

EAST INDIA : ACCOUNTS AND ESTIMATES,
1899-1900.

EXPLANATORY MEMORANDUM

BY THE

SECRETARY OF STATE FOR INDIA.

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



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EAST INDIA : ACCOUNTS AND ESTIMATES, 1899-1900.

**Memorandum by the Secretary of State for India, relating to the
Accounts of the Government of India for 1897-98, and the
Estimates for 1898-99 and 1899-1900.**

[*Note.*—With the view of marking clearly the difference 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.]

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, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.
Revenue	Rx 96,442,004	Rx 101,566,100	Rx 101,961,500
Expenditure chargeable thereon	101,801,215	97,506,700	98,028,900
Surplus (+) or Deficit (—)	— 5,359,211	+ 4,059,400	+ 3,932,600

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. 80 of 1899), and in Appendix E to the Financial Statement; 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, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.
Net Revenue	Rx 59,315,309	Rx 63,076,600	Rx 62,477,000
Net Expenditure	64,674,520	59,017,200	58,544,400
Surplus (+) or Deficit(—)	— 5,359,211	+ 4,059,400	+ 3,932,600

1897-98.

For the year 1897-98, the following table gives a comparison of the net Revenue and Expenditure as laid before the House in the Estimates and Account, when adjusted for comparison with the form now adopted :—

Net Revenue and Expenditure.	Budget Estimate, March 1897.	Revised Estimate, as published in March 1898.	Account.
Net Revenue	Rx 59,629,700	Rx 59,529,500	Rx 59,315,309
Net Expenditure	62,093,700	64,812,600	64,674,520
Deficit	- 2,464,000	- 5,283,100	- 5,359,211

Comparison of Account with Budget Estimate.

The variations from the Budget Estimate resulted in a reduction of the net Revenue by Rx 314,391, and an increase of the net Expenditure by Rx 2,580,820, making the result worse by Rx 2,895,211.

Table I., page 11.

The decrease of Rx 314,391 in the net Revenue is attributable to reductions of Rx 372,555 under Opium, Rx 197,516 under Excise, and Rx 127,062 under Salt, while there were improvements of Rx 178,333 in Customs, Rx 101,560 in Provincial Rates, and Rx 102,849 under other heads. The result was a deficiency of Rx 869,170 on Imperial Account, and a gain of Rx 554,779 by the Provincial Governments.

Table II., page 11.

The increase of Rx 2,580,820 in the net Expenditure arose from three main causes, war, famine, and plague. In India the Army Charges were increased by Rx 3,398,907; the cost of Famine Relief exceeded the Budget provision by Rx 1,694,205; and the Medical Charges were enhanced by Rx 260,878. On the other hand, the net charge on the Railway Revenue Account was reduced by Rx 766,551; in Irrigation there was an improvement of Rx 415,025; and under other heads of Rx 172,829; so that the expenditure in India was, on the whole, increased by Rx 3,999,585. In England the charge was higher than had been estimated by £77,563; but the Exchange was reduced by Rx 1,496,328, owing to the remittances being effected at 15·35*d.* instead of the Budget rate of 14·46*d.* the rupee. Of the total increase, Rx 2,026,041 fell on Imperial revenues, and Rx 554,779 on the Provincial balances.

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

Compared with the Revised Estimate, the net Revenue was worse by Rx 214,191, or rather more than one-third of 1 per cent., and the net Expenditure less by Rx 138,080, or not quite one-quarter of 1 per cent. The approximate accounts published in India at the end of May 1898 showed an anticipated deficit of Rx 5,307,000.

1898-99.

The following table gives a comparison of the Revised Estimate for 1898-99 with the Budget Estimate published in March 1898 :—

Net Revenue and Expenditure.	Budget Estimate.	Revised Estimate.	Difference.
	Rx	Rx	Rx
Net Revenue	61,418,400	63,076,600	+1,658,200
Net Expenditure	60,527,000	59,017,200	-1,509,800
Surplus	891,400	4,059,400	<i>Better</i> 3,168,000

There is an estimated increase of Rx 1,658,200 in the net Revenue, and a reduction of Rx 1,509,800 in the net Expenditure, so that it is anticipated that the position will be better by Rx 3,168,000.

Comparison of Budget with Revised Estimate.

In the net Revenue the estimated increase of Rx 1,658,200 arises thus : the net receipts from Opium were better by Rx 655,400 ; Salt by Rx 305,500 ; Customs by Rx 331,000 ; and other heads by Rx 366,300.

Table V., page 13.

Of the reduction of Rx 1,509,800 in the net Expenditure, the rise in the estimated value of the rupee from 15·385*d.* to 16*d.* accounted for Rx 1,070,600 in the Exchange on the sterling Expenditure. Apart from this, there were reductions in India of Rx 848,000 in the Railway Revenue Account, Rx 226,900 in Irrigation, Rx 520,800 under Army, chiefly owing to the early cessation of the military operations, Rx 247,600 in Military and Civil Works, and Rx 167,700 in the cost of the Collection of the Revenue ; while there were increases of Rx 141,600 under Telegraph, and Rx 329,100 in the Medical Charges, with a diminution of Rx 244,400 under other heads ; and in the adjustments with the Provincial Governments there was an increase of Rx 834,700, in addition to special payments amounting to Rx 700,000 on account of their expenditure in connection with the famine and plague. In England the charges were reduced by £189,200. The result is that, while the Imperial Expenditure was diminished by Rx 2,791,300, the Provincial Governments contributed less than had been expected by Rx 1,281,500, so that the net Expenditure charged on the Revenue was lessened by Rx 1,509,800.

Table VI., page 13.

1899-1900.

Comparison of Budget for 1899-1900 with Budget for 1898-99.

Compared with the Budget for 1898-99, the following are the alterations expected in the Budget for 1899-1900 :—

In the net Revenue there is a very general improvement—

	Rx	Rx
Opium being better by	673,400	
Land Revenue and Provincial Rates by	167,100	
Other heads by	218,100	
	<hr/>	
Increase of net Revenue ... ..	...	1,058,600

In the net Expenditure there are reductions under—

	Rx
Army, mainly owing to the cessation of the military operations	1,306,400
Railway Revenue Account, through better receipts	1,217,200
Interest, by transfer of debt to Public Works Account	363,500
Irrigation	101,300
	<hr/>
	2,988,400

Against which must be set increases in—

Medical charges, owing to the plague	468,300
Telegraph	168,400
Military Works, for Frontier defences	136,600
Civil Works, by means of the special grants to the Provincial Governments	638,100
Collection of Revenue, especially Land Revenue	143,200
Police	111,900
Other heads	147,200
	<hr/>
	1,813,700
Reduction of net Expenditure	<hr/>
	1,174,700

2,233,300

To this has to be added the increase in the amount by which the Expenditure is to be met from the Provincial Balances ... 807,900

Making a total improvement of 3,041,200

Comparison of Budget for 1899-1900 with Revised Estimate for 1898-99.

In the following table, the net Revenue and Expenditure in the Budget for 1899-1900 are compared with those shown in the Budget and Revised Estimates for 1898-99 :—

Net Revenue and Expenditure.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate, 1899 1900.	Difference, as compared with	
				Budget, 1898-99.	Revised, 1898-99.
Net Revenue	Rx 61,418,400	Rx 63,076,600	Rx 62,477,000	Rx + 1,058,600	Rx - 599,600
Net Expenditure.	60,527,000	59,017,200	58,544,400	- 1,982,600	- 472,800
Surplus ...	891,400	4,059,400	3,932,600	3,041,200 <i>Better</i>	- 126,800 <i>Worse</i>

Table VII., page 14.

The reduction in the Budget for the current year of Rx 599,600 in the net Revenue from the amount in the Revised Estimate of 1898-99 is due mainly to a

diminution by Rx 282,500 of the receipts from salt, chiefly in Madras, where the Excise receipts on that article were unusually large in 1898-99, and by Rx 261,400 in those from Customs, as it is expected that the exports of rice and the imports of silver and oils will fall off.

The total Net Expenditure, Imperial and Provincial, in 1899-1900 is expected to be larger than in the Revised Estimate for 1898-99 by Rx 1,869,800. The special grants, amounting to Rx 700,000, made to the Provincial Governments last year, are in the Budget devoted to Expenditure on Civil Works, under which head there is an increase of Rx 843,800; the charges for collection of Revenue are enhanced by Rx 310,100; for the Civil Departments, chiefly Medical, Police, and Law and Justice, by Rx 640,100; for Military and Special Defence Works by Rx 119,600; for Irrigation by Rx 123,300; and under other heads by Rx 119,800; but owing to the cessation of the Military operations on the North West Frontier, there is a net reduction under Army of Rx 286,900. But, while in 1898-99 payments to the Provincial Governments are included amounting to Rx 1,417,900 in excess of their Expenditure, the Budget for 1899-1900 contemplates that Rx 924,700 of the total Expenditure will be defrayed from their balances, so that the addition of these two sums, amounting to Rx 2,342,600, comes as a credit to the Imperial Government in the comparison of the two years, and the net Expenditure charged on the Revenue of the year is reduced by Rx 472,800.

Table VIII., page 14.

Setting this reduction against that in the Net Revenue, it will be seen that, on the whole, the Imperial position is worse by Rx 126,800 than in the previous year.

Review of the last Three Years.

The Budget for 1899-1900 shews an improvement over the Account for 1896-97 of Rx 5,637,622. The Net Revenue is increased by Rx 4,188,715, of which the bulk occurs through the Land Revenue being better by Rx 3,675,515, chiefly owing to the recovery in the North West Provinces, and to the receipt of about Rx 1,400,000 on account of arrears temporarily suspended during the famine. Provincial rates are more by Rx 419,148, Salt by Rx 324,457, Excise by Rx 168,899, Customs by Rx 167,916, and other heads by Rx 9,004, except Opium in which there is a reduction of Rx 576,224. The Net Expenditure is reduced by Rx 1,448,907; in India the charges are less by Rx 593,674, in England they are heavier by £829,529, and the Exchange is lower by Rx 1,684,762. In India the Railway Revenue Account and Irrigation are better, owing to the improved receipts, by Rx 1,206,895 and Rx 214,922 respectively; the Famine Expenditure is reduced by Rx 982,871, the Army charges by Rx 341,520, and Interest by Rx 405,199; but the Expenditure under the head of Medical is increased by Rx 616,606, on Police by Rx 143,539, and in other Civil Departments by Rx 146,616, on the Collection of the Revenue by Rx 293,370, on Civil, Military, and Special Defence Works by Rx 1,047,028, on Superannuation by Rx 111,544, and on other heads by Rx 199,030. The increase in England is under Interest £305,591, Army £292,362, Railway Revenue Account £144,963, and in other respects £86,613.

Tables IX., X., and XI., pages 15 and 16.

In 1896-97 Bills and Telegraphic Transfers on India were drawn to the amount of Rs. 25,78,70,106 realizing £15,526,547, at an average rate of 14.451 pence per rupee. In 1899-1900 the Estimate is that £17,000,000 will be obtained by the sale, at 15.75 pence per rupee, of bills, &c., amounting to Rs. 25,90,47,619, or almost the same as in 1896-97; but the improvement in the rate of Exchange, if realized, will relieve the finances in various ways to the extent of about Rx 2,430,000.

Table XIII., page 17.

Famine Relief and Insurance.

The system of Famine Insurance has been explained on previous occasions. At first a provision of Rx 1,500,000 a year was devoted to the reduction or avoidance of debt, after meeting the small outlay needed in relief of distress; but in 1894-95 it was decided that Rx 1,000,000 would be a sufficient appropriation.

Table XII., page 17.

Under these arrangements the outlay from 1881-82 to 1895-96 was, on relief Rx 320,664, on protective works Rx 11,996,221, and, in reduction or avoidance of debt Rx 5,327,299, making a total of Rx 17,644,184.

In the Budget for 1896-97 the usual provision of Rx 1,000,000 was made; but a most severe famine arose, and it became necessary not only to meet the direct outlay on relief, but also to make large suspensions and remissions of revenue. The following is an estimate of the net cost which fell on the Government in various ways through this terrible famine, in the two years 1896-97 and 1897-98, together with the outlay on protective works during the same period.

	1896-97.	1897-98.
	Rx	Rx
On relief	2,079,525	5,325,608
Remission of Land Revenue	871,600	736,299
Temporary suspension of Land Revenue and Provincial Rates	1,476,600	921,039
Loss of Revenue under Salt, Excise, and other heads	576,700	1,229,487
Compensation for high price of provisions, &c.	766,100	1,138,015
Loss of Railway revenue	1,504,100	438,857
Protective railways : working, &c.	438,857	352,948
„ irrigation works : construction	46,830	37,517
	7,760,312	9,740,913
Deduct : Increase of Revenue from Irrigation	424,900	426,926
Net charge	7,335,412	9,313,987

Nearly the whole of the amount temporarily suspended in 1896-97 is expected to be received in 1898-99 and 1899-1900. The grant for Famine Relief and Insurance was raised to Rx. 1,500,000 in the Budget for 1898-99, and that amount is repeated in the present year.

Exchange.

Table
XIII.,
page 17.

In 1897-98 the gold value of the rupee was 15·354*d.*, and the charge for Exchange Rx 10,562,301. In the Revised Estimate for 1898-99 the average rate was taken at 16*d.* (it actually proved to be 15·978*d.*), and the charge reduced to Rx 9,253,600. In the Budget for 1899-1900 the Government of India, in order to avoid the appearance of being too sanguine, have taken what they term the “modest estimate” of 15¾*d.*, at which rate the charge is calculated to be Rx 9,686,500.

Home Charges.

Table
XIV.,
page 18.

The net Expenditure in England chargeable to Revenue is shown as £16,004,601 in 1897-98, £16,091,200 in the Revised Estimate for 1898-99, and £16,324,500 in the Budget for 1899-1900. The last-named amount is thus divided :—

	£
Interest and Management of Debt, and payment of Interest and Annuities on account of Railways	8,817,000
Payments in connection with Civil Departments in India	380,400
India Office, including Auditor's and Store Departments	185,400
Army Effective Charges	1,017,700
Stores of all kinds for revenue purposes	951,200
Furlough Allowances	612,900
Non-Effective Charges	4,359,900
Total	16,324,500

Besides this, the outlay on stores, &c., for the construction of Railways and Irrigation Works is £815,583 in 1897-98, £791,100 in 1898-99, and £682,100 in 1899-1900.

Railways and Irrigation Works.

On the 31st of March 1899 the length of Railways in India open for traffic was 22,651 miles, of which 1,452 were opened in 1898-99. The total length sanctioned was 26,081 miles, of which 541 were sanctioned during that year. Table XV.,
page 19.

A programme was 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; the amount spent is, however, now calculated at only Rx 27,592,000, namely, Rx 8,658,800 in 1896-97, Rx 8,144,300 in 1897-98, and Rx 10,788,900 according to the estimate for 1898-99. A new programme for three years has now been sanctioned, amounting to Rx 20,322,100 in the current and the two following years, on a length of 3,825 miles. This is exclusive of lines classed as urgent but not yet sanctioned, and of those to be made by private companies on branch or feeder line terms and by native States, together estimated to amount to a length of 2,045 miles at a cost of Rx 14,168,700.

The net return in India on the capital cost of the open lines was 5.20 per cent. in 1896; the receipts were seriously affected by the Famine and Plague in both 1896 and 1897, and in the latter year the return fell to 5.08 per cent. In 1898 they improved greatly, and the percentage rose to 5.30.

The net charge in the Railway Revenue Account fell from Rx 2,659,981 in 1896-97 to Rx 1,432,616 in 1897-98. In the Revised Estimate for 1898-99 it is again greatly reduced, being Rx 878,100; and in the Budget for 1899-1900 it is estimated at Rx 880,600, of which Rx 292,900 represents the redemption of capital which is included in the annuities issued for the purchase of guaranteed railways.

The Famine, which in other respects was so disastrous, caused a great improvement in the revenue from Irrigation, and in 1897-98 there was a net receipt of Rx 425,779. In 1898-99 there was, as expected, a smaller demand for the supply of water, and the net receipt is estimated at Rx 239,600; while in 1899-1900 it is taken at only Rx 116,300. The capital outlay on Irrigation Works, including sums spent from revenue, was Rx 742,663 in 1897-98, and is estimated at Rx 722,600 in 1898-99, and Rx 896,600 in 1899-1900. Table
XVI.,
page 20.

The total outlay on railways and irrigation works is calculated at Rx 10,095,306 in 1897-98, Rx 10,931,700 in 1898-99, and Rx 10,195,300 in 1899-1900, of which Rx 9,352,643 in 1897-98, Rx 10,209,100 in 1898-99, and Rx 9,298,700 in 1899-1900, is on railways. Table
XVII.,
page 21.

Debt.

In 1897-98 a loan was raised for the prosecution of railways in India, bearing interest at $3\frac{1}{2}$ per cent., to the amount of Rx 3,000,000, at an average price of Rs 98, 5, 3 per cent., and debt was discharged to the extent of Rx 419,419. In England, India $2\frac{1}{2}$ per cent. stock to the amount of £3,500,000 was issued, at an average price of £96 15s. 11d. per cent.; £6,000,000 was also raised by India (sterling) bills, at average rates varying from £2 4s. 5d. to £2 15s. 2d. per cent. per annum, while £1,000,000 of such bills was paid off; and £2,802 of outstanding 4 per cent. stock was discharged, in addition to £105,751 of stock cancelled by the operation of sinking funds. Table
XVIII.,
page 21.

In 1898-99 a loan of Rx 1,200,000 was raised in India, bearing interest at $3\frac{1}{2}$ per cent., at an average price of Rs 94, 12, 6, and debt was discharged to the amount of Rx 245,200. In England £6,000,000 of India $2\frac{1}{2}$ per cent. stock was issued, at an average price of £88 10s. 5d., realizing a net amount of £5,297,700; and £3,000,000 India $3\frac{1}{4}$ per cent. debentures, £384,700 Oude and Rohilkund Railway 4 per cent. debenture stock, and £200 of outstanding India 4 per cent. stock, were discharged. Of the £6,000,000 India (sterling) bills which fell due, only £4,500,000 were replaced by similar bills, at average rates of £2 2s. 6d. and £2 12s.

The estimate for 1899-1900 does not provide for any additional loans in England or in India, and it is expected that Rx 190,000 of Rupee Debt will be discharged.

Trade.

Table XIX.,
pages 21 to 25.

The following figures show the Exports from, and Imports into, India, during the last three years :—

	1896-97.	1897-98.	1898-99.
	Rx	Rx	Rx
Exports of Merchandise	103,984,096	97,632,781	112,801,181
Imports „	76,103,948	73,660,460	72,110,716
Net Exports of Merchandise	27,880,148	23,972,321	40,690,465
Net Imports of Gold	2,291,038	4,908,489	6,503,408
Net Imports of Silver	5,856,029	8,473,481	3,980,784
Net Imports of Treasure	8,147,067	13,381,970	10,484,192
Balance : Net Exports	19,733,081	10,590,351	30,206,273

The Exports of merchandise in 1898-99 were exceeded in 1895-96, when they amounted to Rx 114,334,738, but in no other year were they so much as 109 millions. Including treasure, the exports were Rx 120,212,602, or more than a million and a half in excess of those of 1895-96, in which year the amount was the largest hitherto on record. The Imports of merchandise, Rx 72,110,716, were not relatively large; but with treasure they amounted to Rx 90,006,329, which has only twice been exceeded, in 1890-91 when exchange rose suddenly owing to action in the United States, and 1893-94 when the Indian mints were closed. The surplus of Exports, Rx 30,206,273, has been three times exceeded, in 1892-93, 1894-95, and 1895-96. Never before has so large an amount of gold as Rx 6,503,408 been absorbed by India in a single year.

Assets and Liabilities.

Table XX.,
page 25.

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 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 1899, a surplus of assets over liabilities in Indian currency amounting to Rx 32,010,000. 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 sterling amounting to £53,029,000.

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 1899-1900 is R 1 ,, 4 ,, 5, which, at the exchange value of 16 pence per rupee, is equal to not quite 1s. 8½d. If to this be added the amount of the Land Revenue, the average is raised to R 2 ,, 6 ,, 7, or about 3s. 2½d.

India Office,
10th July, 1899.

GEORGE HAMILTON,
Secretary of State.

APPENDICES.

APPENDIX I.

Tables to which reference is made in the Explanatory Memorandum.

TABLE I.
1897-98.—NET REVENUE.
COMPARISON of ACCOUNT with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue	- 418,026	+ 453,500	+ 37,474	Improvement in Burma Rx 223,370, and in the Punjab Rx 143,378; reduction in the North-West Provinces Rx 207,320, and in Madras Rx 161,952; improvement in other provinces Rx 40,466; reduction in refunds and assignments Rx 32.
Opium	- 372,556	+ 1	- 372,555	Reduction of revenue in Bombay Rx 433,362, the pass duty having been reduced from Rx 600 to 500 on the 27th of October, 1897, and the number of chests being less by 5,900; and in Bengal and elsewhere by Rx 203,066; reduction of charges Rx 263,873.
Salt	- 120,412	- 6,650	- 127,062	Chiefly owing to postponement of payments in Madras.
Excise	- 134,161	- 63,355	- 197,516	Decline owing to the famine.
Provincial Rates	+ 347	+ 101,213	+ 101,560	Principally in Bengal and the Punjab.
Customs	+ 174,193	+ 4,140	+ 178,333	Large imports of silver and petroleum.
Assessed Taxes	+ 17,806	+ 26,627	+ 44,433	General improvement, chiefly in Bombay.
Registration	+ 22,972	+ 22,747	+ 45,719	Increase especially in Madras and Bengal.
Mint	+ 79,198	-	+ 79,198	Gain on coinage of British dollars, and of rupees for Bhopal and Kashmir.
Exchange on Remittance Transactions.	- 116,030	-	- 116,030	Chiefly on the transactions of the Guaranteed Railway Companies.
Other heads... ..	- 4,501	+ 16,556	+ 12,055	
Total	- 809,170	+ 554,779	- 314,391	

TABLE II.
1897-98.—NET EXPENDITURE.
COMPARISON of ACCOUNT with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest	- 107,567	- 1,114	- 108,681	Discount on loan in India Rx 50,520, and in England £117,791; increased interest on sterling bills £60,131; reduction in Exchange Rx 180,598; in other charges, in India Rx 116,998, in England £16,656, and improvement of receipts 22,871.
Post Office	- 75,182	+ 3,493	- 71,689	
Telegraph	- 258,536	-	- 258,536	Chiefly increase of receipts on the Indian lines, owing to the frontier operations.
Army:				
Effective: ordinary	- 745,922	-	- 745,922	Reduction in India Rx 374,945 (of which Rx 53,689 is in Exchange compensation), in England £120,096, principally in ordnance stores, furlough pay, and passage, and in Exchange Rx 250,881.
" Warlike Operations	+ 3,813,633	-	+ 3,813,633	
Non-Effective	- 267,001	-	- 267,001	Almost entirely reduction in Exchange.
Military Works	- 65,376	-	- 65,376	Reduction in India.
Collection of Revenue	- 84,903	- 31,193	- 116,096	Chiefly reduction under Salt and Forest.
Railway Revenue Account	- 1,380,681	+ 5,497	- 1,334,184	Increase of Receipts Rx 577,743; diminution in Exchange Rx 586,448, and in other charges 219,993.
Irrigation	- 175,759	- 239,220	- 414,979	Increase of receipts.
Law and Justice	+ 11,893	+ 124,908	+ 136,801	Increase of charge Rx 95,894, owing to the high price of provisions for jails, and the enhanced number of prisoners; diminution of receipts Rx 40,907.
Marine	- 54,244	- 18,740	- 72,984	Increase of receipts, and reduction in Exchange.
Medical	+ 20,228	+ 255,780	+ 276,008	Expenditure on account of the plague.
Political	- 42,810	- 6,970	- 49,780	Delay in payment of subsidy of Amir of Afghanistan.
Carried forward	+ 578,773	+ 92,441	+ 671,214	

TABLE II—continued.

	Imperial	Provincial and Local	Total	Remarks.
Brought forward	Rx + 578,773	Rx + 92,441	Rx + 671,214	
Civil Furlough	— 82,033	—	— 82,033	Reduction in Exchange Rx 43,536, and otherwise 38,497.
Superannuation	— 140,049	+ 7,713	— 132,336	Reduction in Exchange.
Famine Relief	+ 1,735,397	— 50,989	+ 1,684,408	Increase in Madras Rx 704,911, in the Central Provinces Rx 665,794, in Bombay Rx 274,688, in the North-West Provinces Rx 220,695; reduction in Bengal Rx 118,236, and in the Punjab Rx 68,527; increase elsewhere Rx 5,083.
Civil Works	— 44,008	— 240,003	— 284,011	Reduction in Bengal Rx 115,402, in Madras Rx 63,439, in Burma Rx 50,932, in the North-West Provinces Rx 42,729, in the Punjab Rx 38,304, in Bombay Rx 31,520, and elsewhere Rx 37,190, except in Assam, where owing to the earthquake an increase of Rx 95,505 occurred.
Other heads	— 22,039	+ 13,295	— 8,744	
Provincial and Local Balances	—	+ 732,322	+ 732,322	In the Central Provinces the expenditure from the balances was more by Rx 4,785 than had been estimated, and in Assam by Rx 16,637; but in India General it was less by Rx 193, in Bombay by Rx 6,009, in the North-West Provinces by Rx 16,522, in the Punjab by Rx 63,789, in Madras by Rx 109,267, in Bengal by Rx 175,554, and in Burma by Rx 362,410.
Total	+ 2,026,041	+ 554,779	+ 2,580,820	
Adding this to the decrease in the net Revenue shown in Table I, the Imperial position is worse by	— 2,895,211	—	— 2,895,211	

TABLE III.

1897-98.—NET REVENUE.

COMPARISON OF ACCOUNT with REVISED ESTIMATE.

	Imperial	Provincial and Local	Total	Remarks.
Land Revenue	Rx — 307,728	Rx + 71,500	Rx — 236,228	Falling off in the North-West Provinces and Bombay.
Opium	— 83,156	+ 1	— 83,155	Reduction of revenue Rx 62,523, almost entirely in Bombay; increase of charge Rx 20,627.
Customs	+ 67,693	+ 1,240	+ 68,933	Improvement in Bombay and Bengal.
Other heads	— 29,181	+ 65,438	+ 36,257	
Total	— 352,370	+ 138,179	— 214,191	

TABLE IV.

1897-98.—NET EXPENDITURE.

COMPARISON OF ACCOUNT with REVISED ESTIMATE.

	Imperial	Provincial and Local	Total	Remarks.
Interest	Rx — 28,967	Rx — 1,314	Rx — 30,281	Reduction in India.
Famine Relief	+ 40,097	— 106,289	— 66,192	Reduction in the Punjab, Madras, and Bombay.
Railway Revenue Account	— 199,181	— 2,203	— 201,384	Improvement of receipts Rx 93,586; reduction of charge Rx 107,798.
Civil Works	— 54,608	+ 2,397	— 52,211	Reduction under India General and in the North-West Provinces.
Other heads	— 33,600	— 2,434	— 36,034	
Provincial and Local Balances	—	+ 248,022	+ 248,022	Balance in Bengal better by Rx 62,654, in Bombay Rx 60,709, in Burma Rx 60,710, in Madras Rx 49,667, and in other Provinces Rx 14,282.
Total	— 276,259	+ 138,179	— 138,080	
Deducting this from the reduction in the net Revenue shown in Table III, the position of the Imperial Government is worse by	— 76,111	—	— 76,111	

TABLE V.
1898-99.—NET REVENUE.
COMPARISON of REVISED with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue	— 950,600	+1,076,200	+ 125,600	Increase chiefly in Burma and the North-West Provinces. The large transfer from Imperial to Provincial represents the special grants made to the Provincial Governments.
Opium	+ 655,400	—	+ 655,400	Improvement of revenue Rx 349,600; reduction of charge Rx 305,800.
Salt	+ 308,100	— 2,600	+ 305,500	Increase especially in Madras.
Provincial Rates	—	+ 91,600	+ 91,600	General improvement.
Customs	+ 324,500	+ 6,500	+ 331,000	Increase especially from exports of rice, and imports of oils, silver, and beet sugar.
Forest	+ 50,800	+ 51,100	+ 101,900	Great demand for teak in Burma.
Other heads... ..	— 11,500	+ 58,700	+ 47,200	
Total	+ 376,700	+1,281,500	+1,658,200	

TABLE VI.
1898-99.—NET EXPENDITURE.
COMPARISON of REVISED with BUDGET ESTIMATE.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest	— 323,500	— 18,600	— 342,100	Reduction in India Rx 17,200, in England £101,400, owing to debt being raised not so early and to a less amount than was expected, and in Exchange Rx 223,500.
Army :				
Effective	— 295,600	—	— 295,600	Reduction in India Rx 52,400, in England (mainly in Ordnance Stores) £85,300, and in Exchange Rx 157,900.
" Warlike Operations	— 483,500	—	— 483,500	Reduction of the forces on the North-West frontier earlier than had been anticipated.
Non-Effective	— 240,400	—	— 240,400	Mainly in Exchange.
Telegraph	+ 105,400	—	+ 105,400	Reduction of receipts in consequence of deferred messages delivered by hand being largely used.
Irrigation	— 185,300	— 39,300	— 224,600	Increase of receipts.
Law and Justice	+ 2,000	— 85,200	— 83,200	Reduction principally in the North-West Provinces and Burma.
Marine	— 35,800	— 22,000	— 57,800	Chiefly from increased receipts.
Education	— 100	— 55,100	— 55,200	General diminution.
Medical	+ 18,000	+ 316,700	+ 334,700	Increase caused by the plague, especially in Bombay.
Political	— 81,000	— 1,200	— 82,200	Largely owing to a portion of the Amir's subsidy being undrawn.
Superannuation	— 82,500	— 4,000	— 86,500	Reduction in Exchange.
Famine Relief and Insurance	+ 126,900	— 50,000	+ 76,900	Reduction in famine relief Rx 40,500; increase of Rx 20,600 in the grants for construction of protective works, and Rx 96,800 in reduction of debt.
Railway Revenue Account	—1,230,200	+ 10,500	—1,219,700	Increase of receipts Rx 912,600, and of charges Rx 52,300; reduction in Exchange Rx 359,400.
Civil Works... ..	— 4,400	— 201,300	— 205,700	General reduction, except in Assam and the Punjab.
Collection of Revenue	— 70,600	— 96,300	— 166,900	Chiefly under Salt and Forest.
Other heads... ..	— 10,700	— 7,400	— 18,100	
Provincial and Local Balances	—	+1,534,700	+1,534,700	The balances of Burma, according to the Revised Estimate, will contribute to the expenditure less than was anticipated by Rx 346,400, Bengal and the North-West Provinces each Rx 292,400, Madras Rx 285,100, Bombay Rx 101,600, Assam Rx 96,500, Punjab Rx 76,700, Central Provinces Rx 43,400, and India General Rx 200.
Total	—2,791,300	+1,281,500	—1,509,800	Special grants are included from the Imperial Government of Rx 150,000 each to Bengal and Bombay, Rx 100,000 each to Assam, the North-West Provinces, and Madras, and Rx 50,000 each to the Central Provinces and the Punjab.
Combining this with the increase of the net Revenue shown in Table V., the Imperial position is better by	+3,168,000	—	+3,168,000	

TABLE VII.

1899-1900. NET REVENUE.

COMPARISON OF BUDGET ESTIMATE FOR 1899-1900 WITH REVISED ESTIMATE FOR 1898-99.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue	+ 880,000	— 930,500	— 50,500	The reduction in the Provincial and increase of the Imperial share arises from the special grants in 1898-99 to the Provincial Governments.
Salt	— 284,500	+ 2,000	— 282,500	The diminution is chiefly in Madras, where the receipts from Excise duty on Salt were unusually large in 1898-99.
Stamps	+ 16,900	+ 40,400	+ 57,300	General increase, especially in Bengal, the Central Provinces, and Madras.
Customs	— 271,600	+ 10,200	— 261,400	Diminution anticipated in exports of rice, and imports of silver and oils.
Miscellaneous	— 90,200	— 54,500	— 144,700	In 1898-99 there were exceptional credits for refund of famine expenditure.
Other heads	+ 76,900	+ 5,300	+ 82,200	
Total	+ 327,500	— 927,100	— 599,600	

TABLE VIII.

1899-1900. NET EXPENDITURE.

COMPARISON OF BUDGET ESTIMATE FOR 1899-1900 WITH REVISED ESTIMATE FOR 1898-99.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Army: Effective: Ordinary ...	+ 533,100	—	+ 533,100	Increase in India Rx 331,100, in England £103,900, mainly in stores, and in Exchange Rx 98,100.
" " Warlike operations	— 958,000	—	— 958,000	Chiefly in Exchange.
" " Non-Effective	+ 138,000	—	+ 138,000	Defensive Works on the Frontier.
Military and Special Defence Works.	+ 119,600	—	+ 119,600	
Collection of Revenue	+ 109,100	+ 201,000	+ 310,100	Principally in Land Revenue Charges in Madras and Burma, and under Salt and Forest.
Irrigation	+ 75,800	+ 47,500	+ 123,300	Increased charge.
Law and Justice	+ 800	+ 114,300	+ 115,100	Increase in Burma, Bengal, Punjab, and North West Provinces.
Police	+ 2,900	+ 123,300	+ 126,200	General increase.
Marine	+ 35,700	+ 17,900	+ 53,600	General increase, except in Madras.
Education	+ 300	+ 77,100	+ 77,400	Increase owing to provision on account of the Plague.
Medical	+ 207,000	— 73,400	+ 133,600	Chiefly owing to arrears of the Amir's subsidy.
Political	+ 82,500	+ 1,700	+ 84,200	
Other Civil Departments	+ 44,500	+ 5,500	+ 50,000	
Superannuation	+ 86,500	+ 27,000	+ 113,500	Increase in India Rx 26,800, in England £23,000, and in Exchange Rx 58,700.
Civil Works... ..	— 37,100	+ 880,900	+ 843,800	Provision is made for expenditure, if desired, of the special grants made to the Local Governments in 1898-99.
Other heads... ..	+ 13,600	— 7,300	+ 6,300	
Provincial and Local Balances ...	—	— 2,342,600	— 2,342,600	According to the Estimates, the expenditure from Provincial and Local Balances in 1899-1900 will be heavier than in 1898-99, in the North-West Provinces by Rx 458,500, in Bengal Rx 430,100, in Burma Rx 406,400, in Madras Rx 342,400, in Bombay Rx 264,500, in the Punjab Rx 192,800, in Assam Rx 180,300, and in the Central Provinces Rx 68,700, while under India general it will be less by Rx 1,100.
Total... ..	+ 454,300	— 927,100	— 472,800	
Deducting from this the increase of the net Revenue shown in Table VII, the Imperial position is worse by	— 126,800	—	— 126,800	

TABLE IX.
1896-1900. NET REVENUE.
BUDGET FOR 1899-1900 COMPARED WITH ACCOUNT FOR 1896-97.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Land Revenue	+ 1,267,758	+2,407,757	+3,675,515	General improvement, especially in the North-West Provinces.
Opium	— 576,208	— 18	— 576,224	Reduction of Revenue Rx 405,538, chiefly in Bengal; increase of charge Rx 170,686.
Salt	+ 264,530	+ 59,927	+ 324,457	General improvement, particularly in Bengal.
Stamps	— 6,195	+ 126,906	+ 120,711	Improvement especially in Madras, North-West Provinces, and Bombay.
Excise	— 340,779	+ 509,678	+ 168,899	Increase in the North-West Provinces, Bombay, and the Punjab; reduction in Madras.
Provincial Rates	+ 635	+ 418,513	+ 419,148	General improvement, chiefly in the North-West Provinces and Bengal.
Customs	+ 147,144	+ 20,772	+ 167,916	Almost entirely from the export duty on rice.
Assessed Taxes	+ 34,190	+ 41,962	+ 76,152	
Mint	— 100,012	—	— 100,012	In 1896-97 there was a large gain on the coinage of copper for the famine relief works.
Exchange on Remittance Transactions.	— 75,233	—	— 75,233	Chiefly due to the transactions of the Guaranteed Railway Companies.
Other heads... ..	— 149,991	+ 137,377	— 12,614	
Total... ..	+ 465,841	+3,722,874	+4,188,715	

TABLE X.
1896-1900. NET EXPENDITURE.
BUDGET FOR 1899-1900 COMPARED WITH ACCOUNT FOR 1896-97.

	Imperial.	Provincial and Local.	Total.	Remarks.
	Rx	Rx	Rx	
Interest	— 236,791	— 49,307	— 286,098	Reduction in India Rx 405,199; increase in England £305,591; reduction in Exchange Rx 186,490.
Army: Effective (including war-like operations).	— 347,227	—	— 347,227	Reduction in India Rx 358,129; increase in England £166,981; reduction in Exchange Rx 156,079.
„ Non-effective	— 115,181	—	— 115,181	Increase in India Rx 16,609, and in England £125,381; reduction in Exchange Rx 257,171.
Military and Special Defence Works.	+ 81,052	—	+ 81,052	Increase owing to defensive works on the North-West frontier.
Collection of Revenue	— 245,633	+ 530,053	+ 284,420	Increase chiefly under Land Revenue in Burma, Forest, and Excise.
Telegraph	+ 150,865	—	+ 150,865	Mainly capital expenditure.
Railway Revenue Account	—2,347,561	+ 568,180	—1,779,381	Increase of charges in India Rx 1,954,767, and of receipts Rx 3,161,662; increase in England £144,963; reduction in Exchange Rx 717,449.
Irrigation	— 526,503	+ 309,833	— 216,670	Increase of Revenue Rx 300,461; and of Expenditure Rx 83,791.
Civil Departments... ..	— 537,864	+1,378,836	+ 840,972	Increase in India Rx 906,761 (chiefly in Medical, Police, Education, and Scientific and Minor Departments), and in England £5,028; reduction in Exchange Rx 70,817.
Famine Relief and Insurance	— 605,684	— 391,071	— 996,755	Reduction in Famine Relief Rx 2,073,825; the grant in 1899-1900 is Rx 1,500,000.
Civil Works... ..	— 286,240	+1,141,003	+ 854,767	The increase is general, provision being made for the expenditure of the special grants in 1898-99 to the Provincial Governments.
Other heads... ..	— 155,008	+ 136,410	— 18,598	
Provincial and Local Balances	—	+ 98,937	+ 98,937	Compared with 1896-97, the Provincial Governments have budgeted to spend from their balances less by Rx 98,937; namely, North-West Provinces less by Rx 119,840, Bombay Rx 95,638, Punjab Rx 44,562, Madras Rx 32,543, Central Provinces Rx 23,962, and India General Rx 1,111; while Bengal estimates to spend more by Rx 4,195, Assam Rx 89,409, and Burma Rx 125,105.
Total... ..	—5,171,781	+3,722,874	—1,448,907	
Adding this to the increase of net Revenue shown in Table IX., the Imperial position is better by	+5,637,622	—	+5,637,622	

TABLE XI.

SUMMARY of FINANCIAL POSITION of the last Three Years.

Net Revenue and Expenditure.	Account, 1896-97.	Account, 1897-98.	Revised Estimate, 1898-99.	Budget, 1899-1900.	Increase or Decrease in 1899-1900 compared with 1896-97.
Net Revenue Rx	58,288,285	59,315,309	63,076,600	62,477,000	+ 4,188,715
Net Expenditure :					
India : Imperial Rx	15,842,948	18,453,206	11,795,400	11,526,400	- 4,316,548
" Provincial and Local Rx	18,462,626	21,252,879	23,112,600	22,185,500	+ 3,722,874
England £	15,466,771	15,978,463	16,072,900	16,296,300	+ 829,529
Exchange on Sterling Expenditure ...	10,220,962	8,994,972	8,036,300	8,536,200	- 1,684,762
Total of Net Expenditure Rx	59,993,307	64,674,520	59,017,200	58,544,400	- 1,448,907
Surplus (+) or Deficit (-) Rx	- 1,705,022	- 5,359,211	+ 4,059,400	+ 3,932,600	+ 5,637,622

In the following figures, which combine Revenue and Expenditure, + denotes better and - worse than in 1896-97 :—

Net Revenue and Expenditure.	Account, 1897-98.	Revised Estimate, 1898-99.	Budget, 1899-1900.
<i>Net Revenue (excluding Exchange).</i>			
Land Revenue	+ 1,733,589	+ 3,726,015	+ 3,675,515
Opium	- 1,132,780	- 596,231	- 577,831
Salt	+ 173,695	+ 606,957	+ 324,457
Stamps	+ 62,788	+ 63,411	+ 120,711
Excise	- 122,517	+ 121,099	+ 168,899
Provincial Rates	+ 190,308	+ 418,748	+ 419,148
Customs	+ 180,149	+ 429,316	+ 167,916
Forest	+ 7,264	+ 106,837	+ 59,737
Mint	+ 1,079	- 132,448	- 100,148
Other heads	+ 47,973	+ 139,485	+ 15,785
	+ 1,141,548	+ 4,883,189	+ 4,274,189
<i>Net Expenditure (excluding Exchange).</i>			
Interest	- 289,609	- 17,292	+ 99,608
Army : Effective : Ordinary	+ 387,701	+ 157,649	- 376,951
" " Warlike Operations	- 3,799,488	- 996,300	- 44,200
" " Non-Effective	- 65,575	- 97,890	- 141,990
Military and Special Defence Works	+ 49,313	+ 15,163	- 126,937
Collection of Revenue	- 101,213	- 24,859	- 326,559
Telegraph	+ 154,175	- 87,394	- 137,794
Railway Revenue Account... ..	+ 674,988	+ 866,404	+ 1,039,804
Irrigation	+ 522,821	+ 333,027	+ 210,927
Civil Departments	- 387,776	- 447,294	- 1,042,594
Superannuation	- 71,916	- 154,611	- 209,411
Famine Relief	- 3,249,180	+ 2,029,061	+ 2,067,961
" Insurance	+ 9,276	- 1,084,724	- 1,077,024
Civil Works	+ 334,845	- 32,093	- 878,993
Other heads	+ 47,762	+ 1,124	- 23,376
Provincial and Local Balances	- 565,959	- 2,441,537	- 98,937
	- 6,349,835	- 1,981,566	- 1,066,466
Total, excluding Exchange	- 5,208,287	+ 2,901,623	+ 3,207,723
Exchange on all Accounts as shown in Table XIII.	+ 1,534,098	+ 2,862,799	+ 2,429,899
Total as compared with 1896-97	- 3,654,189	+ 5,764,422	+ 5,637,622

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
15 years, 1881-82 to 1895-96.	320,664	1,813,841	6,550,931	3,631,449	5,327,299	17,644,184
1896-97	2,079,525	46,830	—	433,857	—	2,565,212
1897-98	5,325,608	37,517	—	352,948	—	5,716,073
Revised Estimate, 1898-99.	44,600	13,500	695,400	323,900	422,600	1,500,000
Budget, 1899-1900	5,700	30,000	490,000	370,400	603,900	1,500,000
Total of 19 years	7,776,097	1,941,688	7,736,331	5,117,554	6,353,799	28,925,469

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	Rx	Rx
1881-82... ..	14,029,700*	19-895	2,894,300	(+ charge, - receipt) + 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
1896-97... ..	15,468,700	14-451	10,222,200	— 144,200	1,103,200	935,200	12,116,400
1897-98... ..	16,004,600	15-354	9,012,500	— 44,000	907,900	685,900	10,562,300
Revised Estimate, 1898-99	16,091,200	16-000	8,045,600	— 54,000	778,400	483,600	9,253,600
Budget, 1899-1900.	16,324,500	15-750	8,550,900	— 69,000	658,400	546,200	9,686,500

* 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; 1896-97, Rx 322,200; 1897-98, Rx 244,600; Revised, 1898-99, Rx 171,500; Budget, 1899-1900, Rx 200,800.

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, 1897-98.			Revised Estimate, 1898-99.			Budget, 1899-1900.		
	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)	£ 2,908,161	1,637,643	Rx 4,545,804	£ 2,828,000	1,414,000	Rx 4,242,000	£ 2,881,700	1,509,500	Rx 4,391,200
Railway Revenue Account	5,840,415	3,288,853	9,129,268	5,873,700	2,936,800	8,810,500	5,935,300	3,109,000	9,044,300
Civil Administration:									
Payments on account of Departments in India, passage, outfit, &c.	41,837	23,559	65,398	40,700	20,400	61,100	34,200	17,900	52,100
Postal Subsidy	57,500	32,379	89,879	56,000	28,000	84,000	48,000	25,100	73,100
Telegraph: Rcd Sea Company's Annuity	18,027	10,151	28,178	18,000	9,000	27,000	18,000	9,400	27,400
" Indo-European	52,974	29,831	82,805	36,000	18,000	54,000	50,100	26,200	76,300
" Zanzibar-Mauritius	10,000	5,831	15,831	10,000	5,000	15,000	10,000	5,200	15,200
Public Works: Civil Engineering College	- 2,754	- 1,551	- 4,305	- 2,800	- 1,400	- 4,200	- 2,300	- 1,200	- 3,500
" Other Charges	4,912	2,766	7,678	4,200	2,100	6,300	2,000	1,000	3,000
Marine: Her Majesty's ships in Indian Seas	100,088	56,362	156,450	100,200	50,100	150,300	100,200	52,500	152,700
" Indian Government Defence Vessels	59,800	33,562	93,362	59,100	29,600	88,700	59,000	30,900	89,900
" Other Charges	3,260	1,836	5,088	2,600	1,300	3,900	13,500	7,100	20,600
Civil Service: Allowances to Candidates, Examinations, &c.	8,577	4,830	13,407	9,200	4,600	13,800	9,000	4,700	13,700
Lunatics: Maintenance	4,062	2,287	6,349	3,900	2,000	5,900	3,800	2,000	5,800
Political Charges: Persian Mission	7,000	3,942	10,942	7,000	3,500	10,500	7,000	3,700	10,700
" Diplomatic and Consular Establishments in China	12,500	7,039	19,539	12,500	6,300	18,800	12,500	6,500	19,000
" Pensions: Territorial and Political	9,332	5,255	14,587	11,400	5,700	17,100	11,400	6,000	17,400
" Other Charges	4,700	2,647	7,347	4,400	2,200	6,600	4,000	2,100	6,100
India Office: Salaries of Establishment	128,825	72,544	201,369	129,700	64,900	194,600	131,800	69,000	200,800
" Auditor's Department	6,139	3,457	9,596	6,400	3,200	9,600	6,600	3,500	10,100
" Store Department	21,779	12,264	34,043	22,500	11,200	33,700	23,000	12,100	35,100
" Stationery, Postage, Telegrams, and other Charges	32,448	18,272	50,720	23,300	11,700	35,000	24,000	12,600	36,600
Army, Effective: Home Charges of British Forces serving in India	737,213	415,139	1,152,352	756,400	378,200	1,134,600	743,000	389,200	1,132,200
" Troop Service and Transport	230,633	129,874	360,507	284,800	142,400	427,200	255,700	133,900	389,600
" Other Charges	31,597	17,703	49,300	19,500	9,700	29,200	19,000	10,000	29,000
Stores: Civil and Public Works	254,103	143,090	397,193	241,400	120,700	362,100	192,100	100,600	292,700
" Telegraph	92,083	51,854	143,937	94,000	47,000	141,000	94,600	49,500	144,100
" Marine	50,905	28,666	79,571	53,600	26,800	80,400	53,200	28,200	82,000
" Military	511,284	287,014	799,198	400,000	245,000	735,000	601,700	315,200	916,900
" Special Defence Works	17,739	9,969	27,728	5,500	2,700	8,200	9,000	4,700	13,700
" Miscellaneous Charges	10,718	6,035	16,753	- 3,400	- 1,700	- 5,100	—	—	—
Furlough: Civil and Marine	187,640	105,664	293,304	263,300	131,100	393,400	226,000	118,400	344,400
" Military	286,696	161,444	448,140	302,000	151,000	453,000	325,000	170,200	495,200
" Telegraph	3,741	2,107	5,848	4,300	2,100	6,400	4,900	2,600	7,500
" Public Works	40,360	26,108	72,468	62,500	31,300	93,800	57,000	29,900	86,900
Non-Effective Charges: Civil and Marine	1,218,276	680,035	1,904,311	1,250,800	625,400	1,876,200	1,278,800	669,800	1,948,600
" Military	2,996,231	1,687,237	4,683,468	3,011,500	1,505,700	4,517,200	3,031,100	1,613,900	4,695,000
Total	16,004,801	9,012,506	25,017,107	16,091,200	8,045,600	24,136,800	16,324,500	8,550,900	24,875,400

There is an increase in the Budget for 1899-1900, as compared with the Account for 1897-98, of £145,393 in the Non-Effective charges, of £94,885 in the Railway Revenue Account, and of £88,463 in furlough pay; and a reduction of £8,842 in other payments; so that there is an increase of £319,899 in the net sterling Expenditure, while the charge for Exchange is reduced by 461,606.

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

Expenditure.	Account, 1897-98.			Revised Estimate, 1898-99.			Budget, 1899-1900.		
	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	£ 809,010	455,570	Rx 1,264,580	£ 788,000	394,000	Rx 1,182,000	£ 681,000	356,700	Rx 1,037,700
" " on Irrigation Works	6,573	3,701	10,274	3,100	1,500	4,600	1,100	600	1,700
Total	815,583	459,271	1,274,854	791,100	395,500	1,186,600	682,100	357,300	1,039,400

TABLE XV.
RAILWAYS.

Length of Railways in India sanctioned on 31st March 1899 ... 26,081 miles.
" " opened for traffic " " ... 22,651 "

Length opened in 1898-99.		Additional Length sanctioned in 1898-99.	
	Miles.		Miles.
Bengal-Nagpur : to Barang, Kolaghat, &c.	325	Burma : to Myingyan and Alón	132
East Coast	256	Agra to Delhi	121
Bengal and North-Western : Ganges-Gogra Doab, &c.	232	Jodhpore-Bikanir	73
Oudh and Rohilkhand : Rae Bareli to Benares	139	Kalka to Simla	68
Indian Midland : Damoh to Katni	68	Gwalior to Bhind	46
North-Western : Lyallpur to Toba Tek Singh	49	Howrah-Amta	29
Jodhpore-Bikanir : to Khari	42	Tezpur-Balipara	20
Gwalior to Mohana	39	Ranaghat-Krishnagar	20
Assam-Bengal : to Lanka and Silchar	38	Howrah-Sheakhalla... ..	19
Tapti Valley : to Vyara	35	Other lines	13
Mymensingh to Singhjani	33		
Other lines	196		
Total	1,452	Total	541

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 :—

	1896.	1897.	1898.
Miles open at end of year	20,173	20,878	21,806
Capital outlay at end of year Rx.	253,162,445	258,132,215	266,140,611
Average cost per open mile	12,550	12,364	12,205
Number of passengers carried	160,817,267	151,137,849	151,599,227
Number of tons of goods carried	32,471,335	33,894,597	35,626,667
Gross receipts Rx.	25,366,042	26,587,586	27,132,732
Working expenses	12,197,687	12,486,260	13,018,266
Net receipts	13,168,355	13,101,326	14,114,466
Percentage of net receipts on capital cost	5.20	5.08	5.30

Railway Revenue Account.	Account, 1897-98.	Revised Estimate, 1898-99.	Budget, 1899-1900.
Receipts Rx	21,260,886	22,736,400	23,460,900
Expenditure Rx	22,693,502	23,614,500	24,341,500
Net Charge	1,432,616	878,100	880,600

This result is arrived at after charging in the Railway Revenue Account the following sums on account of Exchange, and for the redemption of Capital which is included in the annuities issued for the purchase of guaranteed railways :—

	Exchange.	Redemption of Capital.
	Rx	Rx
Account, 1897-98	3,288,852	276,961
Revised Estimate, 1898-99	2,936,800	276,900
Budget, 1899-1900... ..	3,109,000	292,900

TABLE XVI.

IRRIGATION WORKS.

Financial Result.	Account, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.
Major Works :	Rx	Rx	Rx
Direct receipts	2,377,744	2,225,200	2,171,800
Portion of Land Revenue due to Irrigation	964,738	989,700	1,043,100
Total Revenue	3,342,482	3,214,900	3,214,900
Working Expenses	892,119	931,000	958,100
Net Revenue	2,450,363	2,283,900	2,256,800
Interest on Debt	1,284,249	1,313,600	1,345,900
Net Receipt	1,166,114	970,300	910,900
Minor Works and Navigation : net Charge	740,335	730,700	794,600
Total net Receipt	425,779	239,600	116,300

Capital Outlay.	To the close of 1896-97.	During 1897-98.	Estimated in		Total to end of 1899-1900.	Percentage of net Revenue in 1897-98 on Capital Outlay.
			1898-99.	1899-1900.		
	Rx	Rx	Rx	Rx	Rx	
Bengal : Orissa Project	2,565,608	6,359	6,800	6,700	2,585,467	-18
Midnapore Canal	827,572	504	—	—	828,076	-54
Son Canals	2,598,096	-10,652	-3,300	2,800	2,586,944	2.68
N.-W. Provinces : Ganges Canal ...	2,810,630	8,513	7,900	7,500	2,834,543	11.60
Lower Ganges Canal	3,369,858	104,813	106,800	74,400	3,655,871	6.91†
Agra Canal	885,440	-308	2,100	3,700	890,932	8.45
Eastern Jumna Canal.	359,176	3,391	2,000	4,400	368,967	36.83
Betwa Canal	406,415	1,940	400	6,800	415,555	-74
Punjab : Western Jumna Canal* ...	1,501,945	42,697	48,600	45,000	1,638,242	11.46†
Bari Doab Canal	1,733,949	10,302	10,400	32,500	1,787,151	14.43
Sirhind Canal (State outlay)* ...	2,293,756	4,092	16,100	15,000	2,328,948	11.60
Chenab Canal	1,995,172	220,383	151,500	80,000	2,447,055	7.70
Jhelum Canal	10,566	9,220	36,200	210,000	265,986	—
Swat River Canal	383,264	2,132	3,100	10,000	398,496	7.91
Madras : Godavari Delta System ...	1,099,698	7,882	10,800	6,000	1,124,380	22.73
Kistna Delta System	1,196,171	38,898	18,300	22,500	1,275,869	14.31
Sangam Anicut System	313,254	1,840	2,100	4,900	322,094	4.67
Kurnool Canal	2,171,114	414	—	—	2,171,528	-16
Periyar Project	813,002	16,283	14,200	7,400	850,885	-31
Rushikulya Project	411,122	14,401	6,800	3,100	435,423	-61
Bombay : Eastern Nara Works	601,930	4,568	6,200	6,200	618,898	7.50
Jamrao Canal	245,098	131,128	142,200	133,900	652,326	—
Mutha Canals	636,389	205	3,200	1,700	641,494	2.49
Nira Canal	534,096	423	800	400	535,719	1.45
Other Works	2,133,819	123,235	129,400	211,700	2,598,154	—
	31,897,140	742,663	722,600	896,600	34,259,003	7.54

The chief grants in 1899-1900 are for the Jhelum, Jamrao, Chenab, and Lower Ganges Canals.

* In addition to Rx 112,621 contributed by Native States towards the Sirsa Branch Canal, and Rx 1,394,323 towards the Sirhind Canal, to the end of 1897-98.

† Excluding the Fatehpur Branch, in course of construction.

‡ On the Sirsa Branch State outlay, 10.04 per cent.

TABLE XVII.
CONSTRUCTION OF PUBLIC WORKS.

	Account, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.
	Rx	Rx	Rx
State Railways	4,616,481	5,155,600	4,708,600
Irrigation Works	742,663	722,600	896,600
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is	5,359,144	5,878,200	5,605,200
	4,736,162	5,053,500	4,590,100
Total	10,095,306	10,931,700	10,195,300

TABLE XVIII.
DEBT.

	Account, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.
In India Rx	2,580,581	954,800	— 190,000
In England* £	8,497,198	412,800	—

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

TABLE XIX.
SEA-BORNE TRADE.

	1896-97.	1897-98.	1898-99.
	Rx	Rx	Rx
Imports of Private Merchandise	71,914,697	69,420,120	68,473,248
Government stores	4,189,251	4,240,340	3,637,468
Total merchandise	76,103,948	73,660,460	72,110,716
Treasure	13,084,563	20,530,617	17,895,613
Total imports	89,188,511	94,191,077	90,006,329
Exports of Indian Produce and Manufactures	99,880,660	93,786,101	109,351,733
Foreign goods (re-exports)	4,033,637	3,751,172	3,371,196
Government stores	69,799	95,508	78,252
Total merchandise	103,984,096	97,632,781	112,801,181
Treasure	4,937,496	7,148,647	7,411,421
Total exports	108,921,592	104,781,428	120,212,602
Total Sea-borne trade	198,110,103	198,972,505	210,218,931

Analysis of the Imports of Merchandise.

					1896-97.	1897-98.	1898-99.
<i>Private Merchandise.</i>					Rx.	Rx.	Rx.
I. Animals, living	...	...	...	...	367,458	227,631	329,306
II. Articles of Food and Drink :							
Grain and Pulse	...	...	...	...	555,456	610,792	31,265
Liquors	..	...	...	...	1,644,944	1,588,495	1,647,518
Provisions	...	...	...	...	1,537,495	1,705,721	1,531,667
Salt	...	...	...	...	628,544	868,718	661,227
Spices	...	...	...	...	604,674	744,773	888,540
Sugar	...	...	...	...	3,151,829	4,784,479	4,017,037
Tea	...	...	...	...	518,420	212,986	184,944
Other articles	...	...	...	...	207,527	224,852	226,880
Total	...	...	...	...	8,848,889	10,740,816	9,189,078
III. Metals and their Manufactures :							
Copper	...	...	...	...	1,075,414	1,421,730	1,140,581
Iron	...	...	...	...	2,772,861	2,879,693	2,308,575
Steel	...	...	...	...	962,816	1,137,835	1,025,208
Other metals	...	...	...	...	651,682	750,653	723,886
Hardware, cutlery, implements, and sewing machines	...	...	...	...	1,557,742	1,477,811	1,430,124
Machinery and millwork	...	...	...	...	3,510,190	2,861,108	3,057,815
Railway plant and rolling stock (not Government stores)	...	...	...	...	2,661,717	2,876,451	2,887,220
Total	...	...	...	...	13,192,422	13,405,281	12,573,409
IV. Chemicals, Drugs, &c....					1,890,124	2,060,544	2,013,411
V. Oils :							
Kerosine	...	...	...	...	2,859,356	3,397,787	2,985,872
Other kinds	...	...	...	...	579,794	748,779	566,133
Total	...	...	...	...	3,439,150	4,146,566	3,552,005
VI. Raw Materials and Unmanufactured Articles :							
Coal, coke, and patent fuel	...	..	...	...	979,022	537,352	697,882
Ivory	...	...	...	...	214,163	214,926	212,866
Precious stones and pearls, unset	...	...	...	...	528,680	450,490	389,953
Silk	...	...	...	...	875,488	669,772	797,657
Other articles	...	...	...	...	1,013,265	956,148	875,021
Total	...	...	...	...	3,610,618	2,828,688	2,973,379
VII. Articles Manufactured and partly Manufactured :							
A. Yarns and textile fabrics :							
Cotton twist and yarns	...	...	...	...	3,325,871	3,493,038	2,551,634
" piece goods	...	...	...	...	25,747,123	22,285,359	23,909,363
" other sorts	...	...	...	...	677,181	616,612	778,917
Flax, hemp and jute	...	...	...	...	233,601	257,618	210,602
Silk	...	...	...	...	1,366,669	1,149,260	1,361,793
Wool	...	...	...	...	1,692,535	1,148,427	1,523,731
B. Apparel, including boots and shoes					1,516,423	1,226,629	1,380,489
C. Other manufactured articles :							
Glass	...	...	...	...	704,186	576,672	662,293
Matches	...	...	...	...	284,807	417,195	379,789
Paints and colours, and painters' materials	...	...	...	...	340,726	326,754	333,961
Paper and pasteboard	...	...	...	...	384,280	332,047	382,657
Stationery (excluding paper)	...	...	...	...	331,879	277,388	289,982
Umbrellas	...	...	...	...	306,943	335,374	243,438
Other articles	...	...	...	...	3,653,812	3,568,221	3,834,011
Total	...	...	...	...	40,566,036	36,010,594	37,842,660
Total Private Merchandise	...	...	...	...	71,914,697	69,420,120	68,473,248

	1896-97.	1897-98.	1898-99.
<i>Government Stores.</i>			
	Rx	Rx	Rx
Railway plant and rolling stock	2,304,218	2,477,228	1,988,644
Arms, ammunition, &c.	129,576	229,684	307,396
Metals, hardware, machinery, &c.	805,478	701,242	587,216
Other Stores	949,979	832,186	754,212
Total	4,189,251	4,240,340	3,637,468
<i>Analysis of the Exports of Indian Produce and Manufactures.</i>			
	1896-97.	1897-98.	1898-99.
	Rx	Rx	Rx
I. Animals, living	177,967	141,422	159,979
II. Food and Drink :			
Coffee	1,585,039	1,519,130	1,749,824
Rice	11,947,586	11,705,842	15,813,954
Wheat (including flour)	1,267,040	1,758,646	10,217,364
Other grain and pulse	626,236	589,388	1,167,495
Provisions	519,099	531,657	609,729
Spices	497,056	471,628	618,597
Sugar	688,549	292,454	198,437
Tea	8,124,548	8,058,623	8,044,804
Other articles	83,691	141,078	157,771
Total	25,338,844	25,068,456	38,577,975
III. Metals and their Manufactures	142,849	138,785	127,467
IV. Chemicals, Drugs, Dyeing Materials, &c. :			
Opium	8,022,923	6,097,563	7,126,009
Indigo	4,370,757	3,057,402	2,970,478
Saltpetre	572,164	398,745	349,345
Other articles	941,677	813,092	888,094
Total	13,907,521	10,366,802	11,333,926
V. Oils	608,789	651,675	800,887
VI. Raw Materials :			
Cotton	12,970,089	8,871,313	11,185,696
Hides and skins	3,234,576	4,494,297	4,154,999
Jute	10,550,577	10,129,992	6,941,245
Manures (bones, &c.)	423,207	395,250	408,402
Seeds : Castor	642,897	759,591	732,180
" Earthnuts	324,340	28,648	55,593
" Linseed	3,555,457	2,869,552	5,132,483
" Poppy	680,596	558,718	560,923
" Rape	1,294,791	2,472,175	2,815,839
" Til or jinjili	1,328,296	1,602,573	2,286,303
" Other sorts	185,303	302,843	263,922
Silk	511,661	514,850	458,003
Wood : teak and other	756,160	1,026,734	1,031,876
Wool	1,241,497	1,356,537	1,253,483
Other articles	1,795,616	1,718,408	1,862,556
Total	39,495,063	37,101,481	39,143,503
VII. Articles Manufactured and partly Manufactured :			
Yarns and textile fabrics :			
Cotton twist and yarn	7,173,108	6,966,832	6,603,088
" piece goods	1,285,430	1,135,559	1,126,733
" other sorts	37,936	48,947	58,649
Jute : Gunny bags	3,518,780	3,716,546	3,391,636
" cloths, rope, twine, &c.	1,695,150	2,214,310	2,406,724
Other kinds	363,202	351,206	358,827
Other manufactured articles :			
Hides and skins, dressed or tanned	3,766,794	3,823,237	3,294,220
Lac	1,383,245	1,060,664	857,112
Other articles	985,982	1,000,179	1,111,008
Total	20,209,627	20,317,480	19,207,996
Total Indian Produce and Manufactures	99,880,660	93,786,101	109,351,733

Analysis of the Re-exports of Foreign Merchandise.

					1896-97.	1897-98.	1898-99.
					Rx	Rx	Rx
Cotton goods, including twist and yarn	...	...	...	...	1,466,705	1,416,260	1,359,795
Sugar	...	...	...	...	227,888	118,939	184,820
Tea	...	...	...	...	371,233	215,494	146,311
Wool and its manufactures	...	...	...	...	655,881	673,492	496,569
Other articles	...	...	...	...	1,310,930	1,326,987	1,183,701
Total	...	...	...	...	4,033,637	3,751,172	3,371,196

Movement of Treasure.

					1896-97.	1897-98.	1898-99.
					Rx	Rx	Rx
Gold : Imports	...	...	...	...	4,491,179	7,281,222	8,840,054
„ Exports	...	...	...	...	2,200,141	2,372,733	2,336,646
Net imports	...	...	...	...	2,291,038	4,908,489	6,503,408
Silver : Imports	...	...	...	...	8,593,384	13,249,395	9,055,559
„ Exports	...	...	...	...	2,737,355	4,775,914	5,074,775
Net imports	...	...	...	...	5,856,029	8,473,481	3,980,784
Net imports of treasure	...	...	...	...	8,147,067	13,381,970	10,484,192
Value of fractional silver coined	...	...	...	...	573,353	499,219	280,405
„ British dollars coined	...	...	...	...	1,393,520	4,830,083	4,888,883
„ Coinage for native states	...	...	...	...	—	486,472	417,960

Shipping.

		1896-97.		1897-98.		1898-99.	
Shipping :		No.	Tons.	No.	Tons.	No.	Tons.
Vessels with cargoes entered :	Steamers	1,775	2,877,982	1,704	2,732,192	1,849	2,991,245
„ „ „	Sailing	1,890	299,020	1,929	371,147	1,659	312,382
	Total...	3,665	3,177,002	3,633	3,103,339	3,508	3,303,627
„ „	cleared : Steamers	1,926	3,078,441	1,930	3,084,910	2,336	3,936,180
„ „	Sailing...	2,363	456,364	2,236	517,461	2,024	466,413
	Total...	4,289	3,534,805	4,166	3,602,371	4,360	4,402,593

Balance of Trade (approximate).

	1896-97.	1897-98.	1898-99.
	Rx	Rx	Rx
Exports of merchandise	103,984,000	97,633,000	112,801,000
" gold	2,200,000	2,372,000	2,337,000
" silver	2,737,000	4,776,000	5,075,000
Total,	108,921,000	104,781,000	120,213,000
Imports of merchandise	76,104,000	73,661,000	72,111,000
" gold	4,491,000	7,281,000	8,840,000
" silver	8,593,000	13,249,000	9,056,000
Total	89,188,000	94,191,000	90,007,000
Net exports of merchandise	27,880,000	23,972,000	40,690,000
" imports of gold	2,291,000	4,909,000	6,503,000
" " silver... ..	5,856,000	8,473,000	3,981,000
Excess of exports	19,733,000	10,590,000	30,206,000
Rupee paper enfaced for payment of interest in England	-1,284,000	-2,535,000	-89,000
Total surplus exports	18,449,000	8,055,000	30,117,000
Remittances by the Government ;			
Payments in India for bills (including telegraphic transfers) drawn to defray Home charges	25,228,000	14,795,000	28,386,000
Bills drawn on India for interest on enfaced rupee paper	839,000	708,000	710,000
	26,067,000	15,503,000	29,096,000
Excess of surplus Exports over remittances by Government	-7,618,000	-7,448,000	1,021,000
Charges not defrayed by India :			
Equivalent (at average rate of exchange on remittances) of amount borrowed in sterling	—	13,102,000	—

TABLE XX.
ASSETS AND LIABILITIES, MARCH 31ST, 1899.
IN INDIAN CURRENCY.

Assets.	Rx	Liabilities.	Rx
Railways constructed by the State	100,643,000	Debt	112,650,000
Irrigation Works	33,362,000	Other Obligations... ..	18,898,000
Loans to Corporations, &c....	12,481,000		
Cash Balances	17,072,000		
	163,558,000		
	131,548,000		
Excess of Assets over Liabilities	32,010,000		131,548,000

IN STERLING.

Assets.	£	Liabilities.	£
Purchased railways... ..	59,236,000	Debt	124,269,000
Advances to Railway Companies	7,700,000		
Cash Balance	4,304,000		
	71,240,000		124,269,000
			71,240,000
		Excess of Liabilities over Assets	53,029,000

TABLE XXI.
BURDEN OF TAXATION.

	Account, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.
	Rx	Rx	Rx
Salt	8,209,200	8,642,500	8,360,000
Stamps	4,783,900	4,784,500	4,841,800
Excise	5,414,100	5,657,700	5,705,500
Provincial Rates	3,717,600	3,946,000	3,946,400
Customs	4,536,500	4,785,700	4,524,300
Assessed Taxes	1,881,200	1,917,900	1,936,500
Registration	485,400	452,600	460,500
Total	29,027,900	30,186,900	29,775,000
<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 two-thirds 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>			
	Rupree. Annas. Pies.	Rupree. Annas. Pies.	Rupree. Annas. Pies.
	1 4 2	1 4 10	1 4 5
<p>If the payment of Land Revenue be added, the average becomes</p>			
	2 5 3	2 7 2	2 6 7

APPENDIX II.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1896-97 and 1897-98, and ESTIMATES for 1898-99 and 1899-1900, with Explanations.

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

REVENUE AND EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue	94,129,741	96,442,004	101,566,100	101,961,500	<p>The result of 1897-98 is worse than that of 1896-97, by Rx 3,654,189. The estimated result of 1898-99 is better than that of 1897-98, by Rx 9,418,611. The estimated result of 1899-1900 is worse than that of 1898-99, by Rx 126,800.</p>
Expenditure charged on the Revenue of the year.	95,834,763	101,801,215	97,506,700	98,028,900	
Surplus or	—	—	4,059,400	3,932,600	
Deficit	—1,705,022	—5,359,211	—	—	
Total Expenditure, Imperial and Provincial, during the Year.	96,858,400	102,258,893	96,088,800	98,953,600	<p>In 1898-99 the Provincial Governments, according to the Estimate, did not spend their full income. On the other hand, in 1896-97, 1897-98, and according to the Estimate for 1899-1900, 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 year.</p>
Portion thereof spent by Provincial Governments from their Balances.	—1,023,637	—457,678	—	—924,700	
Allotments to Provincial Governments unspent by them.	—	—	1,417,900	—	
Expenditure charged on the Revenue of the year.	95,834,763	101,801,215	97,506,700	98,028,900	

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98,

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	Rx	Rx	Rx	Rx	
Land Revenue	23,974,489	25,683,642	27,679,400	27,641,900	There was a very great reduction in 1896-97, in consequence of the large remissions rendered necessary by the famine. In 1897-98 and 1898-99 the improvement was general, but especially large in the North-West Provinces, Bombay, Madras, Burma, the Punjab, and the Central Provinces. The reduction in the Budget is due to there being less arrears to collect.
Opium	6,409,238	5,179,772	5,679,400	6,003,700	The number of chests sold monthly in Calcutta was 3,250 throughout 1896, 1897, and 1898, and was raised to 3,400 in January 1899. The average price per chest was 1,244 rupees in 1896-97, 1,023 in 1897-98, 1,055 in 1898-99, and is estimated at 1,100 rupees in 1899-1900. The number of chests of Malwa opium paying duty was 21,751 in 1896-97, 17,433 in 1897-98, and is estimated at 25,680 in 1898-99, and again in 1899-1900. The duty was reduced on the 23rd of July 1896, from 650 to 600 rupees a chest; and on the 27th of October 1897, it was further reduced to 500 rupees. The falling-off in 1897-98 was due to the lower price realized in the sales at Calcutta, and the large diminution in the exports from Bombay. In 1898-99 there was a revival in the demand, owing to a scanty crop in China.
Salt... ..	8,421,705	8,594,225	9,047,200	8,757,200	The duty on salt is 2½ rupees a maund throughout India (except in Burma, where it is one rupee a maund). In 1896-97 and 1897-98, the reduction was to a certain extent due to the famine and the plague. In 1898-99 there were unusually large credit sales in Madras.
Stamps	4,777,742	4,837,043	4,839,900	4,897,100	In 1897-98 the increase occurred chiefly in Madras; and in 1899-1900 it is expected mostly in Bengal.
Excise	5,614,200	5,489,454	5,731,000	5,778,200	The reduction in 1897-98 occurred chiefly in Bengal and the Central Provinces, and was due to agricultural distress. A general recovery took place in 1898-99, notably in the North-West Provinces, Bengal, and Bombay, the only exception being in Madras.

and Estimates for 1898-99 and 1899-1900, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
DIRECT DEMANDS ON THE REVENUES :	Rx	Rx	Rx	Rx	
Refunds and Drawbacks	327,540	284,344	294,900	297,400	In the Net Statement on page 50 this charge is distributed among the various heads of revenue to which it relates. The excess in 1896-97 was chiefly under Customs.
Assignments and Compensations.	1,562,079	1,541,748	1,558,500	1,581,200	In the Net Statement on page 50 this charge is distributed among the heads of revenue to which it relates.
CHARGES IN RESPECT OF COLLECTION :					
Land Revenue	4,109,603	4,187,601	4,085,000	4,209,400	The increase in 1897-98 was due to the famine and plague, and to compensation for dearness of provisions given to the less highly-paid servants. In 1899-1900 it arises chiefly in payments to the district and village officers in Madras, and in Burma.
Opium	2,486,692	2,389,117	2,351,200	2,657,200	In recent years the crops have been poor, but the estimate for 1899-1900 is for a normal crop.
Salt... ..	523,352	473,747	466,100	537,300	The reduction in 1897-98 occurred in Madras, and is partly due to a transfer to the head of Excise. In 1899-1900 the increase is mainly in Madras and Bengal.
Stamps	164,781	154,027	151,800	160,300	
Excise	212,855	240,463	243,000	261,800	The increase in 1897-98 arose in Madras, owing to a transfer of payments previously charged under Salt. In 1899-1900 it is general, owing to improved administration.

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98,

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.	Rx	Rx	Rx	Rx	
Provincial Rates	3,536,855	3,723,290	3,952,100	3,951,500	In 1897-98 there was a general rise, owing to a large collection of arrears. In 1898-99 the improvement is principally in the North-West Provinces.
Customs	4,491,477	4,641,295	4,898,400	4,648,700	In 1897-98 the improvement occurred through large imports of silver, petroleum, and sugar, while there was a reduction under cotton manufactures, owing to the interruption of trade by the plague. In 1898-99 the increase arose on the large exports of rice, but on imports of silver there was a material falling-off. In 1899-1900 allowance is made for a considerable diminution both in exports of rice and in imports of silver and petroleum.
Assessed Taxes	1,872,809	1,895,465	1,930,100	1,948,800	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 2½ per cent.; incomes derived from agriculture, being already liable to pay the rates imposed on land in 1877-78, are exempted from this Income Tax.
Forest	1,733,869	1,739,514	1,838,000	1,790,700	The improvement in 1898-99 was chiefly in Burma, owing to the large demand for teak, and its high price. In 1899-1900 allowance is made for a temporary reduction of the revenue.
Registration	458,271	486,544	454,000	461,700	In 1897-98 there were exceptional receipts in Madras for certificates of previous non-encumbrance of land.
Tributes from Native States.	901,753	884,029	939,700	937,700	In 1897-98 there were some arrears, which were paid in 1898-99; and both in 1898-99 and in 1899-1900 there are expected to be considerable fees in Bombay on succession to Native States.
TOTAL ... Rx	62,192,408	63,154,273	66,989,200	66,817,200.	

and Estimates for 1898-99 and 1899-1900, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
DIRECT DEMANDS ON THE REVENUES — <i>continued</i> .					
CHARGES IN RESPECT OF COLLECTION— <i>continued</i> .	Rx	Rx	Rx	Rx	
Provincial Rates	54,301	52,530	55,700	60,600	
Customs	203,386	211,379	215,300	232,300	
Assessed Taxes	30,323	32,278	33,100	33,500	
Forest	993,955	1,001,689	1,010,200	1,067,700	The increase in 1899-1900 is general, but especially in the Punjab, where some exceptional payments are anticipated.
Registration	240,824	247,890	247,500	254,900	
TOTAL ... Rx	10,909,691	10,816,813	10,712,300	11,353,600	

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98,

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
INTEREST	Rx 1,082,555	Rx 872,241	Rx 970,100	Rx 928,900	In 1896-97 there were exceptional receipts owing to the premiums of Rx 117,962 in India, and £68,898 in England, on the issue of the loans. In 1898-99 there was an increase owing to the investment of Rx 2,000,000 by the Currency Department in December 1896, the gain from which in 1897-98 was partially taken against the discount incurred on the loan. The reduction in 1899-1900 is to some extent due to the expectation of less receipts in England, with exchange thereon.
POST OFFICE, TELE- GRAPH, AND MINT.					
Post Office	1,783,474	1,879,163	1,896,200	1,903,300	From 1893-94 the revenue of the Post Office has exceeded the expenditure. The increase in the receipts has been checked by the introduction of the penny or one anna rate of postage between the United Kingdom and India, and the reduction in the inland rates of letter postage.
Telegraph	1,071,524	1,309,330	1,081,700	1,101,400	Since 1888-89 the receipts have exceeded the expenditure in the Telegraph department. In 1897-98 there were exceptional receipts from the use of the telegraph in connection with the frontier operations. Some reduction is expected in the Estimates, owing to the popularity of deferred telegrams sent at a cheap rate.
Mint	156,635	182,055	76,500	60,500	There was an unusual profit in 1896-97 on the large manufacture of copper and fractional silver coins, required at the famine relief works; and in 1897-98 on the coinage of British dollars for use in the Straits Settlements, &c., and on the issue of Government rupees in exchange for rupees of the Bhopal and Kashmir States.
	3,011,633	3,370,548	3,054,400	3,065,200	

and Estimates for 1898-99 and 1899-1900, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
INTEREST.	Rx	Rx	Rx	Rx	
Interest on Debt	10,106,443	10,180,284	9,917,600	10,079,100	The reduction in 1897-98, due to the transfer of debt to the Public Works account, and to the rise in Exchange, was to a great extent counterbalanced by the additional charge for interest on, and by the discount on the issue of, loans of Rx 3,000,000 in India, and £3,500,000 India 2½ per cent. Stock in England. The reduction in 1898-99 arose in India from the transfer of debt to the Public Works portion, in England from the absence of the discount which is being defrayed by a sinking fund, and still more largely from the rise in Exchange. In the estimate for 1899-1900 there are no fresh loans, but exchange is taken at a somewhat lower rate.
<i>Deduct</i> amount chargeable to Railways.	5,557,222	5,939,011	6,046,300	6,250,300	
and to Irrigation Works	1,253,479	1,284,249	1,313,600	1,345,900	
Remainder chargeable on Ordinary Debt.	2,995,742	2,957,024	2,557,700	2,482,900	
Interest on other Obligations.	458,211	515,236	519,100	531,300	Interest for two years having in 1895-96 been paid to the Bengal Uncovenanted Service Family Pension Fund, there was a corresponding saving in 1896-97.
TOTAL ... Rx	3,453,953	3,472,260	3,076,800	3,014,200	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office	1,703,111	1,729,474	1,731,100	1,791,200	The increase in 1899-1900 is to provide for administrative improvements long needed.
Telegraph	946,759	1,051,494	1,044,800	1,127,500	The increase is largely due to the capital expenditure rendered necessary by the opening of new railways.
Mint	61,823	88,557	115,000	65,700	The increase in 1897-98 and 1898-99 was caused by the exceptional demands for coinage of rupees for Native States, and of dollars for the Straits Settlements, and in the latter year also by a loss on the copper coinage returned after the close of the famine.
TOTAL ... Rx	2,711,693	2,869,525	2,890,900	2,984,400	

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98.

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
CIVIL DEPARTMENTS:	Rx	Rx	Rx	Rx	
Law and Justice	664,917	663,193	698,900	717,700	The improvement arises chiefly in the proceeds of jail manufactures.
Police	436,916	448,330	438,300	440,800	
Marine	160,477	200,724	189,400	177,400	In 1897-98 there was an exceptional credit for the hire of vessels to convey troops to Africa.
Education	220,782	217,518	231,300	236,900	
Medical	93,715	90,209	88,200	89,500	
Scientific and other Minor Departments.	101,761	103,537	102,300	113,200	The increase anticipated in 1899-1900 arises chiefly in Madras, and is largely due to the sale of quinine.
TOTAL]... Rx	1,678,568	1,723,511	1,748,400	1,775,500	

and Estimates for 1898-99 and 1899-1900, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
CIVIL DEPARTMENTS:	Rx	Rx	Rx	Rx	
General Administration ...	2,019,630	1,990,902	1,960,900	1,965,200	The reduction in 1897-98 and 1898-99 was chiefly caused by the improvement in Exchange. In 1897-98 payments in India for telegrams were exceptionally high.
Law and Justice	4,179,139	4,255,894	4,105,600	4,239,500	The increase in 1897-98 arose partly in the courts of law and partly in the charges for jails, in both cases being connected with the effects of the famine. In 1898-99 the reduction is attributable to lower prices, and occurs in nearly all provinces. The Budget of 1899-1900 shews a general increase, especially in Burma, the North-West Provinces, Bengal, and the Punjab.
Police	4,156,560	4,233,923	4,175,200	4,303,900	The greater part of the increase occurs in the North-West Provinces owing to the reorganisation of the force, and in Assam through the transfer of the South Lushai Hills to its administration. The reduction in 1898-99 was mainly in Bengal, Bombay, and Burma.
Marine	720,266	679,040	654,800	696,400	The charge in India in 1896-97 was swollen owing to expenditure on lightships in Burma and in the dock-yards, and special arrangements at Madras. In 1899-1900 provision is made for launches in Burma, for alterations in the Defence Vessels, and for a somewhat lower rate of Exchange.
Education	1,576,150	1,581,072	1,592,500	1,675,500	The increase in 1899-1900 is general (except in Bombay), and arises especially in the North-West Provinces and Bengal.
Ecclesiastical	189,385	173,962	171,700	185,800	
Medical	1,076,696	1,355,417	1,558,900	1,693,800	The increase is caused by the plague, which in Bombay cost in 1897-98 Rx 191,00, and in 1898-99 Rx 330,000, while in Madras there was in 1898-99 an increase of Rx 52,500 under the head of medical charges. The estimate for 1899-1900 includes for Bombay Rx 126,400, and for Madras Rx 64,100, on account of plague, besides a reserve of Rx 209,500 un-appropriated.
Political	1,003,401	933,820	932,200	1,016,400	The variations arise mainly from irregularity in the drawing of the Amir's subsidy.
Scientific and other Minor Departments.	523,969	535,517	564,100	606,600	The increase occurs chiefly in the cost of the Survey of India, and in 1898-99 in connection with cinchona in Madras.
TOTAL ... Rx	15,445,196	15,739,547	15,715,900	16,383,100	

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
MISCELLANEOUS:	Rx	Rx	Rx	Rx	
Superannuation	357,968	343,285	319,800	315,700	The reduction in 1897-98 was chiefly due to the Exchange on receipts in England being less. In 1898-99 it was owing to the arrear contribution from Berar having been fully paid.
Stationery and Printing...	86,400	80,003	84,300	82,700	
Exchange	144,233	43,970	54,000	69,000	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 gain is chiefly in connection with the accounts of the Railway Companies.
Miscellaneous	477,973	473,736	526,600	387,100	The receipts in 1898-99 were exceptionally increased by recoveries on account of expenditure on famine relief. The reduction in 1899-1900 is due partly to the absence of such receipts, and, in Bombay, partly to the transfer of Berbera, Bulhar, and Zaila, to the Foreign Office.
TOTAL ... Rx	1,066,574	940,994	984,700	854,500	

and Estimates for 1898-99 and 1899-1900, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
MISCELLANEOUS :	Rx	Rx	Rx	Rx	
Territorial and Political Pensions.	437,397	442,458	436,500	427,700	The reduction in 1899-1900 arises from lapses on the death of pensioners in Bengal.
Civil Furlough Allowances.	375,734	294,067	395,100	345,100	In 1897-98, owing to the famine and plague, fewer officers of the Indian Civil Service than usual were on furlough.
Superaunuation	4,119,225	4,021,249	3,984,200	4,093,600	The changes are mainly due to the variations in the rate of Exchange. In all three years there is an increase in the amount of the pensions, both in India and in England.
Stationery and Printing...	679,523	724,093	708,300	721,800	In 1897-98 there were large purchases of stationery in Bengal, and of stores from England. In 1899-1900 the increase occurs principally in Bombay and Madras.
Miscellaneous	244,830	234,959	250,100	255,300	
TOTAL ... Rx	5,856,709	5,716,826	5,774,200	5,843,500	
FAMINE RELIEF AND INSURANCE :					
Famine Relief	2,079,525	5,325,608	44,600	5,700	The expenditure in 1896-97 amounted to Rx 993,330 in the North-West Provinces, Rx 325,659 in Bombay, Rx 303,271 in the Central Provinces, Rx 244,208 in Bengal, Rx 86,149 in the Punjab, Rx 56,285 in Madras, Rx 55,524 in Burma, and Rx 15,099 elsewhere. In 1897-98 the amount spent was Rx 1,345,794 in the Central Provinces, Rx 1,070,695 in the North-West Provinces, Rx 944,988 in Bombay, Rx 905,311 in Madras, Rx 886,564 in Bengal, Rx 99,273 in the Punjab, Rx 62,787 in Burma, and Rx 10,196 elsewhere. In 1898-99 the estimated outlay was Rx 24,800 in Bombay, and Rx 19,800 elsewhere.
Construction of Protective Railways.	—	—	695,400	490,000	In 1898-99 the funds were devoted to the construction of the Beawada-Madras and East Coast Railways and the Godavari bridge; there is a small refund from the Guntakal Mysore Frontier line, and a large one of Rx 200,000 from the South Indian Railway. In the four years sums of Rx 438,857, Rx 352,948, Rx 323,900, and Rx 370,400 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.

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98,

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
	Rx	Rx	Rx	Rx	
RAILWAYS: State Railways: Gross Receipts.	17,639,604	19,044,525	19,696,100	20,237,400	In 1897-98 an increase occurred of Rx 594,914 on the North-Western, Rx 433,565 on the East Indian, Rx 82,888 on the Indian Midland, Rx 65,014 on the Burma, Rx 63,485 on the Oudh and Rohilkhand, Rx 60,033 on the Bengal and North-Western and Tirhoot, Rx 40,236 on the East Coast, Rx 40,106 on the Assam-Bengal, and Rx 102,540 on other railways, except the Rajputana-Malwa and Southern Mahratta, which were worse by Rx 36,513 and Rx 41,347 respectively. In 1898-99 the chief improvements anticipated are Rx 385,530 on the Rajputana-Malwa, Rx 177,179 on the North-Western, Rx 165,819 on the East Indian, Rx 122,894 on the Oudh and Rohilkhand, Rx 104,689 on the Bengal-Nagpur, Rx 44,961 on the Bengal and North-Western and Tirhoot, and Rx 22,547 on other lines, while allowance is made for reductions of Rx 64,402 on the South Indian, Rx 64,931 on the Mysore, Rx 120,213 on the Eastern Bengal, and Rx 122,498 on the Southern Mahratta railway. In 1899-1900 an increase is expected of Rx 140,000 on the Eastern Bengal, Rx 110,000 on the East Coast, Rx 100,000 on the Bengal-Nagpur, Rx 70,000 on the Bengal and North-Western and Tirhoot, Rx 55,000 on the Southern Mahratta, Rx 35,000 on the Burma, and Rx 81,300 on other lines, while on the East Indian railway a reduction of Rx 50,000 is shewn in the Budget.

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98.

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
RAILWAYS— <i>continued.</i>	Rx	Rx	Rx	Rx	
Guaranteed Companies: Net Traffic Receipts.	2,634,164	2,201,392	2,995,000	3,192,500	<p>In 1896-97 and 1897-98 the receipts were seriously affected by the famine and plague, and in the latter year reductions occurred of Rx 280,412 on the Great Indian Peninsula, and Rx 192,439 on the Bombay and Baroda railway, but there was a recovery of Rx 40,079 on the Madras line. In 1898-99 improvements of Rx 590,611 on the Great Indian Peninsula, and Rx 297,144 on the Bombay and Baroda line, are expected, with a diminution of Rx 94,147 in the Madras railway's net receipts. In 1899-1900 it is estimated that those of the Great Indian Peninsula railway will be better by Rx 132,500, and of the Madras line by Rx 65,000.</p>

and Estimates for 1898-99 and 1899-1900, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.																														
RAILWAY REVENUE ACCOUNT—<i>continued</i>.	Rx	Rx	Rx	Rx																															
State Railways: Interest on Debt.	5,452,514	5,509,138	5,585,500	5,746,600	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 97,887 in 1897-98, and of 63,315 in 1898-99; but an increase of 19,100 is estimated in the Budget.																														
State Railways: Annuities in purchase of Railways.	2,844,343	2,676,715	2,571,000	2,619,700	The variations arise from the fluctuations in Exchange.																														
State Railways: Interest chargeable against Com- panies on Advances.	404,708	429,873	460,800	503,700	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 there is an increase in India of Rx 128,933 for interest, while there is a reduction of 29,946 in Exchange on the payments in England.																														
State Railways: Interest on Capital deposited by Companies.	1,215,145	1,243,288	1,233,900	1,317,900	The figures represent interest on capital deposited by the Indian Midland, Southern Mahratta, Bengal-Nagpur, Assam-Bengal, South Indian, Bengal Central, Lucknow-Bareilly, East Indian, and Burma Railway companies. In the three years there is an increase of Rx 2,152 in India, and of £130,973 in England (mainly for the Burma, East Indian, and Bengal-Nagpur railways), and a reduction of 30,370 in exchange.																														
Guaranteed Companies: Surplus Profits, Land, and Supervision.	475,385	126,213	418,900	563,500	The moiety of surplus profits payable to the Companies, including the contributions to the Provident Funds, appears as follows in the accounts and estimates:																														
					<table border="1"> <thead> <tr> <th></th> <th>1896-97</th> <th>1897-98.</th> <th>1898-99.</th> <th>1899-1900.</th> </tr> </thead> <tbody> <tr> <td></td> <td>Rx</td> <td>Rx</td> <td>Rx</td> <td>Rx</td> </tr> <tr> <td>Bombay and Baroda ..</td> <td>220,950</td> <td>100,645</td> <td>194,500</td> <td>187,000</td> </tr> <tr> <td>Great Indian Penin-sula ..</td> <td>228,225</td> <td>38</td> <td>185,400</td> <td>270,000</td> </tr> <tr> <td>Madras ..</td> <td>147</td> <td>9,619</td> <td>14,300</td> <td>10,000</td> </tr> <tr> <td>Rx</td> <td>447,302</td> <td>110,302</td> <td>374,200</td> <td>467,000</td> </tr> </tbody> </table>		1896-97	1897-98.	1898-99.	1899-1900.		Rx	Rx	Rx	Rx	Bombay and Baroda ..	220,950	100,645	194,500	187,000	Great Indian Penin-sula ..	228,225	38	185,400	270,000	Madras ..	147	9,619	14,300	10,000	Rx	447,302	110,302	374,200	467,000
	1896-97	1897-98.	1898-99.	1899-1900.																															
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Rx	447,302	110,302	374,200	467,000																															
					In the Budget for 1899-1900 a provision of Rx 60,000 is made for the cost of land for the Calicut-Cannanore line.																														
Guaranteed Companies: Interest.	3,597,232	3,377,084	3,254,600	3,338,200	Except in Exchange, the variations are slight. In the three years there is a reduction of Rx 25 in India, an increase of £24,333 in England, and a reduction of 283,340 in Exchange.																														

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98,

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
RAILWAYS—continued.	Rx	Rx	Rx	Rx	
Subsidized Companies : repayment of Advances of Interest.	24,052	14,969	45,300	31,000	The figures represent the recovery in India from the Mysore State, on account of the excess of interest on the capital outlay upon its line over the net receipts of the railway, and, except in 1896-97, the receipts from the Rohilkund and Kumaon Railway Company, in reduction of its debt for advances of interest.
TOTAL ... Rx	20,297,820	21,260,886	22,736,400	23,460,900	
IRRIGATION :					
Major Works : Direct Receipts.	2,067,961	2,377,744	2,225,200	2,171,800	The want of rain in 1896-97 and 1897-98 caused an unusual requirement for water from the canals in both the North-West Provinces and the Punjab. The principal improvements in 1897-98 were, on the Lower Ganges Canal Rx 57,488, Sirhind Rx 50,168, Ganges Rx 41,500, Chenab Rx 37,148, Eastern Jumna Rx 30,170, Bari Doab Rx 26,558, Son Rx 20,228, and other works Rx 46,523. The improvement in 1899-1900 over the receipts of 1896-97 is due to the Chenab Canal.
Major Works : Portion of Land Revenue due to Irrigation.	871,808	964,738	989,700	1,043,100	The improvement in 1897-98 occurred chiefly in the Godavari and Kistna delta systems; in 1898-99 on the Periyar project; and in 1899-1900 it is expected to arise mainly from the Godavari works and the Chenab Canal.
Minor Works and Navigation.	210,870	227,382	246,800	236,200	
TOTAL ... Rx	3,150,639	3,569,864	3,461,700	3,451,100	

and Estimates for 1898-99 and 1899-1900, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
RAILWAY REVENUE ACCOUNT—<i>continued.</i>	Rx	Rx	Rx	Rx	
Subsidized Companies : Land, &c.	85,020	113,760	149,100	124,900	These figures include compensation for land taken up for 23 companies constructing railways on branch line terms, and also a subsidy to the Dibru-Sadiya Company.
Miscellaneous Expenditure.	63,901	16,229	64,100	80,000	Chiefly for surveys, and for Director-General's and other Establishments. The principal charges for surveys and land were for the Kohat-Bannu, Vizianagram-Raipur, Sakri-Jainagar, Ludhiana-Dhuri-Jakhali, Ranaghat-Bhagwangola-Raiganj, and Kaunia-Dhuri-Gauhati lines.
TOTAL ... Rx	22,957,801	22,693,502	23,614,500	24,341,500	
IRRIGATION :					
Major Works : Working Expenses.	871,180	892,119	931,000	958,100	The increase arose especially on the Chenab Canal.
Major Works : Interest on Debt.	1,253,479	1,284,249	1,313,600	1,345,900	The increase arises from further capital outlay.
Minor Works and Navigation.	1,126,350	967,717	977,500	1,030,800	In 1896-97 there was large outlay in Madras on the scheme for the improvement of the Cooum. The increase in 1899-1900 is to a great extent in Burma.
TOTAL ... Rx	3,251,009	3,144,085	3,222,100	3,334,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98,

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
BUILDINGS AND ROADS:	Rx	Rx	Rx	Rx	
Military Works	61,268	52,561	54,200	50,900	The receipts are usually derived from the rents of buildings and sale of old materials.
Civil Work-	634,946	615,262	642,200	638,000	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries.
TOTAL ... Rx	696,214	667,823	696,400	688,900	
ARMY SERVICES:					
Army: Effective	834,527	697,163	766,700	812,500	The reduction in 1897-98 was chiefly due to smaller receipts from the sale of malt liquor, owing to a portion of the British Force being on service.
Army: Warlike Operations	3,852	73,623	14,900	—	
Army: Non-Effective ...	114,951	111,078	113,200	106,800	
TOTAL ... Rx	953,330	881,864	924,800	919,300	

and Estimates for 1898-99 and 1899-1900, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
BUILDINGS AND ROADS:	Rx	Rx	Rx	Rx	
Military Works	1,157,006	1,168,385	1,197,600	1,322,300	An average sum of Rx 1,150,000 a year is granted for the construction and repair of military works throughout India, to which additions of a few lakhs are made occasionally for specific purposes. In the Budget a special provision of Rx 150,000 is made for defensive works on the frontier.
Civil Works	4,626,289	4,250,551	4,644,500	5,484,100	In 1897-98 there were special charges in Assam in consequence of the earthquake; but most of the Local Governments reduced their expenditure, the chief reductions being in Madras, Bombay, Bengal, Burma, and the Punjab. In 1898-99 there is a general increase (except in Assam), especially in Burma, the Punjab, the North-West Provinces, and Madras. In 1899-1900 the grants made to the Provincial Governments in the previous year are allotted for expenditure by them on Civil Works, if they should, with reference to their balances, consider it desirable.
TOTAL ... Rx	5,783,295	5,418,936	5,842,100	6,806,400	
ARMY SERVICES:					
Army: Effective	19,385,185	18,412,441	18,415,800	18,994,700	In 1896-97 there were charges of Rx 337,600 for mobilization, and Rx 352,300 for Chitral, Gilgit, Keng Tung, and other special services; in 1897-98 there was similar expenditure, amounting to Rx 188,500; in 1898-99 the Estimate shews Rx 530,800 for the Kohat-Kurram force, Chitral, Keng Tung, &c.; and in 1899-1900 a provision of Rx 713,400 is made for such services, and for the Khyber force. Apart from these special charges, there was a reduction of Rx 471,344 in 1897-98, and of Rx 338,941 in 1898-99, which were almost entirely due to the rise in Exchange. In the Budget for 1899-1900 there is an increase of Rx 396,300, which is partly due to larger payments for stores in England, and partly to the additional messing allowance recently granted to British soldiers being chargeable for the whole instead of only part of the year, and to other charges in India.
Army: Warlike Operations	29,621	3,887,256	1,049,900	47,000	The active military operations on the North-West Frontier were terminated early in 1898-99, and the forces maintained there were reduced.
Army: Non-Effective ...	4,840,532	4,697,077	4,585,600	4,717,200	The pensions continue to increase; but in 1897-98 and 1898-99 there were large reductions owing to the rise in Exchange. In 1899-1900 there is a reduction of Rx 33,000 in India, and an increase of £70,100 in England, and of 94,500 in Exchange.
TOTAL ... Rx	24,255,338	26,996,774	24,051,300	23,758,900	

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98,

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
	Rx	Rx	Rx	Rx	
TOTAL REVENUE Rx	94,129,741	96,442,004	101,566,100	101,961,500	

and Estimates for 1898-99 and 1899-1900, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.
SPECIAL DEFENCE WORKS.	Rx 94,610	Rx 23,708	Rx 8,400	Rx —	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. The account has now been closed, so far as Expenditure in India is concerned.
TOTAL EXPENDITURE, Imperial and Provin- cial }	96,858,400	102,258,893	96,088,800	98,953,600	There is an increase of Rx 2,095,200 in the estimate for 1899-1900 over 1896-97; but, as this is after including reductions of 1,779,019 in the charge for Exchange on sterling expenditure, of Rx 444,800 in the addition to the pay of the British soldiers owing to the fall in Exchange, and of Rx 388,976 in the Exchange compensation allowance to officers, the expenditure, apart from Exchange, has been increased by 4,707,995, of which Rx 3,972,231 is in India, and £735,764 in England. Excluding Exchange, the increase in India arises in the following manner: in the Railway Revenue Account Rx 1,976,895, on Civil Works Rx 887,748, on Opium Rx 170,797, in the collection of the Land Revenue Rx 122,755, and in the other direct demands on the Revenue Rx 194,229, in Medical charges Rx 622,108, Police Rx 165,934, Education, Rx 105,786, Law and Justice Rx 106,311, and other Civil Departments Rx 135,216, in the Army Effective charges Rx 256,919, on Irrigation Rx 90,528, on the Post Office and Telegraph Rx 234,807, on Military Works Rx 170,262, in Superannuation Rx 87,239, and under other heads Rx 31,639; but there is a reduction in the charge for Interest of Rx 404,365, and of Rx 982,577 for Famine Relief and Insurance. The increase in England is under Interest £213,360, in Army Effective charges (chiefly stores) £154,017, under Army Non-Effective £127,948, in the Railway Revenue Account £145,933, under Superannuation £94,481, and under other heads £25.
PROVINCIAL ADJUST- MENTS:					
Deficits: Expenditure by Provincial Governments from their balances.	— 1,023,637	— 457,678	—	— 924,700	In 1896-97, 1897-98, and 1899-1900, 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; while in 1898-99 their expenditure fell short of their income by Rx 717,900, and the balances were further increased by special grants amounting to Rx 700,000 in aid of the expenditure incurred on famine and plague. According to the Accounts and Estimates of the four years, Bombay will have reduced its balances by Rx 491,829, Madras Rx 449,476, Bengal Rx 281,951, Assam Rx 121,523, the Punjab Rx 52,163, the Central Provinces Rx 37,847, and India General Rx 6,318, while the North-West Provinces will have an increase of Rx 124,382, and Burma Rx 328,615. The net reduction is thus Rx 988,115.
Surpluses: Allotments to Provincial Governments unspent by them.	—	—	1,417,900	—	
TOTAL EXPENDITURE charged against the Revenue of the Year } Rx	95,834,763	101,801,215	97,506,700	98,028,900	

STATEMENT showing the Principal Figures in the Indian Accounts for 1896-97 and 1897-98,

REVENUE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	REMARKS.

and Estimates for 1898-99 and 1899-1900, with Explanations—continued.

EXPENDITURE.	Accounts, 1896-97.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899- 1900.	REMARKS.																				
EXPENDITURE NOT CHARGED TO REVENUE:																									
<i>Capital Outlay on Railways and Irrigation Works, &c.:</i>	Rx	Rx	Rx	Rx																					
State Railways...	4,243,974	3,636,110	2,878,100	3,465,000	The total outlay on the construction of State Railways during these four years is as follows:—																				
					<table border="1"> <thead> <tr> <th></th> <th>Ac- counts, 1896-97.</th> <th>Ac- counts, 1897-98.</th> <th>Revised Esti- mate, 1898-99.</th> <th>Budget Esti- mate, 1899-1900.</th> </tr> </thead> <tbody> <tr> <td>From Borrowed Money ..</td> <td>Rx 4,243,974</td> <td>Rx 3,636,110</td> <td>Rx 2,878,100</td> <td>Rx 3,465,000</td> </tr> <tr> <td>From Revenue</td> <td>12,750</td> <td>3,792</td> <td>699,600</td> <td>493,600</td> </tr> <tr> <td>TOTAL .. Rx</td> <td>4,256,724</td> <td>3,639,902</td> <td>3,577,700</td> <td>3,958,600</td> </tr> </tbody> </table>		Ac- counts, 1896-97.	Ac- counts, 1897-98.	Revised Esti- mate, 1898-99.	Budget Esti- mate, 1899-1900.	From Borrowed Money ..	Rx 4,243,974	Rx 3,636,110	Rx 2,878,100	Rx 3,465,000	From Revenue	12,750	3,792	699,600	493,600	TOTAL .. Rx	4,256,724	3,639,902	3,577,700	3,958,600
	Ac- counts, 1896-97.	Ac- counts, 1897-98.	Revised Esti- mate, 1898-99.	Budget Esti- mate, 1899-1900.																					
From Borrowed Money ..	Rx 4,243,974	Rx 3,636,110	Rx 2,878,100	Rx 3,465,000																					
From Revenue	12,750	3,792	699,600	493,600																					
TOTAL .. Rx	4,256,724	3,639,902	3,577,700	3,958,600																					
					DISTRIBUTION.																				
					East Indian* -786,279 308,735 -123,800 750,000																				
					Assam-Bengal 1,141,614 688,368 1,198,300 800,000																				
					Eastern Bengal 426,987 453,979 176,600 327,500																				
					Rangpur-Dhubri — 10,847 46,100 211,500																				
					Hajipur-Begumserai-Kati- bar. 154,212 446,868 250,000 200,000																				
					Tirhoot 11,712 25,558 157,000 40,000																				
					Oudh and Rohilkhand and extensions. 318,184 486,826 150,100 92,900																				
					Ghaziabad-Moradabad — — 238,000 339,200																				
					North-Western 727,863 -65,896 228,300 284,700																				
					Indus Bridge — 70,676 108,400 35,000																				
					Mari-Attock 379,238 245,435 142,500 25,000																				
					Nowshera-Dargai — — — 130,000																				
					Kotri-Rohri 440,194 — — —																				
					Bhatinda-Ferozepore — 108,241 64,700 —																				
					Hyderabad-Jodhpore 5,070 1,593 100,300 99,000																				
					Lyalpur-Khanewal 6,039 124,722 90,200 75,000																				
					Southern Punjab — 202,467 202,800 2,700																				
					East Coast 288,468 59,901 60,000 40,000																				
					Godavari Bridge 17,286 136,492 166,400 200,000																				
					Bezvada-Madras 798,447 638,470 669,400 30,000																				
					Madura-Paumben — — — 100,000																				
					Tinnevely-Quilon — — — 70,000																				
					Burma 180,278 -175,714 — —																				
					Other Lines 29,699 -112,403 -84,600 125,400																				
					Stores and Reserve, &c. .. 117,702 -87,263 -263,000 -8,300																				
					TOTAL .. Rx 4,256,724 3,639,902 3,577,700 3,958,600																				
					* After deducting the amount provided for capital outlay on the East Indian Railway by the issue of sterling debentures, in 1896-97 Rx 1,435,701, in 1897-98 Rx 980,684, in 1898-99 Rx 1,573,800, and in 1899-1900 Rx 750,000.																				
Irrigation Works	740,448	692,431	692,200	850,000	The outlay occurs on the following Irrigation Works:—																				
					<table border="1"> <thead> <tr> <th></th> <th>Ac- counts, 1896-97.</th> <th>Ac- counts, 1897-98.</th> <th>Revised Esti- mate, 1898-99.</th> <th>Budget Esti- mate, 1899-1900.</th> </tr> </thead> <tbody> <tr> <td>From Borrowed Money ..</td> <td>Rx 740,448</td> <td>Rx 692,431</td> <td>Rx 692,200</td> <td>Rx 850,000</td> </tr> <tr> <td>From Revenue</td> <td>55,370</td> <td>50,232</td> <td>30,400</td> <td>46,600</td> </tr> <tr> <td>TOTAL .. Rx</td> <td>795,818</td> <td>742,663</td> <td>722,600</td> <td>896,600</td> </tr> </tbody> </table>		Ac- counts, 1896-97.	Ac- counts, 1897-98.	Revised Esti- mate, 1898-99.	Budget Esti- mate, 1899-1900.	From Borrowed Money ..	Rx 740,448	Rx 692,431	Rx 692,200	Rx 850,000	From Revenue	55,370	50,232	30,400	46,600	TOTAL .. Rx	795,818	742,663	722,600	896,600
	Ac- counts, 1896-97.	Ac- counts, 1897-98.	Revised Esti- mate, 1898-99.	Budget Esti- mate, 1899-1900.																					
From Borrowed Money ..	Rx 740,448	Rx 692,431	Rx 692,200	Rx 850,000																					
From Revenue	55,370	50,232	30,400	46,600																					
TOTAL .. Rx	795,818	742,663	722,600	896,600																					
					DISTRIBUTION.																				
					Ganges Canal 20,568 8,513 7,900 7,500																				
					Lower Ganges Canal 108,942 104,813 106,800 74,400																				
					Western Jumna Canal 44,318 42,697 48,600 45,000																				
					Bari Doab Canal 22,690 10,302 10,400 32,500																				
					Sirhind Canal 8,718 4,092 16,100 15,000																				
					Chenab Canal 273,705 220,383 151,500 80,000																				
					Jhelum Canal 9,549 9,220 36,200 210,000																				
					Kistna Delta System 58,488 38,898 18,300 22,500																				
					Periyar Project 4,497 16,283 14,200 7,400																				
					Jamrao Canal 124,679 131,128 142,200 133,900																				
					Rushikulya Project 20,406 14,401 6,800 3,100																				
					Other Works and Reserve 89,260 141,933 163,600 265,300																				
					TOTAL .. Rx 795,818 742,663 722,600 896,600																				
TOTAL ... Rx	4,984,422	4,328,541	3,570,300	4,315,000																					

NET REVENUE AND EXPENDITURE.

NET REVENUE.

Net Revenue.	Account, 1896-97.		Account, 1897-98.		Revised Estimate, 1898-99.		Budget Estimate, 1899-1900.	
	Rx	Rx	Rx	Rx	Rx	Rx	Rx	Rx
I. Land Revenue, &c. :								
1. Land Revenue	22,814,685		24,548,274		26,540,700		26,490,200	
2. Forests	1,727,763		1,735,027		1,834,600		1,787,500	
3. Tributes from Native States.	863,733		844,174		901,000		889,300	
		25,406,181		27,127,475		29,276,300		29,167,000
II. Opium		3,915,624		2,783,645		3,321,400		3,339,400
III. Taxation :								
1. Salt	8,035,543		8,209,238		8,642,500		8,360,000	
2. Stamps	4,721,089		4,783,877		4,784,500		4,841,800	
3. Excise	5,536,601		5,414,984		5,657,700		5,705,500	
4. Provincial Rates...	3,527,252		3,717,560		3,946,000		3,946,400	
5. Customs	4,356,384		4,536,533		4,785,700		4,524,300	
6. Assessed Taxes	1,860,348		1,881,233		1,917,900		1,936,500	
7. Registration	457,075		485,419		452,600		460,500	
		28,494,292		29,027,944		30,186,900		29,775,000
Net Receipts under Principal Heads of Revenue.		57,816,097		58,939,064		62,784,600		62,281,400
IV. Miscellaneous Receipts :								
1. Mint	94,812		93,498		— 38,500		— 5,200	
2. Gain by Exchange on Remittance Transactions.	144,233		43,970		54,000		69,000	
3. Miscellaneous	233,143		238,777		276,500		131,800	
		472,188		376,245		292,000		195,600
Total		58,288,285		59,315,309		63,076,600		62,477,000

NET EXPENDITURE.

Net Expenditure.	Account, 1896-97.		Account, 1897-98.		Revised Estimate, 1898-99.		Budget Estimate, 1899-1900.	
	Rx	Rx	Rx	Rx	Rx	Rx	Rx	Rx
I. Debt Services :								
1. Interest on Ordinary Debt	2,995,742		2,957,024		2,557,700		2,482,900	
2. Interest on other Obligations.	458,211		515,236		519,100		531,300	
	3,453,953		3,472,260		3,076,800		3,014,200	
Receipts	1,082,555		872,241		970,100		928,900	
		2,371,398		2,600,019		2,106,700		2,085,300
II. Military Services :								
1. Army	23,302,008		26,114,910		23,126,500		22,839,600	
2. Buildings and Roads : Military Works	1,095,798		1,115,824		1,143,400		1,271,400	
3. Special Defence Works ...	94,610		23,708		8,400		—	
		24,492,356		27,254,442		24,278,300		24,111,000
		6,533,380		6,601,604		6,507,700		6,817,800
III. Collection of Revenue ...								
IV. Commercial Services :								
1. Post Office	— 80,363		— 149,689		— 165,100		— 112,100	
2. Telegraph	— 124,765		— 257,836		— 36,900		26,100	
3. Railways	2,659,981		1,432,616		878,100		880,600	
4. Irrigation	100,370		— 425,779		— 239,600		— 116,300	
		2,555,223		599,312		436,500		678,300
V. Civil Services :								
1. Civil Departments	13,766,628		14,016,036		13,967,500		14,607,600	
2. Miscellaneous Civil Charges.	5,167,511		5,058,579		5,120,000		5,189,800	
3. Famine Relief and Insurance.*	2,126,355		5,363,125		1,176,100		1,129,600	
4. Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	12,750		3,792		4,200		3,600	
5. Buildings and Roads : Civil Works	3,991,343		3,635,289		4,002,300		4,846,100	
	25,064,587		28,076,821		24,270,100		25,776,700	
Provincial Balances increased ...	—		—		1,417,900		—	
" " reduced	— 1,023,637		— 457,678		—		— 924,700	
		24,040,950		27,619,143		25,688,000		24,852,000
Total		59,993,307		64,674,520		59,017,200		58,544,400
* Surplus		—		—		4,059,400		3,932,600
or Deficit		— 1,705,022		— 5,359,211		—		—

* 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 1896-97 Rx 2,565,212, in 1897-98 Rx 5,716,073, and in each of the estimates for 1898-99 and 1899-1900 Rx 1,500,000.

India Office,
June 4th, 1899.

HENRY WATERFIELD,
Financial Secretary.