

EAST INDIA : ACCOUNTS AND ESTIMATES.
1894-95.

EXPLANATORY MEMORANDUM

BY THE

SECRETARY OF STATE FOR INDIA.

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



LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

1894.

[C.—7465.] Price 5½d.

EAST INDIA. ACCOUNTS AND ESTIMATES, 1894-95.

**Memorandum by the Secretary of State for India, relating to the
Accounts of the Government of India for 1892-93, and the
Estimates for 1893-94 and 1894-95.**

[*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 1892-93 (on which the formal Resolution to be submitted to the Committee will be based).

Home Accounts of the Government of India : Account for 1892-93, with Estimate for 1893-94, &c. (No. 110 of 1894).

Estimate of the Revenue and Expenditure of the Government of India for 1893-94, compared with the Results of 1892-93 (No. 109 of 1894).

Net Income and Expenditure, 1883-84 to 1892-93 (No. 217 of 1894).

Returns of Loans raised in India and in England (Nos. 433 and 496 of 1893, and 55 and 190 of 1894).

Indian Financial Statement for 1894-95 (No. 92 of 1894).

Statement of the Trade of British India from 1888-89 to 1892-93 [C.—7280].

Administration Report on the Railways in India for 1893-94.

Statistical Abstract relating to British India from 1883-84 to 1892-93.

Statements exhibiting the Moral and Material Progress and Condition of India from 1882-83 to 1891-92, and during 1892-93 (Nos. 43 and 199).

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, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
Revenue - - - - -	Rx 90,172,438	Rx 90,429,500	Rx 92,024,900
Expenditure chargeable thereon - -	91,005,850	92,222,300	92,326,800
Deficit - - - - -	833,412	1,792,800	301,900

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 66 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, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
Net Revenue - - - - -	Rx 51,605,681	Rx 50,253,100	Rx 50,943,500
Net Expenditure - - - - -	52,439,093	52,045,900	51,245,400
Deficit - - - - -	833,412	1,792,800	301,900

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

Account, 1892-93.

Net Revenue and Expenditure.	Budget Estimate, March 1892.	Revised Estimate, as published in March 1893.	Modification of the Revised Estimate, as shown in the Explanatory Memorandum.	Account.
Net Revenue - - - - -	Rx 49,581,800	Rx 51,473,400	Rx 51,591,400	Rx 51,605,681
Net Expenditure - - - - -	49,435,200	52,555,300	52,378,200	52,439,093
Surplus - - - - -	146,600	—	—	—
Deficit - - - - -	—	1,081,900	786,800	833,412

The variations from the Budget Estimate resulted in an increase of the net revenue by Rx 2,023,881, and of the net expenditure by Rx 3,003,893, making the result worse by Rx 980,012.

* See page 50 of the Appendix to this Memorandum.

The increase of Rx 2,023,881 in the net Revenue is due in a great measure to the large augmentation of the net receipts from Opium, but there was also a satisfactory improvement under almost all other heads; the following are the details:—

	<i>Net Revenue.</i>	<i>Rx</i>	<i>Remarks.</i>
Land Revenue -	-	+316,683	Increase of revenue Rx 229,828; reduction of expenditure Rx 86,855.
Opium -	-	+990,849	Increase of revenue Rx 358,580, the higher prices in Calcutta having more than counterbalanced the diminution of the amount sold; reduction of expenditure Rx 632,269, through the partial failure of the crop.
Salt -	-	+160,011	Increase of revenue Rx 111,404; reduction of charge Rx 48,607.
Stamps -	-	+211,832	Increase of revenue.
Excise -	-	+151,490	Mainly increase of revenue.
Forest -	-	+129,322	Chiefly reduction of expenditure.
Other heads -	-	+63,694	
Total increase of net Revenue:			
Imperial	+1,477,643	} +2,023,881	
Provincial	+546,238		

Of the increase of Rx 3,003,893 in the net Expenditure charged on the Revenue, Rx 1,818,479 is due to Exchange on sterling Expenditure, and Rx 158,814 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>Rx</i>	<i>Remarks.</i>
Interest -	-	+438,436	Increase in India Rx 136,342, 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 £38,174, owing to discount on loan; increase of charge for exchange Rx 263,920.
Telegraph -	-	47,270	} Increase of revenue. Chiefly reduction of charge, especially in Bombay and Burma.
Mint -	-	86,628	
Police -	-	65,822	
Marine -	-	+139,554	
Political -	-	+70,517	Increase of charge in India.
Civil Superannuation -	-	+274,801	Increase in India Rx 11,449; in England £59,746, through monthly payments being adopted; and for exchange Rx 203,606.
Exchange on Remittance transactions -	-	+158,814	Less gain on receipts in India from guaranteed Railways, and increased charge for family remittances owing to fall in exchange.
Famine Relief -	-	59,159	Reduction of charge in Madras.
Railway Revenue Account -	-	+272,552	Improvement of net receipts Rx 178,697; reduction of expenditure in India Rx 103,199, and in England £18,310; increase of charge for exchange Rx 572,758.
Irrigation -	-	181,223	Increase of revenue.
Civil Works -	-	130,233	Reduction of expenditure Rx. 86,619; increase of receipts Rx 43,614.
Army -	-	+1,395,291	Increase of expenditure in India Rx 474,048, chiefly for special expeditions, transport, and higher price of food; in England £286,120, owing to payment of arrears, and the adoption of the system of issuing furlough and retired pay monthly; and exchange Rx 635,123.
Special Defence Works -	-	156,440	} Reduction of expenditure in England.
Other heads -	-	3,638	

Total increase of net Expenditure:
Imperial - +2,457,655 }
Provincial - - 438,103 } +2,019,552

But the improvement belonging to the Provincial Governments, by reason of the above-mentioned increase of their part of the net Revenue by Rx 546,238, and reduction of the net Expenditure by Rx 438,103, was

984,341 } The position of the Provincial Governments was better than had been estimated to the following extent:—Madras, Rx 314,421; Burma, Rx 261,279; Bombay, Rx 158,521; North-west Provinces, Rx 83,122; Bengal, Rx 61,986; Central Provinces, Rx 52,147; Assam, Rx 36,950; Punjab, Rx 13,366; and India General, Rx 2,549.

Consequently, the net Expenditure charged on the Revenue, was increased by - 3,003,893

And, deducting from this the increase of Rx 2,023,881 in the net Revenue, the position of the Imperial Government is seen to be worse by - 980,012

Revised Estimate, 1893-94.

Not Revenue and Expenditure	Budget Estimate.	Revised Estimate.	Increase.
Net Revenue	Rx 50,103,200	Rx 50,253,100	Rx 149,900
Net Expenditure	51,698,300	52,045,900	347,600
Deficit	1,595,100	1,792,800	Worse 197,700

There is an estimated increase of Rx 149,900 in the net Revenue, and of Rx 347,600 in the net Expenditure, so that it is anticipated that the position will be worse by Rx 197,700.

The increase of Rx 149,900 in the net Revenue is expected to occur in the following manner :—

Net Revenue.	Rx	Remarks.
Land Revenue	+ 392,600	Chiefly increase of Revenue, particularly in Madras and Bombay.
Opium	- 251,600	Reduction of Revenue Rx 621,700, owing to the diminution in the sales at Calcutta by 351 chests, and the fall in price from an estimate of 1,250 to an average of 1,109 rupees per chest; reduction of charge Rx 370,100, the crop in Bengal having been below the average.
Salt	- 199,400	Reduction of Revenue.
Stamps	+ 105,200	} Increase of Revenue.
Excise	+ 209,900	
Provincial Rates	- 223,900	Reduction of Revenue in Madras.
Forest	+ 156,800	Increase of Revenue, especially in Burma, Rx 88,300; decrease of charge, particularly in Madras and Bombay, Rx 68,500.
Other heads	- 39,700	
Increase of net revenue:		
Imperial	+ 138,300	} + 149,900
Provincial	+ 11,600	

The increase of Rx 347,600 in the net Expenditure charged on the Revenue is thus explained :—

Net Expenditure.	Rx	Remarks.
Interest	+ 385,300	Increase in India Rx 157,500, in England £114,500, and in Exchange Rx 113,300.
General Administration	+ 76,900	General increase, except in Bombay and the Central Provinces.
Law and Justice	+ 70,900	Increase of expenditure, chiefly in the North-West Provinces and the Punjab.
Police	- 120,900	General reduction of expenditure, especially in Bombay.
Political	+ 98,100	Mainly owing to the increase of the subsidy of the Amir of Afghanistan, and the mission to Kabul.
Railway Revenue Account	- 397,100	Net receipts better Rx 483,800; Exchange worse Rx 94,000; other charges less Rx 7,300.
Buildings and Roads: Civil Works	- 167,500	General reduction of expenditure, except in Assam and the North-West Provinces.
Army	+ 346,100	Increase in India Rx 285,200; reduction in England £8,300; increase in Exchange Rx 69,200.
Special Defence Works	- 194,600	Reduction in India Rx 89,600, in England £66,000, and in Exchange Rx 39,600.
Other heads	- 22,000	
Total increase of net Expenditure:		
Imperial	+ 336,000	} + 75,200
Provincial	- 260,800	

Brought forward	- +	Rx 75,200
But there is a credit due to the Provincial Governments, in consequence of the increase of their portion of the net Revenue by Rx 11,600, and the reduction of their net expenditure by Rx 260,800, amounting to		272,400
So that the net Expenditure charged on the Revenue is increased by		347,600

According to the revision of the estimate for 1893-94, Bombay was expected to be better by Rx 159,500, Bengal by Rx 133,000, the Punjab by Rx 48,200, Assam by Rx 38,900, the North-West Provinces by Rx 36,800, and the Central Provinces by Rx 31,100; on the other hand, India General is worse by Rx 200, Burma by Rx 39,500, and Madras by Rx 135,400.

And, setting against this the increase of Rx 149,900 in the net revenue, the position of the Imperial Government is, on the whole, worse by	- -	197,700
---	-----	---------

The Approximate Accounts show an improvement of Rx 64,600 over the Revised Estimate. The land revenue is expected to be better by Rx 75,500, and excise by Rx 32,100; but salt is worse by Rx 123,700, opium by Rx 66,900, and stamps by Rx 42,400; in other respects there is an improvement of Rx 74,000 in the net revenue, which is, therefore, on the whole, worse by Rx 51,400. In the net expenditure there is a reduction of Rx 157,400 under buildings and roads, and Rx 151,000 under army, and under other heads an increase of Rx 192,400, the result being a net reduction of Rx 116,000. The deficit, therefore, is expected to be Rx 1,728,200.

Budget Estimate, 1894-95.

Net Revenue and Expenditure.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	Comparison.
Net Revenue	Rx 50,253,100	Rx 50,943,500	Rx +690,400
Net Expenditure	52,045,960	51,245,400	-800,500
Deficit	1,792,800	301,900	Better 1,490,900

There is an estimated increase of Rx 690,400 in the net Revenue, and reduction of Rx 800,500 in the net Expenditure, so that, according to the Budget Estimate, the position will be improved by Rx 1,490,900.

The following statement shows the manner in which the increase of Rx 690,400 in the net Revenue is expected to arise, the principal measure being the imposition of a general duty of 5 per cent. on imports into India, excluding cotton manufactures.

Net Revenue.	Rx	Remarks.
Land Revenue	+ 83,600	Increase of Revenue, especially in Burma and the Central Provinces, Rx 211,300; increase of Expenditure, particularly in Bombay, Madras, and the North-West Provinces, Rx 127,700.
Opium	- 671,300	Reduction of Revenue, Rx 300,800, owing to diminution of sales at Calcutta by 1,053 chests, and expectation of a lower price; increase of Expenditure Rx 370,500, owing to anticipation of a normal crop.
Salt	+ 235,500	Increase of Revenue.
Customs	+ 1,154,300	Increase of Revenue Rx 1,214,200, through imposition of import duties; increase of Expenditure Rx 59,900.
Forest	- 93,600	Reduction of Revenue, chiefly in Burma, Rx 31,100; increase of charge Rx 62,500.
Other heads	- 18,100	
Increase of net Revenue:		
Imperial	+ 1,028,400	
Provincial	- 338,000	
	+ 690,400	

If the reduction of Rx 800,500 in the net Expenditure, which is chiefly due to the diminution of the grant for Protective Works, the following are the details:—

<i>Net Expenditure.</i>	Rx	<i>Remarks.</i>
Interest - - - - -	+ 197,000	Reduction in India Rx 293,800; increase in England £184,000, and in Exchange Rx 306,800.
Mint - - - - -	+ 145,400	Reduction of receipts, through the loss of seignorage on silver.
Law and Justice - - - - -	+ 83,700	Increase of Expenditure, largely owing to payment of Exchange compensation allowance.
Police - - - - -	+ 175,400	General increase of Expenditure, except in Burma.
Education - - - - -	+ 80,700	General increase of charge.
Civil Superannuation - - - - -	+ 166,200	Chiefly in Exchange.
Construction of Protective Works	- 1,090,500	Owing to absence of surplus Revenue for the purpose.
Construction of Provincial Railways - - - - -	- 52,700	
Railway Revenue Account - - - - -	+ 532,900	Increase of net receipts Rx 59,200; increase of charges in India Rx 195,500; reduction in England £4,700; increase in Exchange Rx 401,300.
Irrigation - - - - -	- 91,100	Increase of Revenue.
Buildings and Roads:		
Military - - - - -	- 184,100	} Reduction of Expenditure.
Civil - - - - -	- 242,300	
Army - - - - -	+ 361,600	Increase in India Rx 149,900, owing to payment of Exchange compensation allowance, which causes an increase of Rx 202,300; reduction in England £59,600; increase in Exchange, Rx 271,300.
Special Defence Works - - - - -	- 189,700	Reduction of Expenditure.
Other heads - - - - -	+ 12,600	
<hr/>		
Total reduction of net Expenditure:	Rx	
Imperial - - - - -	- 462,500	} - 94,900
Provincial - - - - -	+ 367,600	

But, in consequence of the reduction by Rx 338,000 of the portion of the net Revenue belonging to the Provincial Governments, and the increase of their net Expenditure by Rx 367,600, they have to bear a charge of - - - - -

- 705,600

Consequently, the reduction of the net Expenditure charged on the Revenue amounts to - - - - -

- 800,500

And, adding this to the increase of Rx 690,400 in the net Revenue, the position of the Imperial Government is better by - - - - -

1,490,900

As compared with the Revised Estimate for 1893-94, the Budget for 1894-95 shows a reduction of the Provincial balances in excess of that which occurred in the past year, to the following extent:—Bombay Rx 215,200, Bengal Rx 193,500, Burma Rx 158,400, North-West Provinces Rx 85,900, Punjab Rx 31,600, Assam Rx 13,300, and Central Provinces Rx 12,600; while in the case of Madras the reduction is less by Rx 4,700, and India General by Rx 200. To some extent this is explained by the following special contributions made to the Imperial Government from the Provincial balances:—Burma Rx 180,000, Bombay Rx 56,000, North-West Provinces Rx 50,000, Central Provinces Rx 43,000, Bengal Rx 30,000, Madras Rx 30,000, and Assam Rx 16,000, making a total of Rx 405,000.

Principal Changes in the last Three Years.

The Account of the year 1891-92 ended with a surplus of Rx 467,500, and the Budget Estimate for 1894-95 shows a deficit of Rx 301,900, the difference being Rx 769,400. The following tables show the principal changes that have taken place since March 1892.

Net Revenue and Expenditure.	Account, 1891-92.	Budget, 1894-95.	Increase.	Decrease.
Net Revenue - - - - - Rx	49,969,900	50,943,500	973,600	—
Net Expenditure:				
India: Imperial - - - - - Rx	13,411,800	11,563,901	—	1,847,900
" Provincial - - - - - Rx	13,601,800	12,928,900	—	672,900
England - - - - - £	15,679,700	15,605,600	—	74,100
Exchange - - - - - Rx	6,809,100	11,147,000	4,337,900	—
Total of Net Expenditure - Rx	49,502,400	51,245,400	1,743,000	—
Surplus (+) or Deficit (—) - - - Rx	+467,500	-301,900	Worse	769,400

The following is an explanation of the increase of Rx 973,600 in the net Revenue :—

Net Revenue.

	Rx	
Land Revenue - - -	+1,398,900	Increase in Madras Rx 709,400, Burma Rx 241,200, Bombay Rx 171,900, Punjab Rx 147,900, Assam Rx 125,000, Central Provinces Rx 84,100, and elsewhere Rx 15,300; reduction in Bengal Rx 82,100, and in the North-West Provinces Rx 13,800.
Opium - - - - -	-2,012,400	Reduction in receipts at Calcutta Rx 1,426,800, owing to diminution of amount sold by 13,950 chests, the effect of which is partly counteracted by the rise in price from Rs. 1,058 to an estimate of Rs. 1,070 per chest; reduction in excise and miscellaneous receipts Rx 17,700; reduction on Malwa opium Rx 174,300, owing to the duty being expected to be paid on about 2,850 fewer chests; increase of charge Rx 393,600, the payments in 1891-92 having been unusually low.
Salt - - - - -	62,900	Reduction of Revenue Rx 7,000; increase of Expenditure Rx 55,900.
Stamps - - - - -	+ 254,200	} Increase of Revenue.
Excise - - - - -	+ 185,900	
Customs - - - - -	+1,104,200	Increase expected from reimposition of duty on imports.
Assessed Taxes - - -	+ 86,100	Increase of Revenue.
Other heads - - - -	+ 19,600	
<hr/>		
Total increase of net Revenue :	Rx	
Imperial - - - - -	+1,646,500	} + 973,600
Provincial - - - - -	-672,900	

The increase of Rx 1,743,000 in the net Expenditure is entirely attributable to the fall in Exchange from 16·733 pence to an estimate of 14 pence per rupee. Including the soldiers' pay and remittance transactions, but excluding Rx 1,113,300 given as Exchange compensation allowance to officers, this has caused an addition of Rx 4,588,700; so that in other respects there is a reduction of Rx 2,845,700 in the net Expenditure, of which Rx 1,076,200 is due to the absence of grants of surplus revenue for famine insurance. The following are the details, including exchange, and also the Exchange compensation allowance, under the several heads :—

Net Expenditure.

	Rx	
Interest - - - - -	+318,900	In India, reduction of charge Rx 517,400, and increase of receipts Rx 44,100; in England, increase of charge £43,500, and reduction of receipts £48,500; increase of net charge for Exchange Rx 788,400.
Mint - - - - -	+113,300	Diminution of receipts, owing to suspension of free coinage of silver.
General Administration - - -	+188,200	Increase in India Rx 112,600, in England £3,400, and in Exchange Rx 72,200.
Law and Justice - - - - -	+248,700	Increase of Expenditure in India, Rx 124,300 being for Exchange compensation allowance.
Police - - - - -	+157,100	Increase of Expenditure generally, except in Burma; Exchange compensation allowance costs Rx 53,600.
Marine - - - - -	+154,300	Increase of net Expenditure in India, owing to smaller receipts, Rx 30,100; in England, owing to payment to Admiralty for manning and maintaining Government defence vessels, £50,700; and in Exchange Rx 73,500.
Education - - - - -	+118,900	Increase of Expenditure, particularly in Madras, Bombay, and Burma.
Medical - - - - -	+113,700	Increase of Expenditure, especially in Bombay.
Political - - - - -	+216,700	Increased Expenditure in India, mainly arising from the increase of the subsidy of the Amir of Afghanistan, and from the fact that he did not draw the full amount in 1891-92.
Scientific and Minor Departments - - -	- 72,900	In 1891-92 there was special Expenditure in taking the Census.
Territorial and Political Pensions - - -	- 73,000	Reduction in India Rx 14,200; in England 43,100, in connection with Maharajah Dulcep Singh's pension, of which large arrears were paid in 1891-92; and in Exchange Rx 15,700.
Civil Furlough - - - - -	+ 81,200	Mainly owing to increase in Exchange Rx 65,100.
Civil Superannuation - - - - -	+658,200	Increase of net charge in India Rx 102,100, and in England £58,900; Exchange worse Rx 497,200.
Stationery and Printing - - - - -	+ 76,000	Increase of net charge in India Rx 57,300, in England £4,200, and in Exchange Rx 14,500.
Exchange on Remittance transactions - - - - -	-118,500	Gain on the capital transactions of the Railway Companies working with fixed rates of Exchange, especially in connexion with the Assam-Bengal Railway.
<hr/>		
Carried forward - - - - -	+2,180,800	

	Rx	
Brought forward -	+2,180,800	
Famine Relief and Insurance -	-1,213,300	Reduction of Expenditure on Famine Relief by Rx 13,400, and in allotments for construction of Protective Works or Reduction of Debt by Rx 1,199,900. The net charge for the working of the Indian Midland and Bengal-Nagpur Railways, included in the Railway Revenue Account, is increased by Rx 137,100.
Construction of Railways (beyond grant under Famine Insurance) -	138,800	Reduction of Expenditure on the Mayavaram-Mutupet and Hyderabad-Umarkot Railways.
Railway Revenue Account -	+1,814,000	Net receipts better Rx 283,500; charges increased in India Rx 366,200, in England £86,200, and for Exchange Rx 1,645,100.
Irrigation -	-227,400	Reduction of Expenditure Rx 35,600; improvement in Revenue Rx 191,800.
Buildings and Roads:		
Military Works -	-204,700	Reduction of Expenditure.
Civil Works -	-517,000	Reduction of Expenditure, especially in the North-West Provinces and Bengal; increase in Assam and Burma.
Army:		
Effective -	+531,600	Increase of net Expenditure in India Rx 417,300 (pay of European soldiers owing to fall in Exchange heavier by Rx 369,300, and of officers for Exchange compensation allowance Rx 465,800); reduction in England (owing to smaller demand for stores) £321,300; increase in Exchange Rx 435,600.
Non-effective -	+918,200	Reduction of net Expenditure in India Rx 22,200; increase in England £198,700, and in Exchange Rx 741,700.
Special Defence Works -	-452,500	
Other heads -	-4,400	
Total increase of net Expenditure:		
Imperial -	+2,415,900	
Provincial -	+270,600	} +2,686,500
To this increase of Rx 270,600 in the Provincial Expenditure must be added the decrease of Rx 672,900 in the Provincial Revenue, so that the portion of the net increase of charge to be borne by the Provincial Governments amounts to	-943,500	The amount spent by the Provincial Governments from their balances beyond their income was Rx 240,900 in 1891-92, and is estimated to be Rx 1,184,400 in 1894-95, of which Rx 405,000 is their special contribution to the Imperial Government.
Consequently the increase in the net Expenditure charged on the Revenue is	+1,743,000	
And, setting against this increase the improvement of Rx 973,600 in the net Revenue, the Imperial position is, on the whole, worse by	769,400	

The difference in the position of the two years may be thus summed up. The additional charge directly caused by the fall in Exchange was Rx 4,609,300*; but the compensation allowance which it was found necessary to give to the officers amounted to Rx 1,113,300; so that altogether the Budget of 1894-95 is worse through Exchange by Rx 5,722,600 than the Account for 1891-92. The net revenue from opium, apart from Exchange, is worse by Rx 2,008,200. The total deterioration from these two causes, amounting to Rx 7,730,800, has been thus met, omitting charges connected with Exchange which are included above:—Land Revenue is better by Rx 1,480,800; Customs, owing to the new tariff, by Rx 1,108,400; other heads of Revenue by Rx 530,600; Expenditure has been reduced by Rx 2,898,100, mainly under Famine Insurance, Interest, and Public Works of all kinds; and the Provincial Balances by Rx 943,500; the net result being that the Imperial Government's position is worse by Rx 769,400.

In the following table the principal causes are shown of the improvement or deterioration in the Accounts for 1892-93, and the Estimates for 1893-94 and 1894-95, when compared with the Accounts for 1891-92. A great improvement has taken place in the Land Revenue, and the other main sources of revenue, except Opium, which is very much worse than in 1891-92, owing partly to reduced sales and partly to heavy expenditure anticipated from the crop being normal. The net receipts from

* Rx 4,588,700 in net Expenditure and Rx 20,600 in net Revenue.

Railways were very low in 1892-93, but in the later years have recovered. The Military Expenditure is considerably reduced, as well as the outlay on Civil Buildings and Roads; and in the Budget for 1894-95 there are special improvements from the additional Customs dues, the absence of expenditure for Famine Insurance, and the contributions made by the Provincial Governments. In the estimate for 1894-95 there is an additional charge exceeding Rx 5,700,000 in connexion with the charge for Exchange, beyond that incurred in 1891-92; but the final position is worse by only Rx 769,400:—

Net Revenue and Expenditure better (+) or worse (-) than in 1891-92.	Account, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	Rx	Rx	Rx
Exchange on all accounts, including Exchange compensation allowance.	-3,086,400	-3,671,600	-5,722,600
Land Revenue - - - -	+ 847,900	+1,315,100	+1,480,800
Opium - - - -	+ 240,100	-1,340,700	-2,008,100
Customs - - - -	- 99,800	- 50,000	+1,108,400
Other principal heads of Revenue - -	+ 652,600	+ 370,600	+ 530,600
Famine Relief and Insurance - -	+ 153,600	+ 129,400	+1,212,600
Railways (including construction out of Revenue, in addition to that under Famine Insurance).	- 778,600	+ 48,800	+ 27,800
Military Expenditure (including Military and Special Defence Works).	+ 267,200	+ 530,600	+1,165,400
Special contributions by the Provincial Governments.	+ 466,300	-	+ 405,000
Other Charges - - - -	- 23,800	+ 407,500	+1,030,700
Other figures apart from Exchange	-1,300,900	-2,260,300	- 769,400

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. In 1891-92, 1892-93, and 1893-94, the full grant was again provided, but in 1894-95 there is no surplus of revenue available 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 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 - -	7,360	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	481,795	231,681	682,170	1,500,000
1892-93 - -	70,841	60,793	984,469	383,897	—	1,500,000
Revised Estimate, 1893-94.	2,800	55,800	1,079,700	361,700	—	1,500,000
Budget, 1894-95 -	10,000	45,000	—	368,800	—	423,800
Total of 14 years -	304,409	1,776,863	5,482,943	3,186,902	5,327,299	16,078,416

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, 1891-92.	Account, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
<i>Net Expenditure.</i>				
	Rx	Rx	Rx	Rx
Police - - - -	666,900	636,700	626,500	610,600
General Administration - -	19,500	20,000	22,700	21,700
Law and Justice - - - -	90,200	94,400	92,400	99,500
Marine - - - - -	30,300	42,100	41,200	39,300
Medical - - - - -	16,700	18,200	19,400	19,900
Political (including pensions) -	48,000	47,400	53,900	51,800
Other Civil Charges - - - -	3,800	3,200	2,700	8,500
Railway Revenue Account - -	19,700	42,000	52,500	53,300
Irrigation Works - - - - -	101,000	112,500	48,000	50,000
Buildings and Roads : Military	123,100	132,500	144,500	94,500
" " Civil	337,100	272,300	313,100	276,000
Extra Army Charges - - - -	529,200	502,500	460,000	502,500
	1,985,500	1,923,800	1,876,900	1,827,900
<i>Net Revenue.</i>				
Land Revenue - - - - -	412,400	450,900	462,000	526,400
Stamps - - - - -	23,600	27,900	28,800	30,300
Excise - - - - -	46,200	53,600	50,000	50,000
Forest - - - - -	95,300	163,500	179,900	139,900
Tributes - - - - -	34,300	39,600	28,900	28,900
Other Heads - - - - -	12,600	12,200	12,400	12,300
	624,400	747,700	762,000	787,800
Net Charge - - - - -	1,361,100	1,176,100	1,114,900	1,040,100

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 remittance transactions, the additional estimated payment to the British soldiers arising from the fall in exchange, the amount of the compensation allowance granted to officers in consequence of that fall, 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 Transactions.	Additional Payment to European Soldiers on account of Exchange (approximate).	Exchange Compensation Allowance to Officers paid by Imperial Revenues.†	Total Charge for Exchange.
	£	d.	Rx	Rx (+charge, -receipt)	Rx	Rx	Rx
1881-82 - -	14,029,700*	19.895	2,894,300	+ 91,200	—	—	2,985,500
1882-83 - -	13,692,200*	19.525	3,140,900	+ 64,600	—	—	3,205,500
1883-84 - -	14,764,100*	19.536	3,373,700	- 60,800	46,000	—	3,358,900
1884-85 - -	13,844,000	19.308	3,364,000	- 12,400	184,300	—	3,535,900
1885-86 - -	13,755,700	18.254	4,329,900	- 264,400	224,300	—	4,289,800
1886-87 - -	14,172,300	17.441	5,329,700	+ 26,300	275,800	—	5,631,800
1887-88 - -	15,128,000	16.898	6,356,900	- 744,500	436,900	—	6,049,300
1888-89 - -	14,652,600	16.379	6,817,600	- 951,500	517,000	—	6,383,100
1889-90 - -	14,513,200	16.566	6,512,800	- 386,700	631,900	—	6,758,000
1890-91 - -	15,176,900	18.090	4,959,000	- 78,200	587,200	—	5,468,000
1891-92 - -	15,716,800	16.733	6,825,200	- 31,500	407,200	—	7,200,900
1892-93 - -	16,114,200	14.985	9,694,800	- 19,700	612,200	—	10,287,200
Revised Estimate, 1893-94	15,721,900	14.600	10,122,300	- 102,000	852,200	401,300	11,273,800
Budget, 1894-95	15,657,100	14.000	11,183,700	- 150,000	776,500	712,900	12,523,100

* Excluding transactions connected with the military operations in Afghanistan and Egypt.

† Part of the Exchange Compensation Allowance is borne by the Provincial Governments, and does not affect the Imperial position.

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, 1892-93.			Revised Estimate, 1893-94.			Budget, 1894-95.		
	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)	£ 2,457,770	Rx 1,478,657	Rx 3,036,427	£ 2,535,100	Rx 1,632,200	Rx 4,167,300	£ 2,720,900	Rx 1,943,500	Rx 4,664,400
Railway Revenue Account	5,723,260	3,443,258	9,166,518	5,743,900	3,698,100	9,442,000	5,739,200	4,060,400	9,833,600
Civil Administration:									
Payments on account of Departments in India, passage, outfit, &c.	28,369	17,068	45,437	34,100	21,900	56,000	29,500	21,100	50,600
Postal Subsidy	50,900	36,037	95,937	61,500	39,600	101,100	60,600	43,300	103,900
Telegraph: Red Sea Company's Annuity	18,027	10,846	28,873	18,000	11,600	29,600	18,000	12,900	30,800
" Indo-European	29,125	17,523	46,647	32,300	20,800	53,100	27,500	19,600	47,100
" Zanzibar-Mauritius	—	—	—	2,500	1,600	4,100	10,000	7,100	17,100
Public Works: Civil Engineering College	480	289	760	4,900	3,100	8,000	1,400	1,000	2,400
Other Charges	6,144	3,806	9,940	5,100	3,300	8,400	5,500	3,900	9,400
Marine: Her Majesty's ships in Indian Seas	52,083	31,334	83,417	50,200	32,300	82,500	50,000	35,700	85,706
" Indian Government Defence Vessels	50,000	30,081	80,081	50,300	38,200	97,500	59,600	42,600	102,200
" Other Charges	2,265	1,364	3,629	2,500	1,600	4,100	2,000	1,400	3,400
Civil Service: Allowances to Candidates, Examinations, &c.	15,738	9,468	25,206	12,600	8,100	20,700	8,700	6,200	14,900
Lunatics: Maintenance	6,569	3,052	10,521	5,100	3,300	8,400	5,200	3,700	8,900
Political charges: Persian Mission	7,000	4,211	11,211	7,000	4,500	11,500	7,000	5,000	12,000
" Diplomatic and Consular Establishments in China	12,500	7,520	20,020	12,500	8,000	20,500	12,500	8,900	21,400
" Pensions: territorial and political	29,218	17,578	46,796	22,000	14,200	36,200	11,100	7,900	19,000
" Other Charges	2,500	1,504	4,004	2,100	1,400	3,500	2,500	1,800	4,300
India Office: Salaries of Establishment	135,382	81,449	216,831	134,100	86,300	220,400	132,900	94,900	227,800
" Auditor's Department	6,507	3,915	10,422	6,700	4,300	11,000	6,900	4,900	11,800
" Store Department	27,078	16,288	43,361	27,000	17,400	44,400	25,000	17,900	42,900
" Stationery, postage, telegrams, and other charges	22,662	13,634	36,296	26,100	16,800	42,900	23,800	17,000	40,800
Army: Effective: Home Charges of British Forces serving in India	975,751	687,037	1,562,788	751,800	84,000	1,235,800	783,000	559,300	1,342,300
" Troop Service and Transport	215,764	120,809	345,573	248,400	159,900	408,300	235,600	168,300	403,900
" Other Charges	18,064	11,220	29,283	22,000	14,200	36,200	16,500	11,800	28,300
Stores: Civil and Public Works	214,847	129,257	344,104	200,000	128,800	328,800	186,400	133,100	310,500
" Telegraph	79,664	47,928	127,592	81,500	52,500	134,000	62,800	44,900	107,700
" Marine	186,128	111,079	298,107	132,700	85,400	218,100	72,500	51,800	124,300
" Military	902,873	543,191	1,446,064	834,000	537,000	1,371,000	683,800	488,400	1,172,200
" Special Defence Works (including Establishment)	126,332	76,005	202,337	108,700	70,000	178,700	22,800	16,200	38,800
" Miscellaneous Charges	—	—	—	7,700	5,000	12,700	8,900	6,400	15,300
Furlough: Civil and Marine	207,826	125,633	332,860	200,200	128,900	329,100	208,000	148,600	356,600
" Military	349,637	210,351	559,988	326,000	209,900	535,900	335,000	239,300	574,300
" Telegraph	5,830	3,508	9,338	5,200	3,400	8,600	5,400	3,900	9,300
" Public Works	49,204	29,602	78,806	51,000	32,800	83,800	52,000	37,100	89,100
Non-Effective Charges: Civil and Marine	1,033,633	651,971	1,735,654	1,061,200	683,200	1,744,400	1,066,400	761,700	1,828,100
" Military	3,005,594	1,808,242	4,813,836	2,886,900	1,868,700	4,745,600	2,958,400	2,113,200	5,071,600
Total	16,114,308	9,694,776	25,809,084	15,721,900	10,122,300	25,844,200	15,657,100	11,183,700	26,840,800

There is a reduction in the Budget for 1894-95, as compared with the Account for 1892-93, of £472,783 on Stores, chiefly for the Army, Marine, and Special Defence Works, of £175,079 in the Army Effective Charges (which were swollen in 1892-93 by arrears), of £61,477 in the Non-Effective charges (which in 1892-93 were exceptionally increased by the alteration of the dates of payment), and of £7,999 on other accounts, while under Interest there is an increase of £263,130, owing to the payments for temporary debt; so that there is a net decrease of £457,208 in the sterling payments, while the charge for Exchange is higher by Rx 1,488,924.

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

Expenditure.	Account, 1892-93.			Revised Estimate, 1893-94.			Budget Estimate, 1894-95.		
	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 -	£ 1,034,673	Rx 622,484	Rx 1,657,159	£ 782,000	Rx 503,500	Rx 1,285,500	£ 600,000	Rx 614,300	Rx 1,474,300
" " on Irrigation Works -	5,808	3,494	9,302	14,000	9,000	23,000	5,000	2,600	8,600
Total -	1,040,481	625,980	1,666,461	796,000	512,500	1,308,500	865,000	617,900	1,482,900

RAILWAYS.

The sanctioned mileage of Railways in India on the 31st of December 1893 was 20,394, of which 18,345 miles were open for traffic. The additional length opened in 1893 was 636 miles, of which 265 were on the East Coast Railway, 73 on the Jodhpore line, 57 on that from Dharmavaram to the Mysore frontier, 49 on the railway from Lucknow to Rae Bareilly, 46 on that from Jetalsar to Rajkot, and 146 on other lines. The length sanctioned during the year was 136 miles, namely, 70 from Rajkot to Jamnagar, 61 from Oodeypore to Chitor, and 5 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:—

	1891.	1892.	1893.
Miles open at end of year -	17,211	17,709	18,345
Capital outlay at end of year - Rx	219,375,123	225,442,210	232,895,499
Average cost per open mile - "	12,746	12,730	12,695
Number of passengers carried -	122,611,345	127,230,914	135,289,330
Number of tons of goods carried -	26,048,793	26,260,040	28,200,694
Gross receipts - Rx	23,980,761	23,187,544	23,827,781
Working expenses - "	11,258,498	10,860,913	11,168,749
Net receipts - "	12,722,263	12,326,631	12,659,032
Percentage of net receipts on capital cost -	5.80	5.47	5.44

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 burden on the Government; in 1891-92, when the net charge was only Rx 315,864, 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, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	Rx	Rx	Rx
Receipts -	19,077,103	20,206,500	20,408,400
Expenditure -	20,921,155	21,803,500	22,538,300
Net Charge -	1,847,052	1,597,000	2,129,900

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

	Rx
Account, 1892-93 -	3,443,258
Revised Estimate, 1893-94 -	3,698,200
Budget Estimate, 1894-95 -	4,099,500

IRRIGATION WORKS.

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

	Account, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
Major Works :	Rx	Rx	Rx
Direct receipts - - -	1,510,730	1,333,600	1,391,600
Portion of Land Revenue due to Irrigation - - -	722,306	792,000	868,500
Total Revenue - - -	2,233,036	2,125,600	2,260,100
Working expenses - - -	793,951	771,700	769,200
Net Revenue - - -	1,439,085	1,353,900	1,490,900
Interest on Debt - - -	1,138,386	1,165,800	1,193,500
Net Receipt - - -	300,699	188,100	297,400
Minor Works and Navigation : net Charge - - -	822,276	724,800	743,000
Total net Charge - - -	521,577	536,700	445,600

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 1891-92.	During 1892-93.	Estimated in		Total to end of 1894-95.	Percentage of net Revenue in 1892-93 on capital outlay.
			1893-94.	1894-95.		
	Rx	Rx	Rx	Rx	Rx	
Bengal : Orissa Project - - -	2,460,666	36,322	35,300	24,000	2,556,288	—·09
Midnapore Series - - -	825,871	—	900	—	826,771	1·13
Son Canal - - -	2,573,209	5,625	19,000	5,000	2,602,834	1·38
N.-W. Provinces : Ganges Canal -	2,701,966	10,970	14,100	14,000	2,741,036	7·88
Lower Ganges Canal.	3,121,562	20,763	29,700	22,100	3,194,125	3·78
Agra Canal -	851,663	2,424	4,100	5,900	864,087	3·48
Eastern Jumna Canal.	325,009	2,913	1,800	2,000	331,722	22·07
Betwa Canal -	397,498	949	1,400	1,100	400,947	—·40
Punjab : Western Jumna Canal -	1,067,149	11,746	19,000	22,400	1,120,295	6·31
Sirsa Branch Canal (State outlay)*	116,686	61,184	47,800	30,000	255,670	—
Bari Doab Canal -	1,582,529	25,186	51,900	19,000	1,678,615	10·92
Sirhind Canal (State outlay)*	2,246,941	15,609	22,600	5,500	2,290,650	7·85
Chenab Canal -	905,451	152,556	220,500	183,000	1,461,507	—·42
Swat River Canal -	348,589	—179	2,200	—	350,610	5·61
Madras : Godavari Delta System -	1,090,937	165	600	800	1,092,502	16·47
Kistna Delta System -	973,763	30,659	38,300	34,000	1,076,722	13·70
Sangam Anicut System -	299,636	1,872	5,900	3,000	310,408	3·92
Kurnool Canal -	2,164,167	—	—	—	2,164,167	—·08
Periyar Project -	376,858	131,355	129,300	76,000	713,513	—
Rushikulya Project -	247,473	49,558	40,000	30,000	367,031	—·33
Bombay : Eastern Nara Works -	521,582	18,054	36,700	90,000	666,336	6·14
Mutha Canals -	607,993	4,220	12,600	8,000	632,813	2·28
Nira Canal -	497,678	10,384	10,800	13,700	532,562	·58
Other Works - - -	2,015,828	10,059	25,500	26,300	2,077,687	—
	28,320,704	602,394	770,000	615,800	30,308,898	5·00

The chief grants in 1894-95 are for the Chenab Canal, the Periyar project, and the Eastern Nara works.

* In addition to Rx 1,376,486 contributed by Native States towards the Sirhind Canal, and Rx 75,530 towards the Sirsa Branch Canal, to the end of 1892-93.

TRADE.

The following is an abstract of the principal figures of the Trade returns for the three years ended 31st March 1894:—

	1891-92.	1892-93.	1893-94.
	Rx	Rx	Rx
Imports of Private Merchandise	66,587,457	62,605,030	73,961,620
Government stores	2,844,926	3,660,247	3,064,475
Total merchandise	69,432,383	66,265,277	77,026,095
Treasure -	14,722,662	17,009,810	18,461,256
Total imports	84,155,045	83,275,087	95,487,351
Exports of Indian Produce and Manufactures	103,550,831	101,945,707	102,024,177
Foreign goods (re-exports)	4,485,179	4,590,290	4,434,898
Government stores -	137,582	59,478	55,779
Total merchandise	108,173,592	106,595,475	106,514,854
Treasure -	3,286,686	6,958,924	4,100,192
Total exports	111,460,278	113,554,399	110,615,046
Total trade	195,615,323	196,829,486	206,102,397

Analysis of the Imports of Merchandise.

	1891-92.	1892-93.	1893-94.
<i>Private Merchandise.</i>			
	Rx	Rx	Rx
I. Animals, living	293,257	300,673	305,054
II. Articles of food and drink :			
Fruits and vegetables	134,255	143,552	95,780
Grain and pulse	215,590	122,359	131,632
Liquors	1,442,095	1,447,263	1,458,204
Provisions	1,771,793	1,862,055	1,782,856
Salt -	627,953	576,694	791,420
Spices -	797,196	623,633	873,655
Sugar	2,561,996	2,625,683	2,824,190
Tea -	443,161	443,336	571,946
Other articles	182,758	106,244	128,350
Total	8,176,797	7,950,819	8,658,033
III. Metals and their manufactures :			
Copper	2,089,024	1,768,757	2,382,510
Iron	2,321,283	2,423,434	2,428,880
Lead	170,908	155,707	166,328
Steel	459,525	385,184	622,776
Tin	264,331	296,034	327,572
Zinc or spelter	192,614	185,877	192,875
Brass, quicksilver, and unenumerated metals	157,388	167,025	157,615
Hardware, cutlery, and plated ware	1,238,994	1,217,754	1,301,690
Machinery and millwork	2,111,597	2,359,103	2,518,038
Railway plant and rolling stock (other than Govern- ment stores)	1,484,173	1,032,939	1,242,977
Total	10,489,837	9,991,814	11,341,261
IV. Chemicals, drugs, &c. :			
Chemicals -	286,408	307,649	356,813
Drugs, medicines, and narcotics	650,425	662,815	771,404
Dyeing and tanning materials	598,383	644,633	708,865
Total	1,535,216	1,615,097	1,837,082

	1891-92.	1892-93.	1893-94.
V. Oils :	Rx	Rx	Rx
Kerosine - - - - -	2,200,966	2,515,874	3,094,735
Vegetable, not essential - - - - -	250,469	211,186	267,595
Other kinds - - - - -	184,520	192,102	207,858
Total - - - - -	2,635,955	2,919,162	3,570,188
VI. Raw materials and unmanufactured articles :			
Coal, coke, and patent fuel - - - - -	1,250,493	1,141,450	977,588
Cotton - - - - -	177,273	261,820	223,639
Gums and resins - - - - -	115,207	104,372	134,924
Ivory - - - - -	274,343	234,857	288,759
Precious stones and pearls, unsef - - - - -	142,364	207,340	154,411
Seeds - - - - -	79,794	125,027	102,610
Silk - - - - -	1,264,003	1,016,080	1,359,696
Wood - - - - -	85,119	82,124	127,504
Wool - - - - -	118,204	126,204	141,385
Other articles - - - - -	321,253	305,004	384,706
Total - - - - -	3,828,053	3,604,278	3,895,222
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :			
Cotton twist and yarn - - - - -	3,514,620	2,683,850	3,108,941
" piece goods - - - - -	24,770,897	22,514,862	28,778,957
" sewing thread - - - - -	166,120	164,405	177,483
" other sorts - - - - -	237,835	263,248	312,181
Flax, hemp, and jute - - - - -	190,514	209,263	215,414
Silk - - - - -	1,750,695	1,801,571	1,827,874
Wool - - - - -	1,762,031	1,523,243	1,892,042
B. Apparel, including boots and shoes - - - - -	1,398,027	1,383,830	1,578,049
C. Other manufactured articles :			
Arms, ammunition, &c. - - - - -	206,517	225,775	265,714
Books, maps, charts, &c. - - - - -	221,594	230,564	248,635
Building and engineering materials - - - - -	173,010	140,211	168,951
Cabinetware and furniture - - - - -	113,258	96,062	111,990
Candles - - - - -	126,777	148,426	151,982
Clocks and watches - - - - -	140,283	115,789	154,554
Corals - - - - -	168,113	121,046	167,357
Earthenware and porcelain - - - - -	273,573	251,593	251,611
Glass - - - - -	728,203	670,804	788,480
Instruments and apparatus - - - - -	252,583	240,725	278,884
Jewelry and plate - - - - -	90,100	93,443	134,730
Leather, excluding boots and shoes - - - - -	191,449	179,545	200,760
Matches - - - - -	331,689	358,957	375,137
Paints and colours, and painters' materials - - - - -	292,859	299,518	324,236
Paper and pasteboard - - - - -	470,339	436,098	494,208
Soap - - - - -	110,417	116,478	121,703
Stationery (excluding paper) - - - - -	245,567	262,042	267,734
Toys and games - - - - -	161,394	152,475	180,381
Umbrellas - - - - -	414,942	441,145	480,933
Other articles - - - - -	1,124,936	1,098,719	1,295,859
Total - - - - -	39,628,342	36,223,187	44,354,780
Total Private Merchandise - - - - -	66,587,457	62,605,030	73,961,620
Government Stores.			
Railway plant and rolling stock - - - - -	1,021,298	1,289,051	1,091,586
Arms, ammunition, &c. - - - - -	502,017	567,998	176,304
Books, maps, and charts - - - - -	65,490	65,574	90,441
Coal - - - - -	58,098	100,507	62,682
Hardware and cutlery - - - - -	108,906	123,523	122,875
Machinery and millwork - - - - -	68,361	118,732	88,990
Metals - - - - -	378,471	433,850	449,134
Paper, pasteboard, and stationery - - - - -	68,764	80,804	72,771
Ships, parts of - - - - -	8,258	186,205	227,657
Telegraph materials - - - - -	95,188	70,531	74,389
Woollen manufactures - - - - -	112,865	150,845	136,386
Other stores - - - - -	357,210	472,627	471,260
Total - - - - -	2,844,926	3,660,247	3,064,475

Analysis of the Exports of Indian Produce and Manufactures.

	1891-92.	1892-93.	1893-94.
	Rx 101,878	Rx 137,307	Rx 122,913
I. Animals, living - - - - -			
II. Food and drink :			
Coffee - - - - -	1,998,659	2,066,862	2,002,171
Rice - - - - -	13,386,743	12,408,719	10,388,633
Wheat - - - - -	14,380,462	7,440,383	5,193,063
Other grain, and pulse - - - - -	928,475	713,870	742,629
Provisions - - - - -	776,531	775,802	873,909
Spices - - - - -	408,978	514,675	456,116
Sugar - - - - -	508,417	507,915	892,741
Tea - - - - -	5,968,129	6,292,348	6,585,836
Other articles - - - - -	100,560	90,373	104,614
Total - - - - -	38,456,954	30,810,947	27,239,712
III. Metals and their manufactures - - - - -	77,019	84,407	76,691
IV. Chemicals, drugs, dyeing materials, &c.:			
Opium - - - - -	9,562,261	9,255,014	8,019,428
Tobacco - - - - -	136,688	168,108	139,476
Chinchona bark - - - - -	97,986	85,898	46,220
Other drugs, chemicals, &c. - - - - -	96,710	122,938	104,703
Cutch - - - - -	317,296	382,484	337,890
Indigo - - - - -	3,214,077	4,141,179	4,182,128
Myrabolams - - - - -	393,690	336,709	415,161
Other dyeing and tanning materials - - - - -	53,723	82,820	88,144
Total - - - - -	13,872,431	14,575,150	13,333,150
V. Oils :			
Castor - - - - -	342,123	266,748	236,902
Cocoa nut - - - - -	154,939	183,193	109,319
Other - - - - -	86,749	145,627	189,672
Total - - - - -	583,811	595,568	535,893
VI. Raw materials :			
Caoutchouc - - - - -	117,237	130,782	125,918
Cotton - - - - -	10,754,312	12,743,679	13,302,280
Gums and resins - - - - -	91,889	96,116	77,059
Hemp - - - - -	64,360	79,155	143,734
Hides and skins - - - - -	2,367,043	2,638,172	2,567,480
Horns - - - - -	333,762	252,639	188,137
Jade stone - - - - -	52,122	67,025	43,455
Jute - - - - -	6,848,494	7,944,223	8,525,603
Manures (bones, &c.) - - - - -	236,814	250,642	280,813
Rice-bran - - - - -	235,961	232,525	190,901
Saltpetre - - - - -	365,618	438,940	338,102
Seeds: castor - - - - -	449,037	566,444	602,720
" earthnuts - - - - -	875,851	1,063,034	959,727
" linseed - - - - -	6,793,440	5,526,297	7,508,840
" mowa - - - - -	55,574	15,489	211,827
" poppy - - - - -	406,514	345,493	614,082
" rape - - - - -	1,708,952	1,835,042	4,734,960
" til or jinjili - - - - -	1,765,340	2,092,316	1,930,488
" other sorts - - - - -	209,324	202,389	191,042
Silk - - - - -	518,627	617,574	698,099
Wood: teak - - - - -	474,852	570,102	457,447
other timber, and ornamental - - - - -	103,224	90,236	103,302
Wool - - - - -	1,013,864	1,116,578	1,079,772
Other articles - - - - -	337,081	402,679	497,616
Total - - - - -	36,179,292	39,317,571	45,373,414

	1891-92.	1892-93.	1893-94.
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :	Rx	Rx	Rx
Cotton twist and yarn	5,771,033	6,773,482	4,974,133
" piece goods	1,214,502	1,268,694	1,218,893
" other sorts	49,501	58,481	49,583
Flax and hemp	1,545	4,270	488
Jute : gunny bags	2,195,238	2,853,310	2,870,624
" cloths, rope, twine, &c.	317,862	384,684	571,162
Silk	183,957	197,178	242,417
Wool	94,789	120,080	148,429
B. Apparel (excluding hosiery)	119,204	145,426	130,198
C. Other manufactured articles :			
Coir manufactures	244,929	232,279	213,602
Hides and skins, dressed or tanned	2,818,958	2,956,438	3,233,877
Lac	750,531	780,163	960,228
Oilcake	104,520	118,495	140,378
Other articles	412,877	531,777	588,392
Total	14,279,446	16,424,757	15,342,404
Total Indian Produce and Manufactures	103,550,831	101,945,707	102,024,177

Analysis of the Re-exports of Foreign Merchandise.

	1891-92.	1892-93.	1893-94.
	Rx	Rx	Rx
Apparel	100,038	118,608	126,811
Cotton : twist and yarn	113,665	90,822	79,966
" manufactures, piece goods	1,787,859	1,703,073	1,620,318
" " other sorts	29,306	29,806	25,687
Gums and resins	68,785	67,208	70,349
Hardware and cutlery	69,583	70,824	76,874
Ivory	151,280	111,865	111,329
Metals	229,353	291,558	152,509
Provisions	117,552	146,264	124,562
Silk and its manufactures	104,480	108,989	105,689
Sugar	192,628	328,080	338,162
Tea	315,741	328,151	343,158
Wool and its manufactures	709,141	656,267	683,182
Other articles	495,768	538,775	576,302
Total	4,485,179	4,590,290	4,434,898

Movement of Treasure.

	1891-92.	1892-93.	1893-94.
	Rx	Rx	Rx
Gold : imports	4,118,929	1,781,789	3,146,530
" exports	1,705,137	4,594,472	2,505,284
Net imports	2,413,792	-2,812,683	641,246
Silver : imports	10,603,733	15,228,021	15,314,726
" exports	1,581,549	2,364,452	1,594,908
Net imports	9,022,184	12,863,569	13,719,818
Net imports of treasure	11,435,976	10,050,886	14,361,064
Amount of silver coined at Calcutta and Bombay	5,553,970	12,611,528	4,946,045

Shipping.

Shipping:	1891-92.		1892-93.		1893-94.	
	No.	Tons.	No.	Tons.	No.	Tons.
Vessels with cargoes entered: steamers -	1,617	2,561,855	1,585	2,544,440	1,625	2,613,606
" " " sailing -	2,153	455,262	2,238	442,105	2,025	453,067
Total . . -	3,770	3,017,117	3,823	2,986,545	3,650	3,066,673
" " cleared: steamers -	2,157	3,427,402	1,803	2,846,657	1,851	2,999,532
" " " sailing -	2,551	708,371	2,782	759,331	2,460	700,438
Total - - -	4,708	4,135,773	4,585	3,605,988	4,311	3,699,970

Balance of Trade (approximate).

	1891-92.	1892-93.	1893-94.
Exports of merchandise - - - - -	Rx 108,173,000	Rx 106,595,000	Rx 106,515,000
" gold - - - - -	1,705,000	4,595,000	2,505,000
" silver - - - - -	1,582,000	2,364,000	1,595,000
Total - - - - -	111,460,000	113,554,000	110,615,000
Imports of merchandise - - - - -	69,432,000	66,265,000	77,026,000
" gold - - - - -	4,119,000	1,782,000	3,146,000
" silver - - - - -	10,604,000	15,228,000	15,315,000
Total - - - - -	34,155,000	83,275,000	95,487,000
Net exports of merchandise - - - - -	38,741,000	40,330,000	29,489,000
" imports of gold - - - - -	2,414,000	-2,813,000	641,000
" " silver - - - - -	9,022,000	12,864,000	13,720,000
Excess of exports - - - - -	27,305,000	30,279,000	15,128,000
Rupee paper enfaced for payment of interest in England -	775,000	-1,572,000	-1,692,000
Total surplus exports - - - - -	28,080,000	28,707,000	13,436,000
Remittances by the Government:			
Payments in India for bills (including telegraphic transfers) drawn to defray Home charges - - - - -	23,948,000	26,977,000	16,423,000
Bills drawn on India for interest on enfaced rupee paper -	1,070,000	960,000	955,000
	25,018,000	27,937,000	17,378,000
Excess of surplus Exports over remittances by Government -	3,062,000	770,000	-3,942,000
Charges not defrayed by India:			
Equivalent (at average rate of exchange on remittances) of amount borrowed in sterling - - - - -	-	-	12,221,000

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, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
In India - - - - - Rx	245,235	2,618,100	- 151,006
In England - - - - - £	- 621,640	7,434,700	2,300,000

In 1892-93, for the third time in succession, the Government of India was able to dispense with a 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 4,765, the net increase was Rx 245,235. 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. 4d. per cent., was issued for the discharge of £920,300 railway debentures bearing 3½ per cent. interest, while £1,340 India stock at a higher rate was also paid off, in addition to £1,000,000 Oude and Rohilkund Railway debentures which fell due on the 1st of April 1892, and for the discharge of which money had been provided in 1891-92; there was, therefore, a net reduction of debt in England in 1892-93 to the amount of £621,640.

In 1893-94 the Government of India raised for the discharge of the outstanding portion of their 4½ per cent. Rupee Debt, and for the prosecution of public works, a loan in India of Rx 3,499,100, bearing interest at 3½ per cent., which was subscribed at 96·21; and they also borrowed a further sum of Rx 220,000 from the Rampur State for the construction of the railway through its territory, while Rx 400 of debt on old loans was paid off.

In England railway 3½ per cent. debentures were discharged amounting to £1,249,200, for which purpose India 3 per cent. stock was issued to the amount of £1,300,000, the loan being raised at £98 17s. 3d. per cent.; this involved an addition of £50,800 to the debt.

Owing to the failure to sell bills on India, it became necessary to issue India debentures for five years bearing 3¼ per cent. interest for £1,386,000, and a new form of security was also created, termed India bills, payable in sterling at six months' date, similar in description to Treasury bills, by means of which £6,000,000 was raised at intervals, the average rates of interest being £2 16s. 7d. on £2,000,000 in November 1893, £2 12s. 3d. on £1,500,000 in December, and £2 7s. 7d. on £2,500,000 in February 1894. Thus, after deducting £2,100 of old debt discharged, the net increase of permanent and temporary debt in England in 1893-94 was £7,434,700.

In December 1893 power was given by the Act, 56 & 57 Vict. ch. 70, to borrow £10,000,000. On the 20th of May 1894, £6,000,000 India 3 per cent. stock was issued at £99 18s. 3d. per cent. Out of the proceeds of this loan India bills for £1,500,000 due on the 21st of June were discharged; and on the 3rd of August it is intended to pay off the £2,500,000 due on that day. Thus, in 1894-95, while the permanent debt is increased by £6,000,000, temporary debt amounting to £4,000,000 is discharged, and a net sum of £2,000,000 will, by the 3rd of August 1894, have been raised under the power given by the Act 56 & 57 Vict. c. 70.

The £2,000,000 of India Bills, which expired on the 12th of May 1894, were renewed for 12 months, at an average interest of £1 18s. 6d. per cent.

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, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
State Railways - - - - -	Rx 4,779,155	Rx 4,104,500	Rx 3,474,400
Irrigation Works - - - - -	602,394	770,000	615,800
	5,381,549	4,874,500	4,090,200
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is - - - - -	1,309,000	1,393,400	1,762,800
Total - - - - -	6,690,549	6,267,900	5,853,000

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, March 31st, 1894.

IN INDIA.

<i>Assets.</i>	R x	<i>Liabilities.</i>	R x
Railways constructed by the State	80,754,000	Debt	105,556,600
Irrigation Works	29,693,000	Other Obligations	18,558,000
Loans to Municipalities, &c.	10,994,000		
Cash Balances	26,252,000		
	147,693,000		124,114,000
	124,114,000		
Excess of Assets over Liabilities	23,579,000		

IN ENGLAND.

<i>Assets.</i>	£	<i>Liabilities.</i>	£
Purchased railways	59,236,000	Debt	114,114,000
Advances to Railway Companies	4,863,000		
Cash Balance	960,000		
	65,059,000		114,114,000
			65,059,000
		Excess of Liabilities over Assets	49,055,000

There is, therefore, uncovered debt in England to the amount of £49,055,000; but in India there are surplus assets to the extent of R x 23,579,000.

BURDEN OF TAXATION.

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

	Account, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	R x	R x	R x
Salt	8,656,100	8,346,200	8,629,200
Stamps	4,448,500	4,551,000	4,561,800
Excise	5,242,400	5,357,900	5,317,600
Provincial rates	3,706,500	3,486,300	3,525,300
Customs	1,617,600	1,658,700	2,872,900
Assessed taxes	1,686,100	1,730,300	1,740,900
Registration	430,100	427,500	440,000
Total	25,787,300	25,557,900	27,087,700
According to the census taken in 1891, the population of British India was 221,173,000. 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 -	R x	R x	R x
	1 2 6	1 2 1	1 3 0

If to this taxation be added the payment of Land Revenue, which is in the three years R 1 ,, 1 ,, 10, R 1 ,, 2 ,, 1, and R 1 ,, 2 ,, 1 respectively, the payments to the Government per head, for Land Revenue and Taxes taken together, amount to Rs. 2 ,, 4 ,, 4 in 1892-93, Rs. 2 ,, 4 ,, 2 in 1893-94, and Rs. 2 ,, 5 ,, 1 according to the Budget for 1894-95.

India Office,
July 23rd 1894.

HENRY H. FOWLER,
Secretary of State.

APPENDIX.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1891-92 and 1892-93, and Estimates for 1893-94 and 1894-95, with Explanations.

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

REVENUE AND EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue	89,143,300	90,172,400	90,429,500	92,024,900	The result of 1892-93 is worse than that of 1891-92, by Rx 1,300,900. The estimated result of 1893-94 is worse than that of 1892-93, by Rx 959,400. The estimated result of 1894-95 is better than that of 1893-94 by Rx 1,490,900.
Expenditure charged on the Revenue of the Year.	88,675,800	91,005,800	92,222,300	92,326,800	
Surplus or Deficit	467,500 —	— - 833,400	— - 1,792,800	— - 301,900	
Total Expenditure, Imperial and Provincial, during the Year.	88,916,700	91,183,200	92,701,100	93,511,200	In 1891-92 and 1892-93, and according to the Estimates for 1893-94 and 1894-95, the Provincial Governments spent, or are expected to spend (including in 1892-93 and 1894-95 special contributions to the Imperial Government), 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.	- 240,900	- 177,400	- 478,800	- 1,154,400	
	88,675,800	91,005,800	92,222,300	92,326,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	Rx	Rx	Rx	Rx	
Land Revenue - -	23,965,800	24,905,300	25,492,300	25,703,600	The increase in 1892-93 arose chiefly in Madras and Burma. In 1893-94 it was general; in 1894-95 it is anticipated in Burma, the Central Provinces, and Assam.
Opium - -	8,012,400	7,993,200	6,694,400	6,393,600	The number of chests sold monthly in Calcutta was 4,750 in 1891, 4,500 from January to September 1892, 3,642 from October 1892 to December 1893, and 3,525 subsequently. The average price per chest was about 1,058 rupees in 1891-92, 1,247 rupees in 1892-93, 1,109 rupees in 1893-94, and is estimated at 1,070 rupees in 1894-95. The number of chests of Malwa opium paying duty was 30,654 in 1891-92, 27,846 in 1892-93, and is estimated at about 27,750 in 1893-94, and the same in 1894-95. The duty has been 600 rupees a chest since the 5th of July 1890. The reduction of revenue in 1893-94 and 1894-95 is owing partly to the diminution of the amount sold at Calcutta, and partly to the lower price realised or expected.

and Estimates for 1893-94 and 1894-95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
DIRECT DEMANDS ON THE REVENUES:	Rx	Rx	Rx	Rx	
Refunds and Drawbacks-	254,400	257,300	259,700	231,600	In the Net Statement on page 50 this charge is distributed among the various heads of revenue to which it relates. The reduction expected in 1894-95 is largely owing to the absence of certain exceptional refunds made in the previous years.
Assignments and Com- pensations.	1,531,900	1,567,800	1,559,300	1,576,600	The increase in 1892-93 was caused by an exceptional adjustment in Bombay.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - -	3,835,100	3,936,300	4,053,800	4,186,800	In 1892-93 the increase was caused by the appointment of subordinate magistrates in Madras, extension of surveys in Burma and Bengal, and payment of arrears in Bombay. In 1893-94 it was due to the survey and settlement operations in the North-West Provinces and Madras, and to larger payments in Burma in consequence of the increased collection of revenue. In 1894-95 it is expected to occur principally through survey and settlement operations in the North-West Provinces and Upper Burma, allowances to district and village officers in Bombay and Madras, and increase of establishments in Assam.
Opium - - -	1,861,800	1,602,500	1,884,900	2,255,300	In the first three years, and especially in 1892-93, the payments to cultivators and manufacturing charges were small, owing to the partial failure of the crop in Bengal. In 1894-95 they are based on the estimate of a normal crop. The reserve has been greatly reduced in consequence of the poor crops of recent years, and was only 1,814 chests at the end of 1893.

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.	Rx	Rx	Rx	Rx	
Salt - - - -	8,636,200	8,656,100	8,346,200	8,629,200	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 1893-94 the reduction was partly due to a diminution in the Sambhar salt manufacture, owing to heavy rainfall, and partly to purchasers in Madras availing themselves of the option to defer the payment of the duty for six months, on lodging security.
Stamps - - - -	4,262,100	4,448,600	4,551,000	4,561,800	In 1892-93 the increase was principally in Madras and Bengal, and in 1893-94 in Bengal.
Excise - - - -	5,117,300	5,242,400	5,357,900	5,317,600	The increase in 1892-93 occurred chiefly in Burma, Bengal, and the North-West Provinces. In 1893-94 there was a very large reduction in Burma, owing to the restrictions on the sale of opium, and the diminution in the quantity of liquor imported from Madras; but this was more than covered by the increased receipts in Madras, Bengal, and Bombay. In 1894-95 a further great reduction is expected in Burma.
Provincial Rates - -	3,502,800	3,706,500	3,486,300	3,525,300	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 1892-93 and 1893-94 arose chiefly in Madras.
Customs - - - -	1,701,300	1,617,600	1,658,700	2,872,900	In 1892-93 there was a large reduction in the export of rice from Burma. The improvement in 1893-94 occurred mainly at Bombay. The large increase in 1894-95 arises from the re-imposition of the duty on imports generally, excluding cotton goods.

and Estimates for 1893-94 and 1894-95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
DIRECT DEMANDS ON THE REVENUES— <i>continued.</i>					
CHARGES IN RESPECT OF COLLECTION— <i>continued.</i>	Rx	Rx	Rx	Rx	
Salt - - - - -	459,000	458,700	473,300	518,600	The increase in 1894-95 arises chiefly from the strengthening of the establishments in Madras.
Stamps - - - - -	138,400	141,300	159,000	179,000	The increase in 1893-94 was mainly for stores in England, and exchange thereon; and the addition in 1894-95 arises in the same manner.
Excise - - - - -	190,100	193,000	194,100	205,200	In 1894-95 the increase occurs chiefly in Madras.
Provincial Rates - - - - -	58,700	55,700	56,700	53,000	
Customs - - - - -	136,400	140,600	145,300	209,500	The increase in 1894-95 is owing to the additional establishments needed in consequence of the new duties imposed on imports.

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.	Rx	Rx	Rx	Rx	
Assessed Taxes - - -	1,652,800	1,686,200	1,730,800	1,740,900	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 rates imposed on land in 1877-78, are exempted from this Income Tax.
Forest - - - -	1,490,600	1,591,300	1,677,100	1,646,000	In 1892-93 there was a large increase in Burma, where the season was exceptionally favourable for operations. In 1893-94 it arose chiefly in Madras and Bombay. The reduction in 1894-95 is due to a moderate estimate of the receipts in Burma.
Registration - - -	399,800	430,100	427,500	440,000	The increase in 1892-93 and in 1894-95 occurs chiefly in Madras and Bengal.
Tributes from Native States	776,000	790,100	792,500	775,200	The increase in 1892-93 was due to the realization of arrears from the Shan States. In 1893-94 there was a payment of arrears by Manipur.
TOTAL - Rx	59,517,100	61,067,400	60,214,200	61,606,100	

and Estimates for 1893-94 and 1894-95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
DIRECT DEMANDS ON THE REVENUES— <i>continued.</i>					
CHARGES IN RESPECT OF COLLECTION— <i>continued.</i>	Rx	Rx	Rx	Rx	
Assessed Taxes - -	29,600	30,200	31,500	32,700	
Forest - - -	843,900	865,200	921,000	984,400	The increase in 1892-93 was mainly in Burma, and in 1893-94 in Bombay; and it is expected in the present year in Madras, Bombay, Burma, and the Central Provinces.
Registration - - -	207,900	213,100	222,500	229,900	
TOTAL - Rx	9,547,200	9,461,700	9,961,100	10,662,600	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
INTEREST - - -	Rx 879,500	Rx 869,700	Rx 874,600	Rx 856,800	In 1892-93 an improvement of Rx 41,600 arose from the increased investment of the paper currency reserve in Government securities, the amount thus invested having been raised from six to eight crores, but in both that year and 1893-94 there was a reduction in England through the smaller cash balance available for investment. The reduction in 1894-95 is anticipated in Bombay, owing to the repayment of loans by the Port Trust and Municipality.
POST OFFICE, TELE- GRAPH, AND MINT.					
Post Office - - -	1,446,400	1,488,900	1,549,700	1,595,000	The increase occurs in the sale of ordinary postage stamps, and is due to the normal expansion of the department.
Telegraph - - -	919,300	987,700	960,400	993,800	The increase arises on the traffic in India.
Mint - - -	210,000	310,300	228,100	67,700	In 1892-93 the coinage of silver was exceptionally heavy. The reduction in 1893-94 and 1894-95 is due to the closing of the mints to free coinage of silver on the 26th of June 1893.
TOTAL - Rx	2,575,700	2,736,900	2,738,200	2,656,500	

and Estimates for 1893-94 and 1894-95, with Explanations—continued.

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
INTEREST.	Rx	Rx	Rx	Rx	
Interest on Debt, other than that charged to Railways and Irrigation Works.	3,839,800	3,857,500	3,883,800	4,105,700	In 1892-93 there was an extra payment in India of Rx 65,400 owing to the conversion of loans, but otherwise a reduction of Rx 159,900, mainly attributable to transfer to the Public Works portion of the debt, no loan having been raised in India; the charge in England was reduced by 205,800 <i>l.</i> , owing to the diminished payment for discount on the issue of stock; but the payment for Exchange was higher by Rx 318,000. In 1893-94 the charge in India was reduced by Rx 182,900 through the conversion of debt and transfer to the Public Works account; in England there was an increase of 64,800 <i>l.</i> owing to the temporary debt created in consequence of the failure to sell bills on India; and the charge for Exchange was increased by Rx 144,400. In 1894-95 it is anticipated that the charge in India will be further reduced by Rx 270,200 through transfer to the Public Works Account, and avoidance of discount as no loan is to be raised; in England an increase is expected of 184,400 <i>l.</i> ; and the estimate for exchange is higher by Rx 307,700.
Interest on other Obligations.	475,400	516,800	548,400	505,700	The increase in 1892-93 and 1893-94 is chiefly in the interest on deposits in the Savings Banks. The diminution in 1894-95 is expected in consequence of the rate of interest being reduced from 3½ to 3¼ per cent.
TOTAL - Rx	4,315,200	4,374,300	4,432,200	4,611,400	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - - -	1,493,400	1,518,500	1,560,200	1,608,100	The increase is attributable to the development of the department, and the fall in Exchange.
Telegraph - - -	838,700	875,100	914,500	919,600	The increase in 1892-93 and 1893-94 arose from the construction of more lines and the maintenance of additional offices in India, especially in Kashmir.
Mint - - -	97,100	112,000	88,100	68,100	See remark on the opposite page.
TOTAL - Rx	2,429,200	2,505,600	2,557,800	2,595,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
CIVIL DEPART- MENTS:	Rx	Rx	Rx	Rx	
Law and Justice	687,200	686,600	690,800	702,600	
Police	881,600	896,000	407,700	398,800	In 1892-93 there was a special payment of arrears by the Bombay Port Trust, and in 1893-94 and 1894-95 there are unusual receipts on account of punitive police in the North-West Provinces.
Marine	222,400	156,900	157,900	138,200	The reduction in 1892-93 was due to an alteration in the system of accounting for receipts on account of dockyard services. In 1894-95 it is owing to a lower estimate of the sale proceeds of stores.
Education	211,700	210,300	217,100	213,800	

and Estimates for 1893-94 and 1894-95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
CIVIL DEPART- MENTS:	Rx	Rx	Rx	Rx	
General Administration -	1,791,300	1,871,800	1,959,500	1,979,500	More than half of the increase in 1892-93 arose from Exchange; and the remainder was chiefly due to an alteration in the system of account, by which charges were transferred to this head from others. Of the increase in 1893-94, Rx 18,600 was caused by Exchange, and Rx 37,200 by the grant of exchange compensation allowance to officers; and 12,000 <i>l.</i> was incurred in England, owing to the passage and outfit allowance of the Governor-General, and a large supply of currency notes, the remainder being distributed over all the provinces. In 1894-95 the additional charge for exchange and exchange compensation allowance is estimated at Rx 69,800; and in other respects there is a saving of Rx 49,800.
Law and Justice - -	3,739,800	3,795,200	3,908,400	4,003,900	In 1892-93 the increase occurred chiefly in Madras and Bengal, and in 1893-94 in Bengal and Bombay. The exchange compensation amounts to Rx 73,200 in 1893-94, and to Rx 124,300 in 1894-95; in the latter year there would otherwise have been a considerable reduction of charge.
Police - - -	3,868,600	3,873,600	3,876,500	4,043,000	The exchange compensation amounts to Rx 30,600 in 1893-94, and Rx 53,600 in 1894-95.
Marine - - -	628,000	857,100	777,100	698,000	In 1892-93 there was a reduction in India of Rx 44,700, owing to changes in the system of accounts; and an increase in England of 157,100 <i>l.</i> , of which 44,000 <i>l.</i> was for the subsidy to the Admiralty for manning and maintaining the Indian Government defence vessels, and 109,000 <i>l.</i> for stores, mainly the cost of the local troopships "Warren Hastings" and "Minto," and a dredger; and in Exchange of Rx 116,700. The reduction in 1893-94 and 1894-95 occurs in payments in England for stores, and Exchange thereon.
Education - - -	1,424,800	1,437,000	1,468,400	1,545,300	In 1893-94 the increase took place chiefly in Madras, Burma, and Bombay; in 1894-95 it is general, but principally in Bombay.
Ecclesiastical - -	161,600	168,100	175,600	186,700	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
CIVIL DEPARTMENTS <i>-continued.</i>	Rx	Rx	Rx	Rx	
Medical - - - - -	63,100	71,900	71,800	70,800	
Scientific and other Minor Departments.	90,200	86,200	90,800	88,500	
TOTAL - Rx	1,656,200	1,607,900	1,636,100	1,611,700	
MISCELLANEOUS:					
Superannuation - - -	361,500	362,500	369,700	363,700	
Stationery and Printing -	88,400	80,800	83,200	84,300	

and Estimates for 1893-94 and 1894-95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
CIVIL DEPARTMENTS — <i>continued.</i>	Rx	Rx	Rx	Rx	
Medical - - -	884,700	941,700	971,800	1,005,600	In 1892-93 the increase was general; it occurred chiefly in Bombay, the North-West Provinces, the Punjab, and Bengal. In the following years it arises mainly from Exchange compensation allowance, which amounts to Rx 23,000 in 1893-94, and Rx 39,500 in 1894-95.
Political - - -	767,700	842,100	933,800	984,400	The increase in 1892-93 was mainly owing to the subsidy of the Amir of Afghanistan being drawn in arrears, to special expenditure in the North Lushai agency, to the administration of the Kurram Valley, and to the visit of the Prime Minister of Nepal. In 1893-94 it was caused chiefly by the increase of the Amir's subsidy, the Kabul Mission, and the expenses of the Gilgit agency. In 1894-95 the payment of the full subsidy of the Amir, Rx 180,000, is provided for, while Rx 27,500 is due to Exchange compensation.
Scientific and other Minor Departments.	• 587,400	473,300	488,600	512,800	In 1891-92 there was special expenditure in connection with the census. Exchange compensation amounts to Rx 10,600 in 1893-94, and Rx 15,000 in 1894-95.
TOTAL - Rx	13,853,900	14,259,900	14,559,600	14,959,200	
MISCELLANEOUS:					
Territorial and Political Pensions.	557,900	541,600	513,000	485,000	In 1891-92 there was a large payment of arrears in England. The reduction in the subsequent years is due to the death of Maharajah Duleep Singh, and to a pension in Bombay being undrawn.
Civil Furlough Allow- ances.	276,400	334,200	330,100	357,600	In 1892-93 there was an unusual increase of the officers of the various special departments on furlough, and the charge for Exchange was higher by Rx 41,500. In 1894-95 the Exchange is increased by Rx 19,700. Furlough allowances are now in general paid at 1s. 6d. the rupee.
Superannuation -	3,324,100	3,781,000	3,824,300	3,984,500	In 1892-93 there was an increase of Rx 32,700 in India, 84,500l. in England, mainly owing to the payments being made monthly instead of quarterly (which brought in charges that otherwise would have fallen into the following year), and Rx 339,700 in Exchange. The increase under the last head is Rx 52,100 in 1893-94, and Rx 129,700 in 1894-95.
Stationery and Printing -	602,900	647,900	689,600	679,800	In 1892-93 the increase occurred chiefly in Bombay, and in stores from England and Exchange on their cost. In 1893-94 it was almost entirely in Bengal and Bombay.

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
MISCELLANEOUS —continued.	Rx	Rx	Rx	Rx	
Exchange	£1,600	19,700	102,000	150,000	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. In 1892-93 there was a gain on the transactions of the Assam-Bengal and Bengal-Nagpur railways, but it was exceeded by the charge on the miscellaneous remittances. In 1893-94 the improvement arose in connection with the former Company's operations, and in 1894-95 with that and the Indian Midland and Southern Mahratta Company's withdrawals of capital.
Miscellaneous	420,800	414,000	406,000	384,700	In 1891-92 there were exceptional sums received from the Bombay Port Trust.
TOTAL - Rx	897,300	877,000	960,900	982,700	

and Estimates for 1893-94 and 1894-95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS
MISCELLANEOUS — <i>continued.</i>	Rx	Rx	Rx	Rx	
Miscellaneous - -	285,300	233,100	262,100	247,100	In 1891-92 there was an exceptional charge on account of the money stolen from the Manipur treasury at the time of the outbreak. In the Estimates for 1893-94 and 1894-95 there are included charges of Rx 12,000 and Rx 4,000 for the Hemp Commission, and Rx 10,000 and Rx 2,500 for the moiety of the cost of the Opium Commission.
TOTAL - Rx	5,046,600	5,537,800	5,619,100	5,754,000	
FAMINE RELIEF AND INSURANCE:					
Famine Relief - -	23,400	70,800	2,800	10,000	The expenditure in 1891-92 was for relief in Madras and Ajmere, and in 1892-93 also in Bengal. In the Estimates for 1893-94 and 1894-95 some slight provision is made in Bengal.
Construction of Protective Railways.	484,800	984,500	1,079,700	—	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 it is for the same line and the South Indian and Guntakul-Hindupur Railways. In 1894-95 there is no surplus of revenue which can be allotted under this head to the construction of railways. In the four years sums of Rx 231,700, Rx 383,900, Rx 361,700, and Rx 368,800, 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.	77,900	60,800	55,800	45,000	The outlay is chiefly on the Rushikulya Project and Nira Canal.
Reduction of Debt - -	682,200	—	—	—	This is surplus revenue appropriated to the construction of public works, the ordinary loan for that purpose being diminished accordingly.
TOTAL - Rx	1,268,300	1,116,100	1,138,300	55,000	Including the sums above mentioned for Protective Railways, the appropriation for Famine Relief and Insurance in each of the first three years was Rx 1,500,000, and in 1894-95 is estimated at Rx 423,800.
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	163,200	339,500	77,100	24,400	The allotments are chiefly for the Mayavaram-Mutupet and Hyderabad-Umarkot railways, and in 1892-93 also for the East Coast line.

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
RAILWAYS: State Railways (Gross Receipts).	Rx 16,411,900	Rx 15,814,800	Rx 16,775,300	Rx 16,939,900	<p>In 1892-93 the unusual traffic in wheat and seeds, which had prevailed in 1891-92, was not continued, and reductions occurred of Rx 750,300 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 110,000 on the East Indian, Rx 34,000 on the Bengal-Nagpur, and Rx 33,400 on the Oudh and Rohilkhand Railway; but there was an increase of Rx 79,100 on the Burma, Rx 71,600 on the South Indian, Rx 49,500 on the Bengal and North-Western, Rx 42,500 on the Rajputana-Malwa, Rx 36,500 on the Eastern Bengal, and Rx 51,400 on other railways. In 1893-94 a recovery of Rx 410,100 occurred on the North-Western Railway, and there were also improvements of Rx 202,700 on the East Indian, Rx 106,900 on the Southern Mahratta, Rx 77,100 on the Eastern Bengal, Rx 70,000 on the newly opened East Coast Railway, Rx 46,700 on the Bengal-Nagpur, Rx 39,100 on the Oudh and Rohilkhand, Rx 32,400 on the Rajputana-Malwa Railway, and Rx 48,100 on other lines; but there was a diminution of Rx 72,600 on the Burma Railway. In 1894-95 allowance is made for reductions of Rx 90,000 on the East Indian, and Rx 40,000 on the Eastern Bengal Railway; while increases are expected of Rx 67,500 on the Burma, Rx 50,000 on the South Indian, Rx 45,000 on the East Coast, Rx 38,500 on the Godhra-Rutlam, Rx 30,000 on the Bengal-Nagpur, and Rx 63,600 on other lines.</p>

and Estimates for 1893-94 and 1894-95, with Explanations—continued.

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.																																																		
RAILWAY REVENUE ACCOUNT: State Railways: Working Expenses.	Rx 8,214,500	Rx 7,944,900	Rx 8,259,100	Rx 8,401,800	In 1892-93 there were reductions of Rx 141,600 on the North-Western, Rx 64,700 on the Eastern Bengal, and Rx 52,600 on the Rajputana-Malwa railway, and an increase of Rx 42,000 on the Mu Valley, and Rx 47,200 on other lines. In 1893-94 an increase took place of Rx 88,100 on the North-Western, Rx 50,000 on the newly opened East Coast, Rx 46,200 on the Southern Mahratta line, and Rx 34,100 on other railways. An increase is anticipated in 1894-95 of Rx 55,100 on the East Indian, Rx 30,000 on the East Coast, Rx 22,500 on the Bengal-Nagpur, Rx 20,000 on the Oudh and Rohil-hand, and Rx 49,800 on other lines. 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:—																																																		
					<table border="1"> <thead> <tr> <th>Railways.</th> <th>1891-92.</th> <th>1892-93.</th> <th>Revised 1893-94.</th> <th>Budget 1894-95.</th> </tr> <tr> <td></td> <td>Rx</td> <td>Rx</td> <td>Rx</td> <td>Rx</td> </tr> </thead> <tbody> <tr> <td>East Indian -</td> <td>302,400</td> <td>248,400</td> <td>205,100</td> <td>230,000</td> </tr> <tr> <td>Rajputana- Malwa -</td> <td>117,300</td> <td>100,700</td> <td>164,000</td> <td>130,000</td> </tr> <tr> <td>Bengal Cen- tral -</td> <td>10,600</td> <td>7,800</td> <td>7,700</td> <td>8,000</td> </tr> <tr> <td>Mysore -</td> <td>11,400</td> <td>4,800</td> <td>24,200</td> <td>16,000</td> </tr> <tr> <td>Southern Mahratta -</td> <td>40,200</td> <td>19,100</td> <td>74,700</td> <td>57,500</td> </tr> <tr> <td>South Indian Lucknow -</td> <td>—</td> <td>—</td> <td>1,700</td> <td>1,700</td> </tr> <tr> <td>Bareilly -</td> <td>—</td> <td>1,200</td> <td>400</td> <td>400</td> </tr> <tr> <td>Total -</td> <td>481,900</td> <td>382,000</td> <td>477,800</td> <td>443,600</td> </tr> </tbody> </table>	Railways.	1891-92.	1892-93.	Revised 1893-94.	Budget 1894-95.		Rx	Rx	Rx	Rx	East Indian -	302,400	248,400	205,100	230,000	Rajputana- Malwa -	117,300	100,700	164,000	130,000	Bengal Cen- tral -	10,600	7,800	7,700	8,000	Mysore -	11,400	4,800	24,200	16,000	Southern Mahratta -	40,200	19,100	74,700	57,500	South Indian Lucknow -	—	—	1,700	1,700	Bareilly -	—	1,200	400	400	Total -	481,900	382,000	477,800	443,600
Railways.	1891-92.	1892-93.	Revised 1893-94.	Budget 1894-95.																																																			
	Rx	Rx	Rx	Rx																																																			
East Indian -	302,400	248,400	205,100	230,000																																																			
Rajputana- Malwa -	117,300	100,700	164,000	130,000																																																			
Bengal Cen- tral -	10,600	7,800	7,700	8,000																																																			
Mysore -	11,400	4,800	24,200	16,000																																																			
Southern Mahratta -	40,200	19,100	74,700	57,500																																																			
South Indian Lucknow -	—	—	1,700	1,700																																																			
Bareilly -	—	1,200	400	400																																																			
Total -	481,900	382,000	477,800	443,600																																																			
State Railways: Interest on Debt.	4,427,900	4,779,100	4,967,500	5,164,800	There was an increase in 1892-93 of Rx 165,000 in India, 11,100l. in England, and Rx 175,100 in Exchange; and in 1893-94 of Rx 177,700 in India, and Rx 30,300 in Exchange, with a reduction of 19,600l. in England. In 1894-95 an augmentation is expected of Rx 151,500 in India, where the change necessarily increases with the progress of construction, a reduction of 14,300l. in England, and an increase of Rx 60,100 in Exchange.																																																		
State Railways: Annuities in purchase of Railways.	2,428,800	2,717,400	2,787,000	2,918,900	The increase is almost entirely caused by the fall in Exchange.																																																		
State Railways: Interest chargeable against Com- panies on Advances.	226,500	328,500	356,500	375,300	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 61,000l. in interest, and Rx 87,800 in Exchange.																																																		

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
RAILWAYS— <i>continued.</i>	Rx	Rx	Rx	Rx	
Guaranteed Companies (Net Traffic Receipts).	8,493,100	8,244,400	3,397,500	3,445,500	In 1892-93 the net receipts of the Madras Railway increased by Rx 54,400, and those on the Bombay and Baroda Railway by Rx 33,500, but a reduction of Rx 336,600 took place on the Great Indian Peninsula line. In 1893-94 the Bombay and Baroda improved by Rx 111,700, and the Madras by Rx 67,700, while there was a further reduction on the Great Indian Peninsula of Rx 26,300. In 1894-95 an improvement of Rx 85,000 is expected on the last-mentioned line, while on the others reductions of Rx 35,000 and Rx 2,000, respectively, are anticipated.
Subsidized Companies (repayment of Advances of Interest).	33,000	17,900	33,700	23,000	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 in 1891-92 a repayment in England by the Rohilkhand-Kumaon Railway Company from its surplus receipts.
TOTAL . Rx	19,938,060	19,077,100	20,206,500	20,408,400	

and Estimates for 1893-94 and 1894-95, with Explanations—continued.

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.																														
RAILWAY REVENUE ACCOUNT—continued.	Rx	Rx	Rx	Rx																															
State Railways: Interest on Capital deposited by Companies.	1,004,700	1,086,100	1,149,100	1,199,800	The figures represent interest on the capital of the Indian Midland, Southern Mahratta, Bengal-Nagpur, Assam-Bengal, South Indian, Bengal Central, and Lucknow-Bareilly Railway Companies. Of the increase of Rx 195,100 in the three years, Rx 189,700 arises in Exchange.																														
Guaranteed Companies: Surplus Profits, Land, and Supervision.	756,900	611,300	605,800	651,600	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates:																														
					<table border="1"> <thead> <tr> <th></th> <th>1891-92.</th> <th>1892-93.</th> <th>1893-94.</th> <th>1894-95.</th> </tr> </thead> <tbody> <tr> <td></td> <td>Rx</td> <td>Rx</td> <td>Rx</td> <td>Rx</td> </tr> <tr> <td>Bombay and Baroda -</td> <td>187,800</td> <td>186,700</td> <td>205,000</td> <td>240,000</td> </tr> <tr> <td>Great Indian Peninsula -</td> <td>535,700</td> <td>395,200</td> <td>305,900</td> <td>375,000</td> </tr> <tr> <td>South Indian</td> <td>14,600</td> <td>—</td> <td>—</td> <td>—</td> </tr> <tr> <td>Rx</td> <td>737,600</td> <td>581,900</td> <td>570,900</td> <td>615,000</td> </tr> </tbody> </table>		1891-92.	1892-93.	1893-94.	1894-95.		Rx	Rx	Rx	Rx	Bombay and Baroda -	187,800	186,700	205,000	240,000	Great Indian Peninsula -	535,700	395,200	305,900	375,000	South Indian	14,600	—	—	—	Rx	737,600	581,900	570,900	615,000
	1891-92.	1892-93.	1893-94.	1894-95.																															
	Rx	Rx	Rx	Rx																															
Bombay and Baroda -	187,800	186,700	205,000	240,000																															
Great Indian Peninsula -	535,700	395,200	305,900	375,000																															
South Indian	14,600	—	—	—																															
Rx	737,600	581,900	570,900	615,000																															
Guaranteed Companies: Interest.	3,069,400	3,438,600	3,544,400	3,697,000	In 1892-93, 1893-94, and 1894-95 the accounts and estimates show an increase of Rx 372,600, Rx 96,600, and Rx 151,600 for Exchange.																														
Subsidized Companies: Land, &c.	33,100	29,000	22,900	19,100	This includes compensation for land taken up for the Bengal and North-Western, Delhi-Umballa-Kalka, Nilgiri, Doonars, and Rohilkhand-Kumaon Railways; subsidies to the Dibru-Sadiya and Rohilkhand-Kumaon Companies, and advances of interest to the Nilgiri Railway Company.																														
Miscellaneous Expenditure.	92,100	— 10,800	111,200	110,000	Chiefly for surveys, and for Director-General's and other Establishments. The principal charges for surveys occur in Burma, and for the Zhoob Valley, Kashmir, Frontier, Sambulpur-Khurda, Cuttack-Midnapur-Calcutta, Delhi-Minchinabad, Kalka-Simla, Rutlam-Muttra, and Madras-Bezvada lines. In 1892-93 there was a credit, owing to the repayment by the Assam-Bengal Railway Company of the cost of surveying the line transferred to them.																														
TOTAL - Rx	20,253,900	20,924,100	21,803,500	22,538,300																															

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
IRRIGATION:	Rx	Rx	Rx	Rx	
Major Works: Direct Receipts.	1,404,700	1,510,700	1,333,600	1,391,600	In 1891-92 and 1892-93 the improvement occurred chiefly on the Bari Doab and Sirhind canals. In 1893-94 there was a great reduction of the receipts from the latter canal owing to excessive rain. In 1894-95 an improvement is expected on the Sirhind, Western Jumna, and Chenab canals.
Major Works: Portion of Land Revenue due to Irrigation.	673,200	722,300	792,000	868,500	A reduction occurred in 1891-92 from the transfer of certain revenue in the Punjab to the head of Direct receipts; but this was covered by improvement in Bombay. In 1893-94 the improvement resulted from certain credits on the Bari Doab canal. In 1894-95 a considerable increase is expected from the introduction of a new settlement in Tanjore.
Minor Works and Navigation.	194,100	185,900	194,000	203,700	
TOTAL - Rx	2,272,000	2,418,900	2,319,600	2,463,800	
BUILDINGS AND ROADS:					
Military Works - -	49,800	45,300	46,900	46,800	The receipts are usually derived from the rents of buildings and sale of old materials.
Civil Works - -	577,300	607,900	607,100	582,400	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. In 1892-93 there were some exceptional receipts in the North-West Provinces, and in 1893-94 there was an arrear receipt from the profits of the Darjiling-Himalayan Railway.
TOTAL . Rx	627,100	653,200	654,000	629,200	

and Estimates for 1893-94 and 1894-95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
IRRIGATION:	Rx	Rx	Rx	Rx	
Major Works: Working Expenses.	761,400	794,000	771,700	769,200	The increase in 1892-93 arose chiefly on the Chenab and Sirhind canals, and the reduction in 1893-94 on the Bari Doab canal.
Major Works: Interest on Debt.	1,109,700	1,138,400	1,165,800	1,193,500	The increase arises from further capital outlay.
Minor Works and Navigation.	1,073,900	1,008,100	918,800	946,700	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 occurred chiefly in Burma.
TOTAL - Rx	2,945,000	2,940,500	2,856,300	2,909,400	
BUILDINGS AND ROADS:					
Military Works - -	1,214,500	1,196,800	1,191,000	1,006,800	An average sum of Rx 1,000,000 a year is granted for the construction and repair of military works throughout India, besides, in most cases, Rx 150,000 for Upper Burma. Special grants were made 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 was special provision for improving the water supply in cantonments. In 1894-95 it has not been found practicable to allot more than Rx 100,000 for Upper Burma.
Civil Works - -	4,994,200	4,649,700	4,749,300	4,482,300	In 1892-93 the provincial expenditure, which had been generally enlarged in the previous year, was much reduced, especially in Bengal, the North-West Provinces, Upper Burma, and Madras, but in Assam and Lower Burma there was a considerable increase. In 1893-94 the increase took place mainly in Burma and Assam. In 1894-95 there is a considerable reduction in every province, except Bengal where it is very slight, and Madras where there is a material increase.
TOTAL - Rx	6,208,700	5,846,500	5,940,300	5,489,100	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

R E V E N U E.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	R E M A R K S.
ARMY SERVICES :	Rx	Rx	Rx	Rx	
Army : Effective -	704,200	784,400	738,900	722,200	In 1892-93 there was a considerable increase in the sales of malt liquor, and an exceptional credit for horses taken to Egypt by the 7th Dragoon Guards. In 1893-94 there was a smaller sale of ordnance stores in India, but unusually high receipts in England for articles brought home by regiments transferred to the British establishment.
Army : Non-effective -	76,200	79,900	86,500	87,500	
TOTAL - Rx	780,400	864,300	825,400	809,700	

and Estimates for 1893-94 and 1894-95, with Explanations—continued.

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army : Effective -	18,257,500	18,662,800	18,733,700	18,807,100	In 1892-93 there was a reduction of Rx 26,700 in Upper Burma, and of Rx 563,900 for special expeditions; there was 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 86,700, the new system of clothing to the British troops caused an increase of Rx 10,900, ordnance establishments and stores Rx 65,900, and other charges in India were heavier by Rx 79,700. In England the charges were 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 was higher by 44,600 <i>l.</i> , but the charge for stores was reduced by 197,800 <i>l.</i> , and other payments by 22,200 <i>l.</i> Under Exchange there was an increase of Rx. 457,600. In 1893-94 the addition to the pay of British troops through the fall in Exchange was Rx 240,000; there was a saving of Rx 239,800 on special expeditions, and of Rx 42,600 in Upper Burma; Exchange compensation allowance to the officers cost Rx 263,500; the Gilgit Agency Rx 48,200; horses and mules Rx 26,700; there were extra charges of Rx 46,300 for the Ordnance Department, and of Rx 82,100 in other respects in India. In England the charges were less by 225,700 <i>l.</i> for payments to the War Office, and 60,000 <i>l.</i> for stores, but increased by 6,500 <i>l.</i> in other respects; and Exchange was reduced by Rx 74,300. In 1894-95 there are additions of Rx 95,700 for Exchange compensation allowance, Rx 42,500 for Upper Burma, Rx 49,000 for increased cost of food, Rx 51,100 in railway and transport charges, and Rx 1,100 in other respects, while there is a reduction of Rx 75,700 in the estimate of the extra pay to the British troops arising from the fall in Exchange. In England the charge for stores is reduced by 158,500 <i>l.</i> , while other payments are higher by 14,500 <i>l.</i> ; and Exchange is heavier by Rx 53,700.
Army : Non-effective -	4,023,100	4,756,300	4,680,100	4,952,600	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 1892-93 there was a reduction of Rx. 9,700 in India, but an increase of 239,200 <i>l.</i> in England, and Rx 503,700 in exchange, of which amounts 165,000 <i>l.</i> with Rx 103,500 exchange was due to the introduction of the system of paying Indian officers monthly instead of quarterly, which brought in payments that otherwise would have fallen into the following year. In 1893-94 there is a reduction of Rx 1,600 in India, and 106,700 <i>l.</i> in England, owing to the absence of the exceptional charge, but Exchange was heavier by Rx 32,100. In 1894-95 a reduction in India of Rx 6,300 is estimated, but in England the expenditure is larger by 68,900 <i>l.</i> , and Exchange is increased by Rx 209,900.
TOTAL - Rx	22,280,600	23,419,100	23,413,800	23,759,700	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

R E V E N U E.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	R E M A R K S.
	Rx	Rx	Rx	Rx	
TOTAL REVENUE Rx	89,143,300	90,172,400	90,429,600	92,024,900	

and Estimates for 1893-94 and 1894-95, with Explanations—continued.

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
SPECIAL DEFENCE WORKS.	Rx 604,900	Rx 458,100	Rx 342,000	Rx 152,300	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. As the work draws to a conclusion, large reductions have been effected; in 1892-93 of Rx 49,000 in India, 82,900L. in England, and Rx 14,900 in exchange; in 1893-94 of Rx 92,400 in India, 17,700 in England, and Rx 6,000 in Exchange; and in 1894-95 of Rx 49,800 in India, 86,100L. in England, and Rx 53,800 in Exchange.
TOTAL EXPENDITURE, Imperial and Pro- vincial	88,916,700	91,183,200	92,701,100	93,511,200	
PROVINCIAL ADJUST- MENTS:					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 405,000, made to the revenues of the Government of India in 1894-95, of which Burma contributes Rx 180,000, Bombay Rx 56,000, the North-West Provinces Rx 50,000, the Central Provinces Rx 43,000, Bengal and Madras each Rx 30,000, and Assam Rx 16,000. In 1892-93 the Government of India, under the quinquennial arrangement made with the Provincial Governments, resumed from them portions of their annual surpluses amounting to Rx 466,800, 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 1,080,100; Burma Rx 260,600; Bombay Rx 224,200; the Punjab Rx 183,200; the Central Provinces Rx 126,400; the North-West Provinces Rx 84,900; Bengal Rx 63,600; Assam Rx 57,600; and India General Rx 900. The total reduction is thus Rx 2,081,500.
Deficits: Expenditure by Provincial Govern- ments from their balances.	- 240,900	- 177,400	- 478,800	- 1,184,400	
Surpluses: Allotments to Provincial Govern- ments unspent by them.	—	—	—	—	
TOTAL EXPENDITURE charged against the Revenue of the Year	Rx 88,675,800	91,005,800	92,222,300	92,326,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.

and Estimates for 1893-94 and 1894-95, with Explanations—continued.

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
EXPENDITURE NOT CHARGED TO REVENUE:					
<i>Capital Outlay on Railways and Irriga- tion Works:</i>	Rx	Rx	Rx	Rx	
State Railways -	2,770,300	3,455,200	2,947,700	3,450,000	
					The total outlay on the construction of State Railways during these four years is as follows:—
	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	
	Rx	Rx	Rx	Rx	
From Borrowed Money -	2,770,300	3,455,200	2,947,700	3,450,000	
From Revenue -	372,700	1,324,000	1,156,800	24,400	
TOTAL - Rx	3,443,000	4,779,200	4,104,500	3,474,400	
					DISTRIBUTION.
East Indian -	-73,100	367,100	541,100	240,000	
Eastern Bengal -	136,600	135,100	109,400	90,000	
Tirhoot -	36,000	124,800	18,300	80,000	
Oudh and Rohilkhand -	2,100	-19,700	48,500	74,300	
Lucknow - Rae Bareilly Benares.	36,500	126,800	84,300	10,000	
Bareilly-Bampur-Morada- bad.	18,600	251,800	386,600	138,600	
Rajputana-Malwa -	-35,700	58,500	47,500	91,200	
North-Western -	292,200	445,200	364,100	285,500	
Mushkaf-Bolan -	182,400	297,200	516,200	576,600	
Mari-Attock -	87,800	211,100	82,600	50,000	
Frontier Railways Reserve Material.	24,000	30,100	13,700	1,200	
Peshawar Railway Reserve	35,800	1,000	-	-	
South Indian -	176,900	-292,600	72,500	60,000	
Guntakul-Hindupur -	11,700	460,500	10,400	5,000	
Burma -	48,900	50,900	62,200	40,000	
Mu Valley -	506,200	447,700	289,100	322,800	
Assam-Bengal -	47,900	-33,600	80,000	40,000	
East Coast -	1,303,700	1,233,600	996,800	760,000	
Godhra-Rutlam -	204,500	633,300	428,000	132,000	
Mayavaram-Mutpet -	42,700	61,900	66,400	17,500	
Hyderabad-Umarkot -	117,200	42,200	3,200	0,000	
Other Lines -	19,400	29,000	54,700	94,100	
Stores and Reserve, and Lapses.	62,600	27,300	-176,100	369,600	
TOTAL - Rx	3,443,000	4,779,200	4,104,500	3,474,400	
Irrigation Works	729,700	531,100	695,400	550,000	The outlay occurs on the following Irrigation works:—
	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	
	Rx	Rx	Rx	Rx	
From Borrowed Money -	729,700	531,100	695,400	550,000	
From Revenue -	103,400	71,300	74,600	65,800	
TOTAL - Rx	833,100	602,400	770,000	615,800	
					DISTRIBUTION.
Orissa Canals -	38,900	36,300	35,300	24,000	
Hidgellee Tidal Canal -	23,500	3,800	3,200	12,600	
Son Canals -	20,400	5,600	19,000	5,000	
Ganges Canal -	16,900	11,000	14,100	14,000	
Lower Ganges Canal -	21,700	20,800	29,700	22,100	
Western Jumna Canal -	4,700	11,700	19,000	22,400	
Sirsa Branch	56,800	61,200	47,800	30,000	
Bari Doab Canal -	2,100	25,200	51,900	19,000	
Sirhind Canal -	33,500	15,600	22,600	5,500	
Chenab Canal -	350,600	152,600	220,500	183,000	
Kistna Delta System -	42,900	30,700	33,300	34,000	
Periyar Project -	110,300	131,400	129,300	76,000	
Eastern Nara Works -	8,500	18,100	36,700	90,000	
Rushikulya Project -	64,100	40,600	40,000	30,000	
Nira Canal -	11,800	10,400	10,800	13,700	
Other Works and Reserve	26,400	18,400	51,800	34,500	
TOTAL - Rx	833,100	602,400	770,000	615,800	
TOTAL - Rx	3,500,000	3,986,300	3,643,100	4,000,000	

NET REVENUE AND EXPENDITURE.

NET REVENUE.

Gross Revenue, deducting Refunds and Drawbacks and Charges of Collection.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	Rx	Rx	Rx	Rx
Land Revenue	20,066,200	20,914,000	21,381,500	21,465,100
Opium	6,150,600	6,390,500	4,809,500	4,138,200
Salt	8,139,000	8,167,400	7,840,600	8,076,100
Stamps	4,076,500	4,253,500	4,337,700	4,330,700
Excise	4,896,800	5,017,200	5,124,900	5,082,700
Provincial Rates	3,438,700	3,643,000	3,424,600	3,467,600
Customs	1,517,900	1,418,200	1,467,800	2,622,100
Assessed Taxes	1,608,500	1,640,400	1,677,500	1,694,600
Forest	641,000	723,600	752,600	659,000
Registration	190,600	215,600	203,700	208,800
Tributes from Native States	776,000	790,100	792,000	775,200
	51,501,800	53,173,500	51,812,400	52,520,100
Deduct: Assignments and Compensations -	1,531,900	1,567,800	1,559,300	1,576,600
Net Revenue - Rx	49,969,900	51,605,700	50,253,100	50,943,500

NET EXPENDITURE.

Gross Expenditure, deducting Receipts.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	Rx	Rx	Rx	Rx
Interest	3,435,700	3,504,500	3,557,600	3,754,600
Post Office, Telegraph, and Mint	-146,500	-231,300	-180,400	-60,700
Civil Departments	12,197,700	12,652,000	12,923,500	13,347,500
Miscellaneous Civil Charges	4,149,300	4,660,800	4,658,200	4,771,300
Famine Relief and Insurance	1,268,300	1,116,100	1,138,300	55,000
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	163,200	339,500	77,100	24,400
Railway Revenue Account	815,900	1,847,100	1,597,000	2,129,900
Irrigation	673,000	521,600	536,700	445,600
Buildings and Roads	5,581,600	5,193,300	5,286,300	4,859,900
Army Services	21,500,200	22,554,800	22,588,400	22,950,000
Special Defence Works	604,900	458,100	342,000	152,300
	49,743,300	52,616,500	52,524,700	52,429,800
Provincial Adjustments	-240,900	-177,400	-478,800	-1,184,400
Net Expenditure - Rx	49,502,400	52,439,100	52,045,900	51,245,400
Surplus (+) or Deficit (-) - Rx	467,500	-833,400	-1,792,800	-301,900