

EAST INDIA : ACCOUNTS AND ESTIMATES.
1897-98.

EXPLANATORY MEMORANDUM

BY THE

SECRETARY OF STATE FOR INDIA.

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



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1897.

EAST INDIA: ACCOUNTS AND ESTIMATES, 1897-98.

**Memorandum by the Secretary of State for India, relating to the
Accounts of the Government of India for 1895-96, and the
Estimates for 1896-97 and 1897-98.**

[*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 is adopted in the Accounts and Estimates.]

I have altered the arrangement of the Memorandum, putting into an Appendix, No. 1, the tables of net Revenue and Expenditure and other figures upon which I found the following observations; and including in a second Appendix the usual comparison of the gross figures for the past three years and the present year.

GROSS 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, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
Revenue - - - -	Rx 98,370,167	Rx 93,803,800	Rx 95,676,800
Expenditure chargeable thereon - -	96,836,169	95,790,700	98,140,800
Surplus (+) or Deficit (-) - -	+1,533,998	-1,986,900	-2,464,000

NET REVENUE AND EXPENDITURE.

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 as shown in the form given in the return of Income and Expenditure laid before the House of Commons (No. 110 of 1897); the net Revenue being the amount received from the principal sources, after deducting the refunds and assignments chargeable thereon, and, in the case of opium, the cost of cultivation and manufacture; while the net Expenditure represents

the, charges of the various departments, after deducting the receipts of those departments. The following are the net figures:—

Net Revenue and Expenditure.	Account, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
	Rx	Rx	Rx
Net Revenue - - - -	62,542,085	58,034,200	59,629,700
Net Expenditure - - - -	61,008,087	60,021,100	62,093,700
Surplus (+) or Deficit (-) -	+1,533,998	-1,986,900	-2,464,000

1895-96.

For the year 1895-96, on the figures relating to which the Resolution submitted to the Committee will be based, the following table gives a comparison of the net Revenue and Expenditure as laid before the House in the Estimates and Accounts, when adjusted for comparison with the form now adopted:—

Net Revenue and Expenditure.	Budget Estimate, March 1895.	Revised Estimate, as published in March 1896.	Account.
	Rx	Rx	Rx
Net Revenue - - - -	60,866,300	62,271,600	62,542,085
Net Expenditure - - - -	60,820,100	61,320,200	61,008,087
Surplus - - - -	+46,200	+951,400	+1,533,998

Comparison
of Account
with Budget
Estimate.

Table I,
page 11.

The variations from the Budget Estimate resulted in an increase of the net Revenue by Rx 1,675,785, and of the net Expenditure by Rx 187,987, making the result better by Rx 1,487,798.

Of the improvement of Rx 1,675,785 in the net Revenue, no less than Rx 949,694 occurred under the head of opium, the revenue from which was larger by Rx 263,322, and the cost of cultivation and manufacture less by Rx 686,372, owing to an unfavourable season. An increase of Rx 227,103 arose under Customs, notwithstanding a loss of Rx 267,642 through the reduction of the duty on cotton goods in January 1896; Excise was better by Rx 194,181, Salt by Rx 168,022, Stamps by Rx 81,002, and other heads by Rx 241,867, while the Land Revenue was less by Rx 186,084, the reduction arising chiefly in the North-West Provinces. Out of the total improvement, Rx 1,073,800 was the Imperial and Rx 601,985 the Provincial share.

Table II,
page 11.

The increase of Rx 187,987 in the net Expenditure was the result of numerous changes, of which the following are the most important. In India the Army Effective Charges were raised by Rx 1,024,498, the increase being due to the Chitral Expedition; the grant for Famine Relief and Insurance was augmented by Rx 531,485, a large allotment being made for protective works, which raised the total amount for the year to Rx 1,000,000; and the contributions of Rx 405,000 made in 1894-95 by the Provincial Governments were repaid to them. In other respects there was a small increase of Rx 6,664 in India, and a reduction of 354,256*l.* in England (chiefly in Military stores), and of Rx 1,425,404 in Exchange on sterling expenditure, the average rate at which bills were drawn on India having been 13·638*d.* per rupee, instead of 13·09*d.* as estimated in the Budget.

Comparison
of Account
with Revised
Estimate.
Tables III.
and IV.,
page 12.

Compared with the Revised Estimate, the net Revenue was better by Rx 270,485, and the net Expenditure less by Rx 312,113, the variation being in each case about a half of 1 per cent. The approximate accounts published in India at the end of May 1896 showed an anticipated surplus of Rx 1,604,200.

1896-97.

The following table gives a comparison of the Revised Estimate for 1896-9 with that published in the Budget Estimate in March 1896 :—

Revised Estimate, 1896-97.

Net Revenue and Expenditure.	Budget Estimate.	Revised Estimate.	Difference.
	Rx	Rx	Rx
Net Revenue - - - - -	61,053,200	58,034,200	-3,019,000
Net Expenditure - - - - -	60,590,100	60,021,100	-569,000
Surplus (+) or Deficit (-) - - -	+463,100	-1,986,900	Worse 2,450,000

There is an estimated reduction of Rx 3,019,000 in the net Revenue, and of Rx 569,000 in the net Expenditure, so that it is anticipated that the position will be worse by Rx 2,450,000.

At paragraph 27 of the Financial Statement it is calculated that, after allowing for the development of irrigation owing to the absence of rain, the burden of the scarcity upon the revenues of the year 1896-97 has been Rx 6,080,900, of which Rx 574,700 is met from the Provincial and Local balances, and Rx 5,506,200 from those of the Government of India. Against this must, however, be set a reduction of Rx 476,300 under Famine Insurance, owing to the impossibility of making the full grant out of surplus revenue which had been allotted in the Budget.

The following table shows the manner in which the deterioration from the Budget Estimate occurred, and the extent to which it was met.

Famine: Reduction of net Revenue:		Rx	Rx
Land Revenue -	-	2,394,100	
Salt -	-	261,800	
Excise -	-	185,000	
Provincial Rates -	-	137,200	
Forest -	-	51,400	
			3,029,500
Increase of net Expenditure:			
Famine Relief -	-	1,884,900*	
Railways -	-	1,234,200	
Army: Rise in prices		196,000	
		3,315,100	
Less, Irrigation (better) -	-	269,500	
			3,045,600
			6,075,100*
Deduct, diminution of allotment for Protective Works		476,300	
Portion borne by Provincial Governments -	-	574,700	
			1,051,000
Net increased charge for Famine -	-	-	5,024,100
Opium: Reduction of net Revenue -	-	-	420,100
			5,444,200
Total deterioration under Famine and Opium -	-	-	5,444,200
Improvements: Exchange -	-	1,728,600	
Apart from Exchange, Famine, and Opium—			
Reduction of net Expenditure:			
Army -	-	593,900	
Railways -	-	197,200	
Interest -	-	152,300	
Collection of revenue		177,900	
Other -	-	22,200	
Increase of net Revenue -	-	354,700	
		3,226,800	
But of this improvement the Provincial Governments are credited with -	-	232,600	
			2,994,200
			2,450,000

* Including 8,700l. in England, but omitting Rx 5,800 for exchange thereon.

1897-98.

Compared with the Budget for 1896-97, the following are the alterations that appear in the Budget for 1897-98:—

	Rx	Rx
Larger provision is made for Famine Relief but, there being no surplus Revenue to be devoted to protective works, a deduction is made of	-	3,566,200
	-	498,500
Other deterioration connected with the scarcity occurs under—		3,067,700
Land Revenue	447,100	
Railway receipts	900,700	
	1,347,800	
Against which may be set Irrigation Revenue	239,200	
		1,108,600
Making a total deterioration attributable to Famine		4,176,300
In Opium there is a net loss anticipated		1,140,200
		5,316,500
Towards meeting this deficiency, there are the following improvements:—		
	Rx	
In Exchange (taking the same rate on sterling expenditure as in the Revised Estimate for 1896-97)	1,776,700	
Reduction of expenditure on Army (owing to absence of Special Grant for mobilization)	248,200	
Reduction in Civil Works	360,200	
	2,385,100	
Less, net result of various increases and decreases	299,300	
		2,085,800
And the Provincial balances are expected to bear a larger share of the expenditure by		3,230,700
		303,600
Making the net deterioration		2,927,100

As in the Budget for 1896-97 a surplus of Rx 463,100 was anticipated, the result is that the Budget for 1897-98 shows a deficit of Rx 2,464,000.

In the following table, the net Revenue and Expenditure in the Budget for 1897-98 are compared with those shown in the Revised Estimate for 1896-97:—

Net Revenue and Expenditure.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	Difference.
	Rx	Rx	Rx
Net Revenue	58,034,200	59,629,700	+ 1,595,500
Net Expenditure	60,021,100	62,093,700	+ 2,072,600
Deficit	-1,986,900	-2,464,000	Worse 477,100

Table VII.,
page 14.

The increase of Rx 1,595,500 in the net Revenue is due to the recovery anticipated from the effects of the Famine, in consequence of which the Land Revenue is expected to be better by Rx 1,962,600. Further improvements are shown under Salt of Rx 291,200, Stamps Rx 65,000, Excise Rx 82,200, and Provincial rates Rx 84,300; but the receipts from Opium are expected to be less by Rx 570,000, and the charges greater by Rx 149,300, as provision is made for a normal crop, and under Mint, Customs, and other heads, the falling-off is reckoned at Rx 170,500.

Table VIII.,
page 14.

In the net Expenditure, the greater part of the increase of Rx 2,072,600 occurs in Famine Relief which is heavier by Rx 1,675,500, against which may be set a small reduction of Rx 22,200 in Protective Irrigation Works; the net charge under Interest is heavier by Rx 339,900, mainly owing to the absence of any credit for premiums on loans which in the previous year were considerable, the collection of Revenue is more costly by Rx 194,300, Army non-Effective Charges by Rx 129,100, Telegraph by Rx 124,000, and various other heads by Rx 246,800. On the other hand, the following reductions are anticipated, Civil Works Rx 303,300, Army Effective Charges Rx 145,700, Special Defence Works Rx 104,100, and Irrigation Rx 61,700.

Review of the last Three Years.

Comparing the Budget for 1897-98 with the Account for 1894-95, it will be found that there is a reduction of the net Revenue by Rx 1,023,196, which is entirely due to the fall of Rx 2,546,358 under Opium, all the other sources showing an improvement; and there is an increase of the net Expenditure by Rx 2,133,914, which may be set down as caused by the scarcity. The increase under Famine Relief and Insurance is Rx 3,055,965, Railways Rx 468,311; Collection of Revenue Rx 398,669, Military Services Rx 262,742, Civil Works Rx 207,273, Police Rx 177,119, Telegraph Rx 171,449, Law and Justice Rx 159,545, Education Rx 96,611, and Political Rx 86,016. Against this, however, are to be set a reduction of Rx 1,600,255 in Interest, Rx 624,765 under Irrigation, Rx 87,403 under General Administration, and Rx 8,223 under other heads, while the portion of the Expenditure met from the balances of the Provincial and Local Governments is greater by Rx 629,140. Tables IX. and X., page 15.

The extent to which the Accounts and Estimates for the three years under review vary from the standard of 1894-95 is shewn, in some detail, by reference to Tables IX. to XI. The effect of the Famine in the last two years is seen in the increased charge for Relief, and reduction of outlay on Protective works, in the loss of Land Revenue in 1896-97, in the diminution of Railway receipts, and in the enhancement of those from Irrigation; while in all three years there is a great reduction of the net Opium revenue, an improvement under Customs, a material increase of the charges for Army Effective Services, Military works, Collection of revenue, Civil departments, and Civil works; there are great variations in the portion of the expenditure met from the Provincial and Local Balances, and there is a most important saving in Exchange. Pages 15 and 16.

Famine Relief and Insurance.

The system of Famine Insurance consists in the provision of revenue to the amount of Rx 1,500,000 a year, to be devoted in the first instance to the relief of distress arising from scarcity, and, so far as any balance remained, to the construction of works designed to protect the country against or in time of famine, and to the reduction or avoidance of debt. It being recognised that famines must recur from time to time, the scheme was designed partly to lessen their frequency and severity, and partly to enable the Government to borrow whatever was requisite in the time of distress, without the burden of debt being in the long run increased. To the extent of about Rx 400,000 a year, the provision in 1877 was made by reduction or re-arrangement of expenditure; but for the remainder taxation was imposed, which, after certain remissions, was calculated to amount to Rx 1,000,000 a year. Owing to the difficulties of the Government at the time of the Afghan War, the scheme could not be brought into operation until April 1, 1881, without imposing fresh taxation, and its operation was therefore suspended; and from 1886-87 to 1890-91 the full provision could not be appropriated. The absence of famine for many years, and the near completion of the scheme of Protective works advocated by the Famine Commission, led the Government to decide that from April 1, 1894, the annual expenditure might be reduced to Rx 1,000,000, which is the amount entered in the Accounts of 1895-96. In the Revised Estimate for 1896-97 the outlay is Rx 2,448,500, and in the Budget for 1897-98 Rx 4,122,700, mainly under Famine Relief; there being no surplus, the usual allotment cannot be made for Protective works except to a small extent on Irrigation, but sums of Rx 435,600 and Rx 456,500 are included in the Railway Revenue Account, being the net charge in connection with two protective railways which were constructed by Companies, the interest on the capital in excess of net earnings being debited to the grant for Famine Insurance.

The total outlay in the 17 years for which the scheme has continued (including the Budget Estimate for the current year) is as follows:— Table XII., page 17.

	Rx
On Relief - - - - -	5,927,564
On Protective works - - - - -	12,960,521
On reduction or avoidance of Debt - - - - -	5,327,299
	24,215,384

In the 20 years from April 1st 1878, the taxation in connection with the scheme may be taken at Rx 20,000,000; so that, according to the Accounts and Estimates,

the Government has devoted to Famine Relief and Insurance more than Rx 4,000,000 in excess of the special taxation, notwithstanding the financial difficulties in the earlier and some of the subsequent years.

Exchange.

Table XIII.,
page 17.

The burden of the charges connected with the fall in Exchange attained what may be hoped to be its maximum in 1894-95, when the value of the rupee as measured in gold was, on the average, only 13·101*d.*, and the total charge was Rx 15,045,000. In 1895-96 the rupee rose to 13·638*d.*, and the charge fell to Rx 13,990,900. In 1896-97 and 1897-98 the gold value of the rupee is taken at 14·458*d.*, being approximately the rate at which the remittances to England were effected last year, and the charge for Exchange is estimated at Rx 12,138,500 and Rx 12,090,400 in the two years respectively.

Home Charges.

Table XIV.,
page 18.

The net Expenditure in England chargeable to Revenue is shown as £15,379,953 in 1895-96, £15,561,200 in the Revised Estimate for 1896-97, and £15,915,500 in the Budget for 1897-98. The last-named amount is thus divided:—

	£
Interest and Management of Debt, and payment of Interest and Annuities on account of Railways - - -	8,633,500
Payments in connection with Civil Departments in India -	342,900
India Office, including Auditor's and Store Departments -	189,200
Army Effective Charges - - - - -	1,019,200
Stores of all kinds for revenue purposes - - - - -	901,200
Furlough Allowances - - - - -	615,900
Non-Effective Charges - - - - -	4,213,600
Total - - - - -	<u>15,915,500</u>

Besides this, the outlay on stores for the construction of Railways and Irrigation Works is £683,174 in 1895-96, £1,095,500 in 1896-97, and 1,083,100 in 1897-98.

Railways.

Table XV.,
page 19.

On the 31st of December 1896 the length of Railways in India open for traffic was 20,173 miles, of which 706 were opened in 1896. The total length sanctioned was 23,997 miles, of which 1,055 were sanctioned during that year.

A programme has been approved for the three years from April 1, 1896, to March 31, 1899, involving the construction of 5,055 miles of railway, estimated to cost Rx 29,665,000, either by the State, or by Companies the interest on whose outlay is guaranteed by the Government. This is exclusive of the lines to be made by private companies on branch or feeder line terms and by native states, estimated to amount to a length of 2,626 miles at a cost of Rx 16,189,000.

The net return in India on the capital cost of the open lines was 5·69 and 5·78 per cent. in 1894 and 1895, respectively; in 1896, when the receipts were seriously affected by the Famine, the return fell to 5·20 per cent.

The net charge in the Railway Revenue Account had been in 1894-95 Rx 2,348,489; but in 1895-96, owing to the improvement in the receipts and the reduced charge for Exchange, it fell to Rx 1,620,268. In the Estimates, however, it is raised to Rx 2,810,200 in 1896-97, and Rx 2,816,800 in 1897-98.

Irrigation Works.

Table XVI.,
page 20.

The year 1895-96 followed a season of abundant rainfall, and consequently the Irrigation revenue suffered, and the net revenue derived from works the capital outlay on which was charged against borrowed funds, was only 3·29 per cent., as compared with 4·41 in the previous year. The Famine, however, which in other respects has been so disastrous, caused an improvement of Rx 259,100 in the Revised Estimates for 1896-97 over the anticipation in the Budget; and, although allowance is made for some reduction of the receipts in 1897-98, yet, owing to a

diminution of the outlay on minor works, the Irrigation Account shows for the first time, according to the Estimate, a small surplus of receipts over expenditure.

Public Works.

I have already mentioned the three years' programme for the construction of railways. The amounts spent and to be spent on State Railways and Irrigation Works, including the outlay by Companies guaranteed or subsidized by the Government, are for 1895-96 Rx 6,754,269, for 1896-97 Rx 10,268,900, and for 1897-98 Rx 14,100,400. Table XVII., page 21.

Debt.

The Government of India in 1895-96 repaid, according to agreement, the first instalment (Rx 120,000) of the sum of Rx 3,500,000 borrowed from the Gwalior State in 1887, at 4 per cent. interest. They also discharged Rx 21,950 of 3½ per cent. debt, and Rx 442,862 not bearing interest, the loans having been advertised for repayment. In England (besides the cancelment of £100,494 of 3½ per cent. stock by the operation of sinking funds) £1,600 of India 4 per cent. stock no longer bearing interest was discharged. Table XVIII., page 21.

In 1896-97 the Government of India felt justified by the state of the market in raising the money needed for their public works in a loan bearing interest at only 3 per cent., for Rx 4,000,000, tenders for which were accepted at an average price of Rs 103 „ 1 „ 10½ per cent.; and, following on this, they offered to the holders of the 3½ per cent. loans of 1853-54 and 1893-94 the alternative of discharge or of conversion into the 3 per cent. loan. The latter offer was accepted to the extent of Rx 4,887,160, leaving Rx 797,790 to be discharged. It having been determined to increase from 80 to 100 millions of rupees the portion of the currency reserve which is allowed to be invested in Government securities, an Act (No. XXI. of 1896) was passed for the purpose in December last; and the sum of 20 millions of rupees was then transferred to the Government Treasury from the Currency Department, which received in exchange 3 per cent. promissory notes for Rx 2,048,650, the calculation being made at the price of the stock at the time of transfer. Debt to the amount of Rx 717,000 was discharged during the year. In England also a further step was taken in borrowing at a reduced rate of interest, and £2,400,000 India 2½ per cent. stock was issued, at an average price of £103 0s. 6d. per cent.; the proceeds were applied to the discharge of £2,000,000 India 3¼ per cent. debentures, £313,700 South Indian Railway debentures, and £5,100 of outstanding 4 per cent. stock, and the temporary debt was reduced by £1,000,000.

For 1897-98 the Budget shows in India a rupee loan of Rx 4,000,000 to be raised for the prosecution of railways, and the discharge of Rx 575,100 of debt; and in England the issue of £3,500,000 India stock, and £1,000,000 of India sterling bills, in consequence of the reduction of the Secretary of State's drawings rendered necessary by the famine. Tenders for the India stock, bearing interest at 2½ per cent., were accepted on the 21st of May at an average price of 96l. 15s. 11d. per cent.

Trade.

In 1895-96 there was an improvement of Rx 4,649,238 over the total trade of the previous year, and the exports, which amounted to Rx 118,594,549, were more in value than had ever previously been recorded. In 1896-97 the imports show an increase, especially under cotton manufactures; but the combined influence of the drought and the plague is seen in the great reduction of the exports of merchandise, by Rx 10,351,120; and the total trade is less by Rx 6,677,775 than that of the previous year. Among the articles in which the value of the exports differs from that recorded in 1895-96, the most prominent variations are the reduction of wheat by Rx 3,077,591, seeds by Rx 1,705,747, rice by Rx 1,589,828, raw cotton by Rx 1,120,104, and indigo by Rx 983,754, while the exports of jute and the manufactures therefrom were increased by Rx 1,023,562, and those of tea by Rx 459,659. Table XIX., page 21.

Assets and Liabilities.

Taking as assets the value of the railways and irrigation works constructed by the State, as shown by the capital outlay upon them, the amounts lent to port trusts and Table XX., page 25.

other corporations, landholders, &c., and the cash balance in hand, and as liabilities the debt and other obligations, the Government of India had, according to the estimates, on the 31st of March 1897, in *India* a surplus of assets over liabilities amounting to Rs 22,626,000. On the other hand, if against the debt in England are set the sterling value of the purchased railways constructed by Companies, advances made to Railway Companies, and the cash balance, there is an excess of liabilities in *England* amounting to £47,897,000.

Burden of Taxation.

Table XXI,
page 26.

If the taxation proper be divided over the population of British India, without making any deduction on account of the portion derived from Salt, Excise, Customs, &c., which must fall on the inhabitants of the Native States, the burden of taxation per head in the Budget for 1897-98 is R 1 .. 4 .. 1, which, at the Exchange value of 16 pence per rupee, is equal to about 1s. 8d. If to this be added the amount of the Land Revenue, the average is raised to R 2 .. 5 .. 6, or about 3s. 1½d.

Parliamentary Papers.

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

Finance and Revenue Accounts of the Government of India for 1895-96 (on which the formal Resolution to be submitted to the Committee will be based).

Home Accounts of the Government of India: Account for 1895-96, with Estimate for 1896-97, &c. (No. 211 of 1897).

Estimate of the Revenue and Expenditure of the Government of India for 1896-97, compared with the Results of 1895-96 (No. 210 of 1897).

Net Income and Expenditure, 1885-86 to 1895-96 (No. 110 of 1897).

Returns of Loans raised in India and in England (Nos. 5, 6, 151, and 276, of 1897).

Indian Financial Statement for 1897-98 (No. 193 of 1897).

Statement of the Trade of British India from 1891-92 to 1895-96 [C.—8338].

Administration Report on the Railways in India for 1896-97.

Statistical Abstract relating to British India from 1886-87 to 1895-96 [C.—].

Statement exhibiting the Moral and Material Progress and Condition of India during 1895-96 (No. of 1897).

India Office,
10th July 1897.

GEORGE HAMILTON,
Secretary of State.

APPENDICES.

APPENDIX I.

Tables to which reference is made in the Explanatory Memorandum.

TABLE I.
1895-96.—NET REVENUE.
COMPARISON of ACCOUNT with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue - - - -	- 544,668	+ 358,584	- 186,084	Chiefly from falling-off in the North-West and Central Provinces, and the Punjab; improvement in Bombay, Madras, and Lower Burma. The Provincial share includes the repayment of Rx 405,000 on account of the contributions by the Local Governments in 1894-95.
Opium - - - -	+ 949,671	+ 23	+ 949,694	Improvement of revenue Rx 263,322, the average price realised in the sales at Calcutta being 1,390 rupees per chest, against an estimate of 1,300, and the number of chests sold being increased by 485, while the charges, &c. were reduced by Rx 686,372.
Salt - - - -	+ 162,080	+ 5,942	+ 168,022	Increase in Madras, where payments were made in anticipation of the fixed dates.
Stamps - - - -	+ 16,392	+ 64,610	+ 81,002	Increase chiefly in Bombay and the Punjab.
Excise - - - -	+ 147,431	+ 46,750	+ 194,181	Increase mainly in Madras, Bengal, and Bombay.
Provincial Rates - - - -	- 144	+ 48,616	+ 48,472	Increase in Madras.
Customs - - - -	+ 223,878	+ 3,225	+ 227,103	Duty on exports of rice increased by Rx 150,416, and on imports of silver by Rx 105,869, and of other articles by Rx 208,992, except cotton manufactures, from which the receipts were less by Rx. 256,557, the rate having been reduced in February 1896 from 5 to 3½ per cent.; other net receipts more by Rx 18,383.
Exchange on Remittance Transactions	+ 89,906	-	+ 89,906	
Other heads - - - -	+ 29,254	+ 74,235	+ 103,489	
Total - - - -	+ 1,073,800	+ 601,985	+ 1,675,785	

TABLE II.
1895-96.—NET EXPENDITURE.
COMPARISON of ACCOUNT with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest - - - -	- 86,350	- 4,303	- 90,653	Increase in India Rx 181,984; owing to payments in connection with the conversion of the debt, and to an exceptional payment to the Bengal Uncovenanted Service Family Pension Fund; reduction in England £43,974, chiefly in interest on India Bills, and owing to absence of other temporary debt; reduction in exchange Rx 228,613.
Army : Effective - - - -	+ 316,112	-	+ 316,112	Increase in India Rx 1,024,498, principally owing to Chitral Expedition; reduction in England £315,983, mainly in ordnance stores; and in Exchange Rx 392,403.
Non-Effective- Special Defence Works - - - -	- 237,466 - 53,351	- -	- 237,466 - 53,351	Chiefly reduction in Exchange, Mainly diminution of expenditure in India.
Carried forward - - - -	- 61,055	- 4,303	- 65,358	

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Brought forward -	- 61,055	- 4,303	- 65,358	
Collection of Revenue -	- 117,905	- 115,847	- 233,752	General decrease, especially under Land Revenue and Forest.
Post Office -	- 40,372	- 4,525	- 44,897	Reduction of charges Rx 18,902; increase of receipts Rx 25,995.
Telegraphs -	- 93,287	-	- 93,287	Reduction of charges Rx 43,147; increase of receipts Rx 50,140.
Railways -	- 460,299	- 67,633	- 527,932	Reduction in Exchange Rx 421,686; increase of other charges Rx 216,168, and of receipts Rx 322,414.
Irrigation -	+ 100,355	+ 9,803	+ 110,158	Reduction of charges Rx 74,189, and of receipts Rx 184,347.
Civil Departments -	- 92,698	- 168,264	- 260,962	Reduction in Police Rx 60,475, Education Rx 55,334, Marine Rx 51,862, Law and Justice Rx 41,003, and other departments Rx 52,288.
Superannuation -	- 129,587	+ 8,220	- 121,367	Reduction in Exchange.
Famine Relief and Insurance -	+ 518,184	+ 13,301	+ 531,485	Restoration of the allotment for Protective works.
Civil Works -	- 36,963	- 66,696	- 103,659	Reduction of charges Rx 46,126; increase of receipts Rx 57,533.
Other heads -	- 371	- 4,480	- 4,851	
Provincial and Local Balances -	-	+ 1,002,409	+ 1,002,409	The balances were better than had been anticipated, in Burma Rx 235,017, Bombay Rx 225,517, Madras Rx 225,470, Bengal Rx 153,711, Assam Rx 82,699, Punjab Rx 28,374, and Central Provinces Rx 8,988; but worse in India General Rx 49, and North-West Provinces Rx 7,318. Out of the total improvement, Rx 405,000 was due to the repayment by the Imperial Government of the contributions which were levied from the Provincial Governments in 1894-95.
Total -	- 413,998	+ 601,985	+ 187,987	
Coupled with the increase in the net Revenue shown in Table I., this renders the position of the Imperial Government better by -	+ 1,487,798	-	+ 1,487,798	

TABLE III.

1895-96.—NET REVENUE.

COMPARISON of ACCOUNT with REVISED ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Opium -	+ 76,171	+ 23	+ 76,194	Mainly improvement of Revenue in Bombay. Increase in Madras and Northern India. Chiefly from larger exports of rice and imports of silver than had been expected.
Salt -	+ 64,301	+ 2,642	+ 66,943	
Customs -	+ 123,158	+ 655	+ 123,813	
Other heads -	- 1,630	+ 5,165	+ 3,535	
Total -	+ 262,000	+ 8,485	+ 270,485	

TABLE IV.

1895-96.—NET EXPENDITURE.

COMPARISON of ACCOUNT with REVISED ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest -	+ 96,450	+ 1,697	+ 98,147	Chiefly caused by an exceptional payment to the Bengal Unconventional Service Family Pension Fund. Reduction of net Expenditure in India Rx 84,902, in England 79,983l., and in Exchange Rx 50,203. Improvement of receipts.
Army: Effective -	- 215,088	-	- 215,088	
Railways -	- 150,499	- 12,933	- 163,432	
Other heads -	- 51,461	+ 19,721	- 31,740	
Total -	- 320,598	+ 8,485	- 312,113	
Coupled with the improvement in the net Revenue shown in Table III., the position of the Imperial Government is seen to be better by -	+ 582,598	-	+ 582,598	

TABLE V.
1896-97.—NET REVENUE.
COMPARISON OF REVISED with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx.	
Land Revenue - - - -	- 2,097,755	- 330,072	- 2,427,827	Reduction mainly due to the Famine; in North-West Provinces Rx 1,199,700, Bombay Rx 418,200, Madras Rx 358,000, Central Provinces Rx 204,600, Burma Rx 142,000, and elsewhere Rx 71,600; increase in refunds and assignments Rx 33,757.
Forest - - - -	+ 32,100	+ 150	+ 32,250	Chiefly owing to improvement in Burma.
Opium - - - -	- 419,300	-	- 419,300	Reduction of revenue in Bombay Rx 282,800, Bengal Rx 216,300, and elsewhere Rx 10,100; reduction of charges Rx 89,900.
Salt - - - -	- 257,950	- 5,600	- 263,550	Falling-off chiefly in Madras and Bombay.
Stamps - - - -	+ 11,640	+ 28,540	+ 40,180	Improvement in Bengal and the Punjab.
Excise - - - -	- 109,700	- 37,225	- 146,925	Reduction in North-West Provinces and Bombay.
Provincial Rates - - - -	- 100	- 132,948	- 133,048	Chiefly in North-West Provinces.
Customs - - - -	+ 43,500	+ 1,930	+ 45,430	Large imports of silver.
Mint - - - -	+ 97,300	-	+ 97,300	Gain on copper coinage required for Famine Relief works.
Exchange on Remittance Transactions.	+ 61,400	-	+ 61,400	
Other heads - - - -	+ 62,495	+ 32,625	+ 95,120	
Total - - - -	- 2,576,400	- 442,600	- 3,019,000	

TABLE VI.
1896-97.—NET EXPENDITURE.
COMPARISON OF REVISED with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest - - - -	- 471,900	+ 12,300	- 459,600	Reduction in Exchange Rx 307,300; premium on loan in India Rx 124,700, and in England £68,900; reduction of other receipts 17,900, increase of charge 23,400.
Army:				
Effective - - - -	- 752,300	-	- 752,300	Reduction in India Rx 289,300, in England £175,500, and in Exchange Rx 287,500.
Non-Effective - - - -	- 212,700	-	- 212,700	Almost entirely reduction in Exchange.
Military Works - - - -	- 90,500	-	- 90,500	Reduction in India.
Special Defence Works - - - -	+ 66,000	-	+ 66,000	Increase in England £54,200, and in Exchange Rx 35,300; reduction in India Rx 23,500.
Collection of Revenue - - - -	- 97,500	- 105,700	- 203,200	General reduction, especially under Land Revenue, Forest, and Salt.
Railways - - - -	+ 632,000	- 96,100	+ 535,900	Reduction of Receipts Rx 1,423,200; diminution in Exchange Rx 481,300, and in other charges 406,000.
Irrigation - - - -	- 94,900	- 174,500	- 269,400	Increase of receipts.
Law and Justice - - - -	+ 13,400	+ 89,500	+ 102,900	Increase of charge Rx 78,800, owing largely to the high price of provisions for jails; diminution of receipts Rx 24,100.
Marine - - - -	- 37,200	- 5,100	- 42,300	Increase in receipts Rx 20,200; reduction of Exchange Rx 15,000, and other charges 7,100.
Education - - - -	- 700	- 87,700	- 88,400	Reduction of charge, especially in Bombay, Madras, and the North-West Provinces.
Superannuation - - - -	- 107,500	+ 5,600	- 101,900	Reduction in Exchange.
Famine Relief and Insurance - - - -	+ 1,091,400	+ 323,000	+ 1,414,400	Increase in Famine Relief Rx 1,890,700 (of which Rx 1,030,000 in the North-West Provinces, Rx 251,000 in Bombay, Rx 225,000 in Bengal, Rx 215,000 in the Central Provinces, and Rx 169,700 elsewhere); reduction of Rx 2,800 on Protective Irrigation Works, and of Rx 473,500 on Railways, the construction being continued from loan funds instead of surplus revenue.
Civil Works - - - -	- 30,000	- 40,000	- 70,000	Reduction of expenditure Rx 48,000; increase of receipts Rx 22,000.
Other heads - - - -	- 34,000	- 21,800	- 55,800	
Provincial and Local Balances - - - -	-	- 342,100	- 342,100	In Bombay the balances were less by Rx 240,400 than had been estimated, in the North-West Provinces by Rx 95,100, in the Punjab by Rx 59,900, in the Central Provinces by Rx 53,500, in Madras by Rx 10,300, and in India General by Rx 2,100; while in Bengal they were greater by Rx 10,000, in Assam by Rx 10,600, and in Burma by Rx 98,600.
Total - - - -	- 126,400	- 442,600	- 569,000	
Deducting this from the decrease in the net Revenue shown in Table V., the Imperial position is worse by - - - -	- 2,450,000	-	- 2,450,000	

TABLE VII.

1897-98.—NET REVENUE.

COMPARISON of BUDGET for 1897-98 with REVISED ESTIMATE for 1896-97.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue - - - -	+ 407,875	+ 1,555,225	+ 1,962,600	Recovery in the North-West Provinces, Madras, and Bombay.
Opium - - - - -	- 719,300	—	- 719,300	Reduction of revenue Rx 570,000; increase of charge Rx 149,300.
Salt - - - - -	+ 306,200	- 15,000	+ 291,200	Improvement especially in Madras.
Stamps - - - - -	- 10,250	+ 75,250	+ 65,000	Increase chiefly in Bombay and the North-West Provinces.
Excise - - - - -	- 394,725	+ 476,925	+ 82,200	Increase in the North-West Provinces and Madras, and reduction in the Central Provinces.
Provincial Rates - - -	+ 100	+ 84,200	+ 84,300	Improvement principally in the North-West Provinces.
Customs - - - - -	- 31,800	- 1,600	- 33,400	Chiefly owing to smaller imports of silver being anticipated.
Mint - - - - -	- 67,300	—	- 67,300	The coinage of copper is not expected to be so large in 1897-98.
Other heads - - - - -	- 192,800	+ 123,000	- 69,800	
Total - - - - -	- 702,500	+ 2,298,000	+ 1,595,500	

TABLE VIII.

1897-98.—NET EXPENDITURE.

COMPARISON of BUDGET for 1897-98 with REVISED ESTIMATE for 1896-97.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest - - - - -	+ 355,100	- 15,200	+ 339,900	Reduction of receipts owing to credit not being taken for any premium on loans in India and England; increase of charge in England and exchange, and also through an alteration of the date of payment to the Bengal Uncovenanted Service Family Pension Fund.
Army:				
Effective - - - - -	- 145,700	—	- 145,700	Reduction owing to better Exchange Rx 206,800; net increase otherwise, in India Rx 2,700, and in England £58,400.
Non-Effective - - - -	+ 129,100	—	+ 129,100	Net increase in India Rx 27,400, in England £61,200, and in Exchange Rx 40,500.
Military Works - - - -	+ 88,800	—	+ 88,800	Increase largely due to works in the Tochi Valley.
Special Defence Works -	- 104,100	—	- 104,100	Reduction in India Rx 25,600, in England £47,300, and in Exchange Rx 31,200.
Collection of Revenue - -	- 267,900	+ 462,200	+ 194,300	Chiefly under Forest, Land Revenue, and Salt.
Telegraph - - - - -	+ 124,000	—	+ 124,000	Increase in India Rx 52,200, in England £43,300 (owing to large orders for stores), and in Exchange Rx 28,500.
Irrigation - - - - -	- 76,700	+ 15,000	- 61,700	Reduction of charges Rx 139,900, and of receipts Rx 78,200.
Civil Departments - - -	- 763,200	+ 845,500	+ 82,300	Increase under Education and Police.
Superannuation - - - -	+ 15,600	+ 38,900	+ 49,500	
Famine Relief and Insurance	+ 1,356,200	+ 297,100	+ 1,653,300	Increase in Famine Relief Rx 1,675,500, of which Rx 774,800 in Bengal, Rx 465,000 in the Central Provinces, Rx 419,300 in Bombay, and Rx 266,400 elsewhere, with reduction of Rx 250,000 in the North-West Provinces; reduction of Rx 22,200 in Protective Irrigation Works.
Civil Works - - - - -	- 344,100	+ 40,800	- 303,300	Reduction chiefly in Bombay, Madras, and Bengal.
Other heads - - - - -	- 592,000	+ 580,200	- 11,800	
Provincial and Local Balances	—	+ 88,500	+ 88,500	The balances of the North-West Provinces are expected to be increased by Rx 212,100, Bombay by Rx 203,800, Central Provinces by Rx 46,200, Punjab by Rx 20,000, Assam by Rx 10,000, and India General by Rx 900; whilst in Madras they will be reduced by Rx 80,000, Burma by Rx 150,100, and Bengal by Rx 224,400.
Total - - - - -	- 225,400	+ 2,298,000	+ 2,072,600	
Setting this against the variation in the net Revenue shown in Table VII., the Imperial position is worse by - - - - -	- 477,100	—	- 477,100	

TABLE IX.

NET REVENUE.

BUDGET FOR 1897-98 COMPARED WITH ACCOUNT FOR 1894-95.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue - - - -	- 1,633,705	+ 1,843,043	+ 207,338	Improvement especially in Bombay.
Forest - - - - -	- 31,128	+ 160,883	+ 129,755	Improvement chiefly in Bengal, Madras, and Burma; reduction in Bombay.
Tributes - - - - -	+ 117,483	+ 746	+ 118,229	Mainly caused by the full tribute being now levied from Mysore.
Opium - - - - -	- 2,546,350	- 8	- 2,546,358	Reduction of Revenue Rx 1,507,763; increase of charge Rx 1,038,595.
Stamps - - - - -	+ 30,671	+ 183,445	+ 214,116	General improvement, especially in Bengal, the Punjab, Bombay, and the North-West Provinces.
Excise - - - - -	- 524,126	+ 491,519	+ 167,393	Chiefly due to increase in Madras, Bengal, and Burma; large reduction in the Central and North-West Provinces.
Provincial Rates - - - -	+ 295	+ 80,084	+ 80,379	Chiefly in Madras.
Customs - - - - -	+ 596,712	+ 4,056	+ 600,768	Mainly from increased duty on cotton manufactures.
Other heads - - - - -	+ 3,501	+ 1,683	+ 5,184	
Total - - - - -	- 3,788,647	+ 2,765,451	- 1,023,196	

TABLE X.

NET EXPENDITURE.

BUDGET FOR 1897-98 COMPARED WITH ACCOUNT FOR 1894-95.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest - - - - -	- 1,601,567	+ 1,312	- 1,600,255	Reduction in India Rx 1,325,611; increase in England £104,766; reduction in Exchange Rx 379,410.
Army - - - - -	+ 228,306	-	+ 228,306	Increase in India Rx 793,097, and in England £96,629; reduction in Exchange Rx 661,420.
Military Works - - - - -	+ 232,903	-	+ 232,903	The Expenditure in 1894-95 was unusually restricted.
Special Defence Works - - - -	- 198,467	-	- 198,467	Reduction in India Rx 67,322, in England £70,476, and in Exchange Rx 60,669.
Collection of Revenue - - - - -	- 168,155	+ 566,824	+ 398,669	Increase under Forest Rx 162,651, Land Revenue Rx 118,568, Salt Rx 71,785, Customs Rx 36,153, and other heads Rx 9,512.
Telegraph - - - - -	+ 171,449	-	+ 171,449	Increase in India Rx 65,497, in England £72,648, and in Exchange Rx 33,304.
Railways - - - - -	+ 12,383	+ 455,928	+ 468,311	Increase of charges in India Rx 673,105; and reduction of receipts Rx 561,639; increase in England £132,832; reduction in Exchange Rx 899,265.
Irrigation - - - - -	- 554,807	- 69,958	- 624,765	Increase of Revenue.
General Administration - - - -	- 119,274	+ 31,871	- 87,403	Reduction in India Rx 12,316, in England £16,903, and in Exchange Rx 58,184.
Law and Justice - - - - -	- 80,816	+ 240,361	+ 159,545	} General increase of charge, except in Upper Burma.
Police - - - - -	- 588,683	+ 765,804	+ 177,119	
Education - - - - -	- 10,613	+ 107,224	+ 96,611	} General increase.
Political - - - - -	+ 84,053	+ 1,963	+ 86,016	
Famine Relief and Insurance - -	+ 2,371,123	+ 684,842	+ 3,055,965	Arrears of subsidy of the Amir of Afghanistan, and increased charges on the North-West Frontier.
Civil Works - - - - -	- 177,744	+ 385,017	+ 207,273	Increase in Famine Relief Rx 3,680,942; reduction on Protective Railways (for want of surplus revenue) Rx 556,867, and on Irrigation Works Rx 18,110.
Other heads - - - - -	- 231,626	+ 223,403	- 8,223	Increase chiefly in Bengal and Madras.
Provincial and Local Balances -	-	- 629,140	- 629,140	Compared with 1894-95, the Provincial Governments have budgeted to spend from their balances more by Rx 629,140; namely, Bengal more by Rx 620,223, Madras Rx 307,930, Punjab Rx 63,678, Bombay Rx 34,548, Assam Rx 14,502, and India General Rx 1,759; while Burma estimates to spend less by Rx 101,753, Central Provinces Rx 116,096, and North-West Provinces Rx 195,651.
Total - - - - -	- 631,537	+ 2,765,451	+ 2,133,914	
Taking this with the decrease of net Revenue shown above, the Imperial position is worse by	- 3,157,110	-	- 3,157,110	

TABLE XI.

SUMMARY of FINANCIAL POSITION of the last Three Years.

Net Revenue and Expenditure.	Account, 1894-95.	Account, 1895-96.	Revised Estimate, 1896-97.	Budget, 1897-98.	Increase or Decrease of 1897-98 compared with 1894-95.
Net Revenue Rx	60,652,896	62,542,085	58,034,200	59,629,700	- 1,023,196
Net Expenditure:					
India: Imperial - - - Rx	13,692,473	14,619,762	15,799,400	15,008,400	+ 1,315,927
" Provincial and Local - - Rx	17,932,649	19,349,385	18,400,100	20,698,100	+ 2,765,451
England - - - - - £	15,466,653	15,365,044	15,555,200	15,895,900	+ 429,247
Exchange on Sterling Expenditure - Rx	12,868,011	11,673,896	10,266,400	10,491,300	- 2,376,711
Total of Net Expenditure - - Rx	59,959,786	61,003,087	60,021,100	62,093,700	+ 2,133,914
Surplus (+) or Deficit (-) - - Rx	+ 693,110	+ 1,533,998	- 1,956,900	- 2,464,000	- 3,157,110

In the following figures, which combine Revenue and Expenditure, + denotes better and - worse than in 1894-95:—

Net Revenue and Expenditure.	Account, 1895-96.	Revised Estimate, 1896-97.	Budget, 1897-98.
<i>Net Revenue (excluding Exchange).</i>			
Land Revenue - - - - -	+ 760,818	- 1,753,262	+ 207,338
Opium - - - - -	- 653,178	- 1,528,963	- 2,549,063
Salt - - - - -	+ 175,564	- 246,829	+ 44,371
Stamps - - - - -	+ 107,603	+ 149,116	+ 214,116
Excise - - - - -	+ 208,717	+ 85,194	+ 167,394
Provincial Rates - - - - -	+ 160,857	- 3,923	+ 80,377
Customs - - - - -	+ 1,130,950	+ 634,167	+ 600,767
Forest - - - - -	+ 33,403	+ 138,756	+ 129,756
Tributes - - - - -	+ 7,933	+ 120,029	+ 118,229
Other heads - - - - -	- 13,250	+ 105,639	+ 9,839
	+ 1,919,467	- 2,602,076	- 976,876
<i>Net Expenditure (excluding Exchange).</i>			
Interest - - - - -	+ 901,685	+ 1,439,545	+ 1,220,845
Army: Effective - - - - -	- 1,684,004	- 1,079,779	- 1,140,879
" Non-Effective - - - - -	- 34	- 56,338	- 144,938
Military Works - - - - -	- 203,337	- 150,590	- 249,090
Special Defence Works - - - - -	+ 81,108	+ 63,476	+ 136,376
Collection of Revenue - - - - -	- 102,666	- 232,925	- 450,425
Telegraph - - - - -	+ 19,394	- 46,017	- 142,317
Railway Revenue Account - - - - -	+ 316,217	- 1,448,291	- 1,403,791
Irrigation - - - - -	- 65,833	+ 554,584	+ 615,084
Civil Departments - - - - -	- 263,944	- 658,321	- 779,421
Superannuation - - - - -	- 53,916	- 156,990	- 197,290
Famine Relief - - - - -	- 8,043	- 1,949,642	- 3,630,942
Construction of Protective Works (Railways and Irrigation) - - - - -	+ 31,639	+ 552,616	+ 574,816
Civil Works - - - - -	- 228,507	- 526,570	- 226,470
Other heads - - - - -	+ 69,164	+ 43,200	+ 56,500
Provincial and Local Balances - - - - -	- 939,969	+ 667,640	+ 629,140
	- 2,132,598	- 2,984,402	- 5,134,802
Total, excluding Exchange - - -	- 213,131	- 5,586,478	- 6,114,678
Exchange on all Accounts as shown in Table XIII.	+ 1,054,019	+ 2,906,468	+ 2,954,568
Total as compared with 1894-95 -	+ 840,888	- 2,680,010	- 3,157,110

TABLE XII.
EXPENDITURE ON FAMINE RELIEF AND INSURANCE.

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.		
	Rx	Rx	Rx	Rx	Rx	Rx
1881-82 - -	34,883	135,449	682,403	—	715,151	1,567,886
1882-83 - -	22,103	263,443	-133,129	—	1,343,555	1,495,972
1883-84 - -	9,205	283,223	649,248	—	581,137	1,522,813
1884-85 - -	7,350	253,046	946,457	—	341,504	1,548,357
1885-86 - -	40,695	186,807	589,000	29,271	683,498	1,529,271
1886-87 - -	1,041	107,979	200,000	151,812	—	460,832
1887-88 - -	402	91,006	—	285,199	—	376,607
1888-89 - -	7,799	70,537	—	430,182	—	508,518
1889-90 - -	68,288	71,457	—	462,009	460,255	1,062,009
1890-91 - -	5,579	74,392	—	482,350	520,029	1,082,350
1891-92 - -	23,423	77,931	484,795	231,681	682,170	1,500,000
1892-93 - -	70,841	60,793	984,469	383,897	—	1,500,000
1893-94 - -	496	56,351	1,060,954	371,768	—	1,489,569
1894-95 - -	10,258	43,110	556,867	389,765	—	1,000,000
1895-96 - -	18,301	38,317	529,867	413,515	—	1,000,000
Revised Estimate, 1896-97.	1,965,700	47,200	—	435,600	—	2,448,500
Budget, 1897-98 -	3,641,200	25,000	—	456,500	—	4,122,700
Total of 17 years -	5,927,564	1,886,041	6,550,931	4,523,549	5,327,299	24,215,384

TABLE XIII.
CHARGE FOR 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.†	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 - -	16,114,300	14·985	9,694,800	- 19,700	612,200	—	10,287,300
1893-94 - -	15,633,400	14·547	10,159,600	- 106,900	852,200	618,500	11,523,400
1894-95 - -	15,504,000	13·101	12,899,100	- 227,700	1,134,300	1,239,300	15,045,000
1895-96 - -	15,380,000	13·638	11,685,200	- 178,300	1,156,400	1,327,600	13,990,900
Revised Estimate, 1896-97.	15,561,200	14·458	10,270,400	- 181,400	1,103,200	946,300	12,138,500
Budget, 1897-98	15,915,500	14·458	10,504,200	- 160,000	907,900	838,300	12,090,400

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

† Of this, the following amounts were borne by the Provincial Governments, and did not affect the Imperial position: 1893-94, Rx 227,500; 1894-95, Rx 429,700; 1895-96, Rx 453,100; Revised 1896-97, Rx 327,100; Budget, 1897-98, Rx 304,800.

TABLE XIV.

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, 1895-96.			Revised Estimate, 1896-97.			Budget, 1897-98.		
	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)	£ 2,655,953	Rx 2,017,913	Rx 4,673,866	£ 2,577,300	Rx 1,701,000	Rx 4,278,300	£ 2,761,900	Rx 1,822,900	Rx 4,584,800
Railway Revenue Account	5,747,552	4,386,816	10,114,368	5,790,600	3,821,800	9,612,400	5,871,600	3,875,300	9,746,900
Civil Administration:									
Payments on account of Departments in India, passage, outfit, &c.	21,774	16,543	38,317	32,900	21,700	54,600	20,700	17,600	44,300
Postal Subsidy	60,600	46,042	106,642	60,600	40,000	100,600	60,000	39,600	99,600
Telegraph: Red Sea Company's Annuity	18,027	13,696	31,723	18,090	11,900	29,900	18,000	11,900	29,900
" Indo-European	21,862	16,610	38,472	22,300	14,700	37,000	20,500	13,500	34,000
" Zanzibar-Mauritius	10,000	7,598	17,598	10,000	6,600	16,600	10,000	6,600	16,600
Public Works: Civil Engineering College	1,765	1,341	3,106	- 500	- 300	- 800	- 2,200	- 1,400	- 3,600
" Other Charges	4,820	3,662	8,482	4,600	3,900	7,500	4,500	3,000	7,500
Marine: Her Majesty's ships in Indian Seas	117,550	89,311	206,861	97,600	64,400	162,060	100,200	66,100	166,300
" Indian Government Defence Vessels	59,600	45,282	104,882	59,600	39,300	98,900	53,800	38,800	97,600
" Other Charges	1,712	1,301	3,013	1,000	700	1,700	2,500	1,600	4,100
Civil Service: Allowances to Candidates, Examinations, &c.	9,483	7,205	16,688	9,100	6,000	15,100	8,700	5,700	14,400
Lunatics: Maintenance	4,207	3,265	7,462	4,300	2,800	7,100	4,300	2,800	7,100
Political Charges: Persian Mission	7,000	5,318	12,318	7,000	4,600	11,600	7,000	4,600	11,600
" Diplomatic and Consular Establishments in China	12,500	9,497	21,997	12,500	8,200	20,700	12,500	8,300	20,800
" Pensions: Territorial and Political	9,565	7,267	16,832	9,600	6,300	15,900	9,400	6,200	15,600
" Other Charges	27,825	21,141	48,966	4,800	3,200	8,000	2,000	1,300	3,300
India Office: Salaries of Establishment	130,783	99,305	230,148	129,500	85,500	215,000	131,600	86,900	218,500
" Auditor's Department	6,131	4,658	10,789	6,300	4,200	10,500	6,100	4,000	10,100
" Store Department	23,961	18,205	42,166	22,500	14,900	37,400	22,800	15,100	37,900
Stationery, Postage, Telegrams, and other Charges	26,445	20,092	46,537	31,500	20,800	52,300	28,700	18,900	47,600
Army, Effective: Home Charges of British Forces serving in India	740,011	562,922	1,303,833	735,000	485,100	1,220,100	742,000	489,700	1,231,500
" Troop Service and Transport	242,162	183,080	426,132	207,500	137,000	344,500	249,600	164,700	414,300
" Other Charges	18,062	13,723	31,785	10,200	6,700	16,900	27,600	18,200	45,800
Stores: Civil and Public Works	180,716	144,140	333,855	221,500	146,200	367,700	170,100	112,300	282,400
" Telegraph	38,970	29,152	67,522	58,000	38,300	96,300	103,000	68,000	171,000
" Marine	57,737	43,867	101,604	57,200	37,800	95,000	59,200	39,100	98,300
" Military	446,825	339,434	786,309	559,300	369,100	928,400	548,200	361,800	910,000
" Special Defence Works	45,252	34,381	79,633	59,000	38,900	97,900	11,700	7,700	19,400
" Miscellaneous Charges	5,213	3,961	9,174	- 6,000	- 4,000	- 10,000	9,000	5,900	14,900
Furlough: Civil and Marine	223,537	169,837	393,374	228,000	150,500	378,500	226,000	149,200	375,200
" Military	305,867	232,388	538,255	322,000	212,500	534,500	325,000	214,500	539,500
" Telegraph	6,805	5,239	12,134	5,000	3,300	8,300	5,900	3,900	9,800
" Public Works	52,740	40,077	92,816	55,000	36,300	91,300	59,000	38,900	97,900
Non-Effective Charges: Civil and Marine	1,119,313	850,420	1,969,733	1,174,500	775,200	1,949,700	1,190,500	755,700	1,976,200
" Military	2,908,160	2,209,524	5,117,674	2,964,000	1,956,200	4,920,200	3,023,100	1,995,300	5,018,400
Total	15,379,953	11,685,223	27,065,176	15,561,200	10,270,400	25,831,600	15,915,500	10,504,200	26,419,700

There is an increase in the Budget for 1897-98, as compared with the Account for 1895-96, of £186,137 in the Non-Effective charges, of £124,048 in the Railway Revenue Account, of £105,947 under Interest, of £118,088 in the charge for Stores of all kinds, of £26,852 in the Furlough Allowances, and of £18,075 in the Army Effective Charges, while there is a reduction of £43,600 in other payments; so that there is a net increase of £535,547 in the sterling payments, while the charge for Exchange is reduced by Rx 1,181,023.

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

Expenditure.	Account, 1895-96.			Revised Estimate, 1896-97.			Budget, 1897-98.		
	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 - -	£ 679,562	Rx 516,311	Rx 1,195,873	£ 1,091,000	Rx 720,100	Rx 1,811,100	£ 1,078,000	Rx 711,500	Rx 1,789,500
on Irrigation Works - -	3,612	2,744	6,356	4,500	3,000	7,500	5,100	3,400	8,500
Total - -	683,174	519,055	1,202,229	1,095,500	723,100	1,818,600	1,083,100	714,900	1,798,000

TABLE XV.

RAILWAYS.

Length of Railways in India sanctioned on 31st December 1896 - 23,997 miles.
 " " opened for traffic " " - 20,173 "

Length opened in 1896.		Additional Length sanctioned in 1896.	
	Miles.		Miles.
Kotri-Rohri : Rahuki to Rohri - -	178	Bengal and North-Western :	
Assam-Bengal : Comilla to Badarpur - -	156	Company's Section - - - - -	211
East Coast : Rambha to Bhubaneswar - -	74	Tirhoot Section - - - - -	162
Bengal and North-Western (Company's section)	63	Tapti Valley : Surat to Amalner - - -	162
Rutlam-Ujjain - - - - -	60	Shadipalli-Balotra : Balotra to Jodhpore frontier	135
North-Western : Hafizabad to Lyallpur - -	58	Mymensingh to Subhankali - - - - -	63
Burma : Mohrujin to Morgaung - - - - -	52	Sultanpur to Kaliganj - - - - -	60
Cawnpore-Burhwal : Burhwal to Daliganj - -	35	Bengal-Nagpur : Raipur to Dhamtari and Rajim	57
Other lines - - - - -	30	North-Western : Toba Tek Singh to Khanewal	56
Total - - - - -	706	Birur to Shemoga - - - - -	39
		Great Indian Peninsula : Jalgaon to Amalner	38
		Hurdwar to Dehra - - - - -	30
		Jodhpore-Bikanir : Bikanir to Khari - - -	28
		Other lines - - - - -	14
		Total - - - - -	1,055

Results of Working the Railways.

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:—

	1894.	1895.	1896.
Miles open at end of year - - -	18,841	19,467	20,173
Capital outlay at end of year - Rx	237,790,082	244,380,457	253,162,445
Average cost per open mile - - -	12,621	12,554	12,550
Number of passengers carried - - -	145,727,097	153,081,477	160,817,267
Number of tons of goods carried - - -	32,643,764	33,628,030	32,471,335
Gross receipts - - - - Rx	25,503,856	26,236,906	25,366,042
Working expenses - - - - -	11,983,920	12,119,886	12,197,687
Net receipts - - - - -	13,524,936	14,117,020	13,168,355
Percentage of net receipts on capital cost - - - - -	5.61	5.78	5.20

Railway Revenue Account.	Account, 1895-96.	Revised Estimate, 1896-97.	Budget, 1897-98.
Receipts - - - - -	Rx 21,859,189	Rx 20,159,900	Rx 20,682,400
Expenditure - - - - -	23,479,457	22,970,100	23,499,200
Net Charge - - - - -	1,620,268	2,810,200	2,816,800

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

	Rx
Account, 1895-96 - - - - -	4,366,814
Revised Estimate, 1896-97 - - - - -	3,821,800
Budget, 1897-98 - - - - -	3,875,300

TABLE XVI.

IRRIGATION WORKS.

Financial Result.	Account, 1895-96.	Revised Estimate, 1896-97.	Budget, 1897-98.
Major Works :	Rx	Rx	Rx
Direct receipts - - -	1,279,408	2,096,200	1,968,100
Portion of Land Revenue due to Irrigation - - -	821,664	891,900	940,500
Total Revenue - - -	2,101,072	2,988,100	2,908,600
Working expenses - - -	787,301	876,100	859,800
Net Revenue - - -	1,313,771	2,112,000	2,048,800
Interest on Debt - - -	1,222,409	1,253,400	1,285,000
Net Receipt - - -	91,362	858,600	763,800
Minor Works and Navigation : net Charge - - -	767,720	909,500	753,000
Total net Charge - - -	676,358	50,900	- 10,800

Capital Outlay.	To the close of 1894-95.	During 1895-96.	Estimated in		Total to end of 1897-98.	Percentage of net Revenue in 1895-96 on capital outlay.
			1896-97.	1897-98.		
	Rx	Rx	Rx	Rx	Rx	
Bengal : Orissa Project - -	2,566,426	2,309	1,700	2,600	2,568,417	—·09
Midnapore Series - -	826,131	835	1,800	—	828,766	—·03
Son Canal - -	2,599,403	1,622	—800	1,900	2,602,125	·93
N.-W. Provinces : Ganges Canal -	2,753,983	36,079	19,000	10,000	2,819,062	5·20
Lower Ganges Canal.	3,200,953	59,963	114,000	114,000	3,488,916	1·38
Agra Canal -	867,262	11,938	5,900	2,500	887,600	3·17
Eastern Jumna Canal.	334,536	17,738	10,000	3,500	365,774	18·85
Betwa Canal -	401,321	733	4,500	2,200	408,754	—1·53
Punjab : Western Jumna Canal -	1,117,126	49,676	34,000	20,000	1,220,802	4·23
Sirsa Branch Canal (State outlay).*	274,615	16,210	7,500	3,000	301,325	1·86
Bari Doab Canal -	1,694,163	17,096	23,500	10,000	1,744,759	10·92
Sirhind Canal (State outlay)*	2,286,665	—1,625	7,800	12,500	2,305,340	3·23
Chenab Canal -	1,458,327	263,140	273,400	237,000	2,231,867	4·65
Swat River Canal -	350,761	12,271	20,500	1,000	384,532	4·20
Madras : Godavari Delta System -	1,091,869	1,338	8,000	500	1,101,707	17·96
Kistna Delta System -	1,083,386	54,297	59,300	45,000	1,241,983	13·48
Sangam Anicut System -	309,795	1,726	—	—	311,521	4·32
Kurnool Canal -	2,169,169	—	—	—	2,169,169	·16
Periyar Project -	735,604	72,901	6,700	25,000	840,205	—
Rushikulya Project -	368,068	22,648	20,300	16,900	427,916	·19
Bombay : Eastern Nara Works -	609,150	—20,915	13,000	5,000	606,235	4·51
Jamrao Canal -	16,414	104,005	117,900	110,600	348,919	—
Mutha Canals -	632,234	3,090	1,900	—	637,224	3·20
Nira Canal -	530,165	2,594	1,600	600	534,959	·74
Other Works -	2,065,879	33,101	44,600	154,300	2,297,880	—
	30,343,405	758,152	796,100	778,100	32,675,757	3·29

The chief grants in 1897-98 are for the Chenab Canal, the Jamrao Canal, the Lower Ganges Canal, and the Kistna Delta system.

* In addition to Rx 1,393,455 contributed by Native States towards the Sirhind Canal, and Rx 103,507 towards the Sirsa Branch Canal, to the end of 1895-96.

TABLE XVII.
CONSTRUCTION OF PUBLIC WORKS.

	Account, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
	Rx	Rx	Rx
State Railways - - - - -	4,196,453	5,270,900	6,508,000
Irrigation Works - - - - -	758,152	796,100	778,100
	4,954,605	6,067,000	7,286,100
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is - - -	1,799,664	4,201,900	6,814,300
Total - - - - -	6,754,269	10,268,900	14,100,400

TABLE XVIII.

DEBT.

	Account, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
In India - - - - - Rx	— 584,812	5,331,700	3,424,900
In England* - - - - - £	— 1,600	— 918,800	4,500,000

* Including temporary debt, but excluding the cancelment of debt by the operation of the sinking funds.

TABLE XIX.

TRADE.

	1894-95.	1895-96.	1896-97.
	Rx	Rx	Rx
Imports of Private Merchandise - - - - -	70,167,438	69,316,395	71,954,439
Government stores - - - - -	3,361,555	3,620,358	4,261,396
Total merchandise - - - - -	73,528,993	72,936,753	76,215,835
Treasure - - - - -	9,581,207	13,367,986	13,084,564
Total imports - - - - -	83,110,200	86,304,739	89,300,399
Exports of Indian Produce and Manufactures - - - - -	103,757,585	109,545,624	99,880,182
Foreign goods (re-exports) - - - - -	5,057,414	4,717,516	4,033,637
Government stores - - - - -	98,779	71,598	69,799
Total merchandise - - - - -	108,913,778	114,334,738	103,983,618
Treasure - - - - -	8,226,072	4,259,811	4,937,406
Total exports - - - - -	117,139,850	118,594,549	108,921,114
Total trade - - - - -	200,250,050	204,899,288	198,221,513

Analysis of the Imports of Merchandise.

	1894-95.	1895-96.	1896-97.
<i>Private Merchandise.</i>			
I. Animals, living	Rx 269,044	Rx 308,585	Rx 367,458
II. Articles of Food and Drink :			
Liquors	1,458,180	1,695,828	1,645,208
Provisions	1,575,943	1,797,245	1,549,500
Salt -	842,193	653,226	638,525
Spices -	777,107	659,329	604,674
Sugar	2,875,297	3,106,813	3,151,829
Tea -	424,667	493,483	518,421
Other articles	433,193	316,946	750,662
Total	8,386,580	8,722,870	8,858,819
III. Metals and their Manufactures :			
Copper	1,511,816	2,089,935	1,075,380
Iron	2,245,189	2,811,846	2,772,907
Steel	585,793	1,036,755	962,421
Other metals	718,965	834,935	651,682
Hardware, cutlery, implements, and sewing machines	1,332,555	1,483,475	1,557,769
Machinery and millwork	2,442,433	3,237,401	3,510,190
Railway plant and rolling stock (not Government stores)	1,556,969	1,520,585	2,661,717
Total	10,393,720	13,014,932	13,192,066
IV. Chemicals, Drugs, &c.	1,866,294	2,160,649	1,890,124
V. Oils :			
Kerosine	1,941,966	2,779,743	2,889,629
Other kinds	279,256	357,677	579,760
Total	2,221,222	3,137,420	3,469,389
VI. Raw Materials and Unmanufactured Articles :			
Coal, coke, and patent fuel	1,473,964	1,402,790	979,022
Ivory	258,435	309,013	214,163
Precious stones and pearls, unset	569,099	652,351	528,680
Silk	1,036,533	1,232,950	875,488
Other articles	1,082,916	1,254,523	1,013,168
Total	4,420,947	4,851,627	3,610,521
VII. Articles Manufactured and partly Manufactured :			
A. Yarns and textile fabrics :			
Cotton twist and yarn	2,851,254	2,971,091	3,325,871
„ piece goods	29,183,451	22,159,484	25,747,130
„ other sorts	638,923	625,297	677,170
Flax, hemp, and jute	218,015	253,769	233,605
Silk	1,277,420	1,704,320	1,366,669
Wool	1,541,639	1,445,517	1,692,535
B. Apparel, including boots and shoes	1,435,191	1,594,280	1,516,444
C. Other manufactured articles :			
Glass	619,996	741,078	704,182
Matches	367,845	361,433	284,806
Paints and colours, and painters' materials	299,559	375,577	340,726
Paper and pasteboard	347,524	409,983	384,280
Stationery (excluding paper)	289,525	334,605	331,821
Umbrellas	346,331	344,218	306,943
Other articles	3,192,958	3,799,660	3,653,880
Total	42,609,631	37,120,312	40,566,062
Total Private Merchandise	70,167,438	69,316,395	71,954,439

	1894-95.	1895-96.	1896-97.
<i>Government Stores.</i>			
	Rx	Rx	Rx
Railway plant and rolling stock - - - -	1,246,216	2,019,534	2,343,352
Arms, ammunition, &c. - - - -	552,180	179,797	129,576
Metals, hardware, machinery, &c. - - - -	692,351	600,278	830,483
Other stores - - - -	870,808	820,749	957,985
Total - - - -	3,361,555	3,620,358	4,261,396

Analysis of the Exports of Indian Produce and Manufactures.

	1894-95.	1895-96.	1896-97.
	Rx	Rx	Rx
I. Animals, living - - - -	137,761	161,053	177,967
II. Food and Drink :			
Coffee - - - -	2,122,373	2,198,191	1,585,039
Rice - - - -	13,807,036	13,537,289	11,947,461
Wheat - - - -	2,565,271	3,913,986	836,395
Other grain, and pulse - - - -	684,543	841,589	626,237
Provisions - - - -	853,155	894,794	949,743
Sugar - - - -	550,583	574,745	688,549
Tea - - - -	7,555,745	7,664,889	8,124,548
Other articles - - - -	702,984	624,379	580,747
Total - - - -	28,841,690	30,249,862	25,338,719
III. Metals and their Manufactures - - - -	88,083	119,148	142,844
IV. Chemicals, Drugs, Dyeing Materials, &c.:			
Opium - - - -	9,064,665	8,459,336	8,022,923
Indigo - - - -	4,745,915	5,354,511	4,370,757
Other articles - - - -	1,618,410	1,750,467	1,513,841
Total - - - -	15,428,990	15,564,314	13,907,521
V. Oils - - - -	775,016	738,707	609,043
VI. Raw Materials :			
Cotton - - - -	8,703,356	14,090,193	12,970,089
Hides and skins - - - -	2,879,576	3,628,293	3,234,576
Jute - - - -	10,575,977	9,992,861	10,550,577
Manures (bones, &c.) - - - -	478,557	460,404	423,207
Seeds: Castor - - - -	550,718	519,796	642,897
" Earthnuts - - - -	1,302,594	749,295	324,341
" Linseed - - - -	6,745,849	4,130,996	3,555,457
" Poppy - - - -	457,437	643,790	680,597
" Rape - - - -	2,859,622	1,400,929	1,294,791
" Til or jinjili - - - -	1,880,835	2,001,155	1,328,296
" Other sorts - - - -	404,465	271,470	185,305
Silk - - - -	502,009	642,169	511,661
Wood: teak and other - - - -	638,194	773,106	756,160
Wool - - - -	1,876,850	1,355,108	1,241,527
Other articles - - - -	1,324,020	1,528,905	1,590,254
Total - - - -	40,680,059	42,188,471	39,289,735
VII. Articles Manufactured and partly Manufactured :			
Yarns and textile fabrics :			
Cotton twist and yarn - - - -	5,672,024	6,730,836	7,173,108
" piece goods - - - -	1,431,659	1,562,519	1,286,900
" other sorts - - - -	44,997	51,231	36,466
Jute: Gunny bags - - - -	3,199,806	3,543,011	3,518,141
" " cloths, rope, twine, &c. - - - -	1,011,028	1,204,433	1,695,149
Other kinds - - - -	319,261	366,705	363,201
Other manufactured articles :			
Hides and skins, dressed or tanned - - - -	3,680,364	4,011,185	3,766,794
Lac - - - -	1,394,909	1,826,206	1,383,245
Other articles - - - -	1,051,938	1,227,943	1,191,349
Total - - - -	17,805,986	20,524,069	20,414,353
Total Indian Produce and Manufactures - - - -	103,757,585	109,545,624	99,880,182

Analysis of the Re-exports of Foreign Merchandise.

	1894-95.	1895-96.	1896-97.
	Rx	Rx	Rx
Cotton goods, including twist and yarn	2,234,780	1,875,655	1,466,705
Sugar	271,534	216,572	227,887
Tea	432,854	361,085	371,233
Wool and its manufactures	702,331	818,606	656,880
Other articles	1,415,915	1,445,598	1,310,932
Total	5,057,414	4,717,516	4,033,637

Movement of Treasure.

	1894-95.	1895-96.	1896-97.
	Rx	Rx	Rx
Gold: Imports	1,756,280	5,029,269	4,491,179
„ Exports	6,730,374	2,503,317	2,200,141
Net imports	-4,974,094	2,525,952	2,291,038
Silver: Imports	7,824,927	8,338,716	8,593,385
„ Exports	1,495,698	1,756,494	2,737,355
Net imports	6,329,229	6,582,222	5,856,030
Net imports of treasure	1,355,135	9,108,174	8,147,068
Value of fractional silver coined	94,594	292,713	} 1,966,873
„ British dollars coined	—	752,445	

Shipping.

Shipping:	1894-95.		1895-96.		1896-97.	
	No.	Tons.	No.	Tons.	No.	Tons.
Vessels with cargoes entered: Steamers	1,819	2,911,794	1,835	2,949,232	1,775	2,877,982
„ „ „ Sailing	1,966	401,363	2,021	362,029	1,889	298,920
Total	3,785	3,313,157	3,856	3,311,261	3,664	3,176,902
„ „ cleared: Steamers	2,066	3,247,475	2,066	3,341,190	1,926	3,078,431
„ „ „ Sailing	2,566	654,055	2,457	547,271	2,363	456,364
Total	4,632	3,901,530	4,523	3,888,461	4,289	3,534,795

Balance of Trade (approximate).

	1894-95.	1895-96.	1896-97.
	Rx	Rx	Rx
Exports of merchandise - - - - -	108,914,000	114,335,000	103,984,000
" gold - - - - -	6,730,000	2,503,000	2,200,000
" silver - - - - -	1,496,000	1,757,000	2,737,000
Total - - - - -	117,140,000	118,595,000	108,921,000
Imports of merchandise - - - - -	73,529,000	72,937,000	76,216,000
" gold - - - - -	1,756,000	5,029,000	4,491,000
" silver - - - - -	7,825,000	8,339,000	8,593,000
Total - - - - -	33,110,000	86,305,000	89,300,000
Net exports of merchandise - - - - -	35,385,000	41,398,000	27,768,000
" imports of gold - - - - -	-4,974,000	2,526,000	2,291,000
" " silver - - - - -	6,329,000	6,582,000	5,856,000
Excess of exports - - - - -	34,030,000	32,290,000	19,621,000
Rupee paper enfaced for payment of interest in England - - - - -	-649,000	1,826,000	-713,000
Total surplus exports - - - - -	33,381,000	34,116,000	18,908,000
Remittances by the Government :			
Payments in India for bills (including telegraphic transfers) drawn to defray Home charges - - - - -	28,884,000	33,081,000	25,228,000
Bills drawn on India for interest on enfaced rupee paper - - - - -	762,000	831,000	839,000
	29,646,000	33,912,000	26,067,000
Excess of surplus Exports over remittances by Government - - - - -	3,735,000	204,000	-7,159,000
Charges not defrayed by India :			
Equivalent (at average rate of exchange on remittances) of amount borrowed in sterling - - - - -	3,659,000	-	-

TABLE XX.
ASSETS AND LIABILITIES, MARCH 31st, 1897.
IN INDIA.

<i>Assets.</i>	Rx	<i>Liabilities.</i>	Rx
Railways constructed by the State - - - - -	92,982,000	Debt - - - - -	109,121,000
Irrigation Works - - - - -	31,898,000	Other Obligations - - - - -	18,804,000
Loans to Corporations, &c. - - - - -	12,205,000		
Cash Balances - - - - -	13,466,000		
	150,551,000		127,925,000
	127,925,000		
Excess of Assets over Liabilities - - - - -	22,626,000		

IN ENGLAND.

<i>Assets.</i>	£	<i>Liabilities.</i>	£
Purchased railways - - - - -	59,236,000	Debt - - - - -	114,883,000
Advances to Railway Companies - - - - -	4,935,000		
Cash Balance - - - - -	2,815,000		
	66,986,000		114,883,000
			66,986,000
		Excess of Liabilities over Assets - - - - -	47,897,000

TABLE XXI.
BURDEN OF TAXATION.

	Account, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
	Rx	Rx	Rx
Salt	8,861,800	8,438,200	8,734,000
Stamps	4,727,100	4,771,500	4,836,500
Excise	5,722,400	5,613,200	5,679,100
Provincial Rates	3,707,000	3,538,000	3,621,700
Customs	5,017,300	4,516,700	4,491,900
Assessed Taxes	1,835,200	1,855,500	1,850,300
Registration	424,900	447,500	440,900
Total	30,295,700	29,180,600	29,654,400
<p>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, at the rate of one per cent. per annum, the payment per head, on the assumption that the whole of the taxation from Salt, Excise, Customs, &c., is paid by the inhabitants of British India, is</p>			
	Rupee. Annas. Pies.	Rupee. Annas. Pies.	Rupee. Annas. Pies.
	1 4 11	1 4 0	1 4 1
<p>If the payment of Land Revenue be added, the average becomes</p>			
	2 7 0	2 4 3	2 5 6

APPENDIX II.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1894-95 and 1895-96, and Estimates for 1896-97 and 1897-98, with Explanations.

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

REVENUE AND EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue - - -	95,187,429	98,370,167	93,803,800	95,676,800	<p>The result of 1895-96 is better than that of 1894-95, by Rx 840,888. The estimated result of 1896-97 is worse than that of 1895-96, by Rx 3,520,898. The estimated result of 1897-98 is worse than that of 1896-97, by Rx 477,100.</p>
Expenditure charged on the Revenue of the Year.	94,494,319	96,836,169	95,790,700	98,140,800	
Surplus - - - or	693,110	1,533,998	—	—	
Deficit - - -	—	—	-1,986,900	-2,464,000	
Total Expenditure, Imperial and Provincial, during the Year.	95,055,179	96,457,060	97,019,200	99,330,800	<p>In 1895-96 the Provincial Governments did not spend their full income. In 1894-95, and according to the Estimates for 1896-97, and 1897-98, on the other hand, they spent, or are expected to spend, from their accumulated balances, a portion of the unspent income of former years, in addition to the income of the current years.</p>
Portion thereof spent by Provincial Governments from their Balances.	- 560,860	—	-1,223,500	-1,190,000	
Allotments to Provincial Governments unspent by them.	—	379,109	—	—	
Expenditure charged on the Revenue of the year.	94,494,319	96,836,169	95,790,700	98,140,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	Rx	Rx	Rx	Rx	
Land Revenue - -	25,408,272	26,200,955	25,699,200	25,646,200	The increase in 1895-96 was largely due to the recovery of arrears in Bombay, the North-West Provinces, and the Central Provinces, and to revision of settlements in the last-mentioned. The reduction in 1896-97 occurs principally in the North-West Provinces, Bombay, Madras, the Central Provinces, Upper Burma, and the Punjab, and is due to the large remissions rendered necessary by the famine. In 1897-98 also remissions are anticipated in the Central and North-West Provinces, Upper Burma, and the Punjab, but to a less extent than in the previous year.
Opium - - -	7,823,757	7,123,922	6,386,700	5,816,200	The number of chests sold monthly in Calcutta was 3,525 from January to September 1894, 3,105 from October 1894 to December 1895, and 3,250 subsequently. The average price per chest was 1,338 rupees in 1894-95, 1,390 rupees in 1895-96, and 1,244 rupees in 1896-97, and is estimated at 1,075 rupees in 1897-98. The number of chests of Malwa opium paying duty was 29,578 in 1894-95, 25,475 in 1895-96, 21,259 in 1896-97, and is estimated at 23,333 in 1897-98. The duty was 600 rupees a chest from the 5th of July 1890 to the 11th of December 1894, when it was raised to 650 rupees, but it was again reduced to 600 rupees on the 23rd of July 1896. The reduction in 1895-96 was due to the sale of a smaller amount at Calcutta, and the large diminution in the exports from Bombay. In 1896-97 the reduction is caused by yet smaller exports, and by the lower price realised at Calcutta, and in 1897-98 it is attributable to the fall anticipated in the price at Calcutta, and to a smaller export and lower duty in Bombay.

and Estimates for 1896-97 and 1897-98, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
DIRECT DEMANDS ON THE REVENUES:	Rx	Rx	Rx	Rx	
Refunds and Drawbacks -	280,555	300,049	309,500	298,600	In the Net Statement on page 54 this charge is distributed among the various heads of revenue to which it relates. The increase in 1895-96 was in refunds connected with the new Customs duties.
Assignments and Com- pensations.	1,506,350	1,554,719	1,569,800	1,558,400	In the net statement on page 54 this charge is distributed among the heads of revenue to which it relates. The increase in 1895-96 is attributable chiefly to the payment of arrears and to the cost of district and village officers in Bombay.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - - -	4,048,132	4,097,117	4,094,400	4,166,700	The increase is expected to be general, but chiefly in Burma, where large expenditure is being incurred for settlement and surveys.
Opium - - - -	1,616,105	2,068,941	2,505,400	2,654,700	In 1894-95 and 1895-96 the payments to cultivators and manufacturing charges were small, owing to the partial failure of the crop in Bengal. In 1895-96 the price paid to the cultivator was raised from five to six rupees a seer. The crop in 1896-97 was somewhat deficient; the estimate for 1897-98 is for a normal crop.

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.	Rx	Rx	Rx	Rx	
Salt - - -	8,665,749	8,861,845	8,438,200	8,734,000	The duty on salt is 2½ rupees a maund throughout India (except in Burma, where it is one rupee a maund); in the Trans-Indus districts the duty was on the 23rd of July 1896 raised from 8 annas to 2½ rupees, with a view to the abolition of the Indus protective line. In 1895-96, owing to the high price of Government paper, dealers in Madras preferred to pay the duty in cash, instead of deferring the payment on lodging security, so that the receipts of the following year were in some degree anticipated. In 1896-97, on the other hand, they preferred to postpone their payments; but the reduction is to a certain extent due to the famine and the plague.
Stamps - - -	4,625,680	4,727,055	4,771,500	4,836,500	In 1895-96 the increase was chiefly in Bombay, the Punjab, and the North-West Provinces. In 1896-97 there is a large improvement in Bengal and the Punjab, with a falling-off in Bombay and the North-West Provinces, due to interruption of business by the famine and the plague. A recovery in both provinces is expected in 1897-98.
Excise - - -	5,527,676	5,722,417	5,613,200	5,679,100	In 1895-96 there was a considerable improvement in Bengal, Madras, and Bombay. The reduction in 1896-97 occurred in the North-West Provinces, Bombay, and the Central Provinces, and is due to the famine and plague. In 1897-98 some recovery is anticipated in the North-West Provinces, but a further fall in the Central Provinces. In all three years Madras shows a great improvement.
Provincial Rates - -	3,541,154	3,707,005	3,538,000	3,621,700	The improvement in 1895-96 occurred mainly in Madras, Bombay, the North-West Provinces, and the Central Provinces. In 1896-97 the falling-off occurs in the North-West Provinces, Bombay, Madras, and the Punjab, and is due to the famine. In 1897-98 a reduction from the same cause is expected in Bengal, but a recovery is anticipated in the North-West Provinces and Bombay.
Customs - - -	3,854,955	5,017,278	4,516,700	4,491,900	In December 1894 the duty recently imposed on imports was extended to cotton manufactures; but in February 1896 the duties on the latter were altered, at an estimated loss of Rx 500,000. In 1895-96 there was an increase of Rx 851,700 on cotton goods, Rx 85,000 on oils, and Rx 225,700 on other articles. In 1896-97 there was a reduction of Rx 230,500 on imports and excise on cotton goods, Rx 172,600 on exports of rice, which were diverted to the famine-stricken districts, and Rx 97,500 on other articles. A reduction of Rx 105,000 is anticipated in 1897-98 in the duty on imports of silver, but in other respects an improvement is expected.

and Estimates for 1896-97 and 1897-98, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
DIRECT DEMANDS ON THE REVENUES— <i>continued.</i>					
CHARGES IN RESPECT OF COLLECTION— <i>continued.</i>	Rx	Rx	Rx	Rx	
Salt - - - -	498,415	521,044	529,100	570,200	The increase in 1895-96 arose chiefly from certain alterations in Madras; in 1897-98 it is expected principally in Bengal, owing to arrangements in Orissa and other districts.
Stamps - - -	175,839	171,694	163,500	146,800	The reduction expected in 1897-98 is in stores from England, and Exchange thereon.
Excise - - -	192,809	207,957	212,800	211,400	The increase in 1895-96 arose principally in Madras and Bengal.
Provincial Rates - -	56,438	52,675	52,800	54,600	
Customs - - -	174,547	202,948	202,000	210,700	The increase in 1895-96 was owing to the additional establishments needed in consequence of the new duties imposed on imports. In 1897-98 provision is made for full establishments in Bengal and Bombay.

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.	Rx	Rx	Rx	Rx	
Assessed Taxes - -	1,808,060	1,835,189	1,855,500	1,850,800	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 2¼ 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. The increase in the receipts in 1895-96 was due to closer supervision of assessments and to commercial prosperity.
Forest - - -	1,631,548	1,660,504	1,768,500	1,756,200	The improvement in 1895-96 was chiefly in Burma and Madras, and in 1896-97 also in Bengal. In 1897-98 it is intended to allow some rest to the forests in Burma, which will cause a temporary reduction of the revenue.
Registration - - -	418,200	424,870	447,500	440,900	In 1896-97 there was a temporary increase in Bengal, owing to mortgages and registration occasioned by the scarcity.
Tributes from Native States	780,070	792,301	902,500	901,600	In 1896-97 the improvement arose from the expiration of the term for which a sum of Rx 105,000 was remitted from the annual tribute due by Mysore.
TOTAL - Rx	63,585,121	66,073,341	61,937,500	63,774,600	

and Estimates for, 1896-97 and 1897-98, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
DIRECT DEMANDS ON THE REVENUES— <i>continued.</i>					
CHARGES IN RESPECT OF COLLECTION— <i>continued.</i>	Rx	Rx	Rx	Rx	
Assessed Taxes - - -	29,771	29,868	80,300	82,700	
Forest - - - -	913,449	911,161	999,900	1,076,100	The increase of expenditure in 1896-97 occurred in all the provinces except Bombay. In 1897-98 it is expected to be general, but chiefly in Bombay, Burma, and Madras.
Registration - - -	229,631	233,084	238,600	248,500	The increase is due to the growth of business, especially in Bengal and Madras.
TOTAL - Rx	9,722,041	10,351,257	10,907,600	11,229,400	

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
INTEREST -	Rx 815,062	Rx 825,052	Rx 1,087,300	Rx 841,300	The increase in 1895-96 in interest received from Presidency and Municipal Corporations was to a great extent neutralised by the reduction in the rate of interest on the securities held by the Currency Department. In 1896-97 the bulk of the improvement is due to the premiums of Rx. 124,700 in India, and £68,900 in England on the issue of the loans; but there was also an increase of £19,000 on the investment of the cash balance in England, and of Rx. 56,700 in Exchange, while there was some reduction in India on the loans to corporations. The reduction in the Budget is due to the absence of the exceptional receipts of the previous year.
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - -	1,631,815	1,713,495	1,772,800	1,827,300	From 1893-94 the revenue of the Post Office has exceeded the expenditure. The increase in the receipts occurs chiefly in the sale of ordinary postage stamps and on money orders, and is due to the normal expansion of the department.
Telegraph - -	978,697	1,085,940	1,078,200	1,088,000	From 1888-89 till the present year, the estimate for which shows a very small deficit, the receipts have exceeded the expenditure in the Telegraph department. The increase of receipts in 1895-96 arose mainly on the traffic in India, and is partly attributable to payments for Government messages.
Mint - - -	35,106	40,918	141,000	67,500	There was a gain in 1896-97 on an unusually large manufacture of copper and fractional silver coins, required at the famine relief works; and to some extent this is expected to continue in 1897-98.
TOTAL - Rx	2,645,618	2,840,353	2,992,000	2,982,800	

and Estimates for 1896-97 and 1897-98, with Explanations—continued.

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
INTEREST.	Rx	Rx	Rx	Rx	
Interest on Debt - -	11,561,090	10,456,566	10,095,100	10,365,100	In 1895-96 there was a reduction of Rx 1,039,800 in India, owing to the absence of the exceptional payments made in 1894-95 on the conversion of the 4 per cent. rupee loans to 3½ per cent., and to the transfer of debt to the Public Works account, the expenditure being met from the cash balances; the charge in England was increased by £10,800 and Exchange diminished by Rx 180,500. The reduction in 1896-97 is due to the transfer of debt to the Public Works account, and to the rise in Exchange.
Deduct amount chargeable to Railways.	5,719,418	5,796,081	5,848,200	6,074,100	
Deduct amount chargeable to Irrigation Works.	1,194,115	1,222,409	1,253,400	1,285,000	
Remainder chargeable on Ordinary Debt.	4,647,557	3,438,076	2,993,500	3,006,000	
Interest on other Obligations.	476,460	606,723	462,600	544,000	In 1895-96 interest for two years was paid to the Bengal Uncovenanted Service Family Pension Fund, and there is a corresponding saving in 1896-97. The increase in 1897-98 arises from additional deposits.
TOTAL - Rx	5,124,017	4,044,799	3,456,100	3,550,000	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - - -	1,606,281	1,643,798	1,714,100	1,749,300	The increase arises from progress in India. There is some reduction in Exchange.
Telegraph - - -	807,948	897,853	954,900	1,088,700	The increase is almost entirely due to the capital expenditure rendered necessary by the opening of new railways.
Mint - - -	51,946	53,229	59,400	53,200	
TOTAL - Rx	2,466,175	2,594,880	2,728,400	2,891,200	

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
CIVIL DEPART- MENTS:	Rx	Rx	Rx	Rx	
Law and Justice - -	679,360	690,172	672,600	704,100	
Police - -	406,222	417,892	433,800	424,400	
Marine - - -	154,888	169,374	163,800	140,300	In 1895-96 there was an exceptional credit for arrears in Madras, and in 1896-97 for the hire of vessels to convey troops to Africa.
Education - -	214,084	219,728	224,600	232,400	

and Estimates for 1896-97 and 1897-98, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
CIVIL DEPART- MENTS:					
General Administration -	Rx 2,086,903	Rx 2,023,394	Rx 2,015,500	Rx 1,999,500	In 1894-95, both in India and in Eng- land, there were exceptional payments to the banks for managing the con- version of the debt, and the charge for Exchange was high.
Law and Justice - -	3,975,715	4,047,569	4,163,500	4,160,000	In 1895-96 there were additional charges in all provinces except Assam; in 1896-97 the increase arose chiefly in Burma, the North-West Provinces, Bengal, and the Punjab, and was caused by the high price of provisions for prisoners, and the temporary addition to their number.
Police - - -	3,989,003	4,040,817	4,138,300	4,184,300	The increase in 1895-96 occurred mainly in the district Executive force, especially in Madras and Bombay. In 1896-97 it was general, especially in Bombay and the North-West Pro- vinces. In 1897-98 it is chiefly in the latter provinces, owing to the re- organisation of the force.
Marine - - -	672,642	743,112	723,400	691,600	In 1895-96 the increase arose in England, owing to the addition of £67,000 to the contribution towards the cost of the Naval Squadron, and in Exchange thereon. In 1896-97 there was an increase of Rx 39,100 in India, owing to expenditure on light- ships in Burma and in the dockyards, and on special arrangements at Ma- dras; but a reduction of £21,200 in England, through less payments for the Naval Squadron and for stores, and of Rx 37,600 in Exchange. The decrease in 1897-98 is due to the absence of exceptional charges, and to reduced purchases of stores and coal.
Education - - -	1,511,223	1,536,489	1,561,300	1,626,200	The increase is gradual and general, chiefly in the North-West Provinces and Burma.
Ecclesiastical - -	185,521	192,416	189,800	193,700	--

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
CIVIL DEPARTMENTS —continued.	Rx	Rx	Rx	Rx	
Medical - - - -	81,502	84,055	92,900	87,600	The increase in 1896-97 is exceptional, caused by the adjustment of an account at Bombay.
Scientific and other Minor Departments.	92,959	103,306	99,300	100,400	In 1895-96 there was an increased demand for quinine sold in small packets through the Post Office.
TOTAL - Rx	1,628,960	1,684,522	1,687,000	1,689,200	
MISCELLANEOUS:					
Superannuation - -	382,859	374,836	349,500	343,600	The reduction is chiefly due to the Exchange on receipts in England being less.
Stationery and Printing -	85,212	84,287	91,200	84,600	

and Estimates for 1896-97 and 1897-98, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
CIVIL DEPARTMENTS — <i>continued.</i>	Rx	Rx	Rx	Rx	
Medical - - -	1,015,230	1,030,915	1,065,800	1,076,800	The increase is general. In 1896-97 it occurred, especially in Bengal and Bombay, and may be attributed largely to the famine and plague.
Political - - -	897,584	1,062,183	999,900	983,600	The increase in 1895-96 was largely attributable to the payment of arrears of the subsidy of the Amir of Afghanistan; but there were additional charges for the Dir and Swat Agency, allowances to frontier tribes, affairs at Chitral, and in connection with the visit of the son of the Amir to England; and Exchange was enhanced by Rx 18,300.
Scientific and other Minor Departments.	501,388	495,971	525,800	552,100	There was an increase in 1895-96 in connection with the Veterinary Department, and Cinchona plantations in Bengal; but it was covered by reduction of the charges in England and for Exchange. In 1896-97 and 1897-98 an increase is anticipated in the cost of the Survey of India.
TOTAL - Rx	14,835,209	15,172,860	15,383,300	15,467,800	
MISCELLANEOUS:					
Territorial and Political Pensions.	471,077	454,082	443,400	435,900	The reduction arises from lapses on the death of pensioners in India.
Civil Furlough Allow- ances.	405,500	394,167	379,200	376,100	The reduction is due to an improvement in Exchange.
Superannuation -	4,222,116	4,167,869	4,110,300	4,153,900	The decrease in 1895-96 and 1896-97 is owing to the improvement in Exchange. In all three years there is an increase in the amount of the pensions, both in India and in England.
Stationery and Printing -	695,189	685,187	693,100	704,700	

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
MISCELLANEOUS —continued.	Rx	Rx	Rx	Rx	
Exchange	227,675	178,806	181,400	160,000	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 railway companies, and on the rate of Exchange at which they are brought to account. In 1894-95 there was a gain of Rx 157,556 on the transactions of the Assam-Bengal Railway. In the other three years the gain is chiefly in connection with the Guaranteed Railways.
Miscellaneous	531,773	458,485	454,800	434,900	In 1894-95 there was an extraordinary credit of Rx 68,900 on account of the commutation value of lapsed pensions.
TOTAL - Rx	1,227,019	1,095,914	1,076,900	1,023,100	

and Estimates for 1896-97 and 1897-98, with Explanations—continued.

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
MISCELLANEOUS —continued.	Rx	Rx	Rx	Rx	
Miscellaneous -	271,823	232,027	236,900	242,400	In 1894-95 the charges connected with the loss of stores in transit and the Exchange were heavy.
TOTAL - Rx	6,065,705	5,933,332	5,862,900	5,913,000	
FAMINE RELIEF AND INSURANCE:					
Famine Relief -	10,258	18,301	1,965,700	3,641,200	The expenditure in 1894-95 was chiefly in the Central Provinces, and in 1895-96 was for relief in Bundelkhand. In 1896-97 the estimate includes outlay of Rx 1,100,000 in the North-West Provinces, Rx 251,000 in Bombay, Rx 230,000 in Bengal, Rx 215,000 in the Central Provinces, Rx 58,100 in Upper Burma, Rx 55,900 in the Punjab, and Rx 55,700 elsewhere. In 1897-98 provision is made for Rx 1,004,800 in Bengal, Rx 850,000 in the North-West Provinces, Rx 680,000 in the Central Provinces, Rx 670,300 in Bombay, Rx 200,400 in Madras, Rx 167,800 in the Punjab, Rx 66,600 in Upper Burma, and Rx 1,300 elsewhere.
Construction of Protective Railways.	556,867	529,867	—	—	The outlay in 1894-95 was on the construction of the East Coast Railway, which is calculated to protect the country against famine, and to a smaller extent on the South Indian and Guntakal-Mysore Frontier Railways. In 1895-96 it occurred on the same railways, and also on the Rewari-Ferozepore and Bellary-Kistna lines. In the later years there is no surplus revenue available for allotment for this purpose. In the four years sums of Rx 389,765, Rx 413,515, Rx 435,600, and Rx 456,500 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 Railways, which were constructed as protective railways through the agency of companies. The outlay is chiefly on the Rushikulya, Nira, and Swat River Canals.
Construction of Protective Irrigation Works.	43,110	33,317	47,200	25,000	The appropriation for Famine Relief and Insurance was Rx 1,000,000 in each of the two earlier years. In 1896-97 it amounts to Rx 2,448,500, and in 1897-98 to Rx 4,122,700.
TOTAL - Rx	610,235	586,485	2,012,900	3,666,200	
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	19,609	7,661	14,000	7,300	The expenditure was incurred on the Mayaram-Mutupet, Hyderabad-Shadipalli, Jorhat, and Cherra-Companygunj Railways.

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
RAILWAYS:	Rx	Rx	Rx	Rx	
State Railways: Gross Receipts.	18,152,155	18,558,699	17,525,000	18,023,700	In 1895-96 the principal improvements were Rx 245,269 on the East Indian, Rx 231,504 on the North-Western, owing to the large export traffic and to the Chitral expedition, Rx 72,168 on the South Indian, Rx 69,778 on the Southern Mahratta, Rx 59,757 on the Burma, Rx 53,571 on the East Coast, and Rx 42,536 on the newly opened portion of the Assam-Bengal Railway; but there were reductions of Rx 162,299 on the Rajputana-Malwa, Rx 130,820 on the Oudh and Rohilkhand, Rx 73,191 on the Indian Midland, and Rx 1,729 on other lines. In 1896-97 reductions took place of Rx 595,691 on the North-Western, Rx 380,825 on the Rajputana-Malwa, Rx 144,518 on the Oudh and Rohilkhand, Rx 73,494 on the East Indian and Rx 57,924 on the Bengal-Nagpur; but there were improvements of Rx 84,699 on the Burma, Rx 48,432 on the Eastern Bengal, Rx 30,524 on the Indian Midland, and Rx 55,098 on other railways. In 1897-98 an increase is expected of Rx 280,000 on the Rajputana-Malwa, Rx 110,000 on the North-Western, Rx 60,000 on the Assam-Bengal, Rx 55,000 on the Bengal and North-Western and Tirhoot, Rx 50,000 on the Oudh and Rohilkhand, Rx 50,000 on the Bengal-Nagpur, and Rx 13,700 on the other railways, except the East Indian, on which a reduction of Rx 120,000 is anticipated.

and Estimates for 1896-97 and 1897-98, with Explanations—continued.

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.																																																																						
RAILWAY REVENUE ACCOUNT: State Railways: Working Expenses.	Rx 8,791,031	Rx 9,040,836	Rx 8,825,000	Rx 9,027,300	In 1895-96 there was an increase of Rx 125,583 on the East Indian, Rx 48,839 on the South Indian, Rx 41,240 on the East Coast, Rx 32,686 on the newly opened section of the Assam-Bengal line, and Rx 1,457 on other lines. In 1896-97 a reduction of Rx 139,003 occurred on the Rajputana-Malwa, Rx 136,863 on the North-Western, Rx 53,357 on the Oudh and Rohilkhand, and Rx 44,547 on the East Indian, but an increase of Rx 32,314 on the Assam-Bengal, Rx 29,032 on the Eastern Bengal, Rx 22,618 on the Burma, and Rx 73,970 on other railways. In 1897-98 a reduction of Rx 40,000 is anticipated on the East Indian; but an increase of Rx 87,500 on the Rajputana-Malwa, Rx 60,000 on the North-Western, Rx 39,000 on the Assam-Bengal, Rx 22,500 on the Oudh and Rohilkhand, and Rx 33,300 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, according to the accounts and estimates :—																																																																						
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State Railways: Interest on Debt.	5,299,011	5,390,984	5,442,700	5,629,100	The increase occurs in India, in consequence of the progress of construction. There is a slight reduction in England in all three years, and in Exchange there was a diminution of Rx 73,428 in 1895-96, and of Rx 100,689 in 1896-97.																																																																						
State Railways: Annuities in purchase of Railways.	3,119,261	3,001,104	2,842,900	2,842,700	The variations are caused almost entirely by the alterations of Exchange.																																																																						
State Railways: Interest chargeable against Com- panies on Advances.	400,992	385,682	405,500	445,000	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 Rx 81,600 for interest in India, and £16 in England, while there is a reduction of Rx 37,608 in Exchange.																																																																						

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
RAILWAYS— <i>continued.</i>	Rx	Rx	Rx	Rx	
Guaranteed Companies: Net Traffic Receipts.	3,050,311	3,275,238	2,610,000	2,630,000	In 1895-96 there were improvements of Rx 53,242 on the Great Indian Peninsula, Rx 73,219 on the Madras, and Rx 98,466 on the Bombay and Baroda railway. In 1896-97 the receipts were seriously affected by the famine and plague, and reductions are anticipated of Rx 322,291 on the Bombay and Baroda, Rx 295,626 on the Great Indian Peninsula, and Rx 47,321 on the Madras railway. In 1897-98 some recovery is expected on the Great Indian Peninsula line.
Subsidized Companies: repayment of Advances of Interest.	41,694	25,252	24,900	28,700	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.
TOTAL - Rx	21,244,160	21,859,189	20,159,900	20,682,400	

and Estimates for 1896-97 and 1897-98, with Explanations—continued.

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.																														
RAILWAY REVENUE ACCOUNT—continued.	Rx	Rx	Rx	Rx																															
State Railways: Interest on Capital deposited by Companies.	1,279,310	1,233,961	1,214,500	1,347,500	The figures represent interest on the capital of the Indian Midland, Southern Mahratta, Bengal-Nagpur, Assam-Bengal, South Indian, Bengal Central, Lucknow-Bareilly, East Indian, and Burma Railway Companies. The reduction in 1895-96 is due to the improvement in Exchange. In 1896-97 also Exchange was reduced, but otherwise there is a large increase of charge in that year and in 1897-98, mainly for the East Indian and Burma railways.																														
Guaranteed Companies: Surplus Profits, Land, and Supervision.	632,236	530,315	480,500	303,000	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates:																														
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Guaranteed Companies: Interest.	3,953,754	3,806,675	3,595,200	3,608,400	Except in Exchange, the variations are slight. In the three years there is an increase of Rx 848 in India and £14,686 in England, and a reduction of Rx 360,888 in Exchange.																														
Subsidized Companies: Land, &c.	16,694	18,251	102,100	236,200	This includes compensation for land taken up for 13 companies constructing railways on branch line terms, and also a subsidy to the Dibru-Sadiya Company.																														
Miscellaneous Expenditure.	100,360	71,649	61,700	60,000	Chiefly for surveys, and for Director-General's and other Establishments. The principal charges for surveys were for the Assam-Burma connection, Chittagong-Akyab-Minbla, and Arsikere-Mangalore lines.																														
TOTAL - Rx	23,592,649	23,479,457	22,970,100	23,499,200																															

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
IRRIGATION:	Rx	Rx	Rx	Rx	
Major Works: Direct Receipts.	1,370,587	1,279,408	2,096,200	1,968,100	Owing to the heavy rains in the winter of 1894-95, there was a very large diminution in the demand for irrigation in 1895-96 in the North-West Provinces; but this was to some extent met by the development on the Chenab and Sirhind Canals. The want of rain in 1896-97 caused an unusual requirement for water from the canals in both the North-West Provinces and the Punjab. In 1897-98 allowance is made for some diminution.
Major Works: Portion of Land Revenue due to Irrigation.	776,139	821,664	891,900	940,500	The improvement occurs chiefly in the Madras deltas.
Minor Works and Navigation.	192,089	198,881	212,600	213,900	
TOTAL - Rx	2,338,815	2,299,953	3,200,700	3,122,500	
BUILDINGS AND ROADS:					
Military Works - -	59,654	49,699	61,100	50,000	The receipts are usually derived from the rents of buildings and sale of old materials.
Civil Works - -	632,823	664,133	636,600	629,600	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. In 1895-96 there were some exceptional receipts.
TOTAL - Rx	692,477	713,832	697,700	679,600	

and Estimates for 1896-97 and 1897-98, with Explanations—continued.

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
IRRIGATION:	Rx	Rx	Rx	Rx	
Major Works: Working Expenses.	799,759	787,801	876,100	859,800	The reduction in 1895-96 occurred chiefly in the North-West Provinces, where expenditure was reduced owing to the great falling-off in the revenue. In 1896-97 the increase arises from the great demand on the canals.
Major Works: Interest on Debt.	1,194,115	1,222,409	1,253,400	1,285,000	The increase arises from further capital outlay.
Minor Works and Navigation.	958,906	966,601	1,122,100	966,900	In 1896-97 there was large outlay in Madras and Burma.
TOTAL - Rx	2,952,780	2,976,811	3,251,600	3,111,700	
BUILDINGS AND ROADS:					
Military Works - -	1,007,951	1,205,938	1,154,000	1,231,200	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. In 1894-95 it was not found practicable to permit the usual expenditure. In 1895-96 and 1897-98 there are additions for works at Chitral, and in the latter year also for the cantonment at Tochi.
Civil Works - -	4,344,850	4,604,574	4,859,200	4,548,900	In 1894-95, owing to the pressure of the financial position, there was a reduction in almost every province. In 1895-96 there was a return to a more free expenditure, especially in Madras and Bengal. In 1896-97 there was very heavy outlay in Bengal and Burma. In 1897-98 most of the Local Governments are expected to reduce their expenditure, the chief reductions being in Bombay, Madras, Bengal, and Assam.
TOTAL - Rx	5,852,801	5,810,512	6,013,200	5,780,100	

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army: Effective -	906,384	867,156	852,500	778,900	In 1894-95 there were large receipts from the sale of malt liquor and ordnance stores in India, and of three troopships in England. The reduction in 1897-98 is chiefly due to smaller receipts being expected in connection with the troop service.
Army: Non-Effective -	103,813	110,855	112,300	102,400	
TOTAL - Rx	1,010,197	978,011	964,800	881,300	

and Estimates for 1896-97 and 1897-98, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army : Effective - -	18,974,693	20,424,468	19,459,400	19,240,100	In 1895-96 the enhanced charges in India arising from the fall in Exchange were Rx 22,100 for the European soldiers' pay, and Rx 51,199 in compensation allowance; the pay of the native infantry soldier was raised at a cost of Rx 180,000; for the Chitral Relief force an additional expenditure was incurred of Rx 1,552,100, besides Rx 86,636 on the occupation of Chitral and its communications, Rx. 60,457 and Rx 60,751 for the garrisons of Wano and Tochi, and Rx 33,484 in other ways, while there were reductions of Rx 144,400 in connection with Waziristan, and Rx 21,900 on the Gilgit agency; in England the charges were reduced by £163,361 (of which £82,886 was on the cost of stores), and Exchange by Rx 267,291. In 1896-97 the charges in India were reduced by Rx 1,599,300 for the Chitral force, Rx 69,200 in connection with the occupation of Chitral, Rx 212,700 on the Wano and Tochi garrisons, Waziristan, and the Gilgit agency; but there were increases of Rx 763,900 in commissariat and Rx 91,000 in the remount and veterinary establishments (partly due to mobilisation), of Rx 110,000 in the pay of the native infantry, of Rx 114,700 in clothing, partly caused by the introduction of the new scheme, and of Rx 109,813 under other heads; in Exchange there were diminutions of Rx 53,200 in the pay to soldiers, and Rx 170,990 in the compensation to officers. In England there was an increase of £79,733, owing to the postponement of stores from the preceding year; but Exchange was reduced by Rx 128,824. In 1897-98 there is an increase in India of Rx 203,300, owing to the price of food, but reductions of Rx 195,300 in the soldiers' pay and of Rx 49,900 in compensation to officers, owing to the improvement in Exchange, and of Rx 214,800 in other ways; but in England there was an increase of £22,600, and in Exchange of Rx 14,800.
Army : Non-Effective -	5,121,398	4,978,689	4,836,200	4,955,400	In 1895-96 and 1896-97 the reduction was due to Exchange; but in the latter year and in 1897-98 there is a considerable addition to the charge through the normal increase in the pension list.
TOTAL - Rx	4,096,091	25,398,157	24,295,600	24,195,500	

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
	Rx	Rx	Rx	Rx	
TOTAL REVENUE Rx	95,187,429	98,370,167	93,803,800	95,676,800	

and Estimates for 1896-97 and 1897-98, with Explanations—continued.

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.
SPECIAL DEFENCE WORKS.	Rx 217,867	Rx 101,349	Rx 123,500	Rx 19,400	The expenditure has been 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 the three years the expenditure in India is less by Rx 67,322, in England by £70,476, and in Exchange by Rx 60,669.
TOTAL EXPENDITURE, Imperial and Pro- vincial	95,055,179	96,457,060	97,019,200	99,330,800	There is an increase of Rx 4,275,621 in the estimate for 1897-98 over 1894-95; but, as this is after including reductions of Rx 2,449,881 in the charge for Exchange on sterling expenditure, of Rx 226,400 in the addition to the pay of the British soldiers owing to the fall in Exchange, and of Rx 400,975 in the Exchange compensation allowance to officers, the expenditure, apart from Exchange, has been increased by 7,352,877, of which Rx 6,971,744 is in India, and £381,133 in England. Excluding Exchange, the increase in India is due to Famine Relief and Insurance Rx 3,056,299, to the additional expenditure on the army Rx 1,103,841, on opium Rx 1,042,319, and in the other direct demands on the Revenue Rx 534,831, to the expansion of the Civil Departments, chiefly Law and Justice, Police, and Education, Rx 835,329, on the Railway Revenue Account Rx 711,320, on Buildings and Roads Rx 467,509, on the Post Office and Telegraph Rx 341,501, on Irrigation Rx 169,045, and under other heads Rx 10,982; but there is a reduction in the charge for Interest of Rx 1,300,732. The increase in England is on Railway Revenue Account £132,802, under Army Non-Effective £129,385, under Interest £105,977, and under Superannuation £95,292, while under other heads there is a reduction of £82,323.
PROVINCIAL ADJUSTMENTS:					
Deficits: Expenditure by Provincial Govern- ments from their balances.	- 560,860	—	- 1,228,500	- 1,190,000	In 1894-95, 1896-97, and 1897-98, 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; but in 1895-96 there was an increase in their balances, owing to the refund by the Government of India of the special contributions, amounting to Rx 405,000, made in the previous year. According to the Accounts and Estimates of the four years, Bombay will have reduced its balances by Rx 551,135, the North-West Provinces Rx 535,769, Bengal Rx 411,266, Madras Rx 369,400, Burma Rx 288,436, the Punjab Rx 227,748, the Central Provinces Rx 171,908, Assam Rx 40,199, and India General Rx 4,390. The total reduction is thus Rx 2,600,251.
Surpluses: Allotments to Provincial Govern- ments unspent by them.	—	379,109	—	—	
TOTAL EXPENDITURE charged against the Revenue of the Year	Rx 94,494,319	96,836,169	95,790,700	98,140,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1894-95 and 1895-96,

REVENUE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.

and Estimates for 1896-97 and 1897-98, with Explanations—continued.

EXPENDITURE.	Accounts, 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	REMARKS.																																																																																																																																																											
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<i>Capital Outlay on Railways and Irrigation Works:</i>	Rx	Rx	Rx	Rx																																																																																																																																																												
State Railways -	3,852,086	3,387,227	3,819,900	5,838,600	The total outlay on the construction of State Railways during these four years is as follows:—																																																																																																																																																											
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NET REVENUE AND EXPENDITURE.

NET REVENUE.

Net Revenue.	Accounts, 1894-95.		Accounts, 1895-96.		Revised Estimate, 1896-97.		Budget Estimate, 1897-98.	
	Rx	Rx	Rx	Rx	Rx	Rx	Rx	Rx
I. Land Revenue, &c. :								
1. Land Revenue	24,303,462		25,064,280		22,548,200		24,510,800	
2. Forests	1,623,244		1,656,647		1,762,000		1,753,000	
3. Tributes from Native States.	743,471		751,454		863,500		861,700	
		26,670,177		27,472,381		25,173,700		27,125,500
II. Opium		5,702,558		5,049,894		3,875,500		3,156,200
III. Taxation :								
1. Salt	8,291,929		8,467,493		8,045,100		8,336,300	
2. Stamps	4,568,484		4,676,087		4,717,600		4,782,600	
3. Excise	5,444,206		5,652,923		5,529,400		5,611,600	
4. Provincial Rates	3,535,623		3,696,480		3,531,700		3,616,000	
5. Customs	3,757,433		4,888,383		4,391,600		4,358,200	
6. Assessed Taxes	1,794,708		1,822,418		1,842,500		1,836,800	
7. Registration	416,993		423,573		446,200		439,700	
		27,809,376		29,627,337		28,504,100		28,981,200
Net Receipts under Principal Heads of Revenue.		60,182,111		62,149,632		57,553,300		59,262,900
IV. Miscellaneous Receipts :								
1. Mint	16,840		12,311		81,600		14,300	
2. Gain by Exchange on Remittance Transactions.	227,675		178,306		181,400		160,000	
3. Miscellaneous	259,950		226,458		217,900		192,500	
		470,785		392,453		480,900		366,800
Total		60,652,896		62,542,085		58,034,200		59,629,700

NET EXPENDITURE.

Net Expenditure.	Accounts, 1894-95.		Accounts, 1895-96.		Revised Estimate, 1896-97.		Budget Estimate, 1897-98.	
	Rx	Rx	Rx	Rx	Rx	Rx	Rx	Rx
I. Debt Services :								
1. Interest on Ordinary Debt.	4,647,557		3,438,076		2,993,500		3,006,000	
2. Interest on other Obligations.	476,460		606,723		462,600		544,000	
Receipts	5,124,017		4,044,799		3,456,100		3,550,000	
	615,062	4,308,955	625,052	3,219,747	1,087,300	2,368,800	841,300	2,708,700
II. Military Services :								
1. Army	23,085,894		24,420,146		23,330,800		23,314,200	
2. Buildings and Roads: Military Works.	948,297		1,156,239		1,092,900		1,181,200	
3. Special Defence Works	217,867		101,349		123,500		19,400	
		24,252,058		25,677,734		24,547,200		24,514,800
III. Collection of Revenue		6,319,031		6,427,548		6,523,400		6,717,700
IV. Commercial Services :								
1. Post Office	25,534		69,697		58,700		78,000	
2. Telegraph	170,749		188,087		123,300		700	
3. Railways	2,348,489		1,620,268		2,810,200		2,816,800	
4. Irrigation	613,965		676,358		50,900		10,800	
		2,766,171		2,038,842		2,679,100		2,728,700
V. Civil Services :								
1. Civil Departments	13,206,249		13,488,338		13,696,300		13,778,600	
2. Miscellaneous Civil Charges.	5,326,311		5,242,182		5,185,300		5,242,400	
3. Famine Relief and Insurance.*	610,235		586,485		2,012,900		3,666,200*	
4. Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	19,609		7,661		14,000		7,300	
5. Buildings and Roads: Civil Works	3,712,027		3,940,441		4,222,600		3,919,300	
	22,874,431		28,265,107		25,131,100		26,613,800	
Provincial Balances increased			379,109					
" " reduced	560,560				1,928,300		1,190,000	
		22,313,571		23,644,216		23,902,600		25,423,800
Total		59,959,786		61,008,087		60,021,100		62,093,700
Surplus or Deficit		693,110		1,538,998		—		—
		—		—		1,986,900		2,464,000

* The net charge on account of the Indian Midland and Bengal-Nagpur railways, which were constructed as lines calculated to protect the country against famine, is included in the Railway Revenue Account. Adding this, the total provision for Famine Relief and Insurance is in 1894-95 and 1895-96 Rx 1,000,000, in the estimate for 1896-97 Rx 2,448,500, and in that for 1897-98 Rx 4,122,700.

India Office,
25th May 1897.

HENRY WATERFIELD,
Financial Secretary.