

EAST INDIA : ACCOUNTS AND ESTIMATES,
1900-1901.

EXPLANATORY MEMORANDUM

BY THE

SECRETARY OF STATE FOR INDIA.

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



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1900.

EAST INDIA: ACCOUNTS AND ESTIMATES, 1900-1901.

Memorandum by the Secretary of State for India, relating to the Accounts of the Government of India for 1898-99, and the Estimates for 1899-1900 and 1900-1901.

FORM OF ACCOUNT.

From 1884-85 to 1898-99, the Accounts of the Government of India were rendered so as to shew the transactions in India in tens of rupees, the notation of Rx being substituted for £ in 1886-87 ; those in England were given in sterling, and a column of Exchange was added under the several heads, the effect of which was to bring the whole into tens of rupees, as exhibited in a final column. Sovereigns having now been made legal tender in India, and being at present interchangeable with rupees at the rate of 1 to 15 (equal to 16 pence per rupee), the Government of India have altered the form of the Accounts.

Beginning with the year 1899-1900, the Accounts are to be prepared so as to shew the transactions in India in rupees ; the totals of these transactions will then be shewn in pounds at the rate of 1 to 15 ; the sterling transactions in England will next be stated ; and the last two sets of figures will be added together, so as to shew in pounds the combined transactions in India and in England. Thus, whereas formerly the English transactions were brought into tens of rupees by adding the exchange, under the new plan the Indian transactions will be converted into pounds and added to those in sterling.

The comparatively small addition or deduction on account of exchange resulting from the facts that the remittances are not effected at exactly 16 pence to the rupee, and that the Government is under obligations to carry out various transactions at specific rates, will be included in a single line, under the head of Exchange, in the miscellaneous group of Revenue or Expenditure. In the Appendix to the Financial Statement, the Government of India have recast the Account for 1898-99 into the new form, for comparison with the 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, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.
Revenue	£ 67,595,815	£ 68,532,400	£ 70,155,800
Expenditure chargeable thereon	64,954,942	65,979,600	69,995,500
Surplus	2,640,873	2,552,800	160,300

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. 203 of 1900), and in Statement E appended 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, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.
Net Revenue	£ 41,879,617	£ 41,041,500	£ 42,051,500
Net Expenditure	39,238,744	38,488,700	41,891,200
Surplus... ..	2,640,873	2,552,800	160,300

1898-99.

For the year 1898-99, 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 1898.	Revised Estimate, as published in March 1899.	Account.
Net Revenue	£ 40,295,100	£ 42,051,200	£ 41,879,617
Net Expenditure	39,700,800	39,344,900	39,238,744
Surplus... ..	594,300	2,706,300	2,640,873

Comparison of Account with Budget Estimate.

Table I., page 10.

The variations from the Budget Estimate resulted in an increase of the net Revenue by £1,584,517, and a reduction of the net Expenditure by £462,056, making the result better by £2,046,573.

The increase of £1,584,517 in the net Revenue is attributable to improvements of £613,428 in Exchange, £452,908 under Opium, £255,957 under Salt, £157,530 in Customs, £95,784 under Miscellaneous, and £81,710 under Forest, while there were reductions of £62,489 in Land Revenue, and £10,311 under other heads.

Table II., page 10.

The reduction of £462,056 in the net Expenditure occurred thus:—The Railway Revenue Account was better by £542,935, chiefly through the receipts of the Guaranteed Lines; the Army Charges were reduced by £535,558, the military operations having terminated sooner than was expected; Interest was less by £206,037; Irrigation by £169,660; the cost of the Collection of Revenue by £145,451; and Civil Works by £132,145; while there were increases of £65,885 under Telegraph; 58,743 under Famine Relief and Insurance; £49,213 under Civil Departments; and £39,855 under other heads; and the Provincial and Local balances were augmented by £1,056,034.

Comparison of Account with Revised Estimate. Tables III. and IV., page 11.

Compared with the Revised Estimate, the net Revenue was worse by £171,583, or rather more than two-fifths of 1 per cent., and the net Expenditure less by £106,156, or about one-quarter of 1 per cent.

1899-1900.

The following table gives a comparison of the Revised Estimate for 1899-1900 with the Budget Estimate published in March 1899, when re-cast in the new form :—

Net Revenue and Expenditure.	Budget Estimate.	Revised Estimate.	Difference.
	£	£	£
Net Revenue	41,392,700	41,041,500	- 351,200
Net Expenditure	38,770,900	38,488,700	- 282,200
Surplus	2,621,800	2,552,800	<i>Worse—69,000</i>

There is an estimated reduction of £351,200 in the net Revenue, and of £282,200 in the net Expenditure, so that it is anticipated that the position will be worse by £69,000.

Comparison of Budget with Revised Estimate.

In the net Revenue the estimated decrease of £351,200 arises from the reduction of £1,189,800 in Land Revenue, and £121,500 in Provincial Rates, caused by the Famine. The receipts from Opium were better by £442,000; Mint by £286,200; Exchange by £143,000; and other heads by £88,900.

Table V., page 12.

The following is an explanation of the reduction of £282,200 in the net Expenditure. The Railway Revenue Account was better by £484,400; the Army charges were less by £817,200, owing to the absence of certain regiments from India, the stoppage of the regular transport of reliefs, and reduction in the payments for ordnance stores; Civil Works were less by £361,800; Medical by £191,900; Telegraph by £113,600; and other heads by £50,600. On the other hand, in Famine Relief and Insurance there was an increase of £2,051,000 under Relief, which was reduced to £1,319,800 by the withdrawal of grants made for protective works and avoidance of debt; and the Provincial and Local balances were increased by £417,500.

Table VI., page 12.

1900-1901.

Comparison of Budget for 1900-1901 with Budget for 1899-1900.

Compared with the Budget for 1899-1900, the following are the alterations expected in the Budget for 1900-1901 :—

In the net Revenue there is an improvement of £658,800, which arises thus :—

	£	£
Opium, there being 2,700 more chests for sale, is better by	558,000	
Mint, owing to the demand for rupees, is better by Exchange, taken at 16d. instead of 15½d. per rupee, is better by	224,400	
Other heads are better by	225,100	
	500	
	<u>1,008,000</u>	
Net Land Revenue, owing to the famine, is worse by	349,200	
Increase of net Revenue	<u>658,800</u>	658,800
In the net Expenditure there are estimated increases under—		
Famine Relief and Insurance	2,615,200	
Collection of Revenue	98,100	
Civil Departments	182,400	
Army, mainly owing to high price of food	398,400	
Other heads... ..	82,700	
	<u>3,376,800</u>	
But in Civil Works there is a reduction of	256,500	
Increase of net Expenditure	<u>3,120,300</u>	3,120,300
So that the position is worse by		<u>2,461,500</u>

Comparison of Budget for 1900-1901 with Revised Estimate for 1899-1900.

In the following table, the net Revenue and Expenditure in the Budget for 1900-1901 are compared with those shown in the Budget and Revised Estimates for 1899-1900 :—

Net Revenue and Expenditure.	Budget Estimate, 1899-1900.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	Difference, as compared with	
				Budget, 1899-1900.	Revised, 1899-1900.
Net Revenue	£ 41,392,700	£ 41,041,500	£ 42,051,500	+ £ 658,800	+ £ 1,010,000
Net Expenditure.	38,770,900	38,488,700	41,891,200	+ 3,120,300	+ 3,402,500
Surplus ...	2,621,800	2,552,800	160,300	- 2,461,500 <i>Worse</i>	- 2,392,500 <i>Worse</i>

Table VII., page 13.

The increase in the Budget for the current year of £1,010,000 in the net Revenue, over the amount in the Revised Estimate of 1899-1900, is due mainly to the improvement of £841,900 in Land Revenue, based on the hope that the famine will have disappeared in September. Opium is better by £116,200, and other heads by £51,900.

Table VIII., page 14.

The total Net Expenditure, Imperial and Provincial, in 1900-1901 is expected to be larger than in the Revised Estimate for 1899-1900 by £3,754,100. The charge for Famine Relief and Insurance is heavier by £1,295,400; the Army effective charges by £1,205,700, owing mainly to the high price of food, the re-arming of the native troops with the Lee-Enfield rifle, the measures for improving the Commissariat Transport Department, and the expected resumption of the

transport of reliefs for India; the Railway Revenue Account by £477,000, partly in consequence of the purchase of the Great Indian Peninsula Railway, and partly because it is not thought prudent to reckon on a continuance of last year's exceptional traffic; Civil Departments by £305,200, chiefly Law and Justice, Police, and Minor Departments (Census); Collection of Revenue by £165,800; Telegraph by £106,400, through capital outlay; Civil Works by £105,300; and other heads £93,300. But of this excess the Provincial Governments are to defray £351,600 from their balances, so that the increase falling on the Imperial Government is £3,402,500.

Deducting from this the increase of £1,010,000 in the Net Revenue, it will be seen that, on the whole, the Imperial position is worse by £2,392,500 than in the previous year.

Review of the last Three Years.

The Budget for 1900-1901 shews an improvement of £3,733,107 over the Account for 1897-98. The Net Revenue is increased by £3,180,121, of which the bulk occurs under three heads; Land Revenue, which is better by £946,684, mainly owing to the recovery after the famine of 1897-98 in the North-West Provinces, and to improvements in Burma and Madras; Opium, which gives £928,659 more, the chests sold at Calcutta being increased by 5,400, and the average price higher by 177 rupees per chest, while an enhancement of 8,075 chests is expected in the exports from Bombay; and Exchange, which is better by £656,257, the gold value of the rupee having risen from 15·354 to 16 pence. Of the remainder, £160,211 is in Excise, £158,346 under Mint, owing to the coinage of rupees, £130,426 in Provincial Rates, £108,075 in Salt, and £91,463 under other heads. The Net Expenditure is reduced by £552,986, the charges in India being less by £1,627,723, while in England they are increased by £1,074,737. The reduction in India arises mainly from the absence of Military Operations, which in the former year cost £2,565,300, and on the whole the Army charges are less by £2,145,072; the Railway Revenue Account, owing to larger receipts, is improved by £572,198; the charge for Interest is less by £291,161, owing to the transfer of Debt to the Public Works portion; and that for Famine Relief and Insurance is diminished by £205,303. On the other hand, the Expenditure on Civil Works is greater by £542,615, chiefly in Burma, Civil Departments £476,250, Collection of Revenue £249,486, Irrigation £178,116, Telegraph £123,468, and other heads £261,557; but of the increase the Provincial Governments meet £245,481 from their balances. Taking Revenue and Expenditure together, the position in India is better by £4,800,006. Against this, however, has to be set the increase of £1,066,899 in England, of which £466,375 is for Ordnance Stores and other military purposes, £348,285 is on the Railway Revenue Account, £114,656 under Civil Departments, chiefly on account of the building of a new troopship, and £145,421 on Furlough, Superannuation, Telegraph, and other heads, while the receipts are better by £7,838.

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

Famine Relief and Insurance.

The system of Famine Insurance has been explained on previous occasions. At Table XII., first a provision was made of 15,000,000 rupees a year which, after meeting the small outlay needed in relief of distress, was devoted to the reduction or avoidance of debt; but in 1894-95 it was decided that 10,000,000 rupees would be a sufficient appropriation. Under these arrangements the outlay from 1881-82 to 1895-96 was, on relief £213,825, on protective works £7,997,261, and in reduction or avoidance of debt £3,551,533, making a total of £11,762,619.

The years 1896-97 and 1897-98 were marked by a very wide-spread famine, during which the cost of relief was extremely heavy. In 1898-99 the grant was about 15,000,000 rupees or £1,000,000; and in the Budget for 1899-1900 the allotment was a similar sum, which has been determined to be the provision that should be made in normal years. Owing, however, to another extremely severe famine, the expenditure in the Revised Estimate has been raised to £2,162,400; and in the Budget for 1900-1901 it is taken at £3,505,400. The further cost, owing to loss of revenue and to payments in compensation for dearness of provisions, &c., is estimated at £1,820,000 in 1899-1900, and £1,280,000 in 1900-01. Besides this, loans to Native States and agricultural advances are being made, which were estimated at £571,700 last year, and £633,000 this year; but it is expected that the last figure

will be exceeded. Altogether the drain on the balances, as shewn in the Estimates, is £4,446,500 in 1899-1900, and £5,248,300 in 1900-01, against which may be set some improvement in the railway and irrigation receipts.

Exchange.

Table
XIII.,
page 17.

Owing to the alteration in the form of the Accounts explained on page 3, and the slight variations in the gold value of the rupee from the rate of 16 pence which has been adopted, the entry under Exchange has become of minor importance. In the Account for 1898-99 there is a receipt of £28,628; in the Revised Estimate for 1899-1900 a charge of £70,000; and in the Budget for 1900-1901 a receipt of £12,100. This is, however, exclusive of the payments in India as compensation to the European troops and the officers, on account of the fall in the value of the rupee from its former rate to 16*d*.

Home Charges.

Table
XIV.,
page 18.

The net Expenditure in England chargeable to Revenue is shown as £16,060,636 in 1898-99, £16,249,700 in the Revised Estimate for 1899-1900, and £17,071,500 in the Budget for 1900-1901. The last-named amount is thus divided:—

	£
Interest and Management of Debt, and payment of Interest and Annuities on account of Railways	9,107,900
Payments in connection with Civil Departments in India ...	379,800
India Office, including Auditor's and Store Departments ...	185,600
Army Effective Charges	1,003,000
Stores of all kinds for revenue purposes	1,451,100
Furlough Allowances	634,800
Non-Effective Charges	4,309,300
Total	17,071,500

Besides this, the outlay on stores, &c., for the construction of Railways and Irrigation Works is £770,160 in 1898-99, and is estimated at £644,000 in 1899-1900, and £913,500 in 1900-1901.

Railways and Irrigation Works.

Table XV.,
page 19.

On the 31st of March 1900 the length of Railways in India open for traffic was 23,780 miles, of which 1,275 were opened in 1899-1900. The total length sanctioned was 26,782 miles, of which 711 were sanctioned during that year.

The Expenditure on Railway Construction for which the Government undertakes financial responsibility or gives a direct guarantee amounted to £5,894,746 in 1898-99, and is estimated at £6,188,500 in 1899-1900, and £4,872,300 in 1900-1901. This, however, does not include Expenditure by branch line Companies not in receipt of a direct guarantee, or by those whose transactions are outside the Government accounts, nor outlay from Provincial and Local Revenues on local lines; if these are added, the total expenditure becomes £6,944,649 in 1898-99, £6,853,700 in 1899-1900, and £5,396,600 in 1900-1901.

The net return in India on the capital cost of the open lines was 5·08 per cent. in 1897, when the receipts were seriously affected by the Famine and Plague. In 1898 they improved greatly, and the percentage rose to 5·37; and in 1899 it was 5·32.

The net charge in the Railway Revenue Account was £620,165 in 1898-99. In 1899-1900 there was almost an equilibrium, the net charge according to the Revised Estimate being only £8,400, after including £221,700 on account of the redemption of capital which is contained in the annuities issued for the purchase of guaranteed railways. For 1900-1901 it has been thought imprudent to reckon on so good receipts, and the charges are increased by the purchase of the Great Indian Peninsula Railway; the net charge on Railway Revenue account is estimated at £485,400, of which £402,000 represents redemption of capital.

The Famine, which in many other respects was so disastrous, caused a great improvement in the revenue from Irrigation, and in 1898-99 and 1899-1900 the net receipt was £179,760 and £173,400 respectively. For 1900-1901 it is taken at only £105,800. The capital outlay on Irrigation Works, including sums spent from revenue, was £453,047 in 1898-99, and is estimated at £622,733 in 1899-1900, and £708,200 in 1900-1901, the grant having been specially increased.

Table XVI,
page 20.

The total outlay on railways and irrigation works is calculated at £6,934,885 in 1898-99, £7,092,300 in 1899-1900, and £5,662,000 in 1900-1901, of which £6,490,848 in 1898-99, £6,469,600 in 1899-1900, and £4,953,800 in 1900-1901, is on railways.

Table XVII,
page 21.

Debt.

In 1898-99 a loan of £800,000 was raised in India, bearing interest at $3\frac{1}{2}$ per cent., at an average rate of $94\frac{2}{3}$ per cent., and debt was discharged to the amount of £160,624. In England £3,000,000 of India $2\frac{1}{2}$ per cent. stock was issued, at an average price of £88 10s. 5d., realizing a net amount of £5,297,654; and £3,000,000 India $3\frac{1}{4}$ per cent. debentures, £383,500 Oude and Rohilkund Railway 4 per cent. debenture stock, and £478 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.

Table XVIII,
page 21.

In 1899-1900 there was a slight reduction of the debt, both in India and in England; and £6,500,000 of India sterling bills, which fell due, were replaced by similar bills, at average rates varying from £2 10s. 2d. to £4 2s 11d. per cent.

According to the Budget for 1900-1901, a Loan in India of £2,000,000 was to be raised at $3\frac{1}{2}$ per cent., which has been effected at an average price of about 94 per cent., and £103,300 was to be discharged. In England it was estimated that the Temporary Debt would be increased by £500,000, and Sterling Bills to that amount have been issued at an average of £3 6s. 2d. per cent. When the Budget was prepared, it was not expected that it would be necessary to add to the Permanent Debt; but, owing to the expenditure in the relief of famine and the large amount of advances to the Native States, it is now probable that some issue of India Stock will be requisite.

Trade.

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

Table XIX,
pages 21 to 24.

	1897-98.	1898-99.	1899-1900.
	£	£	£
Exports of Merchandise	65,088,521	75,199,816	72,742,430
Imports "	49,098,023	48,067,686	50,202,986
Net Exports of Merchandise	15,990,498	27,132,130	22,539,444
Net Imports of Gold	3,272,326	4,335,605	6,293,114
Net Imports of Silver	5,648,987	2,653,856	2,385,085
Net Imports of Treasure	8,921,313	6,989,461	8,678,199
Balance: Net Exports	7,069,185	20,142,669	13,861,245

The Exports of merchandise in 1899-1900 were less than in the previous year by £2,457,386, and the Imports were larger by £2,135,300; so that there was a reduction of £4,592,686 in the net Exports of merchandise. In the net Imports

of treasure there was an augmentation of £1,688,738, an increase of £1,957,509 occurring in gold, while in silver there was a reduction of £268,771. The surplus of Exports, on the whole, was £13,861,245, as against £20,142,669 in 1898-99.

Assets and Liabilities.

Table XX.,
page 25.

Taking as assets the value of the railways and irrigation works constructed and purchased by the State, as shown by the capital outlay upon them, the amounts lent to port trusts and other corporations, landholders, &c., and advanced to railway companies, and the cash balances in hand, and as liabilities the debt and other obligations, there was, according to the estimates, on the 31st of March 1900, an excess of liabilities over assets, in India and in England, amounting to £30,261,000, or about three-fourths of the net revenue of a single year.

Burden of Taxation.

Table
XXI.,
page 25.

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 1s. 8½d. If to this be added the amount of the Land Revenue, the average is raised to 3s. 2d.

India Office,
14th June, 1900.

GEORGE HAMILTON,
Secretary of State.

APPENDICES.

APPENDICES.

APPENDIX I.

Tables to which reference is made in the Explanatory Memorandum, the rupee being taken as equal to 16 pence.

TABLE I.
1898-99.—NET REVENUE.
COMPARISON of ACCOUNT with BUDGET ESTIMATE.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
Land Revenue	£ - 813,144	£ + 750,655	£ —	£ - 62,489	Improvement in Burma £100,153, North West Provinces £57,823, Punjab £12,682, and Assam £1,607; reduction in Madras £92,301, Bombay £92,469, and other provinces £60,087; diminution of refunds and assignments £10,103. The large transfer from Imperial to Provincial arose from the special grants made to the Provincial Governments.
Opium	+ 453,011	+ 42	- 145	+ 452,908	
Salt	+ 258,145	- 2,188	—	+ 255,957	Chiefly owing to improvement in Excise on local manufacture, especially in Madras.
Customs	+ 154,398	+ 3,132	—	+ 157,530	Mainly in Burma.
Forest	+ 40,812	+ 40,898	—	+ 81,710	
Exchange	+ 613,428	—	—	+ 613,428	The average rate at which bills and telegraphic transfers were sold was 15·978 <i>d.</i> per rupee, instead of 15·354 <i>d.</i> as estimated, turning a charge of £584,800 into a receipt of £28,628.
Miscellaneous	+ 13,420	+ 63,744	+ 18,620	+ 95,784	Largely due to repayments of expenditure on account of famine.
Other heads	- 43,440	+ 33,232	- 103	- 10,311	
Total	+ 676,630	+ 889,515	+ 18,372	+1,584,517	

TABLE II.
1898-99.—NET EXPENDITURE.
COMPARISON of ACCOUNT with BUDGET ESTIMATE.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
Collection of Revenue	£ - 48,647	£ - 95,699	£ - 1,105	£ - 145,451	Reduction chiefly under Land Revenue, Forest, and Salt.
Interest	- 91,789	- 10,938	- 103,310	- 206,037	
Telegraph	+ 90,363	—	- 24,478	+ 65,885	Reduction in India £35,809, the loan being only for 120 instead of 300 lakhs, and in England £83,443, owing to the issue of stock being made at a later date than had been expected, and a smaller amount of temporary debt being incurred. Increase of receipts £86,785, mainly on loans to Presidency Corporations.
Civil Departments	- 84,457	+ 149,320	- 15,650	+ 49,213	Chiefly from a reduction of receipts in India, owing to the use of deferred messages and the early cessation of military operations.
Carried forward	- 134,530	+ 42,683	- 144,543	- 236,390	Increase of Medical £263,115; reduction otherwise £213,902.

TABLE II—continued.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
	£	£	£	£	
Brought forward ...	— 134,530	+ 42,683	— 144,543	— 236,390	
Famine Relief and Insurance	+ 89,890	— 51,148	+ 1	+ 58,743	Reduction on famine relief, chiefly in Madras, £30,097; increase on protective works £9,215, and in avoidance of debt £79,625.
Railway Revenue Account	— 538,109	+ 7,485	— 12,311	— 542,955	Increase of receipts £611,534; and of charges £68,599.
Irrigation ...	— 118,645	— 51,830	+ 815	— 169,660	Increase of receipts.
Civil Works ...	— 10,622	— 132,347	+ 10,824	— 132,145	Reduction chiefly in Burma, Madras, and Bombay.
Army: Effective:					
Ordinary ...	— 106,010	—	— 59,937	— 165,947	Reduction in India chiefly under the head of pay, and in England in ordnance stores.
Warlike Operations	— 275,216	—	— 20,457	— 395,673	In consequence of the Tirah expeditionary force being demobilised earlier than had been expected.
Non-Effective ...	— 19,103	—	— 54,835	— 73,938	
Other heads ...	— 31,734	— 1,362	+ 72,951	+ 39,855	
Provincial and Local Balances.	—	+ 1,056,034	—	+ 1,056,034	In Burma the increase over the estimate was £321,394, North-West Provinces £202,243, Madras £170,317, Bengal £153,382, Assam £79,636, Bombay £62,924, Punjab £52,234, Central Provinces £12,387, and India General £1,517.
Total ...	— 1,144,079	+ 889,515	— 207,492	— 462,056	
Coupling this with the improvement in the net Revenue shown in Table I, the Imperial position is better by ...	+ 1,820,709	—	+ 225,864	+ 2,046,573	

TABLE III.
1898-99.—NET REVENUE.
COMPARISON OF ACCOUNT with REVISED ESTIMATE.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
	£	£	£	£	
Laud Revenue ...	— 179,344	+ 33,255	—	— 146,089	Falling-off chiefly in Bombay and Madras.
Salt ...	+ 52,745	— 453	—	+ 52,292	Improvement mainly in Bombay.
Customs ...	— 62,002	— 1,268	—	— 63,270	Reduction of receipts from import duties, especially in Bengal.
Other heads ...	— 30,469	+ 3,716	+ 12,273	— 14,481	
Total ...	— 219,070	+ 35,215	+ 12,273	— 171,583	

TABLE IV.
1898-99.—NET EXPENDITURE.
COMPARISON OF ACCOUNT with REVISED ESTIMATE.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
	£	£	£	£	
Interest ...	— 92,789	+ 1,462	— 1,910	— 93,257	Reduction of charge £33,652; increase of receipts £59,585.
Railway Revenue Account	+ 34,291	+ 485	— 11	+ 34,765	Improvement of receipts £37,699; increase of charge £2,934.
Other heads ...	— 64,531	+ 33,263	— 16,371	— 47,684	
Total ...	— 123,029	+ 35,215	— 18,292	— 106,106	
Deducting this from the reduction in the net Revenue shown in Table III, the position of the Imperial Government is worse by ...	— 95,991	—	+ 30,564	— 65,427	

TABLE V.
1899-1900.—NET REVENUE.
COMPARISON of REVISED with BUDGET ESTIMATE.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
	£	£	£	£	
Land Revenue	-1,113,200	- 76,600	-	-1,189,800	Reduction chiefly in Bombay, the Punjab, and the Central Provinces, owing to the famine.
Opium	+ 441,800	-	+ 200	+ 442,000	Improvement of revenue in Bengal, the average price per chest being Rs 1,221, instead of an estimate of Rs 1,100.
Provincial Rates	- 1,000	- 120,500	-	- 121,500	Reduction principally in the Punjab and Bombay.
Customs	+ 62,900	- 900	-	+ 62,000	Increase of imports of liquors, manufactured articles, and cotton goods, and countervailing duty on sugar.
Forest	+ 23,000	+ 26,300	-	+ 49,300	Great demand for teak in Burma.
Mint	+ 286,700	-	- 500	+ 286,200	Profit on coinage of rupees, British dollars, and copper for famine relief.
Exchange	+ 143,000	-	-	+ 143,000	In the Budget the rate taken was 15½d.; in the Revised Estimate slightly over 16d.
Other heads	+ 8,900	- 17,900	- 13,400	- 22,400	
Total	- 147,900	- 189,600	- 13,700	- 351,200	

TABLE VI.
1899-1900.—NET EXPENDITURE.
COMPARISON of REVISED with BUDGET ESTIMATE.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
	£	£	£	£	
Army : Effective	- 410,500	-	- 319,200	- 738,700	Reduction in India mainly owing to the absence of certain regiments sent to Africa, Ceylon, and Singapore, and in England in consequence of the stoppage of the transport of reliefs, and reduced payments for ordnance stores.
Non-Effective	- 2,700	-	- 75,800	- 78,500	Smaller payment for retired Indian officers than was expected.
Telegraph	- 108,500	-	- 5,100	- 113,600	Increase of receipts in consequence of interest in the war in South Africa and the movements of grain caused by the famine.
Railway Revenue Account... ..	- 460,500	- 1,000	- 22,900	- 484,400	Increase of receipts £823,700, and of charges £339,300.
Irrigation	- 63,500	- 33,100	+ 700	- 95,900	Increase of receipts, especially in the Punjab.
General Administration	+ 6,600	- 4,200	+ 68,600	+ 71,000	Purchase of land under India Office (Store Depôt) Act, 1898.
Law and Justice	- 2,500	- 54,100	+ 300	- 56,300	Reduction principally in Bengal, Burma, and the North-West Provinces.
Marine	- 20,800	- 6,700	+ 129,100	+ 92,600	Payments for the new troopship "Hardinge."
Medical	- 120,500	- 64,400	+ 2,000	- 191,900	Larger provision on account of plague prevention was made than was required.
Other Civil Departments	+ 24,400	- 65,000	+ 2,400	- 38,200	Principally police and education.
Civil Furlough	+ 200	-	+ 58,500	+ 58,700	There was an exceptionally large number of officers on furlough.
Famine Relief and Insurance	+1,271,900	+ 42,600	+ 5,300	+1,319,800	Increase in famine relief £2,051,000; diminution of £328,600 in the grants for construction of protective works, and £402,600 in reduction of debt.
Carried forward	+ 86,600	- 185,000	- 150,100	- 255,400	

TABLE VI.—*continued.*

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
Brought forward ...	+ £ 86,600	— £ 185,900	— £ 150,100	— £ 255,400	
Civil Works ...	— 7,000	— 359,000	+ 5,400	— 361,600	General reduction (except in Assam), chiefly in Bombay, Bengal, and the North-West Provinces. Chiefly under Land Revenue and Salt.
Collection of Revenue ...	— 8,900	— 63,100	+ 4,300	— 67,700	
Other heads...	— 74,200	+ 1,500	+ 57,900	— 14,800	
Provincial and Local Balances.	—	+ 417,500	—	+ 417,500	The balances of Burma, according to the Revised Estimate, will contribute to the expenditure less than was anticipated by £241,700, Bengal £144,600, the North-West Provinces £92,700, Madras £56,700, and Assam £23,000; but India General more by £300, Central Provinces £4,600, Bombay £35,100, and the Punjab £104,200.
Total ...	— 4,100	— 189,000	— 83,500	— 282,200	
Combining this with the reduction of the net Revenue shown in Table V., the Imperial position is worse by	— 143,800	—	+ 74,800	— 69,000	

TABLE VII.

1900-1901.—NET REVENUE.

COMPARISON OF BUDGET ESTIMATE FOR 1900-1901 WITH REVISED ESTIMATE FOR 1899-1900.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
	£	£	£	£	
Land Revenue ...	+ 572,200	+ 269,700	—	+ 841,900	The increase, which is mainly anticipated in Bombay, Madras, and the Punjab is based on the hope that the famine will have disappeared in September. Increase of revenue £156,000, the number of chests sold in Calcutta having been raised from 3,400 to 3,700 a month; increase of charge £39,800.
Opium ...	+ 115,800	—	+ 400	+ 116,200	
Provincial Rates ...	— 1,400	+ 100,700	—	+ 99,300	Chiefly in Bombay, the Punjab, and Madras. The revenue in Burma was increased in 1899-1900 by the exceptionally high price of teak.
Forest ...	— 20,800	— 28,000	—	— 55,400	
Mint ...	— 60,700	—	— 1,100	— 61,800	The large profit in 1899-1900 on the coinage of British dollars and copper is not expected to recur. Instead of a net charge of £70,000 in 1899-1900, the Budget includes a net receipt of £12,100.
Exchange ...	+ 82,100	—	—	+ 82,100	
Other heads ...	— 71,200	+ 39,600	+ 19,300	— 12,300	
Total ...	+ 610,000	+ 381,400	+ 18,600	+1,010,000	

TABLE VIII.

1900-1901.—NET EXPENDITURE.

COMPARISON OF BUDGET ESTIMATE FOR 1900-1901 WITH REVISED ESTIMATE FOR 1899-1900.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
Telegraph	£ + 38,600	£ —	£ + 67,800	£ + 106,400	Chiefly capital expenditure on stores. The increase in India is owing mainly to the enhanced price of food (£315,300), the re-arming of the Native troops (£296,700), re-organization of the artillery (£76,600), improvement of commissariat-transport arrangements (£66,700), supply of mules, light railway material, &c.: but there are savings of £282,600 through the absence of troops without replacement, and £194,100 by the withdrawal of the force on the frontier. In England it is caused by the rifles for the Native Army, and the expected resumption of the transport service.
Army: Effective	+ 575,500	—	+ 630,200	+ 1,205,700	
Military and Special Defence Works.	— 54,500	—	— 20,500	— 75,000	Absence of any special grant for works on the frontier.
Collection of Revenue	+ 39,400	+ 143,700	— 17,500	+ 165,800	Principally in Land Revenue Charges in Burma, Madras, and the North-West Provinces.
Railway Revenue Account	+ 194,800	+ 5,900	+ 276,300	+ 477,000	£183,300 arises from the purchase of the Great Indian Peninsula Railway; the remainder is due to the expectation of some falling off from the exceptional traffic of the last year.
Irrigation	+ 18,800	+ 49,000	— 200	+ 67,600	Increased charge £58,600: reduction of revenue £9,000.
General Administration	— 3,100	+ 10,700	— 67,700	— 60,100	Absence of the exceptional payment made in England in 1899-1900.
Law and Justice	+ 2,600	+ 102,900	—	+ 105,500	General increase, owing to high prices, and to the constitution of a Chief Court.
Police	— 400	+ 96,100	—	+ 95,700	General increase, particularly in Burma, North-West Provinces, and Bengal.
Scientific and Minor Departments.	+ 72,800	+ 7,200	— 2,500	+ 77,500	More than half of the increase is due to the Census.
Other Civil Departments	+ 33,100	+ 70,300	— 16,500	+ 86,600	Chiefly Marine and Education.
Famine Relief and Insurance.	+ 1,266,400	+ 34,300	— 5,500	+ 1,295,400	Increase on relief in Bombay £923,500, in the Central Provinces £173,300, and elsewhere £188,400: and on protective irrigation works £15,200
Civil Works	+ 20,600	+ 86,700	— 2,000	+ 105,300	Increase in Burma.
Construction of Provincial Railways.	—	+ 82,800	—	+ 82,800	Extension of the Mayavaram-Mutupet railway to Avadayarkoil.
Other heads... ..	— 23,600	+ 43,400	— 1,300	+ 18,500	According to the Estimates, the expenditure from Provincial and Local Balances in 1900-1901 will be heavier than in 1899-1900, in Burma by £354,400, in the North-West Provinces £144,400, in Bengal £112,300, in Madras £39,000, and India General £100, while it will be less in Bombay £129,800, in the Punjab £124,500, in Assam £33,700, and in the Central Provinces £10,600.
Provincial and Local Balances.	—	— 351,600	—	— 351,600	
Total	+ 2,180,700	+ 381,400	+ 840,400	+ 3,402,500	
Deducting from this the increase of the net Revenue shown in Table VII., the Imperial position is worse by	— 1,570,700	—	— 821,800	— 2,392,500	

TABLE IX.
1897-1901.—NET REVENUE.
BUDGET FOR 1900-1901 COMPARED WITH ACCOUNT FOR 1897-98.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
Land Revenue	£ 451,384	£ 495,300	—	£ 946,684	Increase chiefly in North-West Provinces, Burma, Madras, and Bengal.
Opium	+ 928,440	— 34	+ 253	+ 928,659	Increase in number of chests sold at Calcutta 5,400, and in average price 177 rupees per chest; increase of number of chests passed for export, 8,076; charges heavier by £178,386.
Salt	+ 55,508	+ 52,567	—	+ 108,075	Mainly in Madras.
Stamps	+ 4,599	+ 36,250	—	+ 40,849	Increase on court fees, &c.
Excise	+ 90,375	+ 69,836	—	+ 160,211	Increase chiefly in North-West Provinces and Bengal; reduction in Madras.
Provincial Rates	— 2,632	+ 133,058	—	+ 130,426	Mainly in North-West Provinces.
Assessed Taxes	+ 21,196	+ 21,949	—	+ 43,145	
Mint	+ 155,953	—	+ 2,393	+ 158,346	Coinage of rupees.
Exchange	+ 656,257	—	—	+ 656,257	Rise from 15½d. to 16d. per rupee, turning a charge of £614,157 into a receipt of £12,100.
Other heads	— 2,511	+ 4,788	+ 5,192	+ 7,469	
Total	+2,358,569	+ 813,714	+ 7,838	+3,180,121	

TABLE X.
1897-1901.—NET EXPENDITURE.
BUDGET FOR 1900-1901 COMPARED WITH ACCOUNT FOR 1897-98.

	India.		England.	Total.	Remarks.
	Imperial.	Provincial and Local.			
Interest	£ 277,904	£ 13,257	£ 12,624	£ 278,537	Reduction due to the amount transferred from the Ordinary to the Public Works portion of debt, on account of the capital outlay, exceeding the sums borrowed.
Army	—2,145,072	—	+ 466,375	—1,678,697	In 1897-98 £2,565,300 was spent on the Military Operations on the North-West frontier; in the Budget the charges for Commissariat are heavier than in 1897-98 by £174,400 owing to higher prices, and on ordnance stores the expenditure is greater by £374,400.
Collection of Revenue	+ 98,090	+ 151,396	— 6,308	+ 243,178	Chiefly in Forest and Land Revenue.
Telegraph	+ 123,468	—	+ 63,180	+ 186,648	Increase both on maintenance and capital outlay.
Railway Revenue Account	— 572,590	+ 401	+ 348,285	— 223,913	Increase of revenue £2,957,639, and of expenditure £2,733,726.
Irrigation	— 181,007	+ 360,113	— 17	+ 178,099	Increase of revenue £26,291, and of expenditure £204,390.
Civil Departments	+ 203,993	+ 272,257	+ 114,656	+ 590,906	Principally Marine (owing to the building of a transport), Police, and Minor Departments (Census).
Civil Furlough	+ 91	—	+ 59,860	+ 59,951	
Superannuation	+ 17,975	+ 54,391	+ 86,395	+ 158,761	
Famine Relief and Insurance	+ 143,504	— 348,807	— 1,740	— 207,043	Somewhat smaller charge for relief of famine.
Construction of Provincial Railways	—	+ 82,672	—	+ 82,672	Extension of the Mayavaram-Mutupet Railway.
Civil Works	+ 68,846	+ 473,769	+ 9,345	+ 551,960	Increase chiefly in Burma and the North-West Provinces.
Other heads	+ 80,168	+ 26,260	— 77,018	+ 28,510	
Provincial and Local Balances	—	— 245,481	—	— 245,481	Compared with 1897-98, the Provincial Governments have budgeted to spend from their balances more by £245,481; viz., Burma £312,607, North-West Provinces £122,148, Punjab £22,393, Central Provinces £2,677, and India General £62; while Madras estimates for a smaller expenditure by £489, Assam £5,025, Bombay £87,661, and Bengal £121,231.
Total	—2,441,437	+ 813,714	+1,074,737	— 552,986	
Combining this with the increase of net Revenue shown in Table IX., the Imperial position is better by	+4,800,006	—	—1,066,809	+3,733,107	

TABLE XI.

SUMMARY of FINANCIAL POSITION of the last Three Years.

Net Revenue and Expenditure.	Account, 1897-98.	Account, 1898-99.	Revised Estimate, 1899-1900.	Budget, 1900-1901.	Increase or Decrease in 1900-1901 compared with 1897-98.
	£	£	£	£	£
Net Revenue	88,871,379	41,879,617	41,041,500	42,051,500	+ 3,180,121
Net Expenditure :					
India : Imperial	12,302,137	7,740,521	7,680,100	9,860,700	- 2,441,437
„ Provincial and Local	14,168,586	15,443,615	14,600,800	14,982,300	+ 813,714
England	15,973,463	16,054,608	16,207,800	17,048,200	+ 1,074,737
Total of Net Expenditure	42,444,186	39,238,744	38,488,700	41,891,200	- 552,986
Surplus (+) or Deficit (-)	- 3,572,807	+ 2,640,873	+ 2,552,800	+ 160,300	+ 3,733,107

In the following figures, which combine Revenue and Expenditure, + denotes better and - worse than in 1897-98 :—

Net Revenue and Expenditure.	Account, 1898-99.	Revised Estimate, 1899-1900.	Budget, 1900-1901.
	£	£	£
<i>Net Revenue.</i>			
Land Revenue	+ 1,182,095	+ 104,784	+ 946,684
Opium	+ 374,467	+ 812,459	+ 928,659
Salt	+ 341,132	+ 130,975	+ 108,075
Excise	+ 173,233	+ 201,011	+ 160,211
Provincial Rates	+ 131,289	+ 31,126	+ 130,426
Customs	+ 102,874	+ 53,744	+ 37,344
Forest	+ 80,225	+ 84,215	+ 28,815
Mint	- 86,267	+ 220,146	+ 158,346
Exchange	+ 672,785	+ 574,157	+ 656,257
Other heads	+ 36,405	- 42,496	+ 25,304
	+ 3,008,238	+ 2,170,121	+ 3,180,121
<i>Net Expenditure.</i>			
Interest	+ 301,774	+ 263,137	+ 278,537
Army : Effective : Ordinary	+ 15,155	+ 352,308	- 553,392
„ Warlike Operations	+ 1,846,238	+ 2,541,365	+ 2,541,365
Military and Special Defence Works	- 10,450	- 65,189	+ 10,411
Collection of Revenue	+ 96,873	- 77,378	- 243,178
Telegraph	- 143,233	- 80,248	- 186,648
Railway Revenue Account... ..	+ 89,148	+ 700,913	+ 223,913
Irrigation	- 104,139	- 110,499	- 178,089
Civil Departments	- 14,619	- 285,706	- 590,906
Civil Furlough	- 69,372	- 125,961	- 158,761
Superannuation	- 71,923	- 97,051	- 59,951
Famine Relief and Insurance	+ 2,783,800	+ 1,502,443	+ 207,043
Construction of Provincial Railways	+ 1,560	+ 128	- 82,872
Civil Works	- 240,515	- 446,660	- 551,960
Other heads	+ 23,504	- 9,997	- 43,197
Provincial and Local Balances	- 1,283,353	- 106,119	+ 245,481
	+ 3,205,442	+ 3,955,486	+ 552,986
Total as compared with 1897-98	+ 6,213,680	+ 6,125,607	+ 3,733,107

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.		
15 years, 1831-82 to 1895-96.	£ 213,825	£ 1,209,008	£ 4,367,287	£ 2,420,966	£ 3,551,533	£ 11,762,619
1896-97 ...	1,385,454	31,220	—	292,571	—	1,709,245
1897-98 ...	3,550,332	25,011	—	235,299	—	3,810,642
1898-99 ...	26,703	7,780	460,235	207,737	296,825	999,280
Revised Estimate, 1899-1900.	2,054,800	18,100	—	89,500	—	2,162,400
Budget, 1900-1901	3,335,000	33,300	—	137,100	—	3,505,400
Total of 20 years	10,566,114	1,324,419	4,827,522	3,383,173	3,848,358	23,949,586

TABLE XIII.

EXCHANGE.

From 1884-85 to 1898-99 the Accounts were so prepared as to bring the English transactions into tens of rupees by adding the Exchange, and combining the result with the Indian transactions. As sovereigns have now been declared legal tender in India, and are at present interchangeable with rupees at the rate of 1 to 15 (equal to 16d. per rupee), it has been decided that in the Accounts, with effect from the 1st of April, 1899, the Indian transactions shall be converted into pounds at that rate, and the sterling transactions be added thereto, the result being given in pounds. But there will almost always be some addition or subtraction to be made on account of Exchange, owing to the extreme improbability that the remittances for the whole year will be effected at *exactly* 16d. per rupee, and to engagements to remit various sums at specified rates. There are also charges incurred in India for the increase of the pay of the European soldiers in India owing to the fall in Exchange, and for compensation to officers. In the following table the receipt (+) or charge (-) due to these several causes, during recent years, is shewn.

Years.	Amount required to defray Net Sterling Expenditure at		Difference between columns (2) and (3), being Exchange on Net Sterling Expenditure.		Exchange on Remittance Account.	Total of columns (5) and (6).	Other Charges for Exchange.		Grand Total (7) + (8) + (9).
	Average drawing rate.	Rupees 15 for £1.					Soldiers' Pay.	Compensation to Officers.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)*	(10)
	Rupees.	Rupees.	Rupees.	£s at rupees 15 = £1.	£	£	£	£	£
1883-89 ..	214,701,830	219,788,850	+ 5,086,970	+ 339,132	+ 634,295	+ 973,427	- 344,667	—	+ 628,760
1890-90 ..	210,359,220	217,097,320	+ 7,438,100	+ 495,874	+ 267,829	+ 763,703	- 421,297	—	+ 332,439
1891-91 ..	201,359,210	227,652,090	+ 26,292,780	+ 1,752,919	+ 62,132	+ 1,805,051	- 391,467	—	+ 1,413,584
1892-92 ..	225,419,890	235,751,700	+ 10,331,810	+ 689,787	+ 21,019	+ 709,806	- 271,467	—	+ 438,339
1892-93 ..	258,090,840	241,714,640	- 16,376,200	- 1,091,746	+ 13,124	- 1,078,624	- 408,133	—	- 1,486,757
1893-94 ..	267,921,360	234,500,420	- 33,420,940	- 1,561,930	+ 71,280	- 1,490,650	- 688,133	- 412,319	- 2,471,065
1894-95 ..	284,030,500	232,559,730	- 51,470,770	- 3,431,384	+ 151,783	- 3,279,601	- 756,900	- 829,183	- 4,861,984
1895-96 ..	270,851,740	230,699,300	- 39,952,440	- 2,663,497	+ 118,671	- 2,544,826	- 770,933	- 385,088	- 4,200,647
1896-97 ..	256,909,850	232,030,030	- 24,879,820	- 1,658,594	+ 98,155	- 1,560,439	- 735,467	- 623,451	- 3,981,357
1897-98 ..	250,171,070	240,069,010	- 10,102,060	- 673,470	+ 20,313	- 644,157	- 605,267	- 457,843	- 1,708,667
1898-99 ..	241,234,330	240,909,540	- 324,790	- 21,653	+ 50,281	+ 28,628	- 518,933	- 319,860	- 810,165
1899-1900 (Revised Estimate)	242,653,000	243,745,000	+ 1,092,000	+ 72,800	- 148,800	- 70,000	- 438,800	- 317,700	- 826,600
1900-1901 (Budget)	258,072,000	258,072,000	—	—	+ 12,100	+ 12,100	- 438,900	- 318,700	- 745,600

* Of the Exchange Compensation, the following amounts were borne by the Provincial Governments, and did not affect the Imperial position:—1893-4, £151,673; 1894-5, £220,409; 1895-6, £302,097; 1896-7, £214,805; 1897-8, £103,073; 1898-9, £112,493; (Revised) 1899-1900, £112,500; (Budget) 1900-1901, £113,000.

TABLE XIV.
HOME CHARGES.

The following is an analysis of the net Expenditure in England charged on the Revenues of the year :—

Net Expenditure.	Account, 1898-99.	Revised Estimate, 1899-1900.	Budget, 1900-1901.
Interest and Management of Debt (excluding Interest charged in Railway Revenue Account)	£ 2,828,068	£ 2,906,700	£ 2,919,200
Railway Revenue Account	5,873,689	5,912,400	6,188,700
Civil Administration : Payments on account of Departments in India, passage, outfit, &c. ..	38,308	49,000	29,900
Postal Subsidy	56,000	48,000	48,000
Telegraph : Red Sea Company's Annuity	18,027	18,000	18,000
" Indo-European	36,550	45,000	61,900
" Zanzibar-Mauritius	10,000	10,000	10,000
Public Works : Civil Engineering College	— 4,158	— 300	700
" Other Charges	4,351	1,200	1,500
Marine : Her Majesty's ships in Indian Seas	100,086	100,200	100,200
" Indian Government Defence Vessels	45,000	74,200	59,600
" Other Charges	2,559	16,700	3,000
Civil Service : Allowances to Candidates, Examinations, &c.	9,205	9,100	8,200
Lunatics : Maintenance	3,754	3,700	3,600
Political Charges : Persian Mission	7,000	7,000	7,000
" Diplomatic and Consular Establishments in China	12,500	12,500	12,500
" Pensions : Territorial and Political	11,577	11,400	11,400
" Other Charges	4,954	4,500	4,300
India Office : Salaries of Establishment	128,990	132,000	133,800
" Auditor's Department	6,331	6,600	6,800
" Store Department	22,438	22,400	22,700
" Stationery, Postage, Telegrams, and other Charges	22,667	67,200	22,300
Army, Effective : Home Charges of British Forces serving in India ..	773,559	747,400	712,000
" Troop Service and Transport	275,755	125,900	269,000
" Other Charges	18,431	38,100	22,000
Stores : Civil and Public Works	238,387	240,600	191,400
" Telegraph	86,809	94,600	146,000
" Marine	57,142	164,500	178,300
" Military	508,012	397,800	928,400
" Special Defence Works	944	200	—
" Miscellaneous Charges	— 15,182	15,000	9,000
Furlough : Civil and Marine	259,009	284,500	247,500
" Military	302,549	316,000	326,000
" Telegraph	3,883	4,600	4,300
" Public Works	61,258	55,000	57,000
Non-Effective Charges : Civil and Marine	1,251,567	1,281,100	1,300,100
" Military	3,005,117	3,007,200	3,009,200
" Total	16,080,838	16,249,700	17,071,500

There is an increase in the Budget for 1900-1901, as compared with the Account for 1898-99, of £577,488 in Stores, chiefly for the Army, of £315,011 in the Railway Revenue Account, of £93,132 under Interest and Management of the Debt, and of £52,616 in the Non-Effective charges; and a reduction of £27,383 in other payments; so that the total increase in the net sterling Expenditure is £1,010,864.

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

Expenditure.	Account, 1898-99.	Revised Estimate, 1899-1900.	Budget, 1900-1901.
Capital outlay on construction of State Railways	£ 766,839	£ 634,000	£ 910,000
" on Irrigation Works	3,321	10,000	3,500
" Total	770,160	644,000	913,500

TABLE XV.

RAILWAYS.

Length of Railways in India sanctioned on 31st March 1900		...	26,782 miles.
" " opened for traffic " "		...	23,780 "
<i>Length opened in 1899-1900.</i>		<i>Additional Length sanctioned in 1899-1900.</i>	
	Miles.		Miles.
Hyderabad-Godavari Valley	154	South Indian: Madura-Pamban and Tinnevelly-Quilon Extensions	206
East Indian: Moghal Sarai to Gya	125	Burma: Bassein to Tharrawaddy	119
North-Western: Branches	125	Bengal-Nagpur: Midnapore to Bujudih... ..	114
Gwalior Light Railway	125	Jodhpur-Bikaner: Suratgarh to Bhatinda	88
Tapti Valley	120	North-Western: Nowshera to Jargai	40
South Behar: Luckeeserai-Gya	79	Eastern Bengal: Moghalhat to Dhubri	39
Bina-Goona-Barán	74	Bengal and North-Western: Sakri to Jainagar	30
Jodhpur-Bikaner	69	Vijapur to Kalol	30
Bengal and North-Western: Tirhoot Section	66	Other lines	45
Burma: Meiktila to Myingan	58		
Birur-Shimoga	38		
Great Indian Peninsula: Amalner to Jalgaon	34		
Hardwar-Dehra	32		
Other lines	176		
Total	1,275	Total	711

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:—

	1897.	1898.	1899.
Miles open at end of year	20,878	21,815	23,225
Capital outlay at end of year	£ 172,088,143	178,898,605	190,684,645
Average cost per open mile	8,243	8,201	8,210
Number of passengers carried	151,137,849	152,285,760	161,957,197
Number of tons of goods carried	33,894,597	36,297,939	39,251,466
Gross receipts	£ 17,058,391	18,293,450	19,364,013
Working expenses	8,324,173	8,686,709	9,225,879
Net receipts	8,734,218	9,606,741	10,138,134
Percentage of net receipts on capital cost	5.08	5.37	5.32

Railway Revenue Account.	Account, 1898-99.	Revised Estimate, 1899-1900.	Budget, 1900-1901.
Receipts	£ 15,160,534	£ 16,464,300	£ 17,131,500
Expenditure	15,780,699	16,472,700	17,616,900
Net Charge	620,165	8,400	485,400

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

	Redemption of Capital.
	£
Account, 1898-99	212,800
Revised Estimate, 1899-1900	221,700
Budget, 1900-1901	402,000

TABLE XVI.
IRRIGATION WORKS.

Financial Result.	Account, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.
Major Works :	£	£	£
Direct receipts	1,475,287	1,587,100	1,538,200
Portion of Land Revenue due to Irrigation	672,505	676,900	711,400
Total Revenue	2,147,792	2,264,000	2,249,600
Working Expenses	626,929	674,700	659,400
Net Revenue	1,520,863	1,589,300	1,590,200
Interest on Debt	875,129	896,600	923,200
Net Receipt	645,734	692,700	667,000
Minor Works and Navigation : net Charge	465,974	519,300	561,200
Total net Receipt	179,760	173,400	105,800

Capital Outlay.	To the end of 1897-98.	During 1898-99.	Estimated in		Total to end of 1900-1901.	Percentage of net Revenue in 1898-99 on Capital Outlay.
			1899-1900.	1900-1901.		
	£	£	£	£	£	
Bengal : Orissa Project	1,714,709	4,517	2,933	4,133	1,726,292	·01
Midnapore Canal	552,052	—	—	—	552,052	—·43
Son Canals	1,724,963	— 2,097	—	1,267	1,724,133	1·99
N.-W. Provinces : Ganges Canal ...	1,879,429	1,996	6,200	8,200	1,895,825	10·13
Lower Ganges Canal.	2,168,432	31,088	40,200	9,533	2,249,253	4·52
" Fatehpur Branch.	148,015	34,459	22,800	18,200	223,474	—·07
Agra Canal	590,089	1,110	1,133	2,000	594,332	5·04
Eastern Jumna Canal.	241,711	670	2,733	5,400	250,514	30·66
Betwa Canal	272,237	— 59	5,200	8,400	285,778	·22
Punjab : Western Jumna Canal ...	1,029,761	27,082	31,667	5,600	1,094,110	12·22
Bari Doab Canal	1,162,834	4,107	8,600	25,200	1,200,741	13·94
Sirhind Canal (State outlay) ...	1,531,899	6,129	8,000	10,600	1,556,628	9·01
Chenab Canal	1,477,037	100,573	61,000	52,667	1,691,277	8·58
Jhelum Canal	13,190	26,941	179,067	227,600	446,798	—
Swat River Canal	256,931	2,072	6,667	—	265,670	9·14
Madras : Godavari Delta System ...	738,386	5,638	4,267	6,000	754,291	21·90
Kistna Delta System	823,379	10,511	12,667	14,267	860,824	16·35
Pennér River Canals System.	319,901	1,461	4,933	12,533	338,828	9·59
Periyar Project	552,857	9,339	5,333	4,067	571,596	1·74
Rushikulya Project	283,681	3,556	2,933	1,733	291,903	1·04
Bombay : Eastern Nara Works ...	404,333	81	4,067	8,267	416,748	6·96
Jamrao Canal	250,817	98,056	80,467	50,067	479,407	—
Mutha Canals	424,396	2,320	1,667	266	428,649	2·76
Nira Canal	356,344	688	266	4,000	357,698	1·54
Burma : Mandalay Canal	43,522	57,742	73,333	60,000	234,597	—
Other Works	2,798,965	25,067	56,600	168,200	3,052,432	—
Total	21,759,870	453,047	622,733	708,200	23,543,850	6·88

The chief grants in 1900-1901 are for the Jhelum, Mandalay, Chenab, Jamrao, and Lower Ganges Canals.

TABLE XVII.
CONSTRUCTION OF PUBLIC WORKS.

	Account, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.
	£	£	£
State Railways	3,307,557	3,504,200	2,619,500
Irrigation Works	453,047	622,700	708,200
In addition to this, the outlay by Companies guaranteed or subsidized by the Government is	3,760,604 3,183,291	4,127,000 2,965,300	3,327,700 2,334,300
Total	6,943,895	7,092,300	5,662,000

TABLE XVIII.

DEBT.

	Account, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.
	£	£	£
In India	639,376	— 120,000	1,896,700
In England*	413,676	— 1,300	500,000†

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

† Excluding the liability for the debenture debt of the Great Indian Peninsula Railway Company incurred on the purchase of its undertaking.

TABLE XIX.

SEA-BORNE TRADE.

[Fifteen rupees taken as equal to £1.]

	1897-98.	1898-99.	1899-1900.
	£	£	£
Imports of Private Merchandise	46,177,775	45,586,895	47,141,241
Government stores	2,920,243	2,480,791	3,061,745
Total merchandise	49,098,023	48,067,686	50,202,986
Treasure	13,687,073	11,930,408	13,982,457
Total imports	62,785,101	59,998,094	64,185,443
Exports of Indian Produce and Manufactures	62,524,063	72,900,184	70,475,902
Foreign goods (re-exports)	2,500,731	2,247,464	2,195,105
Government stores	63,672	52,168	71,423
Total merchandise	65,088,521	75,199,816	72,742,430
Treasure	4,765,765	4,940,947	5,504,253
Total exports	69,854,286	80,140,763	78,046,683
Total Sea-borne trade	132,639,387	140,138,857	142,232,131

Analysis of the Imports of Merchandise.

					1897-98.	1898-99.	1899-1900.
<i>Private Merchandise.</i>					£	£	£
I. Animals, living	...	...	...	...	151,754	219,537	202,330
II. Articles of Food and Drink :							
Grain and Pulse	...	...	...	...	407,195	20,843	484,662
Liquors	..	...	...	...	1,058,996	1,098,347	1,064,985
Provisions	...	...	...	...	1,137,147	1,021,112	1,125,499
Salt	...	...	...	...	579,146	440,818	407,997
Spices	...	...	...	...	496,515	592,702	611,015
Sugar	...	...	...	...	3,189,653	2,677,999	2,251,086
Tea	...	...	...	...	141,991	123,296	105,762
Other articles	...	...	...	...	149,901	151,254	106,847
Total	...	...	...	...	7,160,544	6,126,371	6,157,853
III. Metals and their Manufactures :							
Copper	...	...	...	...	947,313	747,518	352,758
Iron	...	...	...	...	1,914,858	1,539,052	1,612,932
Steel	...	...	...	...	757,632	683,670	667,234
Other metals	...	...	...	...	500,362	482,590	487,580
Hardware, cutlery, implements, and sewing machines	...	...	...	...	976,510	953,416	1,060,207
Machinery and millwork	...	...	...	...	1,905,185	2,037,287	1,694,602
Railway plant and rolling stock (not Government stores)	...	...	...	...	1,839,034	1,883,210	1,851,385
Total	...	...	...	...	8,840,894	8,326,743	7,726,698
IV. Chemicals, Drugs, &c....	...	...	...	...	1,373,696	1,342,275	1,287,658
V. Oils :							
Kerosine	...	...	...	...	2,265,191	1,990,581	1,959,988
Other kinds	...	...	...	...	499,186	377,423	324,127
Total	...	...	...	...	2,764,377	2,368,004	2,284,115
VI. Raw Materials and Unmanufactured Articles :							
Coal, coke, and patent fuel	...	..	...	...	356,919	464,253	540,142
Ivory	...	...	...	...	143,284	141,911	70,331
Precious stones and pearls, unset	...	...	...	...	300,327	259,969	618,231
Silk	...	...	...	...	446,514	531,771	384,059
Other articles	...	...	...	...	637,162	583,347	846,926
Total	...	...	...	...	1,884,206	1,981,251	2,459,689
VII. Articles Manufactured and partly Manufactured :							
A. Yarns and textile fabrics :							
Cotton twist and yarn	...	...	...	...	2,328,692	1,701,089	1,633,340
" piece goods	...	...	...	...	14,856,906	15,932,780	17,275,156
" other sorts	...	...	...	...	410,957	519,278	726,254
Flax, hemp, and jute	...	...	...	...	171,745	140,401	160,286
Silk	...	...	...	...	766,173	907,862	753,221
Wool	...	...	...	...	765,618	1,015,821	1,172,000
B. Apparel, including boots and shoes	...	...	...	...	816,375	920,324	976,204
C. Other manufactured articles :							
Glass	...	...	...	...	384,309	441,529	511,101
Matches	...	...	...	...	278,130	253,193	231,729
Paints and colours, and painters' materials	...	...	...	...	216,251	222,692	231,434
Paper and pasteboard	...	...	...	...	221,280	255,105	274,213
Stationery (excluding paper)	...	...	...	...	184,869	193,321	195,844
Umbrellas	...	...	...	...	223,582	162,292	182,020
Other articles	...	...	...	...	2,377,417	2,557,027	2,700,096
Total	...	...	...	...	24,002,304	25,222,714	27,022,898
Total Private Merchandise	...	...	...	...	46,177,775	45,586,895	47,141,241

	1897-98.	1898-99.	1899-1900.
<i>Government Stores.</i>			
	£	£	£
Railway plant and rolling stock	1,726,478	1,367,367	1,684,218
Arms, ammunition, &c.	153,123	204,930	65,706
Metals, hardware, machinery, &c.	481,356	405,603	645,534
Other Stores	559,291	502,891	666,287
Total	2,920,248	2,480,791	3,061,745
<i>Analysis of the Exports of Indian Produce and Manufactures.</i>			
	1897-98.	1898-99.	1899-1900.
	£	£	£
I. Animals, living	94,281	106,652	133,810
II. Food and Drink :			
Coffee	1,012,753	1,166,549	989,810
Rice	7,803,895	10,542,636	8,731,365
Wheat (including flour)	1,172,431	6,810,746	2,862,956
Other grain and pulse	392,925	778,330	471,168
Provisions	354,445	406,486	411,372
Spices	314,419	412,398	365,530
Sugar	194,969	132,291	224,954
Tea	5,372,415	5,363,203	6,061,408
Other articles	94,052	105,180	133,331
Total	16,712,304	25,717,819	20,251,894
III. Metals and their Manufactures	95,564	90,899	142,778
IV. Chemicals, Drugs, Dyeing Materials, &c. :			
Opium	4,065,042	4,750,673	5,469,143
Indigo	2,038,268	1,980,319	1,795,007
Saltpetre	265,830	232,897	256,196
Other articles	542,061	592,062	720,995
Total	6,911,201	7,555,951	8,241,341
V. Oils	434,450	533,925	579,099
VI. Raw Materials :			
Cotton	5,914,209	7,459,026	6,617,910
Hides and skins	2,996,198	2,770,056	4,592,946
Jute	6,753,328	4,627,497	5,381,098
Manures (bones, &c.)	263,500	272,268	408,971
Seeds : Castor	506,394	488,120	360,439
" Linseed	1,913,035	3,421,655	3,002,145
" Poppy	372,478	373,948	407,646
" Rape	1,648,117	1,877,194	1,346,904
" Til or jinjili	1,068,382	1,524,201	1,339,973
" Other sorts	220,994	213,010	287,930
Silk	343,234	305,335	465,740
Wood : teak and other	684,484	687,918	695,376
Wool	904,358	835,655	904,260
Other articles	1,145,610	1,240,115	1,460,239
Total	24,734,321	26,095,998	27,271,577
VII. Articles Manufactured and partly Manufactured :			
Yarns and textile fabrics :			
Cotton twist and yarn	4,644,555	4,402,059	4,601,452
" piece goods	709,926	705,588	841,163
" other sorts	79,744	81,666	73,468
Jute : Gunny bags	2,477,697	2,261,090	2,345,919
" " cloths, rope, twine, &c.	1,476,207	1,604,483	1,830,315
Other kinds	234,138	239,218	257,694
Other manufactured articles :			
Hides and skins, dressed or tanned	2,548,825	2,196,090	2,383,017
Lac	707,109	570,995	749,877
Other articles	663,746	734,751	772,498
Total	13,541,947	12,798,940	13,855,403
Total Indian Produce and Manufactures	62,524,068	72,900,184	70,475,902

Analysis of the Re-exports of Foreign Merchandise.

	1897-98.	1898-99.	1899-1900.
	£	£	£
Cotton goods, including twist and yarn	944,173	906,530	896,345
Sugar	79,293	123,213	76,309
Tea	143,662	97,541	56,578
Wool and its manufactures	448,995	331,046	324,056
Other articles	884,658	789,134	841,817
Total	2,500,781	2,247,464	2,195,105

Movement of Treasure.

	1897-98.	1898-99.	1899-1900.
	£	£	£
Gold : Imports	4,854,148	5,893,369	7,632,530
„ Exports	1,581,822	1,557,764	1,338,797
Net imports	3,272,326	4,335,605	6,293,733
Silver : Imports	8,832,930	6,037,039	6,349,926
„ Exports	3,183,943	3,383,183	3,965,461
Net imports	5,648,987	2,653,856	2,384,465
Net imports of treasure	8,921,313	6,989,461	8,678,198
Value of fractional silver coined	332,813	186,937	616,111
„ Rupees coined	—	—	867,872
„ British dollars coined	3,220,055	3,259,255	4,650,603
„ Coinage for native states	324,315	278,640	—

Shipping.

	1897-98.		1898-99.		1899-1900.	
	No.	Tons.	No.	Tons.	No.	Tons.
Vessels with cargoes entered ...	3,633	3,103,339	3,508	3,303,627	3,303	3,413,879
„ cleared ...	4,166	3,602,371	4,362	4,404,961	3,819	4,021,907

TABLE XX.

ASSETS AND LIABILITIES, MARCH 31ST, 1900.

<i>Assets.</i>	£	<i>Liabilities.</i>	£
Railways constructed by the State	70,468,000	Debt in India	74,983,000
" purchased " "	59,236,000	" England	124,144,000
Irrigation Works	22,829,000	Other Obligations... ..	12,969,000
Loans to Corporations, &c....	8,714,000		212,096,000
Advances to Railway Companies...	9,543,000		181,835,000
Cash Balances in India	8,821,000		
" " England... ..	2,224,000		
	181,835,000	Excess of Liabilities over Assets, in India and in England	30,261,000

TABLE XXI.
BURDEN OF TAXATION.

	Account, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.
	£	£	£
Salt	5,813,900	5,603,800	5,580,900
Stamps	3,161,700	3,191,900	3,230,100
Excise	3,782,600	3,810,400	3,769,600
Provincial Rates	2,609,700	2,509,500	2,608,800
Customs	3,127,200	3,078,100	3,061,700
Assessed Taxes	1,274,000	1,295,300	1,297,300
Registration	293,200	280,700	292,700
Total	20,062,300	19,769,700	19,841,100
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...	s. d. 1 8½	s. d. 1 8½	s. d. 1 8½
If the payment of Land Revenue be added, the average becomes	3 3	3 1½	3 2

APPENDIX II.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1897-98 and 1898-99, and ESTIMATES for 1899-1900 and 1900-1901, with Explanations.

REVENUE AND EXPENDITURE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
	£	£	£	£	
Revenue	64,257,207	67,595,815	68,532,400	70,155,800	<p>The result of 1898-99 was better than that of 1897-98 by £6,213,680. The estimated result of 1899-1900 is worse than that of 1898-99, by £88,073. The estimated result of 1900-1901 is worse than that of 1899-1900 by £2,392,500.</p>
Expenditure charged on the Revenue of the year.	67,830,014	64,954,942	65,979,600	69,959,500	
Surplus or	—	2,640,873	2,552,800	160,300	
Deficit	—3,572,807	—	—	—	
Total Expenditure, Imperial and Provincial, during the Year.	68,135,133	63,976,708	66,178,600	70,546,100	<p>In 1898-99 the Provincial Governments did not spend their full income. On the other hand, in 1897-98, and according to the Estimates for 1899-1900 and 1900-1901, 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.	305,119	—	199,000	550,600	
Allotments to Provincial Governments unspent by them.	—	978,234	—	—	
Expenditure charged on the Revenue of the year.	67,830,014	64,954,942	65,979,600	69,959,500	

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	£	£	£	£	
Land Revenue	17,122,428	18,306,208	17,240,800	18,078,700	In 1898-99 the improvement was general; more than half of it occurred in the North-West Provinces, but it was also large in the Central Provinces, Burma, the Punjab, and Madras. In 1899-1900 the reduction arises from the famine, in Bombay, Punjab, Central and North-West Provinces, and Madras, while in Burma there is a material increase. In the hope of a recovery from the famine occurring after September 1900, the land revenue is expected to show a considerable improvement in the current year, in Bombay, Madras, and the Punjab.
Opium	3,453,181	3,816,887	4,403,800	4,559,800	The number of chests sold monthly in Calcutta was 3,250 throughout 1897 and 1898, and was raised to 3,400 in January 1899. The average price per chest was 1,023 rupees in 1897-98, 1,055 in 1898-99, 1,221 in 1899-1900, and is estimated at 1,200 rupees in 1900-1901. The number of chests of Malwa opium paying duty was 17,433 in 1897-98, 24,000 in 1898-99, and is estimated at 25,508 in 1899-1900, and again in 1900-1901. The duty was reduced on the 27th of October 1897 from 600 to 500 rupees; in 1898-99 there was a revival in the demand, owing to a scanty crop in China, and to the reduction of the pass duty.
Salt	5,729,483	6,066,581	5,879,100	5,845,100	The duty on salt is 2½ rupees a maund throughout India (except in Burma, where it is one rupee a maund). In 1897-98 the revenue had been reduced to a certain extent through the famine and the plague. In 1898-99 there was a general revival of trade, and there were unusually large credit sales in Madras. The estimates for 1899-1900 and 1900-1901 are affected by the famine.
Stamps	3,224,695	3,198,433	3,231,700	3,267,400	
Excise	3,659,686	3,328,948	3,860,600	3,819,300	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 1899-1900 and 1900-1901, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
DIRECT DEMANDS ON THE REVENUES :	£	£	£	£	
Refunds and Drawbacks	189,563	202,889	194,900	191,300	In the Net Statement on page 50 these charges are distributed among the various heads of revenue to which they relate.
Assignments and Compensations.	1,027,832	1,013,420	1,064,700	1,052,500	
CHARGES IN RESPECT OF COLLECTION :					
Land Revenue	2,791,696	2,703,038	2,749,600	2,873,900	The charge in 1897-98 was enhanced by compensation for dearness of provisions given to the less highly-paid servants. In 1899-1900 and 1900-1901 the increase is chiefly in Burma, Madras, the North-West Provinces, and Bombay.
Opium	1,592,667	1,582,191	1,731,200	1,770,800	In recent years the poppy crops have been poor, and in 1899-1900 it was not quite up to the standard.
Salt... ..	315,811	310,467	334,500	353,200	In 1899-1900 and 1900-1901 the increase is mainly in Madras and Bengal.
Stamps	101,176	98,455	102,600	92,800	
Excise	160,304	162,009	164,900	174,900	

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
PRINCIPAL HEADS OF REVENUE—continued.					
	£	£	£	£	
Provincial Rates	2,482,193	2,614,762	2,514,500	2,613,000	In 1898-99 the improvement was principally in the North-West Provinces, where there was a large collection on account of arrears. The reduction in 1899-1900 is due to suspensions on account of the famine, chiefly in Bombay and the Punjab.
Customs	3,094,197	3,201,441	3,153,300	3,134,200	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 there was a considerable diminution both in exports of rice and in imports of silver and petroleum; but against this must be set increased imports of cotton goods and the countervailing duties on sugar.
Assessed Taxes	1,263,643	1,281,461	1,302,700	1,305,200	An Income Tax of 5 pies in the rupee (equal to 6½d. in the £, or 2·6 per cent.) is imposed on incomes of 2,000 rupees a year and upwards, and a tax of 4 pies in the rupee (equal to 5d. in the £, or about 2 per cent.) on incomes below 2,000 rupees and not less than 500 rupees a year, if derived from salaries, pensions, profits of companies, or interest on securities; other incomes are assessed on a scale varying from 1½ to 2½ per cent.; incomes derived from agriculture, being already liable to pay the rates imposed on land in 1877-78, are exempted from this Income Tax.
Forest	1,159,676	1,239,912	1,243,700	1,188,800	The improvement in 1898-99 was chiefly in Burma, owing to the large demand for teak, and its high price, and in the Punjab through large sales at favourable rates. The estimate of 1900-1901 anticipates a smaller receipt in Burma.
Registration	324,363	294,117	281,400	293,500	In 1897-98 there were exceptional receipts in Madras for certificates of previous non-encumbrance of land.
Tributes from Native States.	589,353	606,468	617,400	618,500	The variations arise from delay in payment, and recovery of arrears.
TOTAL	42,102,848	44,455,218	43,729,000	44,723,500	

and Estimates for 1899-1900 and 1900-1901, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
DIRECT DEMANDS ON THE REVENUES — <i>continued.</i>					
CHARGES IN RESPECT OF COLLECTION— <i>continued.</i>	£	£	£	£	
Provincial Rates	35,020	37,158	39,600	44,400	
Customs	140,919	143,295	152,600	157,000	
Assessed Taxes	21,519	21,875	22,300	22,900	
Forest	667,617	660,478	745,500	751,900	The increase in 1899-1900 was spread over almost all the provinces; it occurred chiefly in Bombay, owing to a scheme for supplying fodder to cattle in the famine-stricken districts, and in the Punjab and Burma in consequence of the expanded operations.
Registration	165,260	165,674	165,100	171,500	
TOTAL	7,209,384	7,100,949	7,467,500	7,657,100	

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
INTEREST	£ 580,644	£ 706,285	£ 604,600	£ 627,300	In 1898-99 there was an exceptional increase, owing to the Bombay Port Trust paying on the 31st of March 1899 the interest due on the 1st of April, and to the investment of 20,000,000 rupees by the Currency Department in December 1896, the gain from which in 1897-98 had been partially taken against the discount incurred on the loan.
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office	1,252,775	1,276,045	1,298,000	1,320,500	From 1893-94 the revenue of the Post Office has exceeded the expenditure.
Telegraph	872,712	720,536	826,400	804,200	From 1888-89 to 1899-1900 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. There was in 1899-1900 an abnormal use of telegrams in connection with the war in South Africa, and the movements of grain due to the famine.
Mint	121,370	51,954	341,900	272,800	There was an unusual profit 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. The increase in 1899-1900 arises from the coinage of rupees from silver purchased in consequence of the great demand for them, and also of British dollars, and of copper needed at the relief works. Similar causes explain the large, though somewhat less, receipts expected in 1900-1901.
	£ 2,246,857	2,048,535	2,466,300	2,397,500	

and Estimates for 1899-1900 and 1900-1901, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
INTEREST.	£	£	£	£	
Interest on Debt	6,615,627	6,595,732	6,684,100	6,894,400	Of the reduction in 1898-99, £103,873 arose in India from the transfer of debt to the Public Works portion, and £73,349 in England from the decision to defray the discount on the loan by a sinking fund. In 1899-1900 there was a further reduction of £169,505 in India from transfer to the Public Works portion of the debt; but in England the charge was increased by £99,734. In the Budget an increase is expected of £23,300 in India, with a reduction of £24,000 in England.
<i>Deduct</i> amount chargeable to Railways.	3,909,208	4,047,632	4,184,300	4,368,700	
and to Irrigation Works	556,166	375,129	300,800	923,200	
Remainder chargeable on Ordinary Debt.	1,850,193	1,672,971	1,603,200	1,602,500	
Interest on other Obligations.	343,488	344,577	351,300	359,300	
TOTAL ... £	2,193,681	2,017,548	1,954,500	1,961,800	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office	1,148,473	1,150,126	1,185,600	1,247,700	The increase in 1899-1900 was to provide for administrative improvements long needed in the Presidency and District Offices. In 1900-1901 it is for the normal expansion of the department.
Telegraph	693,364	684,421	727,300	811,500	The increase is largely due to the capital expenditure rendered necessary by the opening of new railways, and by other extensions of the telegraph lines.
Mint	58,815	75,667	59,200	51,900	The increase in 1898-99 was caused by the exceptional demands for coinage of rupees for Native States, and of dollars for the Straits Settlements, and also by a loss on the copper coinage returned after the close of the famine.
TOTAL ... £	1,900,652	1,910,214	1,972,100	2,111,100	

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
CIVIL DEPARTMENTS:	£	£	£	£	
Law and Justice	442,128	451,611	460,800	461,400	
Police	298,887	290,803	286,000	290,200	
Marine	133,816	127,109	134,500	115,000	In 1897-98 and 1899-1900 there were exceptional credits for the hire of vessels to convey troops to Africa.
Education	145,012	153,898	157,100	159,000	
Medical	60,071	57,548	59,900	60,800	
Scientific and other Minor Departments.	69,012	70,055	77,000	91,100	The increase is chiefly in Madras, and is largely due to the sale of quinine in 1899-1900, and of aluminium ware in 1900-1901.
TOTAL	1,148,926	1,151,024	1,175,300	1,177,500	

and Estimates for 1899-1900 and 1900-1901, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
CIVIL DEPARTMENTS:	£	£	£	£	
General Administration...	1,316,422	1,306,782	1,377,100	1,317,000	In 1899-1900 there were exceptional payments in England, of £57,600 for the purchase of land, &c., under the India Office (Store Depot) Act, and of £5,000 for the installation of electric light at the India Office.
Law and Justice	2,837,136	2,735,297	2,752,300	2,858,400	In 1898-99 the reduction was attributable to lower prices, and occurred especially in the North-West Provinces, Bengal, and the Central Provinces. In 1900-1901 the increase arises from the high prices in all provinces, and from the formation of a Chief Court, as well as improved jail accommodation, in Burma.
Police	2,822,586	2,787,143	2,831,600	2,931,500	The reduction in 1898-99 was mainly in Bengal, Bombay, and Burma. In 1899-1900 the increase took place in the North-West Provinces, the Punjab, Bombay, and Madras. In 1900-1901 it occurs in all provinces, especially Burma, the North-West Provinces, Bengal, and Assam.
Marine	443,695	428,824	569,400	583,100	In 1899-1900 and 1900-1901 the estimates include heavy payments in England, on account of the new troopship "Hardinge." In Burma, also, there is additional expenditure for launches, &c.
Education	1,053,983	1,065,702	1,090,500	1,126,800	The increase is general (except in Madras), and arises especially in the North-West Provinces, Bengal, and Burma.
Ecclesiastical	115,964	113,955	115,100	121,600	
Medical	902,899	1,077,763	937,400	953,700	The increase in 1898-99 was caused by the plague, which in Bombay cost £220,000, and in Madras £35,000, under this head. In 1899-1900 the special expenditure was much reduced.
Political	621,523	601,991	719,500	716,600	The variations arise mainly from irregularity in the drawing of the Amir's subsidy.
Scientific and other Minor Departments.	355,913	369,380	389,300	480,900	The increase occurs chiefly in the cost of the Survey of India, and the Veterinary Department; in 1898-99 in connection with cinchona in Madras; and in 1900-1901 with the census in all provinces.
TOTAL ... £	10,470,121	10,486,837	10,782,200	11,089,600	

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
MISCELLANEOUS:	£	£	£	£	
Superannuation	225,169	208,568	204,900	203,300	The reduction in 1898-99 was owing to the arrear contribution from Berar having been fully paid.
Stationery and Printing...	53,336	58,083	58,700	55,900	
Exchange	—	28,628	—	12,100	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	315,701	383,957	281,700	272,900	The receipts in 1898-99 were exceptionally increased by recoveries on account of expenditure on famine relief. The reduction in 1899-1900 was due partly to the absence of such receipts, and partly to the transfer of Berbera, Bulhar, and Zaila to the Foreign Office.
TOTAL	£ 594,206	679,236	545,300	544,200	

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
	£	£	£	£	
RAILWAYS: State Railways: Gross Receipts.	12,696,340	13,075,980	14,464,100	15,912,400	<p>In 1898-99 the chief improvements were £207,737 on the Rajputana-Malwa, £105,920 on the North-Western, £84,480 on the Oudh and Rohilkhand, £84,412 on the East Indian, £81,879 on the Bengal-Nagpur, and £16,729 on other lines, while there were reductions of £45,939 on the Mysore, £76,880 on the Eastern Bengal, and £78,709 on the Southern Mahratta railway. In 1899-1900 there is an estimated increase of £392,801 on the East Indian, £309,283 on the Rajputana-Malwa, £161,246 on the Bengal-Nagpur, £114,815 on the East Coast, £110,071 on the Eastern Bengal, £95,758 on the Indian Midland, £87,449 on the Oudh and Rohilkhand, £84,413 on the Bengal and North-Western and Tirhoot, £70,377 on the Southern Mahratta, £41,497 on the Burma, and £1,545 on other lines, while on the North-Western railway a reduction of £81,134 is estimated. In 1900-1901 the increase is only nominal, since £1,833,300 arises on the Great Indian Peninsula Railway, which is transferred from the Guaranteed to the State Railways on its purchase by the Government. There are improvements of £86,700 on the North-Western, £46,700 on the Bengal-Nagpur, and £68,300 on other lines, while a decrease is expected of £266,700 on the East Indian, £266,700 on the Rajputana-Malwa, and £53,300 on the Indian Midland line.</p>

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
RAILWAYS— <i>continued.</i>	£	£	£	£	
Guaranteed Companies : Net Traffic Receipts.	1,467,595	2,055,115	1,970,000	1,191,600	In 1897-98 the receipts were seriously affected by the famine and plague. In 1898-99 improvements occurred of £419,507 on the Great Indian Peninsula, and £224,336 on the Bombay and Baroda line, with a diminution of £56,323 in the Madras railway's net receipts. In 1899-1900 it is estimated that those of the Great Indian Peninsula railway will be worse by £135,766, while there are improvements of £33,793 and £16,588 on the Bombay and Baroda and the Madras railways, respectively. In 1900-1901 the reduction is caused by the transfer of the Great Indian Peninsula system to the class of State Railways, on its purchase by the Government.

and Estimates for 1899-1900 and 1900-1901, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.																														
RAILWAY REVENUE ACCOUNT—<i>continued.</i>	£	£	£	£																															
State Railways: Interest on Debt.	3,631,897	3,740,029	3,845,100	4,009,100	The increase occurs in India, in consequence of the progress of construction. There is a slight reduction in England, except in 1900-1901, when the purchase of the Great Indian Peninsula Railway involves a charge of £98,000 for half a year's interest on its debenture debt.																														
State Railways: Annuities in purchase of Railways.	1,712,419	1,714,016	1,718,600	2,410,300	The increase in 1900-1901 is due to the purchase of the Great Indian Peninsula Railway by means of an annuity.																														
State Railways: Interest chargeable against Companies on Advances.	277,371	307,603	339,200	359,600	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. The increase is mainly due to advances in India for the extension of the Bengal-Nagpur line.																														
State Railways: Interest on Capital deposited by Companies.	795,835	822,876	855,600	929,000	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 £1,514 in India, and of £131,621 in England, mainly for the East Indian and Bengal-Nagpur railways.																														
Guaranteed Companies: Surplus Profits, Land, and Supervision.	84,142	265,489	348,400	192,500	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>1897-98.</th> <th>1898-99.</th> <th>1899-1900.</th> <th>1900-1901.</th> </tr> </thead> <tbody> <tr> <td></td> <td>£</td> <td>£</td> <td>£</td> <td>£</td> </tr> <tr> <td>Bombay and Baroda ..</td> <td>67,097</td> <td>137,785</td> <td>143,200</td> <td>158,100</td> </tr> <tr> <td>Great Indian Peninsula ..</td> <td>25</td> <td>93,600</td> <td>129,200</td> <td>10,000</td> </tr> <tr> <td>Madras ..</td> <td>6,413</td> <td>6,845</td> <td>700</td> <td>—</td> </tr> <tr> <td>£</td> <td>73,535</td> <td>241,230</td> <td>278,100</td> <td>168,100</td> </tr> </tbody> </table>		1897-98.	1898-99.	1899-1900.	1900-1901.		£	£	£	£	Bombay and Baroda ..	67,097	137,785	143,200	158,100	Great Indian Peninsula ..	25	93,600	129,200	10,000	Madras ..	6,413	6,845	700	—	£	73,535	241,230	278,100	168,100
	1897-98.	1898-99.	1899-1900.	1900-1901.																															
	£	£	£	£																															
Bombay and Baroda ..	67,097	137,785	143,200	158,100																															
Great Indian Peninsula ..	25	93,600	129,200	10,000																															
Madras ..	6,413	6,845	700	—																															
£	73,535	241,230	278,100	168,100																															
Guaranteed Companies: Interest.	2,160,717	2,167,998	2,181,100	1,598,700	In 1899-1900 and 1900-1901 there is a considerable provision for the cost of land for the Calicut-Cannanore, Amalner-Jalgaon, and Chaligsaon-Dhulia railways. The reduction in 1900-1901 is due to the transfer of the Great Indian Peninsula line to the head of State Railways.																														

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
RAILWAYS—continued.	£	£	£	£	
Subsidized Companies : repayment of Advances of Interest.	9,926	29,439	30,200	27,500	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 in England the receipts from the Rohilkund and Kumaon Railway Company, of the Government share of surplus profits.
TOTAL ... £	14,178,861	15,160,534	16,464,300	17,131,500	
IRRIGATION :					
Major Works : Direct Re- ceipts.	1,585,163	1,475,287	1,587,100	1,538,200	The want of rain in 1897-98 and 1899-1900 caused an unusual requirement for water from the canals in the North-West Provinces and the Punjab. There is in all the three years a considerable improvement in the receipts from the Chenab Canal.
Major Works : Portion of Land Revenue due to Irrigation.	648,158	672,505	676,900	711,400	The improvement in 1898-99 occurred chiefly in the Kistna delta system and on the Periyar project; and in 1900-1901 it is expected to arise mainly from the Godavari works and the Chenab Canal.
Minor Works, and Navi- gation.	151,588	160,924	151,200	156,600	
TOTAL ... £	2,379,909	2,308,716	2,415,200	2,406,200	

and Estimates for 1899-1900 and 1900-1901, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
RAILWAY REVENUE ACCOUNT—<i>continued.</i>	£	£	£	£	
Subsidized Companies : Land, &c.	75,840	69,603	51,100	78,500	These figures include compensation for land taken up for 22 companies constructing railways on branch line terms, and also a subsidy to the Dibru-Sadiya Company.
Miscellaneous Expenditure.	10,819	36,224	40,700	50,700	Chiefly for surveys, and for Director-General's and other Establishments. The principal charges for surveys and land were for the Sakri-Jainagar, Bara-Ajmere and Marwar, Vizianagram-Raipur, Kohat-Bannu, Ranaghat-Ganges and Katihar, Kundwa-Akola-Basim, Mysore and West Coast, and Ludhiana-Dhuri-Jakhali lines.
TOTAL ... £	14,883,175	15,780,699	16,472,700	17,616,900	
IRRIGATION :					
Major Works: Working Expenses.	594,746	626,929	674,700	659,400	The increase arose especially on the Chenab Canal.
Major Works: Interest on Debt.	856,166	875,129	896,600	923,200	The increase arises from further capital outlay.
Minor Works and Navigation.	645,098	626,898	670,500	717,800	The increase in 1899-1900 and 1900-1901 is to a great extent in Burma.
TOTAL ... £	2,096,010	2,128,956	2,241,800	2,300,400	

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
BUILDINGS AND ROADS:	£	£	£	£	
Military Works	35,041	36,156	34,700	35,100	The receipts are usually derived from the rents of buildings and sale of old materials.
Civil Works	408,958	433,827	407,100	408,800	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries.
TOTAL ... £	443,999	469,983	441,800	, 443,900	
ARMY SERVICES:					
Army: Effective	463,430	514,245	617,200	630,600	In 1897-98 and 1899-1900 there were unusually small receipts from the sale of malt liquor, owing to a portion of the British Force being on service. In 1899-1900 there were some special receipts on account of issues from stock for South Africa.
Army: Warlike Operations	49,082	27,632	—	—	
Army: Non-Effective ...	73,445	74,407	73,400	73,600	
TOTAL ... £	585,957	616,284	690,600	704,200	

and Estimates for 1899-1900 and 1900-1901, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
BUILDINGS AND ROADS :	£	£	£	£	
Military Works	775,993	807,649	855,700	780,700	A sum of about £770,000 a year is granted for the construction and repair of military works throughout India, to which additions are made occasionally for specific purposes. In 1899-1900 a special provision of £100,000 was made for defensive works on the frontier.
Civil Works	2,830,298	3,104,682	3,275,100	3,382,100	In 1897-98 there were special charges in Assam in consequence of the earthquake ; but most of the Local Governments reduced their expenditure, in consequence of the plague and famine. In 1898-99 there was a general increase (except in Bombay), especially on the new General Hospital at Calcutta, and in the Punjab, the North-West Provinces, Burma, and Madras. In 1899-1900 the increase occurred chiefly in Burma, the North-West Provinces, and Bengal ; and in 1900-1901 a very large increase is expected in Burma, and a moderate one in the North-West Provinces, while there is a considerable reduction in Assam.
TOTAL ... £	3,606,291	3,912,331	4,130,800	4,162,800	
ARMY SERVICES :					
Army : Effective	12,199,038	12,234,698	12,000,500	13,219,600	Including the warlike operations, which terminated early in 1898-99, the special charges on the North-West Frontier amounted in 1897-98 to £2,611,700, in 1898-99 to £808,000, and are estimated in 1899-1900 at £286,600, and in 1900-1901 at £100,000. The increase in the Budget arises mainly from the high price of food in India, the contemplated resumption of the relief system, which was suspended in 1899-1900 owing to the war in South Africa, and the re-armament of the native infantry.
Army : Warlike Operations	2,590,447	722,759	—	—	
Army : Non-Effective ...	3,029,768	3,043,869	3,029,100	3,039,200	
TOTAL ... £	17,819,253	16,001,326	15,029,600	16,258,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
	£	£	£	£	
TOTAL REVENUE £	64,257,207	67,595,815	68,532,400	70,155,800	

and Estimates for 1899-1900 and 1900-1901, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.
SPECIAL DEFENCE WORKS.	£ 15,059	£ 974	£ 200	—	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.
TOTAL EXPENDITURE, Imperial and Provincial	68,135,133	63,976,708	66,178,600	70,546,100	There is an increase of £2,410,967 in the estimate for 1900-1901 over 1897-98, which arises in the following manner: in the Railway Revenue Account £2,733,723 (against an increase of £2,957,639 in the receipts), on Civil Works £551,902, on Irrigation £204,390, on Opium £178,133, in the collection of the Land Revenue £82,204, on Forests £84,283, and in the other direct demands on the Revenue £103,096, in Marine charges £139,405, Scientific and Minor Departments £124,987, Police £108,914, Political £95,077, Education £72,817, and other Civil Departments £78,279, on Telegraphs £118,136, on the Post Office £99,227, in Superannuation £136,893, on the construction of Provincial Railways £82,672, on Civil Furlough Allowances £59,951, and under other heads £2,148; but there is a reduction of £231,831 in the charge for Interest, of £207,043 for Famine Relief and Insurance, of £155,506 in Exchange, of £430,857 under Miscellaneous, and of £1,569,885 in the Army Effective charges.
PROVINCIAL ADJUSTMENTS:					
Deficits: Expenditure by Provincial Governments from their balances.	— 305,119	—	— 199,000	— 550,600	In 1897-98, 1899-1900, and 1900-1901, 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 £511,567, and the balances were further increased by special grants amounting to £466,667 in aid of the expenditure incurred on famine and plague. According to the Accounts and Estimates of the four years, Madras will have reduced its balances by £223,272, Bombay £209,337, the Punjab £87,940, Bengal £55,415, Assam £45,622, the Central Provinces £24,436, and India General £2,754, while the North-West Provinces will have an increase of £211,191, and Burma £361,100. The net reduction is thus £76,485.
Surpluses: Allotments to Provincial Governments unspent by them.	—	978,234	—	—	
TOTAL EXPENDITURE charged against the Revenue of the Year	£ 67,830,014	£ 64,954,942	£ 65,979,600	£ 69,995,500	

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

REVENUE.	Accounts, 1897-98.	Accounts, 1898-99.	Revised Estimate, 1899-1900.	Budget Estimate, 1900-1901.	REMARKS.

NET REVENUE AND EXPENDITURE.
NET REVENUE.

Net Revenue.	Accounts, 1897-98.		Accounts, 1898-99.		Revised Estimate, 1899-1900.		Budget Estimate, 1900-1901.	
	£	£	£	£	£	£	£	£
I. Land Revenue, &c. :								
1. Land Revenue	16,365,516		17,547,611		16,470,300		17,312,200	
2. Forest	1,156,685		1,236,910		1,240,900		1,185,500	
3. Tributes from Native States.	562,782		579,550		589,000		585,600	
		18,084,983		19,364,071		18,300,200		19,083,300
II. Opium		1,855,841		2,230,308		2,668,300		2,784,500
III. Taxation :								
1. Salt	5,472,825		5,813,957		5,603,800		5,580,900	
2. Stamps	3,189,251		3,161,672		3,191,900		3,230,100	
3. Excise	3,609,389		3,782,622		3,810,400		3,769,600	
4. Provincial Rates...	2,478,374		2,609,663		2,509,500		2,608,800	
5. Customs	3,024,356		3,127,230		3,078,100		3,061,700	
6. Assessed Taxes	1,254,155		1,274,020		1,295,300		1,297,300	
7. Registration	323,613		293,175		280,700		292,700	
		19,351,963		20,062,339		19,769,700		19,841,100
Net Receipts under Principal Heads of Revenue.		39,292,787		41,656,718		40,738,200		41,708,900
IV. Miscellaneous Receipts :								
1. Mint	62,554		-23,713		282,700		220,900	
2. Miscellaneous	160,195		217,984		90,600		109,600	
		222,749		194,271		373,300		330,500
V. Exchange		-644,157		28,628		-70,000		12,100
Total Net Revenue ...		38,871,379		41,879,617		41,041,500		42,051,500

NET EXPENDITURE.

Net Expenditure.	Accounts, 1897-98.		Accounts, 1898-99.		Revised Estimate, 1899-1900.		Budget Estimate, 1900-1901.	
	£	£	£	£	£	£	£	£
I. Debt Services :								
1. Interest on Ordinary Debt	1,850,193		1,672,971		1,603,200		1,602,500	
2. Interest on other Obligations.	843,488		844,577		351,300		359,300	
	2,193,681		2,017,548		1,954,500		1,961,800	
Receipts	580,644		700,285		604,600		627,300	
		1,613,037		1,311,263		1,349,900		1,334,500
II. Military Services :								
1. Army	17,233,297		15,385,042		14,339,000		15,554,600	
2. Buildings and Roads : Military Works	740,952		771,493		821,000		745,600	
3. Special Defence Works ...	15,059		974		200		-	
		17,989,308		16,157,509		15,160,200		16,300,200
III. Collection of Revenue ...		4,399,322		4,302,449		4,476,700		4,642,500
IV. Commercial Services :								
1. Post Office	-104,302		-125,919		-112,400		-72,800	
2. Telegraph	-179,348		-36,115		-99,100		7,300	
3. Railways	709,313		620,165		8,400		485,400	
4. Irrigation	-283,899		-179,760		-173,400		-105,800	
		141,764		278,371		-376,500		314,100
V. Famine Relief and Insurance*		3,575,343		791,543		2,072,900		3,368,300
VI. Civil Services :								
1. Civil Departments	9,321,194		9,335,813		9,606,900		9,912,100	
2. Miscellaneous Civil Charges	3,285,469		3,411,739		3,527,200		3,511,600	
3. Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	2,528		968		2,400		85,200	
4. Buildings and Roads : Civil Works	2,421,340		2,670,855		2,868,000		2,973,300	
		15,030,531		15,419,375		16,004,500		16,482,200
Total Net Expenditure		42,749,305		38,260,510		38,687,700		42,441,800
VII. Provincial Balances :								
1. Increased by unspent Grants.				978,234		-		-
2. Reduced by Expenditure from Balances.		305,119		-		199,000		550,600
Total Net Expenditure charged against Revenue. }		42,444,186		39,238,744		38,488,700		41,831,200
Surplus		-		2,640,873		2,552,800		160,300
or Deficit		3,572,807		-		-		-

* 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 1897-98 £3,810,641, in 1898-99 £999,280, in the estimate for 1899-1900 £2,162,400, and in the Budget for 1900-1901 £3,505,400.

India Office,
June 11th, 1900.

HENRY WATERFIELD,
Financial Secretary.