay monthly; and exchange Rx 712,500.		
Special Defence Works -	-55,200	Reduction of expenditure in England, on account of stores for Aden.		
Other heads -	-6,000			

Total increase of net Expenditure:
Imperial - +2,669,100 }
Provincial - -346,900 } +2,322,200

But the improvement belonging to the Provincial Governments, by reason of the above-mentioned increase of their part of the net Revenue by Rx 451,000, and reduction of the net Expenditure by Rx 346,900, was

797,900

The position of the Provincial Governments was better than had been estimated to the following extent:—Burma, Rx 237,500; Madras, Rx 233,900; Bombay, Rx 120,800; North-west Provinces, Rx 102,500; Bengal, Rx 34,200; Central Provinces, Rx 33,000; Assam, Rx 25,600; Punjab, Rx 9,200; and India General, Rx 1,200.

Consequently, the net Expenditure charged on the Revenue, was increased by

3,120,100

And, deducting from this the increase of Rx 1,891,600 in the net Revenue, the position of the Imperial Government is seen to be worse by

1,228,500

The approximate Accounts show, however, an improvement over the Revised Estimate of Rx 295,100. The net Revenue is increased by Rx 118,000, and the net Expenditure is diminished by Rx 177,100; there is a reduction of Rx 174,500 in the net receipts from Railways, but otherwise the net payments in India are reduced by Rx 900, and in England by £235,400, and the charge for Exchange is less by Rx 115,300. Instead, therefore, of the deficit of Rx 1,081,900 expected in the Revised Estimate, it is now anticipated that there will be a deficit of Rx 786,800.

Budget Estimate, 1893-94.

Net Revenue and Expenditure.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	Comparison.
	Rx	Rx	Rx
Net Revenue - - - - -	51,473,400	50,103,200	-1,370,200
Net Expenditure - - - - -	52,555,300	51,698,300	-857,000
Deficit, including cost of Special Defence Works - - -	-1,081,900	-1,595,100	-513,200
Deficit, excluding cost of Special Defence Works - - -	-522,600	-1,058,500	-535,900

There is an estimated reduction of Rx 1,370,200 in the net Revenue, and of Rx 857,000 in the net Expenditure, so that it is anticipated that the position will be worse by Rx 513,200.

The reduction of Rx 1,370,200 in the net Revenue is expected to occur in the following manner:—

Net Revenue.	Remarks.
Land Revenue - - Rx + 144,500	Increase of Revenue, particularly in Bombay, Assam, Punjab, and Burma.
Opium - - - - -1,310,200	Reduction of Revenue Rx 650,300, owing to the diminution in the sales at Calcutta being expected to be in force throughout the year; increase of charge in Bengal Rx 659,900, the crop in 1892-93 having been below the average.
Salt - - - - -109,400	Reduction of Revenue Rx 60,800; increase of charge Rx 48,600.
Stamps - - - - -35,700	} Chiefly reduction of Revenue.
Excise - - - - -64,300	
Provincial Rates - - - + 69,400	} Mainly increase of Revenue.
Customs - - - - -61,500	
Forest - - - - -133,600	Reduction of Revenue Rx 38,800; increase of charge, particularly in Madras, Bombay, and Burma, Rx 94,800.
Other heads - - - + 7,600	
Reduction of net revenue	
Imperial - -1,319,600	} -1,370,200
Provincial - -50,600	

The reduction of Rx 857,000 in the net Expenditure charged on the Revenue is thus explained:—

Net Expenditure.	Remarks.
Interest - - - - Rx -302,300	In India reduction of charge Rx 279,600, and increase of receipts Rx 30,900; in England, reduction of charge £39,200, and reduction of receipts £4,000; increased charge for Exchange Rx 43,400.
Mint - - - - + 86,500	Diminished receipts.
Police - - - - +120,200	General increase of expenditure, except in Bengal.
Marine - - - - -102,400	Reduction of expenditure in England and in Exchange.
Education - - - - + 66,500	General increase of expenditure, except in the North-West Provinces.
Exchange on Remittance transactions - - - - -122,200	Larger withdrawals in India by Railway Companies (especially Assam-Bengal), coupled with fall in Exchange.
Construction of Protective Railways - - - - + 60,400	Increased allotment for the construction of railways out of revenue.
Construction of Railways (beyond grant from Famine Insurance) -217,800	The exceptional grant for railways in Madras in 1892-93 is not repeated.
Railway Revenue Account - +283,300	Net receipts better Rx 202,000; Exchange worse Rx 170,800; other charges more Rx 314,500.
Buildings and Roads: Civil Works +169,100	Increase of expenditure, principally in Burma, Rx 153,700; reduction of receipts Rx 15,400.
Army - - - - -522,300	Increase in India Rx 192,200; reduction in England £522,200 and in Exchange Rx 192,300.
Other heads - - - + 11,400	
Total reduction of net Expenditure:	
Imperial - -806,400	} -469,600
Provincial - +336,800	

Brought forward	- Rx	-469,600	
But there is a charge borne by the Provincial Governments, in consequence of the reduction of their portion of the net Revenue by Rx 50,600, and the increase of their net expenditure by Rx 336,800, amounting to		-387,400	According to the Budget for 1893-94, Madras is expected to be worse by Rx 190,400, Bombay by Rx 130,900, Burma by Rx 104,200, the Central Provinces by Rx 89,900, Assam by Rx 74,700, the Punjab by Rx 64,800, the North-West Provinces by Rx 50,500, Bengal by Rx 45,200, and India General by Rx 600, making a total of Rx 751,200. In the revised Estimate for 1892-93 the Provincial Governments spend only Rx 363,800 from their balances; so that in the Estimate for 1893-94 their position is worse than in that for 1892-93 by Rx 387,400.
So that the net Expenditure charged on the Revenue is reduced by		-857,000	
And, setting this against the reduction of Rx 1,370,200 in the net revenue, the position of the Imperial Government is, on the whole, worse by		513,200	

Principal Changes in the last Three Years.

The Account of the year 1890-91 ended with a surplus of Rx 3,688,200, and the Budget Estimate for 1893-94 shows a deficit of Rx 1,595,100, the difference being Rx 5,283,300, of which the increased charge for exchange accounts for Rx 5,018,700. The following tables show the principal changes that have taken place since March 1891.

Net Revenue and Expenditure	Account, 1890-91.	Budget, 1893-94.	Increase.
Net Revenue - - - Rx	49,354,200	50,103,200	749,000
Net Expenditure:			
India: Imperial - - - Rx	12,936,500	13,047,100	110,600
„ Provincial - - - Rx	12,643,200	13,255,300	612,100
England - - - £	15,139,500	15,607,900	468,400
Exchange - - - Rx	4,946,800	9,788,000	4,841,200
Total - - - Rx	45,666,000	51,698,300	6,032,300
Surplus or Deficit - - - Rx	3,688,200	-1,595,100	-5,283,300

The following is an explanation of the increase of Rx 749,000 in the net Revenue :—

Net Revenue.

	Rx	
Land Revenue - - -	+670,300	Increase in the Punjab Rx 194,800, in the North-West Provinces Rx 185,300, in Burma Rx 162,800, in Bombay Rx 84,800, in Assam Rx 78,200, in Madras Rx 60,400, and in the other provinces Rx 49,200; reduction in Bengal Rx 145,200.
Opium - - - - -	-637,300	Reduction in receipts at Calcutta Rx 449,900, owing to diminution of amount sold by 13,300 chests, the effect of which is partly counteracted by the rise in price from Rs. 1,037 to an estimate of Rs. 1,250 per chest; reduction in excise and miscellaneous receipts Rx 9,000; reduction on Malwa opium Rx 104,300, owing to the duty being lowered during the whole year from Rs. 650 to Rs. 600 per chest; increase of charge Rx 74,100.
Stamps - - - - -	+340,000	} Increase of Revenue.
Excise - - - - -	+172,700	
Provincial Rates - - -	+215,600	
Customs - - - - -	-83,200	
Assessed Taxes - - -	+70,400	Increase of receipts from duty on imports of liquors, petroleum, &c. Rx 20,600; diminution on exports of rice Rx 100,100; increase of miscellaneous receipts Rx 1,500; increase of Expenditure Rx 5,200.
Forest - - - - -	-62,800	Increase of Revenue.
Registration - - - - -	+38,500	Increase of Revenue Rx 140,800, and of Expenditure Rx 203,600, especially in Madras and Bombay.
Other heads - - - - -	+24,800	
Total increase of net Revenue :		
	Rx	
Imperial - - - - -	+136,900	} +749,000
Provincial - - - - -	+612,100	

Of the increase of Rx 6,032,300 in the net Expenditure, the fall in Exchange from 18.09 to 14.75 pence per rupee accounts for Rx 5,004,400 (including the soldiers' pay and remittance transactions), and Rx 417,600 is due to the full provision being made for famine insurance, so that there is an increase of Rx 610,300 in other respects. The following are the details, including exchange under the several heads :—

Net Expenditure.

	Rx	
Interest - - - - -	-91,900	In India, reduction of charge Rx 691,300, and increase of receipts Rx 150,500; in England, reduction of charge £118,600, and reduction of receipts £146,200; increase of net charge for Exchange Rx 722,300.
Post Office - - - - -	+55,300	Improvement in India Rx 1,100; increase in England £20,100, and in Exchange Rx 36,300.
Mint - - - - -	+106,000	Diminution of receipts.
General Administration - - -	+142,100	Increase in India Rx 66,300; in England £900, and in Exchange, Rx 74,900.
Law and Justice - - - - -	+154,700	Increase of Expenditure Rx 210,300, especially in Bengal, Madras, and Burma; increase of receipts Rx 55,600.
Police - - - - -	+99,400	Increase of Expenditure, especially in the North-West Provinces, Punjab, Bombay, and Madras; reduction in Burma.
Marine - - - - -	+295,300	Increase of net Expenditure in India Rx 95,200; in England, owing to payment to Admiralty for manning and maintaining Government defence vessels, and to stores, £101,600; and in Exchange Rx 98,500.
Education - - - - -	+135,700	Increase of Expenditure, particularly in Madras and Bombay.
Medical - - - - -	+177,700	Increase of Expenditure, especially in Madras, Rx 142,300; reduction of receipts Rx 35,400, there having been an exceptional receipt of £31,000 in 1890-91 through the sale of the Ealing Asylum.
Political - - - - -	+65,200	Increased Expenditure in India.
Civil Furlough - - - - -	+108,300	Reduction of charge in India Rx 900; increase in England £35,000, owing to unusually small payments in 1890-91; and in Exchange Rx 74,200.
Civil Superannuation - - - -	+748,500	Increase of net charge in India Rx 97,500, and in England £109,200; Exchange worse Rx 541,800.
Stationery and Printing - - -	+52,300	Increase of net charge in India Rx 30,100, in England £4,500, and in Exchange Rx 17,700.
Exchange on Remittance transactions - - - - -	-101,800	Gain on the capital transactions of the Railway Companies working with fixed rates of Exchange, especially in connexion with the Assam-Bengal Railway in 1893-94.
Carried forward - - - - -	+1,946,800	

	Rx	
Brought forward	+1,946,800	
Famine Relief and Insurance	+ 559,800	Further Expenditure of Rx 34,900 on Famine Relief, and allotment of Rx 1,054,300 for construction of Protective Railways; diminution of the grant for Reduction of Debt by Rx 520,000, and of that for Irrigation Works by Rx 9,400.
Construction of Railways (beyond grant under Famine Insurance)	+ 79,900	Owing to special allotment of Provincial funds in Madras, Bombay, and Assam, for this purpose.
Railway Revenue Account	- +1,306,800	Increased charge for Exchange Rx 1,741,300; in other respects, State Railways better Rx 550,500, Subsidized Railways Rx 1,200, and Miscellaneous Expenditure Rx 41,700; Guaranteed Railways worse, Rx 158,900.
Civil Buildings and Roads	- + 404,700	Increase of Expenditure, especially in Burma, Assam, Baluchistan, and Madras; reduction in Bengal and the North-West Provinces.
Army:		
Effective	- - +1,481,700	Increase of net Expenditure in India Rx 937,400 (pay of European soldiers owing to fall in Exchange heavier by Rx 265,000, and of native cavalry by Rx 72,000; commissariat, Rx 314,600; ordnance Rx 186,100; remounts, &c., Rx 68,800; other payments, Rx 30,900); reduction in England, £91,900; increase in Exchange Rx 636,200.
Non-effective	- - - + 856,200	Reduction of net Expenditure in India Rx 25,000; increase in England £156,100, and in Exchange Rx 725,100.
Other Heads	- - - - 51,000	
Total increase of net Expenditure:		
	Rx	
Imperial	- +5,420,200	} +6,584,900
Provincial	- +1,164,700	
From this increase of Rx 1,164,700 in the Provincial Expenditure must be deducted the increase of Rx 612,100 in the Provincial Revenue, so that the portion of the net increase of charge to be borne by the Provincial Governments amounts to	- 552,600	} The amount spent by the Provincial Governments from their balances beyond their income was Rx 198,600 in 1890-91, and is estimated to be Rx 751,200 in 1893-94.
	- - - - -	
Consequently the increase in the net Expenditure charged on the Revenue is	- - - +6,032,300	
And, setting against this increase the improvement of Rx 749,000 in the net Revenue, the Imperial position is, on the whole, worse by	- - - - 5,283,300	

The difference in the position of the two years may be thus summed up. The additional charge arising out of the fall in Exchange was Rx 5,018,700. Apart from Exchange, a reduction of Rx 636,900 occurred under the head of Opium, but there was an increase of Rx 1,400,300 in the other principal sources of revenue. There was an improvement in the net Expenditure on the Railway Revenue Account, on Irrigation, and in the payment of Interest, amounting to Rx 1,153,300; but the Military Expenditure, including Military and Special Defence Works, was increased by Rx 687,800, and the Civil Expenditure, including Superannuation, by Rx 1,158,700; there was an increase of Rx 497,600 in the sums allotted from Revenue for famine relief and insurance and for the construction of Railways, and of Rx 389,800 in the charge for Civil Buildings and Roads. Towards this Expenditure there was an increase of Rx 552,600 in the appropriation from the Provincial Balances; and, as the final result, the position of the Imperial Government is worse by Rx 5,283,300.

In the following table the principal causes are shown of the improvement or deterioration in the Accounts for 1891-92, and the Estimates for 1892-93 and 1893-94, when compared with the Accounts for 1890-91. A great improvement has taken place in the main sources of Revenue except Opium, and in the reduction of the charge for Interest, and the returns from Railways are also better; but the net receipts from Opium, which in 1891-92 and 1892-93 were larger, owing to the reduction of the payments in consequence of the small crop, are now likely to be much diminished; the special contributions which were received from the Provincial Governments in 1890-91 do not recur; in all three of the later years the Military Expenditure is very

high, the Civil Expenditure is largely increased, and the grant for Famine Relief and Insurance has been raised to its full amount. In the estimates for 1892-93 and 1893-94 the deterioration of about Rx. 5,000,000 from the position of 1890-91 is virtually accounted for by the increased charge for Exchange:—

Net Revenue and Expenditure better (+) or worse (-) than in 1890-91.	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx
Exchange on all accounts - - - -	- 1,732,800	- 1,897,700	- 5,018,500
Principal Heads of Revenue, except Opium	+ 167,200	+ 1,455,000	+ 1,400,200
Opium - - - -	+ 452,400	+ 673,400	- 636,900
Civil Departments - - - -	- 355,800	- 652,000	- 848,900
Famine Relief and Insurance	- 416,800	- 415,400	- 417,600
Interest - - - -	+ 182,400	+ 468,500	+ 814,200
Railways (including construction out of Revenue, in addition to that under Famine Insurance).	+ 544,200	+ 133,200	+ 212,400
Military Expenditure (including Military and Special Defence Works).	- 1,323,500	- 1,257,100	- 657,500
Other Charges - - - -	- 738,500	- 278,000	- 100,300
	- 3,220,700	- 4,770,100	- 5,253,300

Famine Relief and Insurance.

In accordance with the policy adopted in 1881, respecting Famine Insurance, it was decided annually to set aside Rx 1,500,000 from Revenue, for the actual relief of famine, for the construction of works calculated to protect the country from famine, or for the reduction of the existing Debt, or avoidance of Debt otherwise about to be incurred, so as to form a set-off against the borrowing that might be expected in a year when famine arose. From 1886-87, however, to 1890-91, it was found impracticable to make the entire grant as intended, without imposing fresh taxation for the purpose. The following table shows to what extent the Revenue has been so appropriated:—

Years.	Famine Relief.	Construction of Protective Irrigation Works.	Construction of Protective Railways.		Reduction or avoidance of Debt.	Total.
			Charged under Famine Relief and Insurance.	Charged under Railway Revenue Account.		
1881-82 - -	Rx 34,883	Rx 135,449	Rx 682,403	Rx —	Rx 715,151	Rx 1,567,886
1882-83 - -	22,103	263,443	- 133,129	—	1,343,555	1,495,972
1883-84 - -	9,205	283,223	649,248	—	581,137	1,522,813
1884-85 - -	7,350	253,046	946,457	—	341,504	1,548,357
1885-86 - -	40,695	186,807	589,000	29,271	683,498	1,529,271
1886-87 - -	1,041	107,979	200,000	151,812	—	460,832
1887-88 - -	402	91,006	—	285,199	—	376,607
1888-89 - -	7,799	70,537	—	430,182	—	508,518
1889-90 - -	68,288	71,457	—	462,009	460,255	1,062,009
1890-91 - -	5,579	74,392	—	482,351	520,029	1,082,351
1891-92 - -	23,423	77,931	484,795	231,681	682,170	1,500,000
Revised Estimate, 1892-93	76,800	63,000	993,900	366,300	—	1,500,000
Budget, 1893-94 -	40,500	65,000	1,054,300	340,200	—	1,500,000

Upper Burma.

The following is a statement of the net Expenditure and Revenue on account of Upper Burma, including the local payments and receipts :—

	Account, 1890-91.	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
<i>Net Expenditure.</i>				
	Rx	Rx	Rx	Rx
Police - - - - -	715,800	666,900	630,000	643,300
General Administration - - -	19,900	19,500	20,400	19,800
Law and Justice - - - - -	85,100	90,200	95,300	97,700
Marine - - - - -	26,500	30,300	43,500	51,400
Medical - - - - -	16,600	16,700	18,100	18,000
Political (including pensions) -	49,400	48,000	44,400	43,600
Other Civil Charges - - - - -	5,100	3,800	2,500	4,900
Railway Revenue Account* - - -	34,200	19,700	82,700	89,000
Irrigation Works - - - - -	28,100	101,000	119,300	50,400
Buildings and Roads : Military	137,900	123,100	156,900	144,800
" " Civil	303,700	337,100	274,200	321,600
Extra Army Charges - - - - -	350,300	529,200	490,000	505,000
	1,772,600	1,985,500	1,977,300	1,989,500
<i>Net Revenue.</i>				
Land Revenue - - - - -	454,700	412,400	503,500	487,200
Stamps - - - - -	22,200	23,600	27,700	30,100
Excise - - - - -	41,300	46,200	52,500	52,900
Forest - - - - -	134,200	95,300	162,900	126,600
Tributes - - - - -	24,700	34,300	41,200	28,100
Other Heads - - - - -	10,200	12,600	12,400	12,500
	687,300	624,400	800,200	737,400
Net Charge - - - - -	1,085,300	1,361,100	1,177,100	1,252,100

* Inclusive of interest on capital outlay. The increase of the net charge under the head of Railways in 1892-93 is due to the agreement made in 1892 with the Provincial Government.

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 (+ charge, - gain)	Rx	Rx
1881-82 - - - - -	14,043,000	19·895	2,897,000	+ 91,000	—	2,988,000
1882-83 - - - - -	13,800,000	19·525	3,166,000	+ 65,000	—	3,231,000
1883-84 - - - - -	14,770,000	19·536	3,375,000	- 61,000	46,000	3,360,000
1884-85 - - - - -	13,844,000	19·308	3,364,000	- 12,000	184,000	3,536,000
1885-86 - - - - -	13,756,000	18·254	4,330,000	- 264,000	224,000	4,290,000
1886-87 - - - - -	14,172,000	17·441	5,330,000	+ 26,000	276,000	5,632,000
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
1889-90 - - - - -	14,513,000	16·566	6,513,000	- 387,000	632,000	6,758,000
1890-91 - - - - -	15,177,000	18·090	4,959,000	- 78,000	567,000	5,448,000
1891-92 - - - - -	15,717,000	16·733	6,825,000	- 31,000	387,000	7,181,000
Revised Estimate, 1892-93 -	16,352,000	15·000	9,811,000	- 58,000	592,000	10,345,000
Budget, 1893-94 - - - - -	15,650,000	14·750	9,815,000	- 180,000	832,000	10,467,000

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.	Account, 1891-92.			Revised Estimate, 1892-93.			Budget, 1893-94.		
	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)	£ 2,024,726	Rx 1,139,320	Rx 3,764,546	£ 2,458,200	Rx 1,474,900	Rx 3,933,100	£ 2,419,000	Rx 1,517,400	Rx 3,987,000
Railway Revenue Account	5,051,951	2,454,431	8,106,382	5,722,300	3,433,400	9,155,700	5,747,200	3,004,200	9,351,400
Civil Administration:									
Payments on account of Departments in India, passage, outfit, &c.	21,071	9,150	30,221	27,100	16,200	43,300	29,900	18,700	49,600
Postal Subsidy	59,900	26,012	85,912	59,900	35,900	95,800	59,900	37,600	97,500
Telegraph: Red Sea Company's Annuity	18,027	7,329	25,356	18,000	10,800	28,800	18,000	11,300	29,300
Indo-European	88,813	16,855	55,668	29,600	17,800	47,400	32,900	20,600	53,500
Zanzibar-Mauritius	—	—	—	—	—	—	5,000	3,100	8,100
Public Works: Civil Engineering College	820	356	1,176	200	100	300	2,600	1,600	4,200
Other Charges	5,696	2,474	8,170	6,500	3,800	10,100	5,500	3,500	9,000
Marine: Her Majesty's ships in Indian Seas	59,158	21,782	71,940	52,100	31,300	83,400	50,000	31,400	81,400
Indian Government Defence Vessels	6,000	2,006	8,006	50,000	30,000	80,000	60,000	37,600	97,600
Other Charges	413	179	592	2,200	1,300	3,500	1,500	900	2,400
Civil Service: Allowances to Candidates, Examinations, &c.	19,038	7,833	25,871	16,300	9,800	26,100	13,400	8,400	21,800
Lunatics: Maintenance	4,159	1,808	5,965	7,000	4,200	11,200	5,000	3,100	8,100
Political charges: Persian Mission	7,000	3,040	10,040	7,000	4,200	11,200	7,000	4,400	11,400
Diplomatic and Consular Establishments in China	12,500	5,428	17,928	12,500	7,500	20,000	12,500	7,800	20,300
Pensions: territorial and political	54,223	23,547	77,770	29,700	17,800	47,500	23,700	14,900	38,600
Other Charges	6,155	2,673	8,828	2,500	1,500	4,000	2,000	1,200	3,200
India Office: Salaries of Establishment	136,589	59,316	195,905	135,800	81,500	217,300	134,300	84,200	218,500
Auditor's Department	6,837	2,969	9,806	6,500	3,900	10,400	6,000	4,100	10,700
Store Department	24,160	10,492	34,652	27,000	16,200	43,200	26,000	16,300	42,300
Stationery, postage, telegrams, and other charges	21,743	9,442	31,185	23,000	13,800	36,800	22,300	14,000	36,300
Army: Effective: Home Charges of British Forces serving in India	713,131	309,086	1,022,217	978,500	587,100	1,565,600	817,000	512,400	1,329,400
Troop Service and Transport	236,818	102,841	339,659	228,000	136,800	364,800	226,000	141,700	367,700
Other Charges	21,370	9,280	30,650	20,300	12,200	32,500	19,500	12,200	31,700
Stores: Civil and Public Works	182,464	79,237	261,701	220,500	132,300	352,800	186,400	116,900	303,300
Telegraph	83,218	36,136	119,354	81,700	49,000	130,700	78,000	48,900	126,900
Marine	76,876	33,384	110,260	196,800	118,160	314,960	105,900	66,400	172,300
Military	1,098,890	477,207	1,576,097	1,030,500	618,300	1,648,800	842,400	523,300	1,370,700
Special Defence Works (including Establishment)	209,263	90,876	300,138	175,000	105,000	280,000	174,700	109,600	284,300
Miscellaneous Charges	7,269	3,157	10,426	6,000	4,000	10,000	8,900	5,000	14,500
Furlough: Civil and Marine	192,228	83,477	275,705	208,900	125,300	334,200	209,000	131,100	340,100
Military	305,023	132,460	437,483	349,000	209,400	558,400	313,000	196,300	509,300
Telegraph	5,413	2,351	7,764	5,900	3,500	9,400	5,400	3,400	8,800
Public Works	48,639	21,123	69,761	50,000	30,000	80,000	50,000	31,400	81,400
Non-Effective Charges: Civil and Marine	1,000,811	438,523	1,448,334	1,099,300	659,600	1,758,900	1,049,400	653,100	1,707,500
Military	2,767,894	1,197,433	3,965,327	3,008,000	1,804,800	4,812,800	2,879,800	1,806,000	4,685,300
Total	15,716,780	6,825,209	22,541,989	16,352,200	9,811,300	26,163,500	15,650,300	9,814,600	25,464,900

There is a reduction in the Budget for 1893-94, as compared with the Account for 1891-92, of £261,674 on Stores, chiefly for the Army, of £205,126 in Interest and Management of Debt (no discount being inserted for the loan in 1893-94), and of £30,523 in Political Pensions (which were exceptionally heavy in 1891-92), while there is an increase of £161,995 for Non-Effective charges, of £95,249 on Railway Revenue Account, of £91,181 in the Army Effective Charges (which were swollen by arrears), of £54,000 in the subsidy to the Admiralty for manning and maintaining the Indian Government Defence Vessels, of £26,097 for Furlough Pay, and of £2,321 on all other accounts; so that there is a net decrease of £66,480 in the sterling payments, while the charge for Exchange is higher by Rx 2,989,391.

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

Expenditure.	Account, 1891-92.			Revised Estimate, 1892-93.			Budget Estimate 1893-94.		
	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 - -	£ 804,300	Rx 375,337	Rx 1,239,646	£ 1,068,000	Rx 640,300	Rx 1,708,800	£ 1,151,800	Rx 722,300	Rx 1,874,100
“ “ on Irrigation Works - -	8,948	8,886	12,834	8,200	4,900	13,100	8,800	5,500	14,300
Total - -	873,257	379,223	1,252,480	1,076,200	645,700	1,721,900	1,160,600	727,800	1,888,400

RAILWAYS.

The sanctioned mileage of Railways in India on the 31st of December 1892 was 20,004, of which 17,709 miles were open for traffic. The additional length opened in 1892 was 504 miles, of which 204 were on the South Indian Railway, 100 on the Mu Valley, 67 on the North-Western, 59 on the Hyderabad-Umarkot, and 74 on other lines. The length sanctioned during the year was 340 miles, namely, 113 from Ujjain to Bhopal, 72 from Bina to Guna, 68 on the East Indian Railway, and 87 for other lines.

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:—

	1890.	1891.	1892.
Miles open at end of year - -	16,233	17,211	17,709
Capital outlay at end of year - Rx	211,982,149	219,375,123	224,471,634
Average cost per open mile - "	13,059	12,746	12,676
Number of passengers carried -	113,828,810	122,611,345	123,750,462
Number of tons of goods carried -	22,521,192	26,048,793	25,978,817
Gross receipts - - - Rx	20,622,572	23,980,761	23,107,194
Working expenses - - - "	10,268,075	11,258,498	10,878,509
Net receipts - - - "	10,354,497	12,722,263	12,228,685
Percentage of net receipts on capital cost - - -	4.88	5.80	5.45

While, however, the Railways gave in India a return of about $5\frac{3}{4}$ or $5\frac{1}{2}$ per cent. on their capital cost, the expense of paying in England the interest in gold is so heavy, that the result of the Railway Revenue Account is to impose a considerable charge on the Government; in 1891-92 this was less than in any year since 1883-84, but the subsequent fall in Exchange has greatly added to the expenditure, as will be seen from the following statement:—

	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx
Receipts - - - -	19,938,046	19,064,200	19,551,700
Expenditure - - - -	20,253,910	20,775,000	21,545,800
Net Charge - - - -	315,864	1,710,800	1,994,100

This result is arrived at after charging in the Railway Revenue Account the following sums on account of Exchange:—

	Rx
Account, 1891-92 - - - -	2,454,430
Revised Estimate, 1892-93 - - - -	3,433,400
Budget Estimate, 1893-94 - - - -	3,604,200

IRRIGATION WORKS.

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

	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
Major Works :	Rx	Rx	Rx
Direct receipts - - -	1,404,737	1,487,200	1,323,700
Portion of Land Revenue due to Irrigation - - -	673,189	725,600	815,600
Total Revenue - - -	2,077,926	2,212,800	2,139,300
Working expenses - - -	761,445	790,600	776,100
Net Revenue - - -	1,316,481	1,422,200	1,363,200
Interest on Debt - - -	1,109,678	1,138,900	1,168,300
Net Receipt - - -	206,803	283,300	194,900
Minor Works and Navigation : net Charge - - -	879,782	861,300	717,300
Total net Charge - - -	672,979	578,000	522,400

The direct receipts, of which nine-tenths 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 Sirhind Canals, in the Punjab, and the Son project in Bengal. Of the portion of the land revenue credited to irrigation works, nearly two-thirds is derived from those in the deltas of the great rivers in Madras, especially the Godávári and Kistna.

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

	To the close of 1890-91.	During 1891-92.	Estimated in		Total to end of 1893-94.	Percentage of net Revenue in 1891-92 on capital outlay.
			1892-93.	1893-94.		
	Rx	Rx	Rx	Rx	Rx	
Bengal : Orissa Project - -	2,421,788	38,874	37,800	42,500	2,540,962	—·10
Midnapore Series - -	824,424	1,447	200	—	826,071	·33
Son Canal - -	2,552,799	20,410	15,400	17,500	2,606,109	1·0
N.-W. Provinces : Ganges Canal -	2,685,061	16,905	13,500	19,100	2,734,566	8·35
Lower Ganges Canal.	3,099,851	21,711	17,100	35,100	3,173,762	3·68
Agra Canal -	849,147	2,516	2,200	9,300	863,163	4·26
Eastern Jumna Canal.	318,507	6,502	4,400	6,500	335,909	23·84
Betwa Canal -	396,508	990	1,200	1,800	400,498	·11
Punjab : Western Jumna Canal -	1,062,457	4,692	11,900	28,000	1,107,049	9·64
Sirsa Branch Canal (State outlay)*	59,915	56,771	63,900	62,300	242,886	—
Bari Doab Canal -	1,580,392	2,137	26,200	60,000	1,668,729	7·73
Sirhind Canal (State outlay)*	2,213,442	33,499	15,000	9,500	2,271,441	6·53
Chenab Canal -	554,816	350,635	153,000	180,000	1,238,451	—·03
Swat River Canal -	347,589	1,000	—	5,700	354,289	3·09
Madras : Godavari Delta System -	1,084,283	6,655	500	—	1,091,438	16·01
Kistna Delta System -	930,873	42,890	32,700	47,100	1,053,563	14·04
Sangam Anicut System -	297,987	1,649	2,700	5,400	307,736	—·89
Kurnool Canal -	2,164,167	—	—	—	2,164,167	·06
Periyar Project -	266,610	110,248	129,700	117,500	624,058	—
Rushikulya Project -	183,426	64,047	49,800	45,000	342,273	—
Bombay : Eastern Nara Works -	513,065	8,517	16,400	24,100	562,082	5·94
Mutha Canals -	607,983	10	12,300	14,200	634,493	2·75
Nira Canal -	485,834	11,844	10,400	12,100	520,178	·07
Other Works -	1,986,728	29,098	14,700	97,200	2,127,726	—
	27,487,652	833,047	631,000	839,900	29,791,599	4·65

The chief grants in 1893-94 are for the Orissa canals and the Kistna Delta System, for the Chenab and Sirsa Branch Canals in the Punjab, and for the Periyar and Rushikulya projects.

* In addition to Rx 1,378,604 contributed by Natiye Sintes towards the Sirhind Canal, and Rx 50,622 towards the Sirsa Branch Canal, to the end of 1891-92.

TRADE.

The following is an abstract of the principal figures of the Trade returns for the three years ended 31st March 1893 :—

	1890-91.	1891-92.	1892-93.
	Rx	Rx	Rx
Imports of Private Merchandise - - - -	69,034,900	66,587,457	62,618,383
Government stores - - - -	2,940,470	2,844,926	3,660,239
Total merchandise - - - -	71,975,370	69,432,383	66,278,622
Treasure - - - -	21,934,486	14,722,662	17,009,810
Total imports - - - -	93,909,856	84,155,045	83,288,432
Exports of Indian Produce and Manufactures - - -	95,902,193	103,550,831	101,930,879
Foreign goods (re-exports) - - - -	4,233,529	4,485,179	4,584,314
Government stores - - - -	91,626	137,582	59,478
Total merchandise - - - -	100,227,348	108,173,592	106,574,671
Treasure - - - -	2,123,178	3,286,686	6,958,924
Total exports - - - -	102,350,526	111,460,278	113,533,595
Total trade - - - -	196,260,382	195,615,323	196,822,027

Analysis of the Imports of Merchandise.

	1890-91.	1891-92.	1892-93.
<i>Private Merchandise.</i>	Rx	Rx	Rx
I. Animals, living - - - -	295,430	293,257	300,673
II. Articles of food and drink :			
Fruits and vegetables - - - -	178,891	134,255	143,552
Grain and pulse - - - -	93,483	215,590	122,359
Liquors - - - -	1,423,461	1,442,095	1,447,263
Provisions - - - -	1,476,070	1,771,793	1,862,055
Salt - - - -	779,034	627,953	576,951
Spices - - - -	813,115	797,196	623,633
Sugar - - - -	3,399,886	2,561,996	2,625,683
Tea - - - -	325,141	443,161	443,336
Other articles - - - -	139,771	182,758	106,244
Total - - - -	8,628,852	8,176,797	7,951,076
III. Metals and their manufactures :			
Copper - - - -	1,813,591	2,089,024	1,768,984
Iron - - - -	2,562,307	2,321,283	2,436,070
Lead - - - -	147,906	170,908	155,707
Steel - - - -	472,187	459,525	386,130
Tin - - - -	278,302	264,331	296,034
Zinc or spelter - - - -	177,435	192,614	185,877
Brass, quicksilver, and unenumerated metals -	194,419	157,388	166,798
Hardware, cutlery, and plated ware - - -	1,197,614	1,238,994	1,217,549
Machinery and millwork - - - -	2,063,863	2,111,597	2,359,103
Railway plant and rolling stock (other than Govern- ment stores) - - - -	2,001,853	1,484,173	1,032,939
Total - - - -	10,909,477	10,489,837	10,005,191
IV. Chemicals, drugs, &c. :			
Chemicals - - - -	254,150	286,408	307,649
Drugs, medicines, and narcotics - - - -	632,146	650,425	662,815
Dyeing and tanning materials - - - -	511,183	598,383	644,633
Total - - - -	1,397,479	1,535,216	1,615,097

	1890-91.	1891-92.	1892-93.
V. Oils :	Rx	Rx	Rx
Kerosine - - - - -	2,262,529	2,200,966	2,515,873
Vegetable, not essential - - - - -	256,483	250,469	211,187
Other kinds - - - - -	115,175	184,520	192,102
Total - - - - -	2,634,187	2,635,955	2,919,162
VI. Raw materials and unmanufactured articles :			
Coal, coke, and patent fuel - - - - -	1,543,442	1,250,493	1,141,450
Cotton - - - - -	194,684	177,273	261,819
Gums and resins - - - - -	101,932	115,207	104,373
Ivory - - - - -	325,380	274,343	234,857
Precious stones and pearls, unset - - - - -	129,869	142,364	207,340
Seeds - - - - -	111,373	79,794	125,027
Silk - - - - -	1,115,068	1,264,003	1,016,080
Wood - - - - -	91,171	85,119	82,125
Wool - - - - -	115,615	118,204	126,204
Other articles - - - - -	304,231	321,253	305,003
Total - - - - -	4,032,765	3,828,053	3,604,278
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :			
Cotton twist and yarn - - - - -	3,768,362	3,514,620	2,683,850
" piece goods - - - - -	26,816,983	24,770,897	22,514,362
" sewing thread - - - - -	181,370	166,120	164,405
" other sorts - - - - -	243,634	237,835	263,248
Flax, hemp, and jute - - - - -	207,374	190,514	209,264
Silk - - - - -	1,386,362	1,750,695	1,801,571
Wool - - - - -	1,818,213	1,762,031	1,523,243
B. Apparel, including boots and shoes - - - - -	1,349,898	1,398,027	1,383,830
C. Other manufactured articles :			
Arms, ammunition, &c. - - - - -	206,331	206,517	225,775
Books, maps, charts, &c. - - - - -	222,401	221,594	230,564
Building and engineering materials - - - - -	184,816	173,010	140,211
Cabinetware and furniture - - - - -	91,415	113,258	96,062
Candles - - - - -	111,495	126,777	148,426
Clocks and watches - - - - -	129,732	140,283	115,789
Corals - - - - -	168,716	168,113	121,045
Earthenware and porcelain - - - - -	227,874	273,573	251,593
Glass - - - - -	650,237	728,203	670,804
Instruments and apparatus - - - - -	230,606	252,583	240,032
Jewelry and plate - - - - -	94,551	90,100	93,443
Leather, excluding boots and shoes - - - - -	170,255	191,449	179,545
Matches - - - - -	282,755	331,689	358,957
Paints and colours, and painters' materials - - - - -	302,861	292,859	299,518
Paper and pasteboard - - - - -	431,436	470,839	436,098
Soap - - - - -	92,852	110,417	116,478
Stationery (excluding paper) - - - - -	223,874	245,567	262,042
Toys and games - - - - -	150,094	161,394	152,476
Umbrellas - - - - -	326,092	414,942	441,145
Other articles - - - - -	1,066,121	1,124,936	1,099,130
Total - - - - -	41,136,710	39,628,342	36,222,906
Total Private Merchandise - - - - -	69,034,900	66,587,457	62,618,383
Government Stores.			
Railway plant and rolling stock - - - - -	1,234,933	1,021,298	1,289,051
Apparel (excluding hosiery) - - - - -	68,549	45,601	54,580
Arms, ammunition, &c. - - - - -	279,375	502,017	567,998
Books, maps, and charts - - - - -	67,310	65,490	65,574
Coal - - - - -	62,373	58,098	100,507
Hardware and cutlery - - - - -	81,956	108,906	123,523
Machinery and millwork - - - - -	96,620	68,361	118,732
Metals - - - - -	378,319	378,471	433,850
Paper, pasteboard, and stationery - - - - -	81,197	68,764	80,804
Telegraph materials - - - - -	76,880	95,188	70,531
Woollen manufactures - - - - -	134,387	112,865	150,846
Other stores - - - - -	378,571	319,867	604,243
Total - - - - -	2,940,470	2,844,926	3,660,239

Analysis of the Exports of Indian Produce and Manufactures.

	1890-91.	1891-92.	1892-93.
I. Animals, living - - - - -	Rx 122,278	Rx 101,878	Rx 137,307
II. Food and drink :			
Coffee - - - - -	1,454,985	1,998,659	2,066,862
Rice - - - - -	12,877,740	13,385,970	12,391,894
Wheat - - - - -	6,042,426	14,380,462	7,440,384
Other grain, and pulse	619,132	929,248	715,869
Provisions - - - - -	633,377	776,531	775,802
Spices - - - - -	455,057	408,978	514,675
Sugar - - - - -	417,562	508,417	507,914
Tea - - - - -	5,219,233	5,968,129	6,292,348
Other articles - - - - -	65,708	100,560	90,375
Total - - - - -	27,785,220	38,456,954	30,796,121
III. Metals and their manufactures - - - - -	61,144	77,019	84,407
IV. Chemicals, drugs, dyeing materials, &c.:			
Opium - - - - -	9,261,814	9,562,261	9,255,014
Tobacco - - - - -	133,862	136,688	168,109
Chinchona bark - - - - -	133,780	97,986	85,898
Other drugs, chemicals, &c.	107,009	96,710	122,937
Cutch - - - - -	236,355	317,296	382,484
Indigo - - - - -	3,073,125	3,214,077	4,141,179
Myrabolams - - - - -	300,714	393,690	336,709
Other dyeing and tanning materials	36,571	53,723	82,820
Total - - - - -	13,283,220	13,872,431	14,575,150
V. Oils :			
Castor - - - - -	373,365	342,123	266,748
Cocoa nut - - - - -	102,545	154,939	183,193
Other - - - - -	75,993	86,749	145,625
Total - - - - -	551,903	583,811	595,566
VI. Raw materials :			
Caoutchouc - - - - -	117,318	117,237	130,782
Cotton - - - - -	16,502,775	10,754,312	12,743,679
Gums and resins - - - - -	97,828	91,889	96,117
Hemp - - - - -	42,229	64,360	79,155
Hides and skins - - - - -	2,160,555	2,367,043	2,635,496
Horns - - - - -	203,060	333,762	252,639
Jade stone - - - - -	60,720	52,122	67,025
Jute - - - - -	7,602,010	6,848,494	7,944,223
Manures (bones, &c.) - - - - -	339,403	236,814	250,642
Saltpetre - - - - -	380,059	365,618	438,940
Seeds: castor - - - - -	514,785	449,037	566,444
" earthnuts - - - - -	877,329	875,851	1,063,034
" linseed - - - - -	4,984,123	6,793,440	5,526,297
" poppy - - - - -	474,141	406,514	345,493
" rape - - - - -	979,570	1,708,952	1,835,043
" til or jinjili - - - - -	1,356,980	1,765,340	2,092,316
" other sorts - - - - -	156,324	209,324	202,388
Silk - - - - -	521,069	518,627	617,574
Wood : teak - - - - -	425,303	474,852	570,102
other timber, and ornamental	96,666	103,224	90,235
Wool - - - - -	968,322	1,013,864	1,116,578
Other articles - - - - -	637,331	628,616	653,369
Total - - - - -	39,497,900	36,179,292	39,317,571

	1890-91.	1891-92.	1892-93.
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :	Rx	Rx	Rx
Cotton twist and yarn	6,543,364	5,771,033	6,773,483
" piece goods	1,122,596	1,214,502	1,268,693
" other sorts	36,679	49,501	58,482
Flax and hemp	1,183	1,545	4,270
Jute: gunny bags	2,180,022	2,195,238	2,853,310
" cloths, rope, twine, &c.	301,940	317,862	384,683
Silk	203,181	183,957	197,178
Wool	104,166	94,789	120,080
B. Apparel (excluding hosiery)	103,429	119,204	145,366
C. Other manufactured articles :			
Coir manufactures	194,802	244,929	232,279
Hides and skins, dressed or tanned	2,535,363	2,818,958	2,956,439
Lac	781,264	750,531	780,164
Oilcake	88,442	104,520	118,495
Other articles	404,097	412,877	531,835
Total	14,600,528	14,279,446	16,424,757
Total Indian Produce and Manufactures	95,902,193	103,550,831	101,930,879

Analysis of the Re-exports of Foreign Merchandise.

	1890-91.	1891-92.	1892-93.
	Rx	Rx	Rx
Apparel	102,503	100,038	118,608
Cotton: twist and yarn	83,801	113,665	90,822
" manufactures, piece goods	1,689,018	1,787,859	1,703,073
" " other sorts	21,475	29,306	29,806
Gums and resins	60,922	68,785	67,232
Ivory	150,210	151,280	111,865
Metals	163,924	229,353	285,558
Provisions	131,301	117,552	146,264
Silk and its manufactures	104,701	104,480	108,989
Spices	68,753	30,179	30,414
Sugar	197,659	192,628	328,080
Tea	285,060	315,741	328,151
Wool and its manufactures	689,801	709,141	656,267
Other articles	484,401	535,172	579,185
Total	4,233,529	4,485,179	4,584,314

Movement of Treasure.

	1890-91.	1891-92.	1892-93.
	Rx	Rx	Rx
Gold: imports	6,500,832	4,118,929	1,781,789
" exports	864,660	1,705,137	4,594,472
Net imports	5,636,172	2,413,792	-2,812,683
Silver: imports	15,433,654	10,603,733	15,228,021
" exports	1,258,518	1,581,549	2,364,452
Net imports	14,175,136	9,022,184	12,863,569
Net imports of treasure	19,811,308	11,435,976	10,050,886
Amount of silver coined at Calcutta and Bombay	13,163,474	5,553,970	12,705,210

Shipping.

Shipping :	1890-91.		1891-92.		1892-93.	
	No.	Tons.	No.	Tons.	No.	Tons.
Vessels with cargoes entered : steamers -	1,570	2,480,276	1,617	2,561,855	1,585	2,544,440
" " " sailing -	2,091	510,976	2,153	455,262	2,236	442,059
Total . . .	3,661	2,991,252	3,770	3,017,117	3,821	2,986,499
" " cleared : steamers -	1,831	2,870,715	2,157	3,427,402	1,803	2,846,657
" " " sailing -	2,717	772,693	2,551	708,371	2,785	760,018
Total . . .	4,548	3,643,408	4,708	4,135,773	4,588	3,606,675

Balance of Trade (approximate).

	1890-91.	1891-92.	1892-93.
Exports of merchandise - - - - -	Rx 100,227,000	Rx 108,173,000	Rx 106,575,000
" gold - - - - -	865,000	1,705,000	4,594,000
" silver - - - - -	1,259,000	1,582,000	2,364,000
Total - - - - -	102,351,000	111,460,000	113,533,000
Imports of merchandise - - - - -	71,975,000	69,432,000	66,279,000
" gold - - - - -	6,501,000	4,119,000	1,781,000
" silver - - - - -	15,434,000	10,604,000	15,228,000
Total - - - - -	93,910,000	34,155,000	83,288,000
Net exports of merchandise - - - - -	28,252,000	38,741,000	40,296,000
" imports of gold - - - - -	5,636,000	2,414,000	-2,813,000
" " silver - - - - -	14,175,000	9,022,000	12,864,000
Excess of exports - - - - -	8,441,000	27,305,000	30,245,000
Rupee paper enfaced for payment of interest in England -	5,133,000	599,000	-1,322,000
Total surplus exports - - - - -	13,579,000	27,904,000	28,923,000
Remittances by the Government :			
Payments in India for bills (including telegraphic transfers) drawn to defray Home charges - - - - -	19,095,000	23,948,000	26,977,000
Bills drawn on India for interest on enfaced rupee paper -	892,000	1,070,000	960,000
	19,987,000	25,018,000	27,937,000
Excess of remittances by Government over surplus Exports -	6,408,000	-2,886,000	-956,000

DEBT AND PUBLIC WORKS.

The following is the net debt incurred, or to be incurred, during the three years, according to the Account and Estimates:—

	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
In India Rx	— 54,345	245,000	3,215,000
In England £	3,092,638	— 621,200	50,800

In 1891-92 no loan was raised for public works in India, and debt to the amount of Rx 54,345 was discharged. In England a loan of £2,600,000 India 3 per cent. stock was issued, at an average price of £94 10s. 2½*d.* per cent., of which £1,597,394 was applied to the discharge of India 3½ per cent. debentures, and of debentures of the Oude and Rohilkund and South Indian Railways bearing the same rate of interest; the remainder was needed for advances to Companies constructing railways in India under engagements with the Government. Later in the year there was an unexpected demand caused by the necessity of discharging certain guaranteed railway debentures, which the holders were unwilling to renew on the terms offered by the Government; owing to this reduction of the cash balance, and in order to be in a position to discharge £1,000,000 Oude and Rohilkund Railway debentures falling due on the 1st of April 1892, it became necessary to sell a further amount of £2,000,000 India 3 per cent. stock. The total sterling debt raised was, therefore, £4,600,000 at 3 per cent.; the amount discharged was £1,503,100 debentures at 3½ per cent., and also £4,262 of India 4 per cent. stock; and consequently the net increase was £3,092,638.

In 1892-93, for the third time in succession, the Government of India was able to budget for no public loan; but Rx 250,000 was borrowed, at 4 per cent., from the Rampur State, towards the construction of a line of railway from Moradabad to Bareilly through Rampur; and, debt being discharged to the amount of Rx 5,000, the net increase was Rx 245,000. In England a loan of £1,300,000 India 3 per cent. stock, which was subscribed on the 29th of April 1892, at an average price of £96 18s. 4*d.* per cent., was issued for the discharge, in addition to the £1,000,000 of Oude and Rohilkund Railway debentures already mentioned, of £920,300 of railway debentures similarly bearing 3½ per cent. interest while £900 of India stock at a higher rate was also paid off; there was, therefore, a net reduction of debt to the amount of £621,200.

In 1893-94 the Government of India propose to raise for the prosecution of public works a loan in India of Rx 3,000,000, and also to borrow a further sum of Rx 220,000 from the Rampur State for the construction of the railway through its territory, while debt is to be discharged to the amount of Rx 5,000; in England it will be necessary to discharge railway 3½ per cent. debentures to the amount of £1,249,200, for which purpose it is proposed to issue £1,300,000 India 3 per cent. stock.

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 :—

	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx
State Railways - - - - -	3,418,364	4,723,500	3,929,400
Irrigation Works - - - - -	833,047	631,000	839,900
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is	4,251,411	5,354,500	4,769,300
	1,300,229	1,397,100	2,789,900
Total - - - - -	5,551,640	6,751,600	7,559,200

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 1893.

<i>Assets.</i>			<i>Liabilities.</i>		
	Rx	£		Rx	£
Railways constructed by the State -	76,569,000	—	Debt - - - - -	102,937,000	106,684,000
Purchased railways - - - - -	—	59,236,000	Other Obligations - - - - -	17,384,000	—
Advances to Railway Companies -	—	4,601,000			
Irrigation Works - - - - -	23,952,000	—			
Loans to Municipalities, &c.	11,846,000	—			
Cash Balances - - - - -	15,204,000	2,603,000			
Total Assets - - - - -	132,571,000	66,440,000			
Liabilities uncovered	-12,250,000	40,244,000			
	120,321,000	106,684,000	Total Liabilities - - - - -	120,321,000	106,684,000

The uncovered Liabilities, therefore, are somewhat more than half of a year's net Revenue. In India the liabilities are considerably exceeded by the assets.

BURDEN OF TAXATION.

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

	Account, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx
Salt	8,636,200	8,648,600	8,587,800
Stamps	4,262,200	4,458,200	4,434,100
Excise	5,117,300	5,203,600	5,145,900
Provincial rates	3,502,800	3,645,700	3,707,100
Customs	1,701,300	1,616,800	1,665,200
Assessed taxes	1,652,800	1,683,100	1,687,200
Registration	399,800	430,700	429,300
Total	25,272,400	25,686,700	25,656,600
According to the census taken in 1891, the population of British India was 221,356,000. On this basis, and allowing for the increase of population, 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 -	Rupee. Annas. Pies. 1 2 3	Rupee. Annas. Pies. 1 2 6	Rupee. Annas. Pies. 1 2 4

If to this taxation be added the payment of Land Revenue, which is in the three years R 1 ,, 1 ,, 4, R 1 ,, 1 ,, 10, and R 1 ,, 2 ,, 0 respectively, the payments to the Government per head, for Land Revenue and Taxes taken together, amount to Rs. 2 ,, 3 ,, 7 in 1891-92, Rs. 2 ,, 4 ,, 4 in 1892-93, and Rs. 2 ,, 4 ,, 4 according to the Budget for 1893-94.

India Office,
19th June 1893.

GEORGE W. E. RUSSELL,
Under Secretary of State.

APPENDIX.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1890-91 and 1891-92, and Estimates for 1892-93 and 1893-94, with Explanations.

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

REVENUE AND EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue - - -	85,741,700	89,143,300	90,021,200	90,005,700	The result of 1891-92 is worse than that of 1890-91, by Rx 3,220,700 including, or Rx 3,107,600 excluding, Special Defence Works. The estimated result of 1892-93 is worse than that of 1891-92, by Rx 1,549,400 including, or Rx 1,595,000 excluding, Special Defence Works.
Expenditure charged on the Revenue of the Year.	82,053,500	88,675,800	91,103,100	91,600,800	
Surplus or Deficit { including } cost of Special Defence Works.	3,688,200	467,500	-1,081,900	-1,595,100	The estimated result of 1893-94 is worse than that of 1892-93, by Rx 513,200 including, or Rx 535,900 excluding, Special Defence Works.
{ excluding }	4,180,000	1,072,400	-522,600	-1,058,500	
Total Expenditure, Imperial and Provincial, during the Year.	82,252,100	88,916,700	91,466,900	92,352,000	In 1890-91 and 1891-92, and according to the Estimates for 1892-93 and 1893-94, the Provincial Governments spent, or are expected to spend, from their accumulated balances, a portion of the unspent income of former years, in addition to the income of the current years.
Portion thereof spent by Provincial Governments from their Balances.	- 198,600	- 240,900	- 363,800	- 751,200	
Allotments to Provincial Governments unspent by them.	--	--	--	--	
	82,053,500	88,675,800	91,103,100	91,600,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	Rx	Rx	Rx	Rx	
Land Revenue - -	24,045,200	23,965,800	24,857,600	25,157,200	The reduction in 1891-92 was caused by the failure of the monsoon in Madras; and the increase in 1892-93 arose chiefly from the improvement in that presidency. The increase in 1893-94 is general, except in Bengal and Madras, where a slight reduction is anticipated.
Opium - -	7,879,200	8,012,400	7,966,500	7,316,200	The number of chests sold monthly in Calcutta was 4,750 in 1890 and 1891, 4,500 from January to September 1892, and 3,642 subsequently. The average price per chest was about 1,037 rupees in 1890-91, 1,058 rupees in 1891-92, 1,247 rupees in 1892-93, and is estimated at 1,250 rupees in 1893-94. The number of chests of Malwa opium paying duty was 28,591 in 1890-91, 30,654 in 1891-92, about 27,800 in 1892-93, and is estimated at 27,500 in 1892-93. The duty was 650 rupees a chest till the 5th of July 1890, when it was reduced to Rs. 600. In 1891-92 the improvement occurred chiefly in Bombay; and the reduction in 1892-93 is due to the diminution of exports from that presidency. The reduction anticipated in 1893-94 is owing to the diminution in the monthly sales at Calcutta being expected to be in force throughout the whole year.

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
DIRECT DEMANDS ON THE REVENUES:	Rx	Rx	Rx	Rx	
Refunds and Drawbacks-	235,700	254,400	257,900	224,900	In the Net Statement on page 52 this charge is distributed among the various heads of revenue to which it relates. The increase in 1891-92 was due to unexpected refunds of land revenue in Bengal, the Punjab, and Madras, and of Customs receipts in Bengal. In 1892-93 it is caused by the Customs settlement with the Portuguese Government.
Assignments and Com- pensations.	1,510,100	1,531,900	1,517,500	1,477,900	The increase in 1891-92 was caused by commutations and arrears, chiefly in the North-West Provinces and Madras. The reduction in 1893-94 is mainly owing to the absence of salt compensations in Portuguese India.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - -	3,676,600	3,835,100	3,956,100	4,112,300	In 1891-92 and 1892-93 the increase arose principally from the revision of the scale of allowances to village establishments in Madras, and from extension of surveys in Burma and Bengal, and in the latter year from the payment of arrears in Bombay. In 1893-94 it is caused by the settlement and survey operations in the North-West Provinces and Upper Burma, allowances to village establishments in Madras, and increase of establishments in Assam.
Opium - - - -	2,180,800	1,861,800	1,595,000	2,255,000	In 1891-92 and 1892-93 the payments to cultivators and manufacturing charges were small, owing to the partial failure of the crop in Bengal. The reserve has been greatly reduced in consequence of the poor crops of recent years, and is estimated at only 1,847 chests at the end of 1893.

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.	Rx	Rx	Rx	Rx	
Salt - - -	8,523,400	8,636,200	8,648,600	8,587,800	The duty on salt is 2½ rupees a maund throughout India (except in British Burma, where it is one rupee a maund, and in some of the Trans-Indus districts, where the duty varies from 5 to 6½ annas). In 1891-92 the improvement occurred chiefly in Bombay and Bengal. In 1893-94 allowance is made for a diminution in the Sambhar salt traffic.
Stamps - - -	4,069,000	4,262,100	4,458,200	4,434,100	In 1891-92 there was a general improvement, chiefly in Bengal. In 1892-93 the increase was principally in Madras and Bengal. In 1893-94 a reduction is expected in Madras.
Excise - - -	4,947,800	5,117,300	5,203,600	5,145,900	The increase was general in 1891-92, chiefly in Bengal and Bombay; and also in 1892-93, except in Madras. In 1893-94 a large reduction is expected in Lower Burma, owing to the restrictions on the sale of opium.
Provincial Rates - -	3,491,200	3,502,800	3,645,700	3,707,100	The bulk of the rates being levied on the land, they are affected in much the same way as the land revenue. The fluctuations in the last two years arise chiefly in Madras.
Customs - - -	1,743,200	1,701,300	1,616,800	1,665,200	In 1890-91 there was an exceptionally large export of rice from Burma, and the reduction in 1891-92 and 1892-93 was due to the smaller amount exported. For 1893-94 some improvement is anticipated.

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
DIRECT DEMANDS ON THE REVENUES— <i>continued.</i>					
CHARGES IN RESPECT OF COLLECTION— <i>continued.</i>	Rx	Rx	Rx	Rx	
Salt - - - -	429,000	459,000	465,300	510,800	The increase in 1891-92 arose chiefly from the strengthened establishments in Madras, in which province also the addition in 1893-94 is expected.
Stamps - - -	130,000	138,400	141,400	154,700	The increase in 1893-94 is for stores in England, and exchange thereon.
Excise - - -	175,100	190,100	194,100	208,800	The increase in 1891-92 was principally due to the extension of the tree-tax system in Madras; and in 1893-94 it is attributable to the same cause.
Provincial Rates -	54,000	58,700	58,300	53,500	
Customs - - -	184,700	186,400	189,900	144,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.	Rx	Rx	Rx	Rx	
Assessed Taxes - -	1,617,400	1,652,800	1,688,100	1,687,200	An Income Tax of 5 pies in the rupee (equal to 6½d. in the £, or 2·6 per cent.) is imposed on incomes of 2,000 rupees a year and upwards, 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 are 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, are exempted from this Income Tax.
Forest - - -	1,448,000	1,490,600	1,627,600	1,588,800	In 1891-92 the increase was general, except in Upper Burma and Madras. In 1892-93 there was a large increase in Burma, where the season was exceptionally favourable for operations. The decrease in 1893-94 arises from the absence of a similar prospect in that province.
Registration - - -	865,400	899,800	480,700	429,800	The increase in 1891-92 and 1892-93 occurred chiefly in Madras and Bengal.
Tributes from Native States	760,400	776,000	798,600	771,700	The increase in 1892-93 is due to the realization of arrears from the Shan States.
TOTAL - Rx	58,890,200	59,517,100	60,937,000	60,490,500	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
DIRECT DEMANDS ON THE REVENUES— <i>continued.</i>					
CHARGES IN RESPECT OF COLLECTION— <i>continued.</i>	Rx	Rx	Rx	Rx	
Assessed Taxes - - -	29,200	29,600	30,400	32,400	
Forest - - -	784,100	843,900	895,600	990,200	In 1891-92 the increase was mainly attributable to active operations in Burma and Coorg. In 1892-93 and 1893-94 it is general, especially in Burma last year, and in the present year in Bombay and Madras.
Registration - - -	196,700	207,900	212,100	222,000	
TOTAL - Rx	9,536,000	9,547,200	9,463,600	10,387,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
INTEREST - -	Rx 981,100	Rx 879,500	Rx 868,600	Rx 893,600	In 1890-91 the receipts in England from the investment of a portion of the cash balance were very large; and in 1891-92 there was a large receipt in India for interest from railway companies on over-drawn capital. In 1891-92 and 1892-93 improvements of Rx 31,000 and Rx 41,000 respectively, arose from the investment of the paper currency reserve in Government securities, the amount thus invested having been raised from six to eight crores. In 1893-94 the increase arises on the loans made, through Local Governments, to Presidency Corporations and other public bodies.
POST OFFICE, TELE- GRAPH, AND MINT.					
Post Office - - -	1,402,500	1,446,400	1,491,400	1,538,800	On the 1st of January 1891 the postage of letters to the United Kingdom was reduced from $4\frac{1}{2}$ to $2\frac{1}{2}$ annas, involving an estimated net loss of about Rx 30,000 a year; and on the 1st April the rate to foreign countries generally was also reduced to $2\frac{1}{2}$ annas, at an estimated cost of Rx 4,500; the actual result of these measures cannot yet be ascertained.
Telegraph - - -	781,000	919,300	937,700	951,500	The increase in 1891-92 was owing to a great expansion of traffic on the Indo-European line, and also in India, where, however, much was due to the special military operations.
Mint - - -	854,200		326,400	230,500	In 1890-91 and 1892-93 the coinage of silver was exceptionally heavy.
TOTAL - Rx	2,587,700	2,575,700	2,755,500	2,720,800	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
INTEREST.	Rx	Rx	Rx	Rx	
Interest on Debt, other than that charged to Railways and Irrigation Works.	3,744,000	3,839,800	3,827,000	3,515,700	In 1890-91 there were special payments in India of Rx 140,900 on account of the conversion of a portion of the 4½ per cent. Loans, which resulted in a reduction in 1891-92 of Rx 88,400 in interest, while there was a further diminution of Rx 176,400, owing to transfers to the Public Works portion of the debt; in England there was an increase of 126,500l., on account of the excess of the charge for discount in raising the loan, over the saving effected under this head by the transfer of interest to the Railway Revenue Account; and under Exchange there was an increase of Rx 325,000. In 1892-93 there was an extra payment in India of Rx 54,600 owing to the conversion of loans, but otherwise a reduction of Rx 175,400, mainly attributable to transfers to the Public Works portion of the debt; the charge in England was reduced by 205,900l., owing to the diminished payment for discount on the issue of stock; but the payment for Exchange was higher by Rx 313,900. In 1893-94 the charge in India is expected to be reduced by Rx 313,600 through the transfers to the Public Works account; in England there is a reduction of 39,200l., but the charge for Exchange is increased by Rx 41,500.
Interest on other Obligations.	451,300	475,400	516,200	550,200	The increase is chiefly in the interest on deposits in the Savings Banks.
TOTAL - Rx	4,195,300	4,315,200	4,343,200	4,065,900	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - - -	1,396,700	1,493,400	1,547,600	1,588,300	There was an increase of Rx 44,100 in 1891-92 for the cost of stationery and printing for the Postal Department transferred to this head from that of Stationery and Printing. Owing to the reduction of postage in January 1891, the payment in England was increased by 14,900l. in 1891-92. The remainder of the increase is attributable to the development of the department, and the fall in Exchange.
Telegraph - - -	764,000	838,700	867,200	916,300	The increase in 1891-92 was caused partly by Exchange, and partly by the heavier net payments made to the Telegraph Companies under the new Australasian Tariff. In 1892-93 and 1893-94 it arises from the construction of more lines and the maintenance of additional offices in India.
Mint - - -	121,900	97,100	113,600	104,200	See remark on the opposite page.
TOTAL Rx	2,282,600	2,429,200	2,528,400	2,609,300	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
CIVIL DEPART- MENTS:	Rx	Rx	Rx	Rx	
Law and Justice	633,900	627,200	679,500	689,500	In 1891-92 there was a large increase in the proceeds of jail manufactures, especially in Bengal and the North-West Provinces.
Police	369,400	381,600	386,500	370,800	In 1891-92 there was an exceptional receipt from a railway company, and larger recoveries than usual in the North-West Provinces and Bombay, while there was a reduction on account of punitive police in Burma. In 1892-93 there was a special payment of arrears by the Bombay Port Trust. To the non-recurrence of these exceptional receipts the reduction in 1893-94 is largely attributable.
Marine	225,600	222,400	230,400	212,600	The recoveries from Local Governments for dockyard salaries, &c., are expected to be lower in 1893-94 than in recent years.
Education	203,700	211,700	208,700	211,700	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
CIVIL DEPART- MENTS:	Rx	Rx	Rx	Rx	
General Administration -	1,740,500	1,791,300	1,881,900	1,882,600	In 1891-92 the increase was attributable mostly to Exchange, but partly to various appointments in the several Secretariat offices in India. One half of the increase in 1892-93 arose from Exchange; and the remainder was due to minor alterations in every Province.
Law and Justice - -	3,625,900	3,739,800	3,790,800	3,836,200	In 1891-92 there was additional expenditure in all the provinces, except Bombay, especially for subordinate judges and munsiffs in Bengal, the North-West Provinces, and Madras. In 1892-93 the increase occurs chiefly in Madras and Bengal, and in 1893-94 in Bombay.
Police - - -	3,859,700	3,868,600	3,856,000	3,960,500	A reduction of the special police was made in 1891-92 in Upper Burma, and of the village police in Lower Burma; but this saving was counteracted by the cost of reorganising the district police in the Punjab, Bombay, and Madras. In 1892-93 there is a reduction in Upper Burma and Bombay, but an increase in the North-West Provinces and the Punjab. In 1893-94 the increase is expected to arise from the reorganisation of the district force in Bombay, the Punjab, and Madras, and from the recruitment of the police in Burma to its full strength.
Marine - - -	559,300	628,000	961,800	841,600	In 1891-92 the increase was caused chiefly by the purchase of some new steamers for Madras and Upper Burma, by larger outlay on stores in India, by an augmentation of the contribution towards the expense of the squadron employed in Indian seas, and by Exchange. In 1892-93 there is an increase in England of 167,700 <i>l.</i> , of which 44,000 <i>l.</i> is for the subsidy to the Admiralty for manning and maintaining the Indian Government defence vessels, and 120,000 <i>l.</i> for stores, mainly the cost of the local troopships "Warren Hastings" and "Minto," and a dredger; in India of Rx 43,400; and in Exchange of Rx 122,700. The reduction in 1893-94 occurs in payments in England for stores, and Exchange thereon.
Education - - -	1,371,700	1,424,800	1,445,900	1,515,400	In 1891-92 the increase took place chiefly in Madras and Bengal; in 1892-93 it is expected in Madras; and in 1893-94 principally in Bombay, Madras, and the Central Provinces.
Ecclesiastical -	146,000	161,600	168,300	171,500	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
CIVIL DEPARTMENTS <i>—continued.</i>	Rx	Rx	Rx	Rx	
Medical - - - -	101,800	68,100	67,500	66,300	In 1890-91 there was a special receipt of 31,000 <i>l.</i> from the sale of the estate of the Royal India Asylum at Ealing.
Scientific and other Minor Departments.	77,700	90,200	88,200	84,600	In 1891-92 there was a considerable increase in the Punjab, mainly in connection with exhibitions and fairs.
TOTAL - Rx	1,612,100	1,656,200	1,660,800	1,635,500	
MISCELLANEOUS:					
Superannuation - - -	357,500	361,500	360,600	346,800	The reduction in 1893-94 is mainly due to a decline in the subscriptions to the Madras Military Fund, and to changes in the system of account in Bombay.
Stationery and Printing -	92,500	83,400	80,500	82,800	In 1890-91 there were large recoveries for census forms in Bengal.

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
CIVIL DEPARTMENTS <i>—continued.</i>	Rx	Rx	Rx	Rx	
Medical - - -	806,900	884,700	935,300	949,200	In 1891-92 the increase was mainly caused by the transfer of local charges in Madras to this head from Miscellaneous. In 1892-93 and in 1893-94 it occurs chiefly in Bombay.
Political - - -	770,500	767,700	824,700	835,700	The difference between the charge in the several years is mainly owing to the subsidy of the Amir of Afghanistan being drawn at irregular dates. In 1892-93 there was special expenditure in the Lushai agency, and in 1893-94 provision is made for it at Gilgit.
Scientific and other Minor Departments.	485,800	587,400	479,400	479,300	The increase in 1891-92 was caused by the census.
TOTAL - Rx	13,386,300	13,853,900	14,344,100	14,472,000	
MISCELLANEOUS :					
Territorial and Political Pensions.	527,600	557,900	542,100	529,400	In 1891-92 there was a large payment of arrears in England.
Civil Furlough Allow- ances.	232,800	276,400	335,400	341,000	In 1890-91 the absentee allowances of civil officers in England were exceptionally low, as, owing to the market rate of Exchange being higher than the official rate, many officers preferred to draw their furlough pay in India, which in that case is charged to the several departments to which they belong. In the subsequent years the increase is chiefly caused by Exchange.
Superannuation -	3,051,500	3,324,100	3,801,500	3,789,300	In 1891-92 there was an increase of Rx 22,500 in India, 48,600 <i>l.</i> in England, mainly owing to the payment of rupee pensions in England at a minimum exchange of 1 <i>s.</i> 9 <i>d.</i> the rupee, and Rx 201,500 in Exchange. In 1892-93 it amounted to Rx 24,800 in India, 104,100 <i>l.</i> in England, in consequence of the payments being made monthly instead of quarterly, and Rx 348,500 in Exchange.
Stationery and Printing -	592,400	602,900	627,100	635,100	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
MISCELLANEOUS → <i>continusd.</i>	Rx	Rx	Rx	Rx	
Exchange	78,200	81,600	57,800	180,000	The entry under Exchange is the net result of the Government undertaking the duty of making remittances on various accounts at <i>specified</i> rates. The receipts are consequent mainly on the capital transactions of the subsidised railway companies, and on the rate of exchange at which they are brought to account; the increase expected in 1892-93 and 1893-94 arises chiefly from the transactions of the Assam-Bengal railway.
Miscellaneous	398,900	420,800	399,500	373,300	In 1891-92 there were exceptional sums received from the Bombay Port Trust.
TOTAL - Rx	927,100	897,800	898,400	982,900	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS
MISCELLANEOUS — <i>continued.</i>	Rx	Rx	Rx	Rx	
Miscellaneous - -	274,200	285,300	253,000	243,300	In 1891-92 there was an exceptional charge on account of the money stolen from the Manipur treasury at the time of the outbreak.
TOTAL - Rx	4,678,500	5,046,600	5,559,100	5,538,100	
FAMINE RELIEF AND INSURANCE:					
Famine Relief - -	5,600	23,400	76,900	40,500	The expenditure in 1891-92 was for relief in Madras and Ajmere, and in 1892-93 also in Bengal. In 1893-94 some provision is made in both Madras and Bengal.
Construction of Protective Railways.	—	484,800	993,900	1,054,300	The outlay in 1891-92 and 1892-93 was on the construction of the East Coast railway, which is calculated to protect the country against famine. In 1893-94 the greater part is for the same line. In the four years sums of Rx 482,400, Rx 231,700, Rx 366,300, and Rx 340,200, respectively, though included in the Railway Revenue Account, are treated as chargeable against Famine Insurance, as they represent the net charge on account of the Indian Midland and Bengal-Nagpur Railway Companies, which were constructed as protective railways through the agency of companies.
Construction of Protective Irrigation Works.	74,400	77,900	63,000	65,000	The outlay is chiefly on the Rushikulya Project and Nira Canal.
Reduction of Debt -	520,000	682,200	—	—	This is surplus revenue appropriated to the construction of public works, the ordinary loan for that purpose being diminished accordingly.
TOTAL - Rx	600,000	1,268,300	1,133,700	1,159,800	Including the sums above mentioned for Protective Railways, the appropriation for Famine Relief and Insurance, in the four years respectively, is Rx 1,082,400, Rx 1,500,000, Rx 1,500,000, and Rx 1,500,000.
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	—4,800	163,200	292,900	75,100	The allotments are chiefly for the Mayavaram-Mutupet and Hyderabad-Umarkot railways, and in 1892-93 also for the East Coast line. In 1890-91 there was a credit on account of stores transferred to the former line from the Lucknow-Sitapur-Seramau Railway.

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
RAILWAYS:	Rx	Rx	Rx	Rx	
State Railways (Gross Earnings).	18,708,200	16,411,900	15,779,400	16,291,500	In 1891-92 the transfer of the South Indian Railway and opening of its extensions added Rx 552,700 under this head; and, owing to a great demand for wheat and seeds for export to Europe, and an enlarged internal traffic, there were increases of Rx 578,200 on the North-Western, Rx 538,200 on the East Indian, Rx 354,000 on the Rajputana-Malwa, Rx 317,900 on the Bengal-Nagpur, Rx 144,800 on the Oudh, and Rohilkhand, Rx 104,100 on the Indian Midland, Rx 98,500 on the Bengal and North-Western, which was included for the whole year, Rx 46,100 on the Burma, Rx 31,800 on the Southern Mahratta and Mysore, and Rx 16,100 on other lines, while a reduction of Rx 73,700 occurred on the Eastern Bengal Railway. In 1892-93 the unusual traffic was not continued, and reductions occurred of Rx 760,200 on the North-Western, on which line not only was there a great diminution of the traffic, but also breaches were caused by floods, Rx 99,500 on the East Indian, Rx 34,300 on the Oudh and Rohilkhand, and Rx 29,800 on the Bengal-Nagpur railways; but there was an increase of Rx 64,000 on the South Indian, Rx 79,000 on the Burma, Rx 38,600 on the Bengal and North-Western, Rx 34,900 on the Rajputana-Malwa, Rx 33,600 on the Eastern Bengal, Rx 16,500 on the Indian Midland, and Rx 24,700 on other railways. In 1893-94 a recovery of Rx 240,000 is hoped for on the North-Western Railway, and an improvement is expected of Rx 42,500 on the Bengal-Nagpur, Rx 40,000 on the Southern Mahratta and Mysore, Rx 31,400 on the East Indian, Rx 25,000 on the Oudh and Rohilkhand, Rx 20,000 on the South Indian, Rx 15,000 on the Indian Midland, and Rx 15,000 on the Burma line, while Rx 55,200 is expected on the newly opened East Coast Railway and the Bezvada Extension, and Rx 24,600 on the opened portion of the Guntakul-Hindupur line, and Rx 33,400 on other lines; on the Rajputana-Malwa Railway a reduction is anticipated of Rx 30,000, as it is not prudent to budget for the heavy goods traffic of last year.

and Estimates for 1892-93 and 1893-94, with Explanations—continued.

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.																																																																	
RAILWAY REVENUE ACCOUNT: State Railways: Working Expenses.	Rx 6,771,900	Rx 8,214,500	Rx 7,802,400	Rx 8,087,500	In 1891-92, the transfer of the South Indian Railway and opening of its extensions added Rx 408,600; and there was an increase of Rx 254,700 on the Bengal and North-Western (including the payment of Rx 216,000 to the Company for its share of net earnings for three half-years), Rx 204,000 on the North-Western, Rx 94,300 on the Rajputana-Malwa, Rx 84,100 on the Eastern Bengal, Rx 68,100 on the Bengal-Nagpur, Rx 31,500 on the Oudh and Rohilkhand, and Rx 35,800 on other lines. In 1892-93 there are estimated reductions of Rx 283,500 on the North-Western, Rx 207,700 on the Bengal and North-Western, Rx 88,800 on the Eastern Bengal, Rx 37,200 on the Rajputana-Malwa railway, and an increase of Rx 41,000 on the Mu Valley, and Rx 39,100 on other lines. In 1893-94 an increase is anticipated of Rx 165,000 on the North-Western, Rx 57,000 on the newly opened Bezvada Extension, East Coast, and Guntakul-Hindupur lines, and Rx 63,500 on other railways. The payments to companies for their share of surplus profits or net earnings of the lines worked by them, including contributions to the Provident Fund, are, for the four years, as follows:—																																																																	
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State Railways: Interest on Debt.	4,005,200	4,427,900	4,775,400	4,945,300	There was an increase in 1891-92 of Rx 128,100 in India, 140,600L. in England (owing to the purchase of the South Indian Railway), and Rx 154,000 in Exchange. In 1892-93 there is an increase of Rx 163,000 in India, 11,100L. in England, and Rx 173,400 in Exchange. In 1893-94 the increase arises in India, where the charge necessarily increases with the progress of construction.																																																																	
State Railways: Annuities in purchase of Railways.	2,243,100	2,428,800	2,714,600	2,765,600	The increase is almost entirely caused by the fall in Exchange.																																																																	
State Railways: Interest chargeable against Companies on Advances.	168,000	226,500	328,300	352,900	This is that portion of the interest on debt which is charged in the accounts against 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. In the three years the increase amounts to 94,000L. in interest, and Rx 95,900 in Exchange.																																																																	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

R E V E N U E.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	R E M A R K S.
RAILWAYS—continued.	Rx	Rx	Rx	Rx	
Guaranteed Companies (Net Traffic Receipts).	8,501,800	8,493,100	8,260,000	3,235,000	Owing to the purchase of the South Indian Railway in 1890-91, there was a reduction under this head of Rx 186,700 in 1891-92; the Great Indian Peninsula showed an improvement of Rx 212,000, and the Bombay and Baroda of Rx 33,900, but the Madras Railway net receipts fell off by Rx 67,400. In 1892-93 the last-named are expected to increase by Rx 37,100, and those on the Bombay and Baroda Railway to be better by Rx 22,700, while a reduction is anticipated of Rx 292,900 on the Great Indian Peninsula. In 1893-94 small reductions are expected of Rx 5,000 and Rx 20,000 respectively on the two last-mentioned lines.
Subsidised Companies (repayment of Advances of Interest).	81,500	33,000	24,800	25,200	The figures represent the recovery in India 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, and also some small repayments in England by the Rohilkhand-Kumaon Railway Company from its surplus receipts.
TOTAL - Rx	17,286,000	19,938,000	19,064,200	19,551,700	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.																														
RAILWAY REVENUE ACCOUNT—<i>continued.</i>	Rx	Rx	Rx	Rx																															
State Railways: Interest on Capital deposited by Companies.	907,400	1,004,700	1,085,200	1,136,500	The figures represent interest on the capital of the Southern Mahratta, Indian Midland, Bengal-Nagpur, Bengal Central, South Indian, Assam-Bengal, and Lucknow-Bareilly Railway Companies. Of the increase of Rx 229,100 in the three years, Rx 207,000 arises in Exchange.																														
Guaranteed Companies: Surplus Profits, Land, and Supervision.	516,300	756,900	612,000	613,200	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates:																														
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Guaranteed Companies: Interest.	3,130,900	3,069,400	3,435,300	3,508,900	In 1891-92 there was a reduction of 215,900 <i>l.</i> (or, with Exchange, Rx 309,700), owing to the purchase of the South Indian Railway, but the increase in Exchange, apart from this, was Rx 242,700. In 1892-93 and 1893-94 the estimates show a further increase of Rx 369,100 and Rx 64,200 for Exchange.																														
Subsidized Companies: Land, &c.	86,300	33,100	31,900	28,400	This includes compensation for land taken up for the Bengal and North-Western, Delhi-Umballa-Kalka, Nilgiri, Tarkessur, Doon, and Rohilkhand-Kumaon Railways, subsidies to the Dibru-Sadiya and Rohilkhand-Kumaon Companies, and advances of interest to the Nilgiri Railway Company.																														
Miscellaneous Expenditure.	149,200	92,100	— 10,100	107,500	Chiefly for surveys, and for Director-General's, Port Storekeepers', and other Establishments. The principal charges for surveys occurred in Burma, and for the Moghulserai-Howrah, East Coast, Zhoob Valley, Kashmir, Frontier, Sambulpur-Khurda, Cuttack-Midnapur-Calcutta, Delhi-Minchinabad, and Kalka-Simla lines.																														
TOTAL - Rx	17,923,300	20,253,900	20,775,000	21,545,800																															

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
IRRIGATION:	Rx	Rx	Rx	Rx	
Major Works: Direct Receipts.	1,284,700	1,404,700	1,487,200	1,323,700	In 1891-92 and 1892-93 the improvement occurred chiefly on the Sirhind, Lower Ganges, and Bari Doab canals. In 1893-94 a reduction of the receipts from the canals in the Punjab is expected, owing to abundant rain.
Major Works: Portion of Land Revenue due to Irrigation.	709,000	673,200	725,600	815,600	The reduction in 1891-92 arose from the transfer of certain revenue in the Punjab to the head of Direct receipts. A further reduction on this account in 1892-93 was covered by improvements in Madras and Bombay. In 1893-94 the increase is due to new settlements and extension of irrigation in Madras.
Minor Works and Navigation.	178,900	194,100	191,500	198,400	
TOTAL - Rx	2,172,600	2,272,000	2,404,300	2,337,700	
BUILDINGS AND ROADS:					
Military Works - -	44,100	49,800	42,500	42,700	The receipts are usually derived from the rents of buildings and sale of old materials.
Civil Works - -	605,200	577,300	596,600	581,200	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. There was an exceptional receipt of Rx 31,700 in 1890-91, from the sale of a portion of the Custom House at Calcutta to the East Indian Railway Company.
TOTAL - Rx	649,300	627,100	639,100	623,900	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
IRRIGATION:	Rx	Rx	Rx	Rx	
Major Works: Working Expenses.	758,400	761,400	790,600	776,100	The increase in 1892-93 arises chiefly in provincial works in the North-West Provinces.
Major Works: Interest on Debt.	1,081,400	1,109,700	1,138,900	1,168,300	The increase arises from further capital outlay.
Minor Works and Navigation.	902,300	1,073,900	1,052,800	915,700	In 1891-92 there was heavy expenditure on famine relief works in Rajputana, Madras, and Upper Burma, and on the Irrawaddy embankments. In 1892-93 the Madras Government considerably curtailed its expenditure. In 1893-94 the reduction occurs chiefly in Burma and the Punjab.
TOTAL - Rx	2,742,100	2,945,000	2,982,300	2,860,100	
BUILDINGS AND ROADS:					
Military Works - -	1,220,700	1,214,500	1,190,200	1,199,700	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. Special grants were made in 1890-91 for waterworks at Quetta and Abbotabad; and in 1891-92 for works in connexion with mobilization, for the restoration of damaged buildings at Quetta, and for the accommodation of troops on the Chin hills. In 1892-93 a further grant was made for this last purpose; and both in that year and in 1893-94 there is special provision for improving the water supply in cantonments.
Civil Works - -	4,510,200	4,994,200	4,737,200	4,890,900	The increase in 1891-92 was general, but mainly attributable to the construction of roads and contributions for waterworks in the North-West Provinces, to famine relief works in Rajputana and Upper Burma, and to outlay on new law courts, offices, hospitals, and famine roads in Madras, on the Nichuguard-Manipur road, and on repairs to buildings in Bengal. In 1892-93 the provincial expenditure was largely reduced, especially in Bengal, the North-West Provinces, and Upper Burma, but in Lower Burma there was a considerable increase. In 1893-94 the increase is mainly in Burma.
TOTAL - Rx	5,730,900	6,208,700	5,927,400	6,090,600	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army: Effective -	721,200	704,200	719,500	693,600	The reduction in 1891-92 occurred chiefly in the commissariat and miscellaneous receipts, owing to the diminution of the force in Burma, and to the arrangement by which the troops in Madras and Bombay obtain their malt liquor direct from contractors, instead of through the commissariat department, there being a corresponding reduction of charge. In 1892-93 there were more sales of stores and malt liquors; and in 1893-94 less sales of unserviceable ordnance stores are expected.
Army: Non-effective -	64,400	76,200	73,800	75,500	
TOTAL - Rx	785,600	780,400	793,300	769,100	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army : Effective - -	16,947,500	18,257,500	18,789,500	18,401,600	In 1890-91 the payments in India included Rx 350,300 for extra charges in Upper Burma, Rx 265,400 on account of the Chin-Lushai, Rx 49,800 for the Hazara, Rx 32,900 for the Miranzai, Rx 48,800 for the Zhub Valley expedition, and Rx 13,300 for minor operations; in England the charge for military stores included about 141,000 <i>l.</i> towards the cost of arming the British troops with the magazine rifle, and 319,000 <i>l.</i> for Martini-Henry rifles and carbines. In 1891-92 the following special expenditure was incurred for expeditions; Hazara, Rx 132,200; Chin-Lushai, Rx 141,400; Miranzai, Rx 161,700; Wunthoo, Rx 45,800; Manipur Field Operations, Rx 378,100, and extra charges in Upper Burma Rx 529,200; there was a saving of Rx 180,000 on the pay of British troops owing to the rise in exchange, but an extra charge of Rx 90,000 consequent on the increase in the pay of the Native cavalry; the charge for mobilisation amounted to Rx 196,200; for augmentation of the transport, Rx 49,500; for additional remounts and ordnance mules the cost was Rx 52,100; and for the experimental use of the Karachi route for British troops, Rx 10,000; medical services were heavier by Rx 30,000, ordnance charges by Rx 17,200, and other charges in India by Rx 70,400. The payments for stores in England were higher by 90,100 <i>l.</i> , but otherwise the home charges were less by 24,200 <i>l.</i> ; but Exchange was increased by Rx 280,800. In the Revised Estimate for 1892-93 there is a reduction of Rx 39,200 in Upper Burma, and of Rx 541,900 for special expeditions; there is an increase of Rx 205,000 in the pay of the British troops owing to the fall in Exchange; transport arrangements in Kashmir cost Rx 78,400, the new system of clothing to the British troops Rx 20,600, and other charges in India are heavier by Rx 49,800. In England the effective charges for the year are enhanced by 53,000 <i>l.</i> owing to deferred pay, and, in accordance with the final award of the Earl of Northbrook's Commission, arrears of 212,500 <i>l.</i> were paid to close the accounts to the 31st of March 1892; the furlough pay is higher by 56,000 <i>l.</i> , but the charge for stores was reduced by 70,300 <i>l.</i> , and other payments by 26,300 <i>l.</i> Under Exchange there was an increase of Rx. 534,400. In 1893-94 the addition to the pay of British troops through the full Exchange is Rx 240,000; there is a saving of Rx 271,600 by the absence of provision for special expeditions; there are extra charges of Rx 88,200 for the Ordnance Department, Rx 70,000 through higher prices, and Rx 61,800 for new clothing for British troops, and a reduction of Rx 11,200 on other charges in India. In England the charges are less by 161,500 <i>l.</i> for payments to the War Office, 36,000 <i>l.</i> for furlough pay, 190,400 <i>l.</i> for stores, and 3,300 <i>l.</i> in other respects; and Exchange is reduced by Rx 173,900.
Army : Non-effective -	3,742,600	4,023,100	4,768,400	4,609,800	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 has been gradually rising again for many years. In 1890-91 the capitalisation of officers' pensions in India was unusually heavy. In 1891-92 there was an increase of 53,500 <i>l.</i> in England, and of Rx 248,400 in exchange, but a reduction of Rx 21,400 in India. In 1892-93 the increase was Rx. 8,400 in India, 237,900 <i>l.</i> in England, and Rx 499,000 in exchange, of which amounts 165,000 <i>l.</i> with Rx 103,500 exchange is due to the introduction of the system of paying Indian officers monthly instead of quarterly. In 1893-94 there is a reduction of Rx 5,900 in India, 133,600 <i>l.</i> in England, and Rx 19,100 in Exchange.
TOTAL - Rx	20,690,100	22,280,600	23,557,900	23,011,400	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

R E V E N U E .	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	R E M A R K S .
	Rx	Rx	Rx	Rx	
TOTAL REVENUE Rx	85,741,700	89,143,300	90,021,200	90,005,700	

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
	Rx 491,800	Rx 604,900	Rx 559,300	Rx 536,600	
SPECIAL DEFENCE WORKS.					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 1891-92 expenditure in India was heavier by Rx 52,300, and in England by 28,800L., and the charge for exchange by Rx 32,000. In 1892-93 there was a reduction of Rx 25,400 in India, and 34,300L. in England, but an increase of Rx 14,100 in exchange. In 1893-94 the reduction is expected to take place in India.
TOTAL EXPENDITURE, Imperial and Provincial	82,252,100	88,916,700	91,456,900	92,352,000	There is an increase of Rx 10,099,900 in the estimate for 1893-94 over 1890-91, including Rx 4,848,800 in the charge for exchange, so that, apart from exchange, the expenditure has increased by Rx 4,976,200 in India, and 274,900L., in England. Excluding exchange, an increase of 1,880,900 occurs in the railway revenue account (against which there is an increase of 2,315,300 in the receipts), 945,900 under Army and Special Defence Works, 559,800 in the allotment for Famine Relief and Insurance, 836,900 in the charges for collecting the revenue and other direct demands, 155,300 for the Post Office, 101,700 for Telegraph, 882,000 in the Civil Departments, 336,800 in Buildings and Roads (defrayed by the Provincial Governments from their accumulated balances), 118,400 in Irrigation, 79,900 in the construction of railways out of revenue, and 167,900 under Civil Superannuation, while there is a reduction of 809,900 under Interest, and 4,500 under other heads.
PROVINCIAL ADJUSTMENTS:					
Deficits: Expenditure by Provincial Governments from their balances.	- 198,600	- 240,900	- 363,500	- 751,200	In each of the four years the Provincial Governments spent, or are expected to spend, besides the whole of their annual allotments, sums which had accumulated in their balances from the savings of previous years, such expenditure, however, including the special contributions, amounting to Rx 490,000, made to the revenues of the Government of India in 1890-91, of which Madras and Bombay each contributed Rx 175,000, Bengal Rx 100,000, the Central Provinces Rx 30,000, and Assam Rx 10,000. In 1892-93 the Government of India, under the quinquennial arrangement made with the Provincial Governments, resumed from their portions of their surpluses amounting to Rx 466,300, of which Bombay contributed Rx 131,100, Madras Rx 103,800, Lower Burma Rx 58,900, the North-West Provinces Rx 56,900, Bengal Rx 51,900, the Punjab Rx 41,000, and the Central Provinces Rx 22,700. According to the Accounts and Estimates of the four years, the Government of Madras will have reduced its balances by Rx 798,900; Bombay Rx 320,000; Bengal Rx 272,600; the Punjab Rx 153,000; the Central Provinces Rx 137,400; Assam Rx 61,300; and India General Rx 900; while the balances of the North-West Provinces are estimated to be higher by Rx 15,000, and Burma by Rx 174,600. The total net reduction is thus Rx 1,554,500.
Surpluses: Allotments to Provincial Governments unspent by them.	-	-	-	-	
TOTAL EXPENDITURE charged against the Revenue of the Year	Rx 82,053,500	88,675,800	91,103,100	91,600,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1890-91 and 1891-92,

REVENUE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.

and Estimates for 1892-93 and 1893-94, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	REMARKS.
EXPENDITURE NOT CHARGED TO REVENUE:					
<i>Capital Outlay on Railways and Irriga- tion Works:</i>	Rx	Rx	Rx	Rx	
State Railways -	2,881,800	2,770,300	3,436,700	2,800,000	
					The total outlay on the construction of State Railways during these four years is as follows:—
	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	
	Rx	Rx	Rx	Rx	
From Borrowed Money -	2,881,800	2,770,300	3,436,700	2,800,000	
From Revenue -	-4,800	648,000	1,286,800	1,129,400	
TOTAL - Rx	2,877,000	3,418,300	4,723,500	3,929,400	
					DISTRIBUTION.
East Indian -	-13,700	-74,700	354,400	272,300	
Eastern Bengal -	238,000	215,800	176,900	146,800	
Tirhoot -	92,400	36,000	124,000	19,800	
Oudh and Rohilkhand -	23,300	34,000	130,300	139,900	
Bareilly-Bampur-Morada- bad.	—	18,800	296,700	268,600	
Rajputana-Malwa -	700	-44,300	64,100	32,700	
North-Western -	650,200	300,100	425,000	286,300	
Mushkaf-Bolan -	—	182,400	255,900	600,000	
Mari-Attock -	—	68,100	204,400	50,000	
Frontier Railways Reserve Material.	123,000	24,000	33,000	5,500	
Peshawar Railway Reserve	—	35,700	1,000	—	
South Indian -	1,015,300	176,900	-162,200	118,700	
Dharmavaram-Hindupur	1,900	111,700	458,800	17,800	
Burma and Tounghoo- Mandalay.	14,900	46,900	63,500	43,200	
Mu Valley -	429,400	506,200	447,600	395,000	
Assam-Bengal -	—	47,800	-29,900	40,000	
East Coast -	288,300	1,305,700	1,248,900	918,000	
Godhra-Rutlam -	73,200	203,500	580,000	385,000	
Mayavaram-Mutpet -	28,600	42,700	87,500	67,500	
Hyderabad-Umarkot -	—	117,200	43,300	6,300	
Other Lines -	-64,400	2,300	10,800	108,100	
Stores and Reserve	-24,100	62,600	-88,500	12,900	
TOTAL - Rx	2,877,000	3,418,300	4,723,500	3,929,400	
					The outlay occurs on the following works:—
	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	
	Rx	Rx	Rx	Rx	
From Borrowed Money -	483,800	729,600	550,000	750,000	
From Revenue -	95,000	103,400	81,000	89,900	
TOTAL - Rx	578,800	833,000	631,000	839,900	
					DISTRIBUTION.
Orissa Canals -	33,200	38,900	37,800	42,500	
Hidgellee Tidal Canal -	15,300	23,500	4,900	10,000	
Son Canals -	17,100	20,400	15,400	17,500	
Ganges Canal -	15,500	16,900	13,500	19,100	
Lower Ganges Canal -	18,900	21,700	17,100	35,100	
Western Jumna Canal -	5,800	4,700	11,900	25,000	
Bari Doab Canal - Sira Branch	46,400	56,900	63,900	62,300	
Sira Canal -	2,800	2,100	24,300	60,000	
Sirhind Canal -	-2,400	35,500	15,000	9,500	
Chenab Canal -	188,800	350,600	163,000	180,000	
Kistna Delta System -	47,100	42,900	32,700	47,100	
Periyar Project -	106,000	110,300	129,700	117,500	
Rushikulya Project -	45,400	64,000	40,800	45,000	
Nira Canal -	23,000	11,800	10,400	12,100	
Other Works and Reserve	30,000	34,900	43,700	154,200	
TOTAL - Rx	578,800	833,000	631,000	839,900	
					Capital charge involved in the purchase of the Railway, and the discharge of, and assumption of liability for, its Debentures and Debenture Stock.
<i>Capital Charge in- volved in Redemp- tion of Liabilities:</i>	£	£	£	£	
South Indian Railway.	4,692,600	—	—	—	
TOTAL £ -	4,692,600	—	—	—	

NET REVENUE AND EXPENDITURE.

NET REVENUE.

Gross Revenue, deducting Refunds and Drawbacks and Charges of Collection.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx	Rx
Land Revenue - - - -	20,818,600	20,066,200	20,844,400	20,988,900
Opium - - - -	5,698,400	6,150,600	6,371,300	5,061,100
Salt - - - -	8,058,700	8,139,000	8,149,400	8,040,000
Stamps - - - -	3,892,500	4,076,500	4,268,200	4,232,500
Excise - - - -	4,742,300	4,896,800	4,979,300	4,915,000
Provincial Rates - - - -	3,432,900	3,438,700	3,579,100	3,648,500
Customs - - - -	1,562,400	1,517,900	1,417,700	1,479,200
Assessed Taxes - - - -	1,571,600	1,608,500	1,636,000	1,642,000
Forest - - - -	658,600	641,000	729,400	595,800
Registration - - - -	167,900	190,600	217,500	206,400
Tributes from Native States - - - -	760,400	776,000	798,600	771,700
	50,864,300	51,501,800	52,990,900	51,581,100
Deduct: Assignments and Compensations -	1,510,100	1,531,900	1,517,500	1,477,900
Net Revenue - - - Rx	49,354,200	49,969,900	51,473,400	50,103,200

NET EXPENDITURE.

Gross Expenditure, deducting Receipts.	Accounts, 1890-91.	Accounts, 1891-92.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
	Rx	Rx	Rx	Rx
Interest - - - -	3,264,300	3,435,700	3,474,600	3,172,300
Post Office, Telegraph, and Mint - - - -	- 255,100	- 146,500	- 227,100	- 114,500
Civil Departments - - - -	11,774,200	12,197,700	12,683,300	12,836,500
Miscellaneous Civil Charges - - - -	3,751,400	4,149,300	4,660,700	4,555,200
Famine Relief and Insurance - - - -	600,000	1,268,300	1,133,700	1,159,800
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance). - - - -	- 4,800	163,200	292,900	75,100
Railway Revenue Account - - - -	687,300	315,900	1,710,800	1,994,100
Irrigation - - - -	569,500	673,000	578,000	522,400
Buildings and Roads - - - -	5,081,600	5,581,600	5,288,300	5,466,700
Army Services - - - -	19,904,400	21,500,200	22,764,600	22,242,300
Special Defence Works - - - -	491,800	604,900	559,300	586,600
	45,864,600	49,743,300	52,919,100	52,449,500
Provincial Adjustments - - - -	- 198,600	- 240,900	- 363,800	- 751,200
Net Expenditure - - Rx	45,666,000	49,502,400	52,555,300	51,698,300
Surplus or Deficit - - - Rx	3,688,200	467,500	- 1,081,900	- 1,595,100