

FINANCIAL STATEMENT, 1883-84.

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FINANCIAL STATEMENT, 1883-84.

PART II.

I.—Accounts of 1881-82.

1. It is scarcely necessary that I should enter into any detailed comparison between the Accounts of 1881-82 on the one hand, and the Budget and Revised Estimates for the year on the other hand. Allusion is briefly made to the general financial result of the year 1881-82 in Part I of the Financial Statement (paras. 67-71). The subject is discussed at greater length in Financial Despatch No. 100 of the 16th April 1883, with which the Accounts for the year were sent to the Secretary of State. Finally, the Comptroller General's Appropriation Audit Report, which was sent to the Secretary of State with the same Despatch, enters fully into explanations as regards the discrepancies between the Accounts and the Estimates. Any thing I could now say would merely be a repetition of what has been already said in these various documents.

2. I append, however, to this Statement a document which gives, in a tabular form, a comparison between the Accounts and the Estimates, both Budget and Revised. The history of this document is as follows. I was struck with the utility of the Statement presented to Parliament last August giving explanations of the details of the Budget. It occurred to me that something of the same sort might usefully be published in India. Accordingly I prepared tabular Statements, arranged on an identical plan to those prepared at the India Office last August, in respect to the Accounts and Estimates of the three years under review—*viz.*, 1881-82, 1882-83, and 1883-84. Subsequently, for a variety of reasons into which I need not enter, I thought that, on the whole, the publication of these Statements was unnecessary and undesirable. As, however, they were at that time nearly completed, I finished them, and now append to this Minute those portions only of the Statements which refer to the finances of 1881-82 (Appendix A). They may, possibly, be found of some use at the India Office. Inasmuch, however, as all the information contained in these Statements is to be found in the Appropriation Audit Report, I do not propose to send home similar Statements on subsequent occasions unless specially requested to do so. But if the Statements are required, nothing can be easier than to prepare them and send them home every year. Indeed, whether the Statements be made up in a complete form or not, the Financial Member of Council must, necessarily, at the time of the Budget, take rough notes for his own information, which embody all, or nearly all, that is contained in the tabular Statements. I do not enclose the analogous Statements for 1882-83 and 1883-84, as the remarks which I am about to make in this Minute embody all the information that is contained in those Statements, and more besides.

II.—Revised Estimates, 1882-83.

II.—Revised
Estimates, 1882-
83.

3. The Budget Estimates for the year 1882-83 were as follows :—

	£
Revenue	66,078,000
Expenditure	65,793,000
Surplus	285,000

4. The Revised Estimates are as follows :—

	£
Revenue	67,913,900
Expenditure	67,854,100
Surplus	59,800

General result.

5. The Revenue, according to the Revised Estimate, will be increased by £1,835,900 over the Budget Estimate.

6. The Expenditure, according to the Revised Estimate, will be increased by £2,061,100 over the Budget Estimate.

7. The Revised Estimate shows a worse result than the Budget Estimate by £225,200.

REVENUE.

Land Revenue.

8. I & XXX.—Land Revenue.*

	Land Revenue.	Provincial Rates.	Total.
	£	£	£
1872-73 . . . . .	...	...	21,361,300
1873-74 . . . . .	...	...	21,059,600
1874-75 . . . . .	...	...	21,331,700
1875-76 . . . . .	...	...	21,541,300
1876-77 . . . . .	...	...	19,891,500
1877-78	20,047,500	2,277,700	22,325,200
1878-79	22,450,800	2,638,800	25,089,600
1879-80	22,463,500	2,882,100	25,345,600
1880-81	21,910,300	2,776,400	24,686,700
1881-82	22,439,200	2,895,500	25,334,700
1882-83 Budget	22,172,000	2,649,000	24,821,000
„ Revised	22,232,400	2,668,400	24,900,800
1883-84 Budget	22,338,200	2,688,200	25,026,400

9. Compared with the Budget Estimate, the Revised shows an increase of about £60,000, as follows :—

	Increase. £	Decrease. £
Burma	45,000	Assam. 7,500
N. W. P. and Oudh	60,000	Punjab 22,500
Bengal	35,000	Madras 22,500
		Bombay 25,000
		Central Provinces 2,500
	140,000	80,000
Deduct Decrease	80,000	
Net Increase	60,000	

* For explanations as regards XXX—Portion of Land Revenue due to Irrigation, considered separately, see para. 118.

10. The variations are due to ordinary causes, except that in the Punjab there have been suspensions and remissions of assessment in Gurgaon and Rohtak, amounting to £29,000, while in Bombay there have been remissions on account of damage done by locusts. The increase in Burma is due to the collection of arrears.

11.

II & 6.—Opium.

Opium.

	Reserve on 31st December.		Total.	Chests of Bengal Opium sold.		Total.	Malwa chests passed scales.	Total chests contributing to the Revenue.	Revenue.	Expenditure.	Net Revenue.	Estimated.
	@ 75 %	@ 70 %		@ 75 %	@ 70 %							
1872-73	...	...	...	24,375	18,300	42,675	44,003	86,078	8,684,700	1,814,300	6,870,400	5,377,000
1873-74	8	16	24	25,704	17,046	42,750	44,037	87,707	8,824,000	2,001,300	6,823,600	5,385,000
1874-75	534	260	794	26,115	18,885	45,000	46,561	94,561	8,556,000	2,341,500	6,215,100	5,500,000
1875-76	5,500	4,020	10,510	26,055	19,455	45,510	41,804	87,314	8,471,400	2,218,500	6,252,900	5,750,000
1876-77	8,130	7,134	15,264	26,350	20,890	47,240	49,766	97,026	9,122,500	2,841,000	6,280,000	6,000,000
1877-78	18,087	17,228	35,315	26,265	23,235	49,500	43,291	92,781	9,182,700	2,661,300	6,521,400	6,250,000
1878-79	20,253	28,220	48,472	30,000	25,500	55,500	36,880	92,380	9,399,400	1,698,700	7,700,700	6,000,000
1879-80	8,393	23,220	31,622	29,550	29,550	59,100	46,732	105,832	10,319,200	2,067,500	8,251,700	6,500,000
1880-81	9,970	15,204	25,183	28,200	28,200	56,400	37,205	93,605	10,480,000	2,028,600	8,451,200	7,250,000
1881-82	12,807	8,855	21,752	28,200	28,200	56,400	32,390	88,790	9,802,400	2,057,300	7,805,100	6,500,000
1882-83 Budget	3,807	6,187	15,084	28,200	28,200	56,400	36,000	92,400	9,500,000	2,250,000	7,250,000	7,250,000
„ Revised	...	...	...	28,200	28,200	56,400	38,427	94,827	9,561,800	2,344,900	7,216,900	7,250,000
1883-84 Budget	7,344	6,315	13,859	27,200	27,200	54,400	38,800	93,200	9,200,000	2,165,300	7,034,700	7,034,700

12. The Budget Estimate was framed to produce a net Revenue of £7,250,000. The Revised Estimate shows a net Revenue of £7,216,900. There is an increase of £61,800 in Revenue, and of £94,900 in Expenditure.

13. For Bengal Opium the price was taken at Rs. 1,200 per chest, but the price actually realised has been somewhat higher. The price fell below the estimate for a time, but has since recovered, and the March sale averaged Rs. 1,240. Bengal Opium has produced during the year about £125,000 more than the Estimate. The price of Malwa Opium was extremely low during the year, and great complaints were made of the badness of trade. A reduction of duty by Rs. 50 per chest was made on June 28th, 1882, and appears to have had some effect in enabling the trade to bear up against low prices, as well as in stimulating exports. It is believed that there is a large stock of opium in Malwa which only awaits better prices in order to be exported.

14. The Expenditure of 1882-83 will exceed the Estimate; this is due partly to the fact that the crop of 1882 was a large one, and partly to the fact that 2,000 maunds of Malwa Opium were purchased during the year to be manufactured into Opium for sale in India, thus setting free an equal amount of Bengal Opium for export to China.

15. The Revised Estimate for 1882-83 may be analysed in the following manner:—

	£
Central Provinces	22,000
Burma	30,800
Assam	47,000
Bengal	6,959,500
North-Western Provinces	42,500
Total	7,101,800

16. The items given above can all be estimated with very considerable accuracy, but greater difficulties were experienced, at the time of framing the Estimate, in attempting to forecast the future of Malwa for the next two fortnights.

17. The number of chests weighed up to March was 35,227. The average per fortnight has been in excess of 1,600 chests; but assuming that only this quantity is weighed every fortnight to the close of the year, the total weighments would have been 38,427. Deducting 1,000 chests for home consumption, we get 37,427, which at Rs. 650 per chest gives £2,432,755.

18. There also falls into this year the excess duty of Rs. 50 per chest on 7,298 chests, or £36,490.

19. The total Revenue for 1882-83 might, therefore, have been put at £9,571,045.

20. It is very probable, however, that more hundis will be outstanding at the end of this year than were outstanding at the end of last year. The total was, therefore, entered in the Revised at £9,561,800.*

21. For further remarks on this subject, see Part I, paras. 133-134.

Salt.

22.

*III & 7.—Salt.**

	Consumption taxed (in maunds).	Revenue. £	Expenditure. £	Net Revenue. £
1872-73	23,673,000	6,167,000	477,200	5,689,800
1873-74	23,565,000	6,153,000	478,800	5,674,200
1874-75	23,972,000	6,229,400	463,100	5,766,300
1875-76	25,742,000	6,245,500	508,500	5,737,000
1876-77	25,457,000	6,305,900	489,000	5,816,900
1877-78	24,715,000	6,461,200	516,200	5,915,000
1878-79	25,437,000	6,941,100	404,700	6,536,400
1879-80	27,566,000	7,266,400	340,700	6,925,700
1880-81	27,240,000	7,116,000	363,500	6,752,500
1881-82	28,409,000	7,375,600	486,200	6,889,400
1882-83 Budget . . . . .	...	6,049,000	639,000	5,410,000
„ Revised . . . . .	...	6,128,700	499,400	5,629,300
1883-84 Budget . . . . .	...	6,167,000	546,300	5,620,700

23. This subject is fully discussed in Part I, paras. 95-116. All I need add to the information contained in those paragraphs is that the decrease of Expenditure, amounting to £139,600, is due not only to the abolition of the depôts mentioned in para. 114, but also to the fact that slower progress was made in the revision of establishments in Madras than was anticipated, and to larger provision having been made in Bombay than was necessary on account of the Salt arrangements connected with the Portuguese Treaty.

* I should wish to mention that this Minute was written some three or four weeks after the issue of the Financial Statement. I have, however, throughout thought it advisable to embody in the Minute only such information as was available at the time the Estimates were framed, to the exclusion of information obtained at a later date.

In respect, however, to two important points—Opium and Salt,—it may be interesting that I should state the most recent facts in my possession.

As regards Bengal Opium, the estimated outturn of the present season has, as I anticipated would be the case, been reduced below the figure of 47,000 chests mentioned in paragraph 203 of the Financial Statement. It now stands at about 41,000 chests. It is evident that a large reduction will have to be made in the number of chests of Bengal Opium to be offered for sale in 1884-85.

As regards Malwa Opium, 37,604 chests passed the scales up to March 31st—a figure which approximates closely to the Estimates. On the other hand, the number of hundis outstanding on March 31st was considerably (about £30,000, so far as can at present be gathered) greater than was anticipated. It is certain, therefore, that, so far as Revenue is concerned, the actuals will fall short of the Estimate. (a)

As regards Salt, the figures showing the consumption from March 1st, 1882 to January 31st, 1883 (excluding Burma), are given in paragraph 101 of the Financial Statement. I am now able to give the comparative figures for the full year, *i.e.*, from March 1st, 1882 to February 28th, 1883. They are as follows:—

	Mds.
1881-82	26,832,000
1882-83	28,879,000
Increase	1,847,000
Or about 6.9 per cent.	

There was a very large increase in the consumption of Salt in Bengal during the month of February. (a)

(a) April 21st.—Since writing the above note the preliminary figures for March have been received, from which it appears that the net Opium Estimate will just be realised, and that the Salt Revenue will probably be about £45,000 above the Revised Estimate.

24.	<i>IV & 8.—Stamps.</i>			<u>Stamps.</u>		
	Revenue.	Expenditure.	Net	Revenue.	Expenditure.	Revenue.
	£	£	£	£	£	£
1872-73	2,608,500	92,100	2,516,400			
1873-74	2,699,900	88,800	2,611,100			
1874-75	2,758,000	125,400	2,632,600			
1875-76	2,835,400	106,500	2,728,900			
1876-77	2,838,600	96,200	2,742,400			
1877-78	2,993,500	102,700	2,890,800			
1878-79	3,110,500	115,400	2,995,100			
1879-80	3,193,700	114,300	3,079,400			
1880-81	3,250,600	107,500	3,143,100			
1881-82	3,381,400	110,600	3,270,800			
1882-83 Budget	3,342,600	119,000	3,223,000			
„ Revised	3,411,600	120,900	3,290,700			
1883-84 Budget	3,427,200	103,000	3,324,200			

25. The Revenue under this head increases steadily, but the Revised Estimate for 1882-83 is perhaps rather high,

26.	<i>V & 9.—Excise on Spirits and Drugs.</i>			<u>Excise.</u>		
	Revenue.	Expenditure.	Net	Revenue.	Expenditure.	Revenue.
	£	£	£	£	£	£
1872-73	2,324,900	131,100	2,193,800			
1873-74	2,287,700	94,100	2,193,600			
1874-75	2,347,300	87,900	2,259,400			
1875-76	2,494,300	83,500	2,410,800			
1876-77	2,524,000	91,400	2,432,600			
1877-78	2,458,000	99,800	2,358,200			
1878-79	2,619,300	87,800	2,531,500			
1879-80	2,838,000	111,400	2,726,600			
1880-81	3,135,200	95,400	3,039,800			
1881-82	3,427,300	96,900	3,330,400			
1882-83 Budget	3,331,000	99,000	3,232,000			
„ Revised	3,615,900	95,700	3,520,200			
1883-84 Budget	3,623,300	94,400	3,528,900			

27. The increase in the Revised is nearly £285,000. The increase is general, but is not so great as in immediately preceding years. It is very large in the North-Western Provinces and in Bombay. The Budget Estimate for 1882-83 was more than £90,000 below the actuals of the previous year, and the increase over the Budget Estimate of 1882-83 is much greater than the increase over the actuals of 1881-82. In Bengal the Revenue will probably not reach the Estimate of 1882-83, but the Bengal Budget Estimate of 1882-83 was rather more than £70,000 above the actuals of 1881-82.

28. The increase in the Revenue generally is due to greater prosperity of the country and to improved administration.

29.	<i>VI & 10.—Provincial Rates.</i>			<u>Provincial Rates.</u>		
	Revenue.	Expenditure.	Net	Revenue.	Expenditure.	Revenue.
	£	£	£	£	£	£
1877-78	2,277,700	65,800	2,211,900			
1878-79	2,638,800	64,400	2,574,400			
1879-80	2,882,100	47,900	2,834,200			
1880-81	2,776,400	46,400	2,730,000			
1881-82	2,895,500	53,200	2,842,300			
1882-83 Budget	2,649,000	49,000	2,600,000			
„ Revised	2,668,400	50,900	2,617,500			
1883-84 Budget	2,688,200	51,100	2,637,100			

30. There are no changes of importance. The Revenue shows a moderate but steady tendency to increase. This is very perceptible in Bengal, where re-valuations are taking place.

<u>Customs.</u>		VII & 11.—Customs.				
31.		Gross Revenue.	Refunds and Drawbacks.	Revenue less Refunds and Drawbacks.	Expenditure.	Net Revenue less Refunds and Drawbacks.
		£	£	£	£	£
1872-73	..	2,657,700	72,400	2,585,300	181,500	2,403,800
1873-74	..	2,632,500	71,000	2,561,500	185,600	2,375,900
1874-75	..	2,682,200	72,600	2,609,600	185,800	2,423,800
1875-76	..	2,724,400	65,700	2,658,700	186,800	2,471,900
1876-77	..	2,484,400	61,900	2,422,500	202,200	2,220,300
1877-78	..	2,625,100	66,900	2,558,200	208,100	2,350,100
1878-79	..	2,326,600	65,200	2,261,400	200,400	2,061,000
1879-80	..	2,280,800	53,000	2,227,800	201,300	2,026,500
1880-81	..	2,529,400	62,400	2,467,000	198,900	2,268,100
1881-82	..	2,361,400	73,200	2,288,200	195,100	2,093,100
1882-83	Budget	1,181,000	65,000	1,116,000	163,000	953,000
	„ Revised	1,265,300	31,000	1,234,300	156,600	1,077,700
1883-84	Budget	1,255,100	18,500	1,236,600	143,700	1,092,900

32. There are increases in Burma and Bengal, and a decrease in Madras. The increase is chiefly due to a good rice season. In Madras the Budget Estimate appears to have been too high.

<u>Assessed Taxes.</u>		VIII & 12.—Assessed Taxes.				
33.		Revenue.		Expenditure.	Net Revenue.	
		£		£	£	
1876-77	..	..	14,500	...	14,500
1877-78	..	..	101,700	4,600	97,100
1878-79	..	..	900,900	37,600	863,300
1879-80	..	..	785,300	29,900	755,400
1880-81	..	..	558,700	21,200	537,500
1881-82	..	..	536,800	13,100	523,700
1882-83	Budget	..	538,000	15,000	523,000	
	„ Revised	..	525,900	13,800	512,100	
1883-84	Budget	..	523,400	14,000	509,400	

34. The Revenue is retrograding slightly. This is probably due to the fact that no special measures are taken to raise assesses to higher classes than those in which they formerly were taxed, or to bring under assessment persons who have for the first time become liable to assessment, while the progress of remission and reduction goes on steadily.

<u>Forest.</u>		IX & 13.—Forest.				
35.		Revenue.		Expenditure.	Net Revenue.	
		£		£	£	
1872-73	..	..	588,000	399,800	188,200
1873-74	..	..	639,500	402,600	236,900
1874-75	..	..	598,400	442,100	156,300
1875-76	..	..	697,500	418,700	278,800
1876-77	..	..	616,500	458,200	158,300
1877-78	..	..	678,700	439,900	238,800
1878-79	..	..	605,400	454,900	150,500
1879-80	..	..	676,200	465,100	211,100
1880-81	..	..	709,300	466,000	243,300
1881-82	..	..	874,400	557,600	316,800
1882-83	Budget	..	809,000	581,000	228,000	
	„ Revised	..	921,600	586,700	334,900	
1883-84	Budget	..	935,800	676,500	259,300	

36. The changes are due to the natural progress of Revenue and Expenditure in a growing Department. The chief increase of Revenue for the Revised is in Burma, but there are also increases in Bombay and the North-Western Provinces and Oudh. Forests in Madras have been made completely Provincial from the beginning of 1882-83.

37.

*X & 1A.—Registration.*Registration.

	Revenue.	Expenditure.	Net Revenue.
	£	£	£
1872-73	177,700	117,100	60,600
1873-74	181,900	121,700	60,200
1874-75	184,100	129,800	54,300
1875-76	186,900	137,000	49,900
1876-77	203,400	145,100	58,300
1877-78	239,800	154,400	85,400
1878-79	266,400	160,800	105,600
1879-80	269,200	165,200	104,000
1880-81	281,200	173,300	107,900
1881-82	284,700	179,400	105,300
1882-83 Budget	284,000	186,000	98,000
„ Revised	285,400	184,800	100,600
1883-84 Budget	280,400	186,300	94,100

38. Neither the Revenue nor the Expenditure of this Department shows much tendency to change.

39.

*XI.—Tributes from Native States.*Tributes.

	£
1872-73	741,500
1873-74	768,500
1874-75	725,000
1875-76	726,200
1876-77	694,900
1877-78	675,100
1878-79	703,700
1879-80	702,500
1880-81	742,200
1881-82	706,900
1882-83 Budget	701,000
„ Revised	709,900
1883-84 Budget	701,000

40. The increase in the Revised is £8,900. The decrease in the Budget of 1883-84 comes to the same amount.

Mint.

41.

XIV & 17.—Mint.

	Net imports of silver.	Revenue.	Expendi- ture.	Net Revenue.
	£	£	£	£
1872-73	715,100	54,300	84,800	—30,500
1873-74	2,495,000	66,500	76,200	—9,700
1874-75	4,642,000	159,000	131,100	27,900
1875-76	1,553,500	110,500	107,600	2,900
1876-77	7,198,900	258,800	130,600	128,200
1877-78	14,676,300	443,900	132,100	311,800
1878-79	3,970,700	172,300	104,000	68,300
1879-80	8,000,000	230,600	94,600	136,000
1880-81	3,892,500	89,600	92,600	—3,000
1881-82	5,379,000	70,600	87,500	—16,900
1882-83 Budget . . . . .	...	145,000	108,000	37,000
„ Revised . . . . .	...	152,200	88,800	63,400
1883-84 Budget . . . . .	...	102,000	75,400	26,600

42. The Revenue of the Mint is extremely liable to fluctuations. It consists chiefly of the seignorage on the coinage of silver, and the quantity of silver coined varies very greatly from year to year. The Expenditure also varies, but in a less degree, with the quantity of silver coined. In the early part of 1882-83 the Revenue was high, owing to the large imports of silver caused by the stoppage of the Secretary of State's Bills under the operation of the minimum policy. Since the Secretary of State began again to draw freely, the Revenue of the Mint has fallen off, and only a small excess over the Budget Estimate of Revenue is anticipated this year.

Interest.

43. *XXI.—Interest.*—See *1 Interest* (para. 123). The increase of £36,000 is due to a number of small charges which do not call for any special notice.

Miscellaneous.

44.

XXIV & 31.—Miscellaneous.

	Revenue.	Expenditure.	Net Revenue.
	£	£	£
1872-73	488,000	704,500	—216,500
1873-74	921,300	364,100	557,200
1874-75	903,200	371,500	531,700
1875-76	1,087,900	597,000	490,900
1876-77	576,700	377,500	199,200
1877-78	493,400	343,300	150,100
1878-79	348,200	293,100	55,100
1879-80	337,400	341,800	—4,400
1880-81	731,700	280,100	451,600
1881-82	396,200	292,300	103,900
1882-83 Budget	268,000	271,000	—3,000
„ Revised	326,100	339,200	—13,100
1883-84 Budget	268,100	364,900	—96,800

45. The increase of Revenue in the Revised over the Budget Estimate appears in almost all Provinces. There is an increase of £19,000 in England due chiefly to credits, under the new system of partial insurance, for recovery of value of stores lost in transit to India. £78,000 have been added to Expenditure on account of Miscellaneous Refunds.

46. XXV to XXVII & XXXI & XXXII & 36 to 38 & 42 to 45.—Railways.
(00s omitted.)

YEAR.	MILES OPEN FOR TRAFFIC AT THE BEGINNING OF EACH YEAR. (No digits omitted.)			CAPITAL EXPENDITURE DURING THE YEAR.			Interest and surplus profits paid to Guaranteed Railway Companies, land and State supervision for those Railways, and working expenses of State Railways.	Add in order to convert sterling item included in column 8 into rupees at the average rate of the year.	Interest at 4½ per cent. on the capital cost of State Railways, including the East Indian Railway after its purchase by the State.	TRUE.			BY THE ACCOUNTS.	
	State.	Guaranteed.	Total.	State.	Guaranteed other than East Indian.	Total.				Expenditure (columns 8, 9 and 10).	Revenue.	Net Expenditure.	Net Expenditure.	Net Revenue.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				£	£	£	£	£	£	£	£	£	£	£
end of 1871-72	...	...	...	1,937,9	58,115,8	60,053,7	...	...	...	...	...	...	...	...
1872-73	55	5,095	5,150	1,508,5	893,0	2,401,5	4,864,6	230,8	119,7	5,215,1	2,887,6	2,327,5	1,977,0	...
1873-74	55	5,366	5,421	2,407,6	1,145,0	3,552,6	4,906,7	329,5	207,2	5,443,4	3,664,0	1,779,4	1,242,7	...
1874-75	221	5,500	5,781	3,263,1	1,842,9	5,106,0	5,211,1	300,4	332,5	5,904,0	4,319,0	1,585,0	893,1	...
1875-76	485	5,597	6,082	3,201,1	1,050,2	4,341,3	5,144,4	518,0	476,1	6,136,5	4,570,2	1,566,3	574,2	...
1876-77	683	5,811	6,494	2,995,5	714,6	3,710,1	5,296,1	861,1	613,4	6,770,6	5,404,8	1,275,8	...	198,7
1877-78	806	5,998	6,804	4,170,0	1,625,1	5,795,1	5,948,9	796,9	768,2	7,514,0	7,219,5	294,5	...	1,270,6
1878-79	1,287	6,035	7,322	3,604,4	860,9	4,465,3	6,418,4	1,147,3	936,0	8,501,7	6,178,1	2,323,6	240,3	...
1879-80	2,014	6,044	8,058	49,372,3	590,3	49,962,6	6,642,8	957,5	1,179,3	8,779,6	7,120,5	1,659,1	...	443,3
1880-81	3,814	4,568	8,382	5,534,2	460,2	5,994,4	5,408,4	671,2	2,750,6	8,830,2	7,953,0	877,2	...	1,207,3
1881-82	4,534	4,600	9,134	3,281,3	833,0	4,114,3	5,564,4	6-8,5	3,046,5	9,299,4	9,436,2	+136,8	...	2,279,1
1882-83	4,821	4,616	9,437	2,531,8	652,2	3,384,0	5,773,1	666,6	3 181,6	9,621,3	9,085,0	536,3	...	1,745,9
1883-84	5,052	4,619	9,671	4,474,0	1,492,1	5,966,1	5,830,5	724,4	3,311,2	9,866,1	9,379,6	486,5	...	2,039,5
1884-85	5,244	4,643	9,887	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	88,371,7	70,475,3	158,847,0	...	...	...	...	...	...	...	...

a) East Indian Railway (1,503 miles) bought for the State from 1st January 1880.
 b) Includes 37,200,000. = Rs. 44,72,95 at the average rate of exchange of the year, paid for the East Indian Railway.
 c) Sterling not converted into rupees. The rest of the figures in this column are in rupees converted at the average exchange of the year.
 NOTE.—Interest on outlay on State Railways has been calculated at 4 per cent. from 1881-82, with the exception of the contribution of Rs. 1,00,00,000 for the Railway.

47.

XXV.—State Railways—Gross Earnings.
(00s omitted.)

State Railways
(Gross Earnings).

Years.	INDIA, GENERAL AND POLITICAL.				CENTRAL PROVINCES.			BURMA.	BENGAL.					NORTH-WESTERN PROVINCES AND OUDH.				PUNJAB.	BOMBAY.	IMPERIAL.	PROVINCIAL.	GRAND TOTAL.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
1879-80	379,4	172	120,4	10,6	29,8	...	108,5	...	146,8	47,7	34,0	13,5	9,4	...	...	12,3	...	182,5	385,6	61,0	1,176,5	372,2	1,548,7
1880-81	460,3	151,6	22,9	24,6	15,9	141,2	...	...	170,3	54,3	49,8	14,7	6,7	4,6	1,8	14,0	...	401,2	682,0	63,0	1,795,8	473,3	2,269,1
1881-82	1,012,3	...	32,9	53,0	41,9	152,9	...	...	192,7	57,9	53,6	16,0	6,8	33,3	4,1	13,2	2,3	327,0	542,6	14,0	1,981,8	574,7	2,556,5
1883 Budget	1,150,0	...	35,0	52,5	55,0	162,0	...	...	195,0	75,0	52,5	20,0	6,7	36,0	4,2	14,0	8,3	375,0	520,0	15,0	2,147,7	628,7	2,776,4
Revised	1,100,0	...	31,0	62,5	82,5	165,0	...	...	220,0	70,0	39,0	16,8	7,0	36,5	4,7	12,5	7,0	235,0	478,5	15,0	1,922,0	661,0	2,583,0
1883 Budget	1,160,0	...	34,0	65,0	105,0	170,0	6,5	...	230,0	123,0	25,0	12,5	7,0	40,0	5,0	13,5	10,0	245,0	465,0	15,0	1,984,0	746,5	2,730,5

NOTE.—Figures in antique represent Provincial Funds

48. **RAJPUTANA-MALWA RAILWAY.**—The Revised Estimate shows a decrease of £50,000. This is due chiefly to a fall in the traffic owing to the breaches on the Bombay, Baroda and Central India Railway, and partly to the Egyptian War.

49. **SINDIA RAILWAY.**—The traffic fell off very seriously towards the close of the year.

50. **WURDAH COAL RAILWAY.**—The Revised is £10,000 better than the Budget Estimate. This is due to a larger outturn of coal and to a fair improvement in goods traffic during the year.

51. **NAGPORE AND CHHATTISGARH RAILWAY.**—The Revised Estimate provides for an improvement in the earnings to the extent of £27,500. The traffic on this line has developed more rapidly than was anticipated, and an additional length of line has recently been opened.

52. **RANGOON AND IRRAWADDY VALLEY.**—The Revised Estimate is £3,000 better than the Budget Estimate of the year owing to an improvement in traffic.

53. **NORTHERN BENGAL RAILWAY.**—An increase of £25,000 in the Revised Estimate, as compared with the Budget Estimate of the current year, is confidently expected. The traffic on this line continues to expand, the improvement during the year being due chiefly to a steady growth in jute and tobacco traffic.

54. **TIRHOOT RAILWAY.**—The latest returns do not justify the Revised Estimate being placed at a higher figure than £70,000. The decrease of £5,000 may be attributed to the extensions not having been opened as early as was expected.

55. **PATNA AND GYA RAILWAY.**—The Revised Estimate provides for the transactions of 9 months only, *viz.*, to December 31st. The working of the line was transferred to the East Indian Railway from January 1st, 1883, from which date the earnings and expenses will be included in the accounts of that Railway, the net receipts payable to Government being adjusted half-yearly. The portion of the earnings of the last quarter of the financial year 1882-83 accruing to Government will be credited to Government in the accounts of 1883-84.

56. **CALCUTTA AND SOUTH-EASTERN RAILWAY.**—The Budget Estimate included the estimated earnings of the branch line from Sonarpur to Diamond Harbour, which has been constructed as a charge to 42—*State Railways*. The estimated earnings of the branch line are now shown separately. The Revised Estimate of the combined undertaking is £22,000, showing an increase of £2,000. The figures of the Revised Estimate given above represent the estimated earnings from the original line. The increase compared with the figures of the previous year may be attributed to the additional traffic brought on to the line by the opening of the branch line.

57. **NALHATI RAILWAY.**—The traffic has improved slightly during the current year.

58. **CAWNPORE AND FARAKHABAD RAILWAY.**—The small increase of £500 in the Revised Estimate does not call for remark.

59. **GHAZIPUR-DILDARNAGAR RAILWAY.**—The traffic has proved somewhat better than was anticipated, and the Revised Estimate will probably be realised.

60. MUTTRRA-HATTAS RAILWAY.—A considerable fall in the traffic occurred during the year, and, judging from the actuals as far as known, the receipts for the year are not expected to exceed £12,500.

61. MUTTRA-ACHNEYRA RAILWAY.—The Budget Estimate was somewhat too sanguine; but as the line had only just been opened when the estimate was framed, there was no information available on which to form a good estimate. Judging from actuals as far as known, it is not considered probable that the receipts will exceed £7,000.

62. PUNJAB NORTHERN RAILWAY.—In the Budget Estimate the whole of the earnings of the Punjab Northern State Railway was shown as *Revenue from Productive Public Works*, but under instructions from the Secretary of State, the earnings of the Northern Section are now shown separately under *Receipts on account of Public Works not classed as Productive*. The Revised Estimate for the whole line is £300,000, showing a decrease of £75,000. The sum of £235,000 shown in the table in paragraph 47 represents the estimated revenue from the portion of the line constructed as a charge to the Productive Public Works grant. The goods traffic during the year has been very low, which is to be attributed chiefly to a complete cessation of grain-traffic consequent on a good harvest throughout the Punjab.

63. INDUS VALLEY RAILWAY.—The Budget Estimate of £520,000 included the earnings of the Kandahar Railway; these, under instructions from the Secretary of State, are now shown separately. The Revised Estimate of £478,500 refers to the Indus Valley State Railway only; the Revised Estimate for the Indus Valley and Kandahar lines combined amounts to £520,000. There has been a heavy grain traffic during the last few months of the year.

64. DHOND AND MANMAD RAILWAY.—The figures represent the net receipts, the line being worked by the Great Indian Peninsula Railway.

74. CALCUTTA AND SOUTH-EASTERN RAILWAY.—As stated in paragraph 56, the figures for the Revised and Budget Estimates of 1882-83 and 1883-84 refer only to the Main Line, which is classed as a Productive Public Work, the estimated expenses of the Branch Line, which has been constructed as a charge to 42—*State Railways*, being shown separately. The Revised Estimate for the whole line amounts to £15,500, or £1,500 over the Budget Estimate. This is due to extensive repairs to rolling stock.

75. NALHATI RAILWAY.—The figures do not call for any remark.

76. CAWNPORE-FARAKHABAD RAILWAY.—The excess of £2,000 in the Revised Estimate is due entirely to the share of the charges for General Administration having been underestimated in the Budget Estimate.

77. GHAZIPUR-DILDARNAGAR RAILWAY.—This line is worked by the East Indian Railway, and the expenses vary with the traffic.

78. MUTTRA-HATRAS RAILWAY.—The saving of £2,400 is due to the fall in the traffic, to its having been decided to charge certain renewals to Capital, and to the transfer of a surplus engine.

79. MUTTRA-ACHNEYRA RAILWAY.—The Budget Estimate has proved too low; but as the line had only just been opened when the Budget Estimate was framed, it was scarcely possible to frame a reliable Estimate.

80. PUNJAB NORTHERN RAILWAY.—The amount entered in the Revised Estimate represents the working expenses of the portion of the line constructed as a charge to the Productive Public Works grant only; the Revised Estimate for the whole line is £260,000, showing a decrease of £30,000. This saving is due to smaller traffic than was provided for in the Budget Estimate, and to economy in working.

81. INDUS VALLEY RAILWAY.—The Revised Estimate of £312,500 provides for the working of the Indus Valley Railway only, whereas the Budget Estimate of £370,000 provided for the working of the Indus Valley and Kandahar Railways; the latter is now dealt with separately. The Revised Estimate of the combined undertaking is £360,000, or £10,000 less than the Budget Estimate, due to various reductions.

82. XXVI.—*Guaranteed and Subsidised Railways (Net Traffic Receipts).* *Guaranteed and Subsidised Railways (Net Traffic Receipts).*

Actuals.	EASTERN BENGAL RAILWAY (00s omitted)		Net Receipts.
	Receipts.	Expenses.	
	£	£	£
1877-78	512,2	203,4	308,8
1878-79	478,2	240,7	237,5
1879-80	534,5	283,0	251,5
1880-81	564,2	295,7	268,5
1881-82	673,9	326,3	347,6
1882-83 Budget	610,0	352,5	257,5
„ Revised	740,0	380,0	360,0
1883-84 Budget	730,0	385,0	345,0

83. The Revised Estimate provides for an increase of £102,500 in the net receipts. The gross earnings of the Railway are now expected to be £625,000,

or about £105,000 better than the Budget Estimate. This is almost wholly due to the great activity of the jute trade during the past six months. There was a large area under cultivation with an abundant crop; and the lower prices in the Calcutta market stimulated the purchases both for local consumption and export. The working expenses have been increased to £265,000, or by about £2,500. The suspense transactions on both sides of the account are now placed at £115,000 against £90,000 in the Budget Estimate.

84.		MADRAS RAILWAY (00s omitted)		
Actuals.		Receipts.	Expenses.	Net Receipts.
		£	£	£
1877-78	. . . . .	1,175,5	819,1	356,4
1878-79	. . . . .	713,6	551,1	162,5
1879-80	. . . . .	683,4	457,0	226,4
1880-81	. . . . .	657,9	460,3	197,6
1881-82	. . . . .	631,4	466,4	215,0
1882-83	Budget	660,0	450,0	180,0
„	Revised	740,0	450,0	260,0
1883-84	Budget	750,0	520,0	230,0

85. The traffic of this Railway during the year has improved considerably, while the working expenses have been kept £20,000 below the provision made in the Budget Estimate. The increase in the earnings from £630,000 to £690,000 provided for in the Revised Estimate will, it is expected, be realised. The suspense transactions have been increased from £30,000 to £50,000.

86.		SOUTH INDIAN RAILWAY (00s omitted).		
Actuals.		Receipts.	Expenses.	Net Receipts.
		£	£	£
1877-78	. . . . .	341,5	182,3	159,2
1878-79	. . . . .	334,8	257,1	77,7
1879-80	. . . . .	357,1	261,8	95,3
1880-81	. . . . .	377,3	240,1	137,2
1881-82	. . . . .	364,4	236,3	127,6
1882-83	Budget	388,0	248,0	140,0
„	Revised	380,0	245,0	135,0
1883-84	Budget	385,0	245,0	140,0

87. Owing to a recent fall in traffic it has been found necessary to reduce the estimate of earnings from £380,000 to £375,000. The expenses are placed at £240,000 as in the Budget Estimate. The suspense transactions are placed at an even sum of £5,000. The net receipts are taken at £135,000 against a Budget Estimate of £140,000.

88.		BOMBAY, BARODA AND CENTRAL INDIA RAILWAY (00s omitted).		
Actuals.		Receipts.	Expenses.	Net Receipts.
		£	£	£
1877-78	. . . . .	835,9	424,3	411,6
1878-79	. . . . .	794,3	478,9	315,4
1879-80	. . . . .	777,2	448,2	329,0
1880-81	. . . . .	888,8	511,8	377,0
1881-82	. . . . .	1,070,9	513,5	557,4
1882-83	Budget	1,120,0	480,0	640,0
„	Revised	1,100,0	610,0	490,0
1883-84	Budget	1,130,0	560,0	570,0

89. The traffic on this line is considerably less than was anticipated. This is due partly to the stagnation of trade owing to the Egyptian War, and partly to a serious break in the line caused by the floods in September. The earnings are now estimated to reach only £1,020,000 against the original estimate of £1,060,000. On the other hand, the expenses have been much increased by the outlay rendered necessary to restore communication, and also by heavy renewals; owing to these circumstances, the estimate of expenditure has been increased by the Government of Bombay from £420,000 to £550,000. A detailed explanation of this large and very unsatisfactory increase has been called for. The estimate of suspense receipts has been increased from £60,000 to £80,000. Suspense payments are placed at £60,000. The net estimated result is £150,000 worse than the Budget Estimate.

90. GREAT INDIAN PENINSULA RAILWAY (*00s omitted*).

Actuals.	Receipts.	Expenses.	Net Receipts.
	£	£	£
1877-78	3,737,7	1,961,2	1,776,5
1878-79	3,221,7	1,855,9	1,365,8
1879-80	2,717,4	1,763,1	954,3
1880-81	2,865,8	1,662,0	1,203,8
1881-82	3,570,7	1,726,2	1,844,5
1882-83 Budget	3,400,0	1,750,0	1,650,0
„ Revised	3,570,0	1,805,0	1,765,0
1883-84 Budget	3,500,0	1,825,0	1,675,0

91. There has been a large grain traffic on this Railway during the year which justifies the Revised Estimate of earnings being placed at £3,450,000 against £3,200,000 provided in the Budget Estimate. Renewals and additional Working Expenses have, however, increased the estimate of outlay from £1,550,000 to £1,725,000. The Suspense receipts have been reduced from £200,000 to £120,000, and the Suspense payments from £200,000 to £80,000. The result is an estimated net revenue of £1,765,000 as compared with £1,650,000 entered in the Budget Estimate.

92. OUDH AND ROHILKHAND RAILWAY (*00s omitted*).

	Receipts.	Expenses.	Net Receipts.	NORTHERN EXTENSION.		
				Receipts.	Expenses.	Net Receipts.
	£	£	£	£	£	£
1877-78	629,3	429,9	199,4	...	...	...
1878-79	552,7	323,3	229,4	...	...	...
1879-80	472,4	318,3	154,1	...	...	...
1880-81	514,8	307,6	207,2	...	...	...
1881-82	549,2	343,7	205,5	...	...	...
1882-83 Budget	590,0	375,0	215,0	...	...	...
„ Revised	545,0	385,0	160,0	...	...	...
1883-84 Budget	605,0	420,0	185,0	9,0	5,0	4,0

93. The traffic on this line has not been so good as was anticipated, and it has become necessary to reduce the estimate of earnings from £530,000 to £495,000. The heavy renewals found necessary have caused the estimate of expenditure to be increased from £315,000 to £335,000. The Suspense transactions under both Receipts and Expenditure have been reduced from £60,000 to £50,000. The result is a decrease in net receipts of £45,000.

94. SIND, PUNJAB AND DELHI RAILWAY (*00s omitted*).

Actuals.	Receipts.	Expenses.	Net Receipts.
	£	£	£
1877-78	1,252,6	815,3	437,3
1878-79	1,293,4	951,5	341,9
1879-80	1,791,5	1,325,8	465,7
1880-81	2,013,5	1,510,2	503,3
1881-82	1,515,1	1,197,2	317,9
1882-83 Budget	1,500,0	1,110,0	390,0
„ Revised	1,620,0	1,260,0	360,0
1883-84 Budget	1,530,0	1,140,0	390,0

95. The traffic up to date does not justify the estimate of earnings being placed at a higher figure than £1,010,000 against the Budget Estimate of £1,050,000. No corresponding reduction has been effected in the Working Expenses which remain at £660,000. While the Suspense receipts are estimated at £610,000 the Suspense payments are only expected to reach £600,000. Consequently the net receipts are placed at £350,000 as compared with £390,000 entered in the Budget Estimate.

Guaranteed and Subsidised Railways (Interest and Profits).

96. 37.—*Guaranteed and Subsidised Railways—Interest and Profits.*

STATE CHARGES FOR LAND AND CONTROL,

MADRAS.

Actuals—	£
1877-78	12,300
1878-79	15,000
1879-80	12,300
1880-81	11,200
1881-82	9,900
Estimates—	
1882-83 Budget	10,600
„ Revised	10,500
1883-84 Budget	10,700

97. The differences are small and are due to changes in the officers employed in connection with the Guaranteed Railways in Madras.

98. BOMBAY.

Actuals—	£
1877-78	15,000
1878-79	14,500
1879-80	13,100
1880-81	13,300
1881-82	18,100
Estimates—	
1882-83 Budget	22,200
„ Revised	20,800
1883-84 Budget	22,200

99. The saving is due to the Consulting Engineer having been absent on leave during a considerable portion of the year, and to the outlay on Land being £1,000 less than was anticipated.

100.		BENGAL.		
Actuals—				£
1877-78	.	.	.	19,900
1878-79	.	.	.	9,000
1879-80	.	.	.	19,800
1880-81	.	.	.	2,000
1881-82	.	.	.	4,300
Estimates—				
1882-83	Budget	.	.	12,200
	„ Revised	.	.	5,300
1883-84	Budget	.	.	14,200

101. The saving is chiefly due to the land intended to be taken up at Dacca and Naraingunge for a steamer depôt not having been purchased during the year.

102.		CENTRAL PROVINCES.		
Actuals—				£
1879-80	.	.	.	1,800
1880-81	.	.	.	400
1881-82	.	.	.	...
Estimates—				
1882-83	Budget	.	.	200
	„ Revised	.	.	20
1883-84	Budget	.	.	...

103. A sum of £200 was provided in the Budget Estimate of 1882-83 to meet charges for land, but it is now not expected that the payments will exceed £20.

104.		PUNJAB.		
Actuals—				£
1877-78	.	.	.	8,900
1878-79	.	.	.	10,100
1879-80	.	.	.	9,500
1880-81	.	.	.	10,400
1881-82	.	.	.	12,300
Estimates—				
1882-83	Budget	.	.	11,700
	„ Revised	.	.	12,000
1883-84	Budget	.	.	10,000

105. There is a saving of £700 as compared with the Budget Estimate under "control" owing to the post of Deputy Consulting Engineer having remained unfilled for some months. The provision for land has been increased by £1,000 to meet probable payments during the year for land for the Raiwind-Ferozepore Branch of the Sind, Punjab and Delhi Railway, recently sanctioned.

106.		NORTH-WESTERN PROVINCES AND. OUDH.		
Actuals—				£
1877-78	.	.	.	10,000
1878-79	.	.	.	8,800
1879-80	.	.	.	6,300
1880-81	.	.	.	6,500
1881-82	.	.	.	15,500
Estimates—				
1882-83	Budget	.	.	17,200
	„ Revised	.	.	22,500
1883-84	Budget	.	.	24,100

107. Nearly the whole of the increase over the Budget Estimate is under *Land*, and is to meet the cost of the land needed for the approach road to the Benares Fort Station from the City, and an additional demand for the Northern Extension not anticipated when the Budget Estimate was framed.

108. DIRECTOR GENERAL OF RAILWAYS.

Actuals—		£
1880-81		13,700
1881-82		14,400
Estimates—		
1882-83	Budget	12,900
„	Revised	13,800
1883-84	Budget	13,300

109. The increase is due to promotion and changes in Officers and to the payment of arrear charges on account of "Simla allowances" to clerks transferred from the Western and North-Eastern Systems. Provision for these latter charges were made in the Revised Estimate of 1881-82, but the payment is stated to have been unavoidably delayed until April 1882.

110. GUARANTEED INTEREST.

The estimated payments in India are very small, being only £5,780 out of a total of £3,275,280.

111. MOIETY OF SURPLUS PROFITS.

The Revised Estimate shows a net increase of £36,600 over the Budget Estimate. The payments to the Eastern Bengal Railway are £8,100 less than expected, owing to the sums reserved from the net earnings to meet charges for renewals of permanent way and rolling stock not having been expended. The decrease of £16,500 in the estimated payments to the Bombay, Baroda and Central India Railway is due to the traffic having fallen below expectations and to the larger expenditure on renewals. The traffic of the Great Indian Peninsula Railway proved better than the estimates and resulted in an increase in the surplus profits to the extent of £61,200.

112. The following statement shows the outlay on Capital Account of the Guaranteed Railways excluding the East Indian Railway:—

	During the year.	To end of the year.
	£	£
Actuals to 31st March 1882	707,516	72,334,411
Estimate, 1882-83	936,300	73,270,711
„ 1883-84	1,276,900	74,547,611

113. The charge to the State on account of Guaranteed Railways is as follows:—

	Net traffic receipts.	CHARGES.				Net charge to State.
		Land and control.	Guaranteed interest.	Moiety of surplus profits.	Total.	
Actuals—	£	£	£	£	£	£
1878-79	2,529,738	45,751	3,210,057	270,157	3,525,965	996,227
1879-80	2,476,847	45,720	3,250,131	135,192	3,431,043	954,696
1880-81	2,894,653	57,613	3,261,951	358,244	3,677,808	783,155
1881-82	3,615,625	74,745	3,271,771	333,331	3,679,847	64,222
Estimates—						
1882-83 Revised	3,530,000	85,000	3,275,280	486,100	3,846,380	316,380
1883-84 Budget	3,539,000	93,800	3,301,180	481,500	3,884,480	345,480

114. XXVII.—*East Indian Railway (Net Traffic Receipts).**East Indian Railway (Net Traffic Receipts).*

	Gross Receipts.	Working Expenses.	Net Receipts.
	£	£	£
1877-78	4,809,784	1,797,288	3,012,496
1878-79	4,405,367	1,861,906	2,543,461
1879-80 { to 31st Dec. 1879	3,434,185	1,287,948	2,146,237
{ Jan. to Mar. 1880	1,177,691	223,538	949,153
1880-81	4,252,841	1,482,316	2,770,525
1881-82	4,710,276	1,448,794	3,261,482
1882-83 Budget	4,426,400	1,766,400	2,660,000
" Revised	4,571,500	1,726,500	2,845,000
1883-84 Budget	4,655,000	1,748,000	2,907,000

115. The gross receipts are estimated to amount to £4,571,500 against £4,426,400 provided in the Budget Estimate. Until very recently it was fully expected that the revenue from the line would have been much larger than the amount now provided, but the earnings of the first seven weeks of the year 1883 being £185,000 below those of the similar period of 1882, the estimate cannot be placed at a higher figure than that given above. There is a saving in outlay of £46,400, and the net receipts are placed at £185,000 over the Budget Estimate.

116. 38.—*East Indian Railway—Interest and Profits.**East Indian Railway—Interest and Profits.*

	Actuals, 1881-82.	Budget Estimate, 1882-83.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
	£	£	£	£
Annuity not deferred	977,446	957,300	955,400	945,600
Interest on Capital of deferred annuity	262,000	262,000	262,000	262,000
Surplus profits	198,164	215,000	247,150	188,400
Total	1,437,610	1,434,300	1,464,550	1,396,000

117. The reductions in the annuity charges are due to the purchase of a further portion of the annuity during 1882-83. The Revised Estimate of surplus profits represents the amount actually paid during the year. The excess over the Budget Estimate is due to the net earnings of 1881-82 having been better than the estimate.

118. XXX.—*Portion of Land Revenue due to Irrigation (00s omitted).**Portion of Land Revenue due to Irrigation.*

	North West- ern Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£
Actuals—					
1879-80	66,9	27,6	589,9	24,1	708,5
1880-81	65,1	161,2	552,1	18,9	797,3
1881-82	87,2	33,3	334,5	86,2	401,2
Estimates—					
1882-83 Budget	87,2	34,1	511,0	23,0	655,3
" Revised	87,2	38,5	362,3	41,0	529,0
1883-84 Budget	87,2	40,5	370,5	47,3	545,5

119. Compared with the actuals of 1881-82, the Revised Estimate for 1882-83 shows an increase of £40,800, made up as follows :—

	£
Punjab	5,200
Madras	27,800
Bombay	7,800
Total	<u>40,800</u>

120. The increase in the Punjab is due to a credit allowed on well lands on the Bari Doab Canal and to a write-back in 1881-82 of the owner's rate on the Western Jumna Canal. The increase in Madras is due partly to the larger spread of irrigation from the canals, and partly to the inclusion for the first time of the revenue expected to be derived from the Kurnool-Cuddapah Canal. The increase in Bombay is caused by the transfer of the Desert Canal and the Eastern Nara projects from *Public Works not classed as Productive to Productive Public Works*.

121. Compared with the Budget Estimate for 1882-83, the Revised Estimate for 1882-83 shows a decrease of £153,300, made up as follows :—

	£
Punjab	+4,400
Madras	—178,700
Bombay	+21,000
Net	<u>—153,300</u>

122. The increase in the Punjab is caused by increased irrigation and by the inclusion of the water-advantage rate on well-lands for which the Bari Doab Canal is entitled to take credit. The decrease in Madras is due to the practice hitherto in force, but now discontinued, of showing, as in the case of the Cauvery Works, the gross revenue due to the whole Irrigation system, instead of only the gross revenue due to the expenditure incurred by the British Government. The increase in Bombay arises from the transfer of the Desert Canal and the Eastern Nara Works from *Public Works not classed as Productive to Productive Public Works*, as explained above.

EXPENDITURE.

123. 1 & 41.—Interest.*

	Expenditure.	Revenue.	Net Expenditure.	Guaranteed Interest.	Interest on E. I. Railway Company's Debentures.	Terminable Annuity, E. I. R. Company.	Grand total Gross Payment.
	£	£	£	£	£		£
1872-73	5,301,700	519,100	4,782,600	4,658,400	...	...	9,960,100
1873-74	5,248,800	464,100	4,784,700	4,667,900	...	...	9,916,700
1874-75	5,032,500	560,000	4,472,500	4,693,900	...	...	9,726,400
1875-76	5,178,100	578,200	4,599,900	4,687,900	...	...	9,866,000
1876-77	5,408,600	553,300	4,855,300	4,708,700	...	...	10,117,300
1877-78	5,740,400	545,200	5,195,200	4,705,300	...	...	10,445,700
1878-79	5,982,900	628,400	5,354,500	4,755,200	...	...	10,738,100
1879-80	6,172,600	748,000	5,424,600	4,766,300	34,400	...	10,973,300
1880-81	6,059,500	875,700	5,183,800	3,311,900	188,000	993,200	10,552,600
1881-82	6,363,100	896,900	5,466,200	3,264,800	352,800	1,239,400	11,220,100
1882-83 Budget	6,391,000	652,000	5,739,000	3,278,000	342,000	1,219,300	11,230,300
„ Revised	6,510,300	688,000	5,822,300	3,269,500	348,100	1,217,400	11,345,300
1883-84 Budget	6,509,400	651,000	5,858,400	3,296,000	301,600	1,207,600	11,314,600

* For explanations as regards 41—Interest on Debt incurred for Productive Public Works, considered separately, see pages 33—40.

124. The following is a statement of the Registered Debt of the Government of India on the 31st March 1883, including the remaining East Indian Railway Debentures, as follows :—

	£
Debentures Stock 4½ per cent.	1,500,000
Debentures at 4 per cent. . . . .	...
	1,500,000

(Sterling and Rupees combined on the assumption that £1=Rupees 10),—(000s omitted in Rupees and Total columns).

Rate of Interest.	CAPITAL AMOUNT OUTSTANDING.				A YEAR'S INTEREST THEREON.	
	Sterling.	Rupees.	Silver convertible at the option of the creditors into sterling at a rate equivalent to 21-10½ (exactly 21-10-536=Rupee 1).	Total.	Sterling.	Rupees.
	£	Rs.			£	Rs.
5 . . . . .	...	...	...	...	...	...
4½	1,500,000	23,46,51 (a)	...	24,96,51	67,500	1,05,59
4	62,515,717	65,65,59 (b)	...	1,28,17,16	2,500,628	2,62,62
4 . . . . .	...	...	1,22,68	1,22,68	44,700	44
7 shillings . . . . .	...	2,40	...	2,40	...	10
8½	4,536,300	5,85	...	4,59,48	158,770	20
Nil	42,035	8,51	...	12,71	...	...
	68,594,052	89,28,86	1,22,68	1,59,10,94	2,771,598	3,68,95

(a) Includes 4,33 Local Debentures.

(b) Includes 12,76 ditto.

17,09

125. The foregoing statement shows the following differences in the amount of the Registered Debt at the end of 1881-82 and 1882-83 :—

	1881-82 as per Finance and Revenue Accounts, page 160.	1882-83.
	£	£
Sterling Debt	68,167,452	68,594,052
Rupee Debt	88,653,162	90,515,400

126. The differences may be explained as follows :—

Sterling Debt, March 1882		68,167,452
<i>Add in 1882-83—</i>		
India 3½ per cent. Stock credited under East Indian Railway Account, 1881 (Redemption of annuities)	450,000	
4 per cent. Debentures	2,000,000	
		2,450,000
		70,617,452
<i>Deduct Loans discharged—</i>		
East India Bonds	62,200	
India 5 per cent. Stock	11,200	
East Indian Railway Debentures	1,950,000	
		2,023,400
Debt in March 1883		68,594,052

127. Rupee Debt—

	£
In March 1882	88,653,162
Add Loan of 26th September 1882	2,500,000
	<hr/>
	91,153,162
<i>Deduct—</i>	
Loans discharged	637,826
	<hr/>
	90,515,336
	<hr/>

128. The increase in the Revised is due partly to an arrear payment of interest to the Maharaja of Patiala, and partly to the charge for temporary loans contracted in England during 1882-83 by the Secretary of State.

129. If the sterling amounts be converted into Rupees at 1s. 8d., the whole debt is as follows:—

	CAPITAL.			INTEREST.	
	£	£	Rs.	£	Rs.
Sterling	68,594,000	...	...	...	...
Transfer Loan Rs. 1,22,68,000 at 1s. 10½d.	1,150,000	69,744,000	at 1s. 8d., the rate of the year.	83,69,28,000	2,771,000 at 1s. 8d. 3,32,52,000
In Rupees . . . . .	...	74,407,000	...	89,28,86,000	3,075,000 3,68,95,000
		<hr/>		<hr/>	<hr/>
		144,151,000		1,72,98,14,000	5,846,000 7,01,47,000
		<hr/>		<hr/>	<hr/>

and the average rate of interest is 4.055 per cent.

130. The following Statement, calculated from the Interest payments, shows the proportions of the Registered Debt of India held by Europeans and Natives on the 31st December of each year from 1870 to 1882:—

(00s omitted.)

Year.	Europeans.	Natives.	Total.	% Europeans.	% Natives.
	£	£			
1870	52,534,6	13,342,5	65,877,1	79.75	20.25
1871	49,435,8	16,253,9	65,689,7	75.26	24.74
1872	50,777,3	14,964,4	65,741,7	77.18	22.82
1873	48,746,6	16,504,5	65,251,1	74.69	25.31
1874	50,699,0	17,108,6	67,807,6	74.76	25.24
1875	54,204,4	17,441,3	71,645,7	75.23	24.77
1876	53,845,3	17,821,2	71,666,5	74.70	25.30
1877	54,502,3	18,409,7	72,912,0	74.75	25.25
1878	56,752,1	20,108,4	76,860,5	73.83	26.17
1879	60,609,4	20,507,5	81,116,9	74.71	25.29
1880	62,588,6	18,593,4	81,182,0	77.10	22.90
1881	71,033,9	16,305,7	87,339,6	81.33	18.67
1882	69,895,2	19,162,6	89,057,8	78.48	21.52

131. The distribution between *Interest* under 1 and 41 is as under (00s omitted) :—

	Actuals, 1881-82.	Revised, 1882-83.	Budget, 1883-84.
	£	£	£
1—Interest	4,024,1	3,988,3	3,823,6
41—Interest	2,339,0	2,522,0	2,085,8
	<u>6,363,1</u>	<u>6,510,3</u>	<u>6,509,4</u>

132.	2.—Interest on Deposits.	Interest on Deposits.
		£
1872-73		557,300
1873-74		541,000
1874-75		380,400
1875-76		387,300
1876-77		395,100
1877-78		358,700
1878-79		378,900
1879-80		382,500
1880-81		414,000
1881-82		534,000
1882-83 Budget		459,000
„ Revised		462,400
1883-84 Budget		440,400

133. The Revised Estimate for 1882-83 is almost the same as the Budget Estimate.

134.	3.—Refunds and Drawbacks.	Refunds and Drawbacks.
		£
1872-73		343,800
1873-74		341,700
1874-75		368,200
1875-76		415,200
1876-77		356,800
1877-78		341,600
1878-79		406,600
1879-80		368,600
1880-81		469,200
1881-82		419,900
1882-83 Budget		511,000
„ Revised		512,000
1883-84 Budget		322,200

135. The Revised is only £1,000 in excess of the Budget, but this is the net result of a number of changes in different Provinces. In Bengal there is an increase of more than £20,000, and in Madras of more than £25,000, while in Bombay there is a decrease of more than £50,000.

136. The increase in Bengal is due to insufficient provision having been made in the Estimate for Customs Refunds, and the increase in Madras is due partly to insufficient provision in the Estimates, and partly to the Revised Estimate providing for special repayment to the Raja of Pillapuram on account of water-tax.

137. The reduction in Bombay is due chiefly to remissions of Land Revenue in Bombay on account of previous years not having proved so heavy as was anticipated.

138. The figures above include both Revenue and other Refunds, but henceforth only Revenue Refunds will appear under this head, the other Refunds being distributed under the several heads concerned. The figures under the new arrangement for entry under this head are as under—

	Accounts, 1881-82.	Revised, 1882-83.	Budget, 1883-84.
	£	£	£
Refunds and Drawbacks	272,400	384,200	195,900

Assignments and
Compensations.

139. 4.—*Assignments and Compensations, and* 27.—*Territorial and Political Pensions.*

		Less Tributes, &c.	Net Allowances.
	£	£	£
1872-73	1,749,900	741,500	1,008,400
1873-74	1,856,700	768,500	1,088,200
1874-75	1,738,400	725,000	1,013,400
1875-76	1,713,700	726,200	987,500
1876-77	1,672,500	694,900	977,600
1877-78	1,646,100	675,100	971,000
1878-79	1,826,500	703,700	1,122,800
1879-80	1,814,600	702,500	1,112,100
1880-81	1,898,800	742,200	1,156,600
1881-82	1,876,800	706,800	1,170,000
1882-83 Budget	1,939,000	701,000	1,238,000
„ Revised	1,929,700	709,900	1,219,800
1883-84 Budget	1,989,500	701,000	1,288,500

140. The Revised Estimate shows a decrease of £9,300. There is an increase due to insufficient provision having been made in one case, and to arrear payments to the late Raja Janoojee in the Central Provinces. There is a decrease in the Home Revised Estimates, owing to the sum of £44,000 provided for Maharaja Dhuleep Singh not having been paid, and an increase of £10,000 owing to provision for the Nawab Nazim.

141. These two heads formed what was termed under the old arrangement “Allowances and Assignments under Treaties and Engagements.” The figures under the new arrangements are as follows :—

	Accounts, 1881-82.	Revised, 1882-83.	Budget, 1883-84.
	£	£	£
4—Assignments and Compensations	1,194,500	1,241,700	1,246,100
27—Territorial and Political Pensions	682,300	688,000	743,400
	<hr/>	<hr/>	<hr/>
	1,876,800	1,929,700	1,989,500
	<hr/>	<hr/>	<hr/>

142.	5.—Land Revenue.	<u>Land Revenue.</u>
		£
1872-73		2,813,700
1873-74		2,857,300
1874-75		2,853,700
1875-76		2,939,200
1876-77		2,898,600
1877-78		2,946,500
1878-79		2,960,000
1879-80		2,937,200
1880-81		2,983,700
1881-82		3,003,800
1882-83 Budget		3,163,000
„ Revised		3,055,900
1883-84 Budget		3,211,700

143. There is a decrease in the Revised of £112,100. The decrease is caused by a falling off of £113,300 in the North-Western Provinces and Oudh, chiefly due to the scheme for the payment of Oudh Patwaries not having been introduced this year. The saving on account of Oudh Patwaries is about £85,000 and there is a further saving of £15,000 under Patwari charges in the North-Western Provinces.

144.	15 & XII.—Post Office.	<u>Post Office.</u>		
		Expenditure.	Revenue.	Net Expenditure.
		£	£	£
1872-73		765,800	581,400	184,400
1873-74		883,200	689,500	193,700
1874-75		884,400	740,800	143,600
1875-76		902,700	767,000	135,700
1876-77		918,700	798,800	119,900
1877-78		964,000	851,600	112,400
1878-79		1,033,300	911,800	121,500
1879-80		1,145,500	1,004,400	141,100
1880-81		1,175,500	1,018,600	156,900
1881-82		1,147,900	949,900	198,000
1882-83 Budget		1,173,000	967,000	206,000
„ Revised		1,186,700	979,600	207,100
1883-84 Budget		1,222,800	1,010,900	211,900

145. The difference between the Budget and Revised Estimate for 1882-83, viz., expenditure £13,700 more, is chiefly due to a payment of £7,500 to the Madras Railway Company, to extra payments to State Railways, and increased establishments on account of the expansion of Money Order Work. The Revenue is better by £12,600, owing to a payment to London (which is deducted from the Receipts) being £6,900 less, and to increased receipts under Postage Stamps and Cash Collections, consequent on general progress.

Telegraph. 146.

16 & XIII.—Telegraph.

	Expenditure.	Capital Ex- penditure included in foregoing.	Revenue.	Net Expenditure.	Net Revenue.	Net Revenue attribut- ed to the War.	Net Expendi- ture apart from the War.
	£	£	£	£	£	£	£
1872-73 . . .	483,000	...	249,800	233,200	...	...	...
1873-74 . . .	411,800	...	250,600	161,200	...	...	...
1874-75 . . .	432,000.	...	236,500	145,500	...	...	...
1875-76 . . .	490,600	...	309,000	181,600	...	...	...
1876-77 . . .	473,100	112,700	341,200	131,900	...	...	...
1877-78 . . .	461,100	72,700	358,400	102,700	...	...	...
1878-79 . . .	470,800	52,300	426,700	44,100	...	21,500	65,600
1879-80 . . .	451,100	72,900	565,500	...	54,400	56,600	2,200
1880-81 . . .	497,800	99,800	539,100	...	41,300	40,700	—600
1881-82 . . .	536,200	112,100	469,200	67,000	...	...	...
1882-83 Budget	637,000	162,300	525,000	112,000	...	...	...
„ Revised	656,700	165,900	521,000	135,700	...	...	...
1883-84 Budget	741,600	290,200	557,100	184,500	...	...	...

147. The Revenue shows a falling off of £4,000, which is due to the Message Revenue in India having been over-estimated.

148. The Expenditure shows an increase of £19,700, which is due to payments in England in adjustment of the abnormal conditions of traffic.

General Admin-
istration.

149.

18.—General Administration.

	£
1872-73	1,385,100
1873-74	1,389,600
1874-75	1,365,300
1875-76	1,427,600
1876-77	1,492,600
1877-78	1,492,700
1878-79	1,437,700
1879-80	1,492,300
1880-81	1,532,000
1881-82	1,494,300
1882-83 Budget	1,504,000
„ Revised	1,577,700
1883-84 Budget	1,554,900

150. The Revised shows an increase of £73,700. The chief increases are £26,600 under India General, £8,500 in Madras, and £31,200 in England. The increase under India General is due to a number of items showing an increase in the earlier months of the year, *viz.*, Staff and Household of the Governor General, Tour Expenses, Executive Council (an additional Member for Public Works), Legislative Council, Military Secretariat, Civil Offices of Account and Audit, Public Works Office of Account and Audit, and Press Commissioner. It is possible that the expenditure may not be so heavy as is anticipated. In Madras there is a special charge of £4,200 on account of furniture and household requirements for Government House, Ootacamund. In England the excess is chiefly due to the transfer to this head of the cost of Currency Notes, formerly charged under *Stationery and Printing*. The cost of India Stock Notes has also been included under this head.

151.	19 & XV.—Law and Justice.		<u>Law and Justice.</u>	
	Expenditure.	Revenue.	Net Expenditure.	
	£	£	£	
1872-73	2,822,400	594,700	2,227,700	
1873-74	2,960,300	625,700	2,334,600	
1874-75	3,044,900	606,900	2,438,000	
1875-76	3,065,500	593,100	2,472,400	
1876-77	3,138,400	609,000	2,529,400	
1877-78	3,175,700	617,000	2,558,700	
1878-79	3,297,100	647,100	2,650,000	
1879-80	3,280,800	658,900	2,621,900	
1880-81	3,353,000	680,000	2,673,000	
1881-82	3,184,200	677,400	2,506,800	
1882-83 Budget	3,347,000	659,000	2,688,000	
„ Revised	{ 3,229,300 } { 3,272,700 }	662,000	{ 2,567,300 } { 2,610,700 }	
1883-84 Budget	{ 3,303,400 } { 3,346,700 }	645,000	{ 2,658,400 } { 2,701,700 }	

152. The Receipts under XV,—*Law and Justice* do not vary greatly.

153. There is a decrease of Expenditure amounting to £117,700. The decrease is spread over all Provinces except the Central Provinces, where there is an increase of £4,700.

154. The only large decrease is in the North-Western Provinces and Oudh, where it amounts to £40,000; in Bombay it is £18,400. The decrease in the North-Western Provinces is chiefly in the Jail Grant. The same causes have brought about the reduction in Bombay, *viz.*, fewer prisoners and lower prices of food. There is a reduction of £11,500 under India General, due to less provision of Commissariat Stores for Port Blair. There is generally a saving in all Provinces in the expenditure on Jails, but in the Central Provinces there is a special grant of £10,000 for Jail Manufactures, which has caused an increase; in British Burma the provision for a Provincial High Court has been struck out of the Revised.

155. Refunds under *Law and Justice* and other Service heads will henceforth be charged under the respective Service heads by transfer from *Refunds and Drawbacks*. The Revised figure thus stands at £3,272,700 and the Budget at £3,346,700.

156. 20 & XVI.—Police.

	20 & XVI.—Police.		<u>Police.</u>	
	Expenditure.	Revenue.	Net Expenditure.	
	£	£	£	
1872-73	2,423,100	235,800	2,187,300	
1873-74	2,439,000	238,500	2,200,500	
1874-75	2,444,900	208,000	2,236,900	
1875-76	2,471,000	234,700	2,236,300	
1876-77	2,515,400	216,800	2,298,600	
1877-78	2,487,600	255,100	2,232,500	
1878-79	2,419,100	211,100	2,208,000	
1879-80	2,495,500	227,700	2,267,800	
1880-81	2,524,200	241,800	2,282,400	
1881-82	2,553,800	248,000	2,305,800	
1882-83 Budget	2,635,000	248,000	2,387,000	
„ Revised	{ 2,627,700 } { 2,631,500 }	227,200	{ 2,400,500 } { 2,404,300 }	
1883-84 Budget	{ 2,705,600 } { 2,708,000 }	226,200	{ 2,479,400 } { 2,481,800 }	

157. Under Revenue there is a decrease of £20,800, and under Expenditure a decrease amounting to £7,300.

158. The decrease in Revenue is in Madras and Burma, and is due to arrangements regarding Municipal Police in connection with the new scheme for Local Self-Government.

159. Adding Refunds under this head, the Revised and Budget figures will stand as follows:—

	£
1882-83 Revised	2,631,500
1883-84 Budget	2,708,000

Marine.

160.

21 & XVII.—Marine.

	Expendi- ture. £	Revenue. £	Net Expendi- ture. £	Net Military Estimate. £	Total £
1872-73	561,500	208,900	352,600	...	...
1873-74	534,500	236,300	298,200	...	...
1874-75	597,500	302,000	295,500	...	...
1875-76	629,200	230,400	398,800	373,000	771,000
1876-77	699,600	233,200	466,400	352,000	818,400
1877-78	542,200	231,500	310,700	278,200*	588,900
1878-79	548,700	250,600	293,100	355,800	653,900
1879-80	530,100	258,200	271,900	441,900	713,800
1880-81	551,600	246,500	305,100	381,500	686,600
1881-82	623,400	237,900	385,500	...	...
1882-83 Budget	621,000	183,000	438,000	...	...
„ Revised	{ 545,600 } { 545,700 }	211,600	{ 334,000 } { 334,100 }	...	...
1883-84 Budget	{ 515,200 } { 515,400 }	207,100	{ 308,100 } { 308,300 }	...	...

161. Under *XVII* the Revised shows an increase of £28,600, chiefly under India General. In Expenditure the Revised shows a reduction of £75,400 almost wholly in England. The decrease in the Revised is due to a transfer of pensions and furlough allowances (£35,000) to *Superannuation, Retired and Compassionate Allowances*, to less payment (£24,000) for stores, due to less coal being indented for, and to a larger portion of the cost of the troopship *Clive* having been paid in 1881-82 than was anticipated, counterbalanced to some extent by provision for an arrear payment of £13,200 on account of Her Majesty's ships employed in the Indian seas.

162. Adding Refunds under this head, the Revised and Budget figures will stand at £545,700 and £515,400 respectively.

Education.

163.

22 & XVIII.—Education.

	Expendi- ture. £	Revenue. £	Net Expendi- ture. £	In the Army (Net). £	Net Total. £
1872-73	878,900	151,600	727,300	...	...
1873-74	924,600	159,600	765,000	...	...
1874-75	983,900	146,200	837,700	41,700	879,400
1875-76	1,017,600	151,900	865,700	42,600	908,300
1876-77	1,029,400	147,600	881,800	41,500	923,300
1877-78	1,029,500	149,000	880,500	41,500	922,000
1878-79	978,200	147,400	830,800	42,300	873,100
1879-80	967,000	139,400	827,600	42,700	870,300
1880-81	998,500	170,200	828,300	42,900	971,200
1881-82	1,078,500	189,300	889,200	42,100	931,300
1882-83 Budget	1,149,000	177,000	972,000	44,200	1,016,200
„ Revised	{ 1,133,600 } { 1,133,900 }	199,800	933,800	41,700	975,500
1883-84 Budget	{ 1,199,300 } { 1,200,100 }	204,900	994,400	41,900	1,036,300

164. The Revised shows an increase of Receipts amounting to £22,800, of which the greater portion is in Bombay.

165. The Revised Estimated Expenditure of 1882-83 is slightly below the Budget Estimate for the year.

166. The transfer of Educational Refunds to this head brings the totals for Revised and Budget to £1,133,900 and £1,200,100 respectively.

167.	23.— <i>Ecclesiastical.</i>		<i>Ecclesiastical.</i>	
	Civil.	Military (charged under Army).	Total.	
	£	£	£	
1872-73	156,500	...	...
1873-74	163,700	...	...
1874-75	165,900	24,600	190,500	
1875-76	162,000	22,300	184,300	
1876-77	163,800	27,500	191,300	
1877-78	158,000	30,800	188,800	
1878-79	155,200	30,000	185,200	
1879-80	156,000	30,100	186,100	
1880-81	158,600	28,600	187,200	
1881-82	162,100	29,600	191,700	
1882-83 Budget	163,000	30,500	193,500	
„ Revised	163,600	30,800	194,400	
1883-84 Budget	167,600	30,000	197,600	

168. No remarks are required under this head.

169.	24 and XIX.— <i>Medical.</i>				<i>Medical.</i>	
	Expendi- ture.	Revenue.	Net Expendi- ture.	Total Net Expenditure under Army.	Total.	
	£	£	£	£	£	
1872-73	592,600	37,100	560,500	...	...
1873-74	620,400	38,300	582,100	...	...
1874-75	657,300	45,600	611,700	...	...
1875-76	770,500	34,700	735,800	...	...
1876-77	668,600	35,100	633,500	...	...
1877-78	689,600	36,300	653,300	401,300	1,054,600	
1878-79	669,100	44,300	624,800	441,700	1,066,500	
1879-80	663,700	56,300	612,400	462,800	1,075,200	
1880-81	666,700	43,400	623,300	454,200	1,077,500	
1881-82	683,200	39,500	643,700	403,200	1,046,900	
1882-83 Budget	703,000	41,000	662,000	583,700	1,245,700	
„ Revised	{ 696,400 697,700 }	48,500	647,900	555,500	1,203,400	
1883-84 Budget	{ 721,300 722,700 }	48,600	672,700	646,100	1,318,800	

170. The refunds under *Medical* will henceforth appear under this head. Their transfer here raises the Revised and Budget figures to £697,700 and £722,700 respectively.

<i>Political.</i>	171.	25.— <i>Political.</i>	£
	1872-73		390,800
	1873-74		366,200
	1874-75		404,200
	1875-76		429,600
	1876-77		505,200
	1877-78		469,000
	1878-79		448,800
	1879-80		430,600
	1880-81		531,200
	1881-82		649,300
	1882-83 Budget		520,000
	„ Revised		511,400
	1883-84 Budget		442,400

172. The decrease in the Revised is £8,600. The reduction is due to the net result of a smaller payment to the Ameer of Cabul of £40,000, and to increases of expenditure in connection with Cabul Refugees.

*Scientific and other
Minor Depart-
ments.*

173. 26 & XX.—*Scientific and other Minor Departments.*

	Expenditure.	Revenue.	Net Expenditure.
	£	£	£
1872-73	394,000	18,100	375,900
1873-74	362,200	20,000	342,200
1874-75	371,300	24,700	346,600
1875-76	392,400	46,500	345,900
1876-77	351,800	50,000	301,800
1877-78	366,200	101,000	265,200
1878-79	355,300	85,000	270,300
1879-80	358,200	99,300	258,900
1880-81	401,100	78,500	322,600
1881-82	561,000	121,000	440,000
1882-83 Budget	442,000	66,000	376,000
„ Revised	{ 466,600 } { 466,700 }	85,100	{ 381,500 } { 381,600 }
1883-84 Budget	{ 495,600 } { 495,800 }	70,500	{ 425,100 } { 425,300 }

174. The increased expenditure shown in the Revised and Budget is due to increase on new petty Departments, such as expenditure in bringing Immigrants into Burma, as well as on Agricultural Departments, Model Farms, Exhibitions, &c. In Madras there is an increase of £15,000 on account of Census charges.

175. Adding Refunds, the Revised and Budget figures stand at £466,700 and £495,800 respectively.

176.	28.—Civil Furlough and Absentee Allowances.	Civil Furlough and Absentee Allowances.			
		Civil. £	Military. £	Marine. £	Total. £
1872-73		156,000	...	...	...
1873-74		258,400	...	...	...
1874-75		216,700	...	...	...
1875-76		229,200	...	...	...
1876-77		226,000	...	...	...
1877-78		237,400	...	...	...
1878-79		231,600	184,500	...	416,100
1879-80		215,100	162,300	...	377,400
1880-81		223,700	176,000	1,800	401,500
1881-82		222,600	216,000	...	438,600
1882-83 Budget		234,000	220,000	2,000	456,000
„ Revised		216,500	190,000	...	406,500
1883-84 Budget		226,500	200,000	...	426,500

177. The Revised shows a decrease of £17,500, in the Home Estimates, due to less payments than were anticipated to Civil and Military officers.

178.	29 & XXII.—Superannuation Allowances and Pensions.	Superannuation Allowances and Pensions.					
		Expenditure. £	Revenue. £	Net Expenditure. £	Military. £	Marine. £	Total. £
1872-73		1,576,500	590,400	986,100	...	...	...
1873-74		1,523,200	701,200	822,000	...	...	...
1874-75		1,780,200	702,300	1,077,900	2,095,900	48,000	3,221,800
1875-76		1,939,900	752,700	1,187,200	2,105,100	48,000	3,340,300
1876-77		1,799,600	610,500	1,189,100	2,291,900	45,600	3,526,600
1877-78		1,859,100	600,800	1,258,300	2,608,400	43,000	3,909,700
1878-79		1,997,300	667,500	1,329,800	2,604,600	42,700	3,977,100
1879-80		2,196,500	525,100	1,671,400	2,797,400	51,500	4,520,300
1880-81		2,150,500	316,000	1,834,500	2,727,800	40,000	4,602,300
1881-82		2,182,300	356,300	1,826,000	...	...	...
1882-83 Budget		2,101,000	307,000	1,794,000	...	35,000	...
„ Revised		{ 2,166,500 2,167,000 }	293,300	{ 1,873,200 1,873,700 }	...	...	...
1883-84 Budget		{ 2,171,100 2,171,300 }	293,200	{ 1,877,900 1,878,100 }	...	...	...

179. About two-thirds of the payments under this head are made in England. The Home figures for the Revised show an increase of £29,000. This is due to a transfer to this head of £35,000 on account of Marine Pensions and Retiring Allowances, to a new provision of £17,500 on account of the Provident Branch of the late Bombay Civil Fund, and to a transfer from this head to Army of £24,000 on account of Pensions and Gratuities.

180. Adding £400 and £100 to the Revised and Budget respectively for Refunds, and also £100 to each year by transfer from Marine on account of Marine Pensions in the Punjab, the figures will stand at £2,167,000 and £2,171,300 respectively.

Stationery and Printing.

181.

30 & XXIII.—Stationery and Printing.

	Expenditure.	Revenue.	Net Expenditure.
	£	£	£
1872-73	305,600	30,900	274,700
1873-74	357,300	53,200	204,100
1874-75	418,500	47,500	371,000
1875-76	453,800	59,100	394,700
1876-77	444,300	48,300	396,000
1877-78	426,500	35,300	391,200
1878-79	471,500	47,100	424,400
1879-80	418,500	56,000	262,500
1880-81	485,000	62,500	422,500
1881-82	565,900	57,800	508,100
1882-83 Budget	440,000	59,000	381,000
„ Revised	{ 494,100 } { 494,400 }	57,600	{ 426,500 } { 436,800 }
1883-84 Budget	{ 461,900 } { 462,000 }	57,200	{ 404,700 } { 404,800 }

182. The Receipts call for no remarks. The Revised shows Expenditure increased by £54,100.

183. India General shows an increase of £16,000 in 1882-83 (—£85,600 to—£69,600), and England an increase of £19,000. The increase under India General is chiefly due to increased cost of Printing Presses, coupled with a falling off in the Receipts from Local Governments on account of Stationery supplied. The increase in England is due to heavier indents than were anticipated for stores for India; it would have been still greater but for the transfer of the cost of Currency Notes to *Administration*. The Expenditure is in fact increased by a twofold cause—unusually heavy purchases of stock, and recoveries less in amount than is usual.

184. Adding £300 and £100 to the Revised and Budget for Refunds, the figures stand at £494,400 and £462,000 respectively.

Famine Relief.

185.

32.—Famine Relief.

	£
1873-74	3,864,700
1874-75	2,237,900
1875-76	602,000
1876-77	2,145,400
1877-78	5,345,800
1878-79	313,400
1879-80	104,000
1880-81	34,500
1881-82	34,900
1882-83 Budget . . . . .	...
„ Revised	25,600
1883-84 Budget	12,500

186. The charge of £25,600 in the Revised is due to an arrear adjustment in Madras of £15,600, and to provision of £10,000 for Relief Works necessitated by a plague of locusts in the Ahmadnagar and Nasik districts of the Bombay Presidency.

187. 33 § 34.—*Protective Works*.—Under this head, the Expenditure *Protective Works* entered in the Revised Estimates for 1882-83 is £605,800 less than the amount (£750,000) shown in the Budget Estimate. It will be observed that the Expenditure during 1883-84 has been entered as £1,355,800.

188. These sums have been divided between Irrigation and Railway Projects as follows:—

	1882-83.		1883-84.	
Irrigation—	£	£	£	£
Gokak Project . . .	13,470		12,100	
Betwa Canal . . .	89,000		103,000	
Swat River Canal . . .	63,800		55,000	
Nira Canal . . .	61,000		59,900	
Mhusvad Tank . . .	37,630		48,000	
Madras Projects . . .	6,400		20,000	
Reserve . . .	...		43,300	
	————— 271,300		————— 343,300	
Railways—				
India (General and Political) . . .	...		46,700	
Rewari-Ferozpur Railway . . .	216,900		560,200	
Southern Mahratta Railway . . .	—270,000		...	
Jhansi-Burgurh . . .	8,000		203,200	
Saugor-Katni-Bilaspur . . .	2,200		5,000	
Vizagapatam-Raipur . . .	5,000		5,000	
Cuddapah-Nellore . . .	} 2,000		{ 105,000	
Adoni-Guntoor . . .					{ 150,000
Western Deccan . . .	3,800		4,700	
Stores . . .	—95,000		—67,300	
	————— —127,100		————— 1,012,500	
	————— 144,200		————— 1,355,800	

189. The transfer of the Southern Mahratta Railway to a private Company is the cause of the short outlay during 1882-83. It was proposed to spend £369,800 on this line during the year, instead of which the Company has to refund to Government about £270,000, being the passed outlay on the Railway. The amount thus set free has, however, been re-allotted for outlay during 1883-84, in addition to the fixed allotment of £750,000.

190. 35.—*Reduction of Debt*.—This subject is fully explained in the *Reduction of Debt* Financial Statement, Part I, paragraph 139, and in the enclosure to Financial Despatch No. 77 of March 20th, 1883.

191. XXVIII.—Irrigation and Navigation (Direct Receipts).

IMPERIAL.

(00s omitted.)

	Punjab.	Madras.	Bombay.	Total in India.	In England.	Grand Total.
	£	£	£	£	£	£
Actuals—						
1879-80	232,2	11,6	15,3	259,1	1,0	* 260,1
1880-81	198,5	14,7	15,6	228,8	5	* 229,3
1881-82	233,0	15,2	24,5	272,7	2	* 272,9
Estimates—						
1882-83 Budget	224,0	10,8	22,8	257,6	2	257,8
„ Revised	215,5	13,6	26,7	255,8	1,4	257,2
1883-84 Budget	232,0	14,3	26,9	273,2	...	273,2

* Excludes contribution payable to the Imperial Treasury by the Government of the North-Western Provinces and Oudh.

192. Compared with the actuals of 1881-82, the Revised Estimate for 1882-83 shows a decrease of £15,700, made up as follows:—

	£
Punjab	—17,500
Madras	— 1,600
Bombay	+ 2,200
England	+ 1,200
	<hr/>
Net	—15,700
	<hr/>

193. The decrease in the Punjab is due partly to water-rates pertaining to the year 1880-81 having been realised in 1881-82, and partly to a decrease in the area of land under irrigation from the Bari Doab Canal. The decrease in Madras occurs on nearly all the Canals in the Presidency, and has not been explained. The increase in Bombay occurs chiefly on the Desert, Begari, Hathmati, and Mutha Canals, and is due to a greater demand for water in 1882-83. There is, however, a decrease on the Lower Panjhra and Kadva river works, due partly to the balances outstanding at the end of 1881-82 for the recovery in 1882-83 having been less than anticipated, and partly to the reduced demands for water from the canals during the *rabi* season owing to a better rainfall. The increase in England is due to the sum expected to be received from the sale of the lease of the premises acquired from the East India Irrigation and Canal Company.

194. Compared with the Budget Estimate for 1882-83, the Revised Estimate shows a decrease of £600, made up as follows:—

	£
Punjab	— 8,500
Madras	+ 2,800
Bombay	+ 3,900
England	+ 1,200
	<hr/>
Net	— 600
	<hr/>

195. The decrease in the Punjab represents the net difference between an increase on the Bari Doab Canal and a decrease on the Western Jumna Canal. The increase on the Bari Doab Canal is due to the actuals of the last *rabi* crop and the estimate for the current *kharif* crop being larger than was anticipated, while the decrease on the Western Jumna Canal is due to the local officers having over-estimated the receipts when preparing the Budget Estimate. The increase in Madras is due to the inclusion of the revenue expected to be derived from the Dowlaishweram Workshops and the Kurnool-Cuddapah Canal, which appears under this head for the first time. The increase in Bombay is due to the transfer of the Desert and the Eastern Nara projects from *Public Works not classed as Productive* to *Productive Public Works*. The increase in England is due to the sale of the lease of the premises acquired from the East India Irrigation and Canal Company, as explained in the preceding paragraph.

196.

PROVINCIAL.

(00s omitted.)

	Bengal.	North-Western Provinces and Oudh.	Total.
	£	£	£
Actuals—			
1879-80	109,4	338,6	448,0*
1880-81	101,5	308,4	409,9*
1881-82	125,5	467,4	592,9*
Estimates—			
1882-83 Budget	120,0	466,0	586,0
„ Revised	120,0	507,5	627,5
1883-84 Budget	120,0	492,2	612,2

* Includes contributions payable by the North-Western Provinces Government to the Imperial Treasury.

197. Compared with the actuals of 1881-82, the Revised Estimate for 1882-83 shows an increase of £34,600, made up as follows:—

	£
Bengal	— 5,500
North-Western Provinces and Oudh	+ 40,100
Net	+ 34,600

198. The decrease in Bengal is due to the arrears of water-rates having been realised in 1881-82. The increase in the North-Western Provinces and Oudh is due to the favourable character of the *kharif* revenue of 1882 recoverable in 1882-83.

199. Compared with the Budget Estimate for 1882-83, the Revised Estimate for that year shows an increase of £41,500; the increase is entirely in the North-Western Provinces and Oudh, and is stated to be warranted by the favourable receipts of the *kharif* revenue of 1882 recoverable in 1882-83—a circumstance impossible to foresee when framing the Budget Estimate for 1882-83.

Irrigation and Navigation (Working and Maintenance).

200. 39.—*Irrigation and Navigation (Working and Maintenance).*

IMPERIAL.

(00s omitted.)

	Punjab.	Madras.	Bombay.	Total in India.	In England.	Grand Total.
Actuals—	£	£	£	£	£	£
1879-80	90,1	69,3	26,8	186,2	1	186,3
1880-81	76,2	87,0	19,8	183,0	1	183,1
1881-82	85,3	73,0	22,2	180,5	2	180,7
Estimates—						
1882-83 Budget	90,9	109,7	21,4	222,0	2	222,2
„ Revised	95,4	116,1	24,0	235,5	2	235,7
1883-84 Budget	102,3	121,0	25,5	248,8	...	248,8

201. Compared with the Budget Estimate for 1882-83, the Revised Estimate for 1882-83 shows an increase of £13,500, made up as follows:—

	£
Punjab	4,500
Madras	6,400
Bombay	2,600
Total	13,500

202. The increase in the Punjab represents an additional grant sanctioned by the Government of India for the purchase of a building at Amritsar for the combined offices at that station, and for emergent repairs to the head-works of the Bari Doab Canal. The increase in Madras is due to additional grants sanctioned by the Government of India for the extra cost of establishment employed on the Kurnool-Cuddapah Canal, and for the adjustment of the value of certain materials collected for the Cauvery Delta System. The increase in Bombay is due to the provision of funds for the Desert Canal and the Eastern Nara Works on their transfer from *Public Works not classed as Productive to Productive Public Works*.

203.

PROVINCIAL.

(00s omitted.)

	Bengal.	North-Western Provinces and Oudh.	Total.
Actuals—	£	£	£
1879-80	92,0	136,3	228,3
1880-81	99,2	143,2	242,4
1881-82	104,1	170,9	275,0
Estimates—			
1882-83 Budget	106,0	174,4	280,4
„ Revised	107,2	183,5	290,7
1883-84 Budget	108,4	192,1	300,5

204. Compared with the Budget Estimate for the year, the Revised Estimate for 1882-83 shows an increase of £10,300, made up as follows:—

	£
Bengal	1,200
North-Western Provinces and Oudh	9,100
Total	10,300

205. The increase in Bengal is due to additional grants sanctioned by the Government of Bengal for the Hidgellee Tidal Canal. The increase in the North-Western Provinces and Oudh represents additional grants sanctioned by the Local Government for the Ganges Canal.

206. *XXIX.—Madras Irrigation and Canal Company (Net Traffic Receipts).* *Madras Irrigation and Canal Company (Net Traffic Receipts).*
(00s omitted.)

		Receipts.
		£
Actuals—		
1879-80	...	15,8
1880-81	...	—7,6
1881-82	...	—8,8
Estimates—		
1882-83 Budget	...	—15,1
„ Revised	...	—5,4
1883-84 Budget	...	.....

207. The Madras Irrigation and Canal Company's Canal having been purchased by Government and taken over from the Company on the 6th July 1882, the Revised Estimate for 1882-83 provides for the transactions from 1st April to 6th July 1882 only. The Canal has now been classed as a Productive Public Work, and styled the "Kurnool-Cuddapah Canal." All future transactions in connection with this work will consequently be found under *Productive Public Works; XXVIII—Irrigation and Navigation.*

208. *40.—Madras Irrigation and Canal Company (Interest and Profits).* *Madras Irrigation and Canal Company (Interest and Profits).*
(00s omitted.)

		£
Actuals—		
1879-80	...	50,0
1880-81	...	50,5
1881-82	...	50,5
Estimates—		
1882-83 Budget	...	50,0
„ Revised	...	25,0
1883-84 Budget	...	

209. As stated under Revenue (para. 207), this Canal has now been taken over by Government and classed as a Productive Work. The charges for 1882-83 represent the Expenditure on account of one-half year's interest shown in the Home Estimates.

Interest on Debt incurred for Productive Public Works.

210. 41.—*Interest on Debt incurred for Productive Public Works.*

STATE RAILWAYS.

(00s omitted.)

	Actuals, 1881-82.	Budget Estimate, 1882-83.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
	£	£	£	£
India (General and Political)	393,0	419,0	407,2	427,4
Central Provinces	51,6	59,1	59,7	63,7
British Burma	56,0	68,9	68,5	83,9
Bengal	156,9	171,1	169,6	188,5
North-Western Provinces and Oudh	21,7	23,5	23,4	26,9
Punjab	441,4	460,9	458,2	477,0
Bombay	39,8	40,2	40,0	40,6
Total	1,160,4	1,242,7	1,226,6	1,308,0

211. The Interest here shown has been calculated at the rate of 4 per cent. on the Capital outlay up to the end of the previous year, *plus* 2 per cent. on the outlay during the year, except on £1,000,000 lent by His Highness the Maharajah Holkar for the construction of the Holkar State Railway, on which $4\frac{1}{2}$ per cent. is paid by the State, as under—

	£	£
Outlay to end of 1881-82	29,703,713	
Revised Estimate, 1882-83— $\frac{1}{2}$ outlay	837,200	
	30,540,913	at 4 p. c. = 1,221,636
Add extra $\frac{1}{2}$ per cent. for Loan for Holkar Railway		5,000
Total Interest, 1882-83		1,226,636

212. The decrease in the Revised Estimate as compared with the Budget Estimate is due to the short outlay during 1881-82 and 1882-83.

213. The above figures include interest payable by Provincial Governments to the Imperial Treasury on Capital Expenditure on Provincialized Productive Public Works to the following extent (00s omitted):—

	Actuals, 1881-82.	Budget Estimate, 1882-83.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
	£	£	£	£
Central Provinces	24,9	31,8	32,2	35,9
British Burma	55,9	68,9	68,5	84,0
Bengal	128,6	142,6	141,4	160,3
North-Western Provinces and Oudh	11,0	12,9	12,0	12,2
Punjab	4	3,3	3,6	10,7
Total	220,8	259,5	257,7	303,1

EAST INDIAN RAILWAY.

	Actuals, 1881-82.	Budget Estimate, 1882-83.	Revised Estimate, 1882-83.	Budget Estimate, 1883-84.
	£	£	£	£
ENGLAND.				
Interest on Debentures and Debenture Stock ...	145,500	119,900	119,900	67,500
Interest on portion of annuity converted into Government 4 per cent. sterling stock ...	207,352	204,600	204,600	204,600
Interest on portion of annuity converted into 3½ per cent. sterling stock ...	...	17,500	23,600	29,500
INDIA.				
Interest on portion of annuity converted into 4 per cent. rupee paper ...	976	427	400	400
Ditto Capital and Capital Advance Account ...	81,014	155,000	141,000	200,500
Ditto Stores Suspense Account ...				
Total ...	434,242	497,427	489,500	502,500

£	
In the Budget Estimate for 1882-83 the Interest payable on Debentures, Debenture Stock, and 4 and 3½ Stock was estimated at	342,000
In the Revised Estimate the payment is now estimated at	348,100
Increase	6,100

215. This increase is due to the redemption of annuities by the issue of 3½ per cent. Stock not provided for in the Budget Estimate—

£	
The interest on the Capital, Capital Advance and Stores Suspense Ac- count was estimated at	155,000
It is now estimated at	141,000
Decrease	14,000

216. The decrease is due to the Capital expenditure in India during 1881-82, and the estimated expenditure during the current year, being lower than was originally estimated.

217. Irrigation and Navigation (00s omitted.)

	India (General Political.)	Bengal.	North-Western Provin- ces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£
Actuals—							
1879-80 . . . . .	...	220,5	236,8	154,8	76,9	49,5	738,5
1880-81 . . . . .	...	227,5	245,0	160,5	79,5	50,3	762,8
1881-82 . . . . .	...	207,5	234,8	152,3	73,6	58,2	726,4
Estimates—							
1882-83 Budget	4,0	213,6	232,1	163,5	74,3	46,6	734,1
„ Revised . . . . .	...	212,6	240,1	161,0	111,8	60,4	785,9
1883-84 Budget	3,2	218,6	245,8	170,7	152,6	62,8	853,7

218. Compared with the Budget Estimate for 1882-83, the Revised Estimate for 1882-83 shows an increase of £51,800; this is made up as follows:—

	£
India (General and Political)	—4,000
Bengal	—1,000
North-Western Provinces and Oudh	+8,000
Punjab	—2,500
Madras	+37,500
Bombay	+13,800
	<hr/>
Net	+51,800
	<hr/>

219. The decrease under India (General and Political) is due to the exclusion of the amount held in reserve which was set aside in the Budget Estimate for 1882-83 to meet expenditure on unforeseen works. The decrease in Bengal is due to the actual outlay of 1881-82 having fallen short of the amount provided in the Revised Estimate for that year. The increase in the North-Western Provinces and Oudh is due to the inclusion of the outlay to end of 1881-82 on the Eastern Jumna Canal, a work which was previously shown under *Public Works not classed as Productive*. The decrease in the Punjab is due to a falling off of the actual outlay in 1881-82, and the anticipated outlay for 1882-83, as compared with the Revised and Budget Estimates of those years. The increase in Madras is due to the inclusion of the interest on the purchase price of the Madras Irrigation and Canal Company's Canal. The increase in Bombay is due to the inclusion of the outlay on the Desert Canal and the Eastern Nara Works, hitherto shown under *Public Works not classed as Productive*.

220. The above figures include interest payable by Provincial Governments to the Imperial Treasury on Capital Expenditure on Provincialized Public Works to the following extent (00s omitted):—

	Actuals, 1881-82.	Budget Estimate, 1882-83.	Regular Estimate, 1882-83.	Budget Estimate, 1883-84.
	£	£	£	£
Bengal	207,5	213,6	212,6	218,6
North-Western Provinces and Oudh	244,4	243,2	247,1	247,1
	<hr/>	<hr/>	<hr/>	<hr/>
Total	451,9	461,8	459,7	465,7
	<hr/>	<hr/>	<hr/>	<hr/>

221. *Madras Harbour Works.*

Miscellaneous Public Improvements—	£
1881-82 Actuals	17,952
1882-83 Budget . . . . .	...
„ Revised	20,210
1883-84 Budget	22,560

222. Interest was not provided for in the Budget Estimate of 1882-83 under the expectation that the Harbour Works at Madras would be made over to a Port Trust. As this has not been done, provision has been made in the Revised Estimate.

Particulars.	Bhopal.	Sonarpur-Diamond Harbour Railway.	Kaunia-Dhurla.	Cawnpore-Farakhabad Extension.	Rewari-Ferozepore.	Kandahar.	Northern Section, Punjab Northern State Railway.	Total.		
Provinces.	India (General and Political).	Bengal.	N. W. P. and Oudh.	Punjab.		Imperial.	Provincial.	Grand Total.		
Estimates—	£	£	£	£	£	£	£	£	£	£
Budget, 1882-83	...	...	...	...	...	...	...	...	...	...
Revised, 1882-83	1,7	5,2	9,7	...	...	41,5	65,0	108,2	14,9	123,1
Budget, 1883-84	2,4	12,5	12,0	10,0	45,0	40,0	70,0	157,4	24,5	191,9

NOTE.—Figures in antique represent Provincial Funds.

224. BHOPAL RAILWAY.—A short section of this line, south of the Nerbudda river, 12 miles in length, was opened for public traffic in June last. Judging from the returns as far as received, the earnings of the current year are not likely to exceed £1,700.

225. SONARPUR-DIAMOND HARBOUR RAILWAY.—This is a branch line from the Sonarpur station of the Calcutta and South-Eastern Railway to Diamond Harbour, and in the Budget Estimate a small provision was made for the branch in the figures entered for the main line. The line has only recently been opened for traffic, and the receipts for the year 1882-83 are not expected to exceed £5,200.

226. KAUNIA-DHURLA RAILWAY.—The receipts from this undertaking have hitherto been classed under XXXV—Buildings and Roads, but they are now classed under XXXI—State Railways. The traffic is light, and judging from returns as far as known, the receipts are not likely to exceed £9,700.

227. KANDAHAR RAILWAY.—In the Budget Estimate the earnings of this line were included in the figures given for the Indus Valley Railway, but a separate account is now kept. The earnings of the year 1882-83 will not, it is believed, exceed £41,500.

228. PUNJAB NORTHERN RAILWAY, NORTHERN SECTION.—In the Budget Estimate the earnings of this section of the line were shown together with the earnings of the Southern Section under Receipts from Productive Public Works. Under instructions from the Secretary of State, separate accounts are now kept for the two Sections. The earnings of this section are very low, and it is not expected that the actuals for the year 1882-83 will exceed £65,000.

State Railways—
Capital Account.

229. *42.—State Railways—Capital Account.*

The Budget Estimate for 1882-83 provided for Expenditure to the following amount:—

	£
Imperial	291,630
Provincial	300,370
	<hr/>
Total	592,000
	<hr/>

230. During the course of the year the grant under Imperial was reduced to £284,030, owing to a transfer of £7,600 to *45—Frontier Railways* to meet additional outlay on the Punjab Northern State Railway, Northern Section.

231. The Revised Estimate provides for the following amounts:—

	£
Imperial	61,000
Provincial	377,900
	<hr/>
Total	438,900
	<hr/>

232. The large saving under *Imperial* is due principally to the relinquishment of the grant of £150,000 provided in the Budget Estimate for outlay on the Southern Mahratta Railway from Hubli to the Portuguese Frontier, owing to the construction of the line having been conceded to a Company, and also to the estimated refund to the State of £50,000 on account of the past outlay incurred by it on the projects now comprising the Southern Mahratta Railway. A portion of the saving is also due to the transfer to *Famine Relief and Insurance, 33—Protective Works—Railways*, of the probable outlay on the surveys of projects likely to be undertaken as *Protective Works*.

233. The details of the difference between the Budget and Revised Estimates for 1882-83 are shown below—

	£
Rewari-Ferozpur Survey, outlay on which has been transferred to <i>33—Protective Works—Railways</i>	5,300
Surplus establishment	5,000
Indirect establishment	1,000
Port Storekeepers' establishment	170
Patna-Baraich Survey, outlay on which will be charged to the Company	7,200
Southern Mahratta Railway	200,000
Bundlekhand Survey	5,000
Reserve	30,060
	<hr/>
	253,730

from which the following sums must be deducted for new surveys undertaken, and for additional outlay sanctioned during the course of the year on existing projects, &c. :—

	£
Director General of Railways' Office establishment	850
Raepur-Barrakur Survey	11,700
Benares-Cuttack Survey	2,600
Assam Railway Surveys	7,700
Nagpur-Saugor Survey	250
	<hr/>
	23,100
Net saving	<hr/> 230,630 <hr/>

234. The increase from £300,370 to £377,900 under *Provincial* is due generally to outlay on surveys for new projects, and to larger outlay than originally provided for on the Sonarpur-Diamond Harbour Railway, the Cawnpore-Farakhabad State Railway Extension, and the Jumna Bridge, to secure speedy progress of work.

235. 43.—*State Railways—Working and Maintenance.*
(00s omitted.)

*State Railways—
Working and Maintenance.*

Particulars.	Bhopal.	Sonarpur-Diamond Harbour Railway.	Kaunia-Dhurla.	Cawnpore-Farakhabad Extension.	Rewari-Ferozpur.	Kandahar.	Northern Section, Punjab Northern State Railway.	Total.		
Provinces.	India (General and Political).	Bengal.		N. W. P. and Oudh.	Punjab.			Imperial.	Provincial.	Grand Total.
	£	£	£	£	£	£	£	£	£	£
Estimates—										
Budget, 1882-83
Revised, 1882-83	...	21	3,7	8,7	...	47,5	85,0	134,6	12,4	147,0
Budget, 1883-84	...	2,6	9,2	10,0	8,0	35,0	46,0	80,0	157,6	194,8

NOTE.—Figures in antique represent Provincial Funds.

236. BHOPAL RAILWAY.—A section of 12 miles was opened in June last. The expenses are high, but the estimates represent charges payable under the contract for working and maintenance.

237. SONARPUR-DIAMOND HARBOUR RAILWAY.—This branch line has only recently been opened.

238. KAUNIA-DHURLA RAILWAY.—The transactions of this Railway have hitherto been shown under *Other Public Works*.

239. KANDAHAR RAILWAY.—No reduction in these estimates is possible, although compared with the receipts the charges are very high.

240. PUNJAB NORTHERN RAILWAY.—The estimates are very high compared with the receipts, but no further reduction is considered possible.

241. XXXII.—*Subsidised Railways.*

Subsidised Railways.

BENGAL CENTRAL RAILWAY.

England.

	£
1881-82 Actuals	2,300
1882-83 Budget	1,000
„ Revised	3,700
1883-84 Budget	1,000

242. The above figures have been taken from the Home Estimates. They represent interest realized from investments of sums deposited by that Company for fixed periods and receipts from the Company, taken in reduction of their debt for advances.

India.

	Receipts.	Expenses.	Net Receipts.
	£	£	£
1882-83	2,400	2,400	...
1883-84	35,000	25,000	10,000

243. This line is being worked by the Eastern Bengal Railway. A portion was opened in October 1882, but the receipts are as yet only nominal.

Subsidised Railways.

244. 44.—Subsidised Railways.

CENTRAL BENGAL RAILWAY.

Land.

	£
1881-82 Actuals	13,226
1882-83 Budget	33,900
„ Revised	50,000
1883-84 Budget	25,000

Guaranteed Interest.

	£
1881-82 Actuals	4,301
1882-83 Budget	16,500
„ Revised	13,300
1883-84 Budget	25,300

245. The increase of £16,100 in the Revised Estimate for Land is almost wholly due to short outlay during 1881-82. An additional grant to cover the increase was sanctioned in November last.

246. The figures for Guaranteed Interest have been taken from the Home Estimates.

247. BENGAL AND NORTH-WESTERN RAILWAY.

Land.

	£
1882-83 Revised	6,500
1883-84 Budget	30,000

The land required for the Bengal and North-Western Railway is estimated to cost £36,762. The probable payments during 1882-83 are not expected to exceed £26,500.

248. ROHILKHAND-KUMAON RAILWAY.

Guaranteed Interest.

	£
1882-83 Revised	400
1883-84 Budget	4,300

These figures have been taken from the Home Estimates. The Government of the North-Western Provinces and Oudh has accepted the liability for interest guaranteed to the shareholders, and that Government must therefore bear the above charges, which will take the form of a contribution from the Provincial to the Imperial Treasury.

249. Land.

	£
1882-83 Revised	500
1883-84 Budget	2,500

Under the terms of the contract all payments for land were to be charged to the Capital Account of the Company, but it was then intended to carry a portion of the line on the side of the existing cart road. The

Government of the North-Western Provinces and Oudh is now of opinion that the Railway should not be constructed on the road, and His Honour the Lieutenant-Governor considers that some compensation may fairly be allowed to the Company on this account. It is proposed to find the land for the new alignment as a Provincial charge.

250. The above amounts represent the probable additional charges for land due to the diversion of the line from the main road. The payments will be a charge on Provincial Revenues, North-Western Provinces and Oudh.

251. SOUTHERN MAHRATTA RAILWAY.

	£
1882-83 Revised	33,100
1883-84 Budget	84,800

252. These Estimates represent charges for interest at the rate of 4 per cent. per annum on the paid up capital of the Company.

253. 45.—Frontier Railways.
(00s omitted.)

Frontier Railways.

	Kandahar.	Punjab Northern State Railway Extensions beyond Pindi.	Stores and Reserve.	Total.
	FRONTIER LINES.			
	£	£	£	£
Actuals—				
1879-80	916,3	281,0	137,1	1,334,4
1880-81	788,0	1,021,5	488,1	2,297,6
1881-82	-424,2	1,132,9	-484,0	224,7
Estimates—				
1882-83 Budget		223,0		223,0
„ Revised		281,5		281,5
1883-84 Budget		67,5		67,5

254. In the Budget Estimate for 1882-83, a sum of £223,000 was assigned for outlay in India and England on Frontier Railways as shown below—

	£
India	120,000
England	103,000
Total	223,000

255. During the course of the year it was found that there would be a probable saving on the English grant to the extent of about £24,000, owing to the excess outlay incurred in England during 1881-82; this saving was appropriated for outlay in India. A transfer of £7,600 was also made from 42.—*State Railways—Capital*, and a further grant of £60,000 was sanctioned to meet additional outlay in India found necessary on the Punjab Northern State Railway, Northern Section, and the Kandahar State Railway. With these alterations the grant for the year stood as follows:—

	£
India	211,600
England	79,000
Total	290,600

256. The Revised Estimate works out to—

	£
India	202,500
England	79,000
	<hr/>
Total	281,500
	<hr/>

257. The saving on the existing grant is due to short outlay on the Kandahar State Railway, arising from credits for stores recently disposed of, and to the balances of surplus Frontier Railway stores having been reduced to a greater extent than originally anticipated.

*Irrigation and
Navigation.*

258.

XXVIII.—Irrigation and Navigation.

IMPERIAL.

(60s omitted.)

	India (General and Political).	Bengal.	North-Western Prov. Inces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	£	£	£	£	£	£	£
Actuals—							
1879-80	6	12	3	7,6	1,4	12,6	23,7
1880-81	5	1,4	1,5	10,4	1,5	11,1	28,4
1881-82	3	1,3	...	13,6	3,1	10,9	29,2
Estimates—							
1882-83 Budget	8	1,5	...	12,3	2,1	16,0	32,7
" Revised	8	1,0	...	12,6	3,1	11,0	28,5
1883-84 Budget	1,5	1,0	...	13,1	3,4	12,0	31,0

259. Compared with the actuals of 1881-82, the Revised Estimate for 1882-83 shows a decrease of £700, made up as follows:—

	£
India (General and Political)	+500
Bengal	—500
Punjab	—1,000
Bombay	+100
	<hr/>
Net	—700
	<hr/>

260. The increase under India (General and Political) is due to the favourable character of the past rains which has greatly improved the prospects of irrigation from tanks in Ajmere. The decrease in Bengal occurs on the Sone Canal and is explained as due to certain arrears of water-rates having been realised in 1881-82. The decrease in the Punjab is explained as due to the income for 1881-82 from "Canal Produce" on the Lower Sutlej and the Chenab Canals having been exceptionally high in that year. The increase in Bombay is trifling and calls for no remark.

261. Compared with the Budget Estimate for 1882-83, there is a decrease of £1,200, made up as follows:—

	£
Bengal	—500
Punjab	+300
Madras	+1,000
Bombay	—5,000
	—
Net	—4,200
	—

262. The decrease in Bengal is caused by a falling off in the revenue estimated from Government embankments. The cause of the decrease is stated to be due to the Revised Estimate for 1882-83 being based on the actuals of 1881-82 and on the transactions of 1882-83 up to date of the preparation of the Revised Estimate. The increase in the Punjab is explained as due to increased irrigation from the canals. The increase in Madras is due to the anticipated increase of grazing rents on river margins. The decrease in Bombay is due to the transfer of the Desert Canal and the Eastern Nara Works, from *Public Works not classed as Productive to Productive Public Works*, to large remissions granted during the year, and also to the demands for water on some of the works in the Deccan and Gujarat during the year having been less than anticipated owing to want of sufficient supply during the *rabi* season, and to the heavy rainfall in the *kharif* season.

263.

PROVINCIAL.

	British Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Total.
	£	£	£	£	£	£	£
Actuals—							
1879-80	3,2	...	57,5	98,4	1,3	7,4	167,8
1880-81	1,8	...	65,7	89,2	1,3	12,3	170,3
1881-82	3,2	2	69,9	11,8	2,9	12,7	100,7
Estimates—							
1882-83 Budget	3,6	5	69,0	12,2	2,0	11,7	99,0
„ Revised	3,6	2	70,1	12,5	2,9	12,9	102,2
1883-84 Budget	3,6	...	78,1	11,8	2,9	12,9	109,3

264. Compared with the actuals of 1881-82, the Revised Estimate for 1882-83 shows an increase of £1,500, made up as follows:—

	£
British Burma	400
Bengal	200
North-Western Provinces and Oudh	700
Madras	200
	—
Total	1,500
	—

The increase in British Burma is due to probable additional receipts from the Pegu-Sittang Canal. The increase in Bengal is trifling and has not been explained. The increase in the North-Western Provinces and Oudh is due to the favourable character of the *kharif* revenue of 1882, recoverable in 1882-83. The increase in Madras is due to the receipts expected from the Madras Municipality for water supplied to the town from the Madras water-supply and Irrigation extension project.

265. Compared with the Budget Estimate for 1882-83, the Revised Estimate for 1882-83 shows an increase of £3,200, made up as follows:—

Assam	£	—300
Bengal		+1,100
North-Western Provinces and Oudh		+300
Punjab		+900
Madras		+1,200
	Net	+3,200

266.

LOCAL.

		Bengal.
		£
Actuals—		
1879-80		1,5
1880-81		1,2
1881-82		1,3
Estimates—		
1882-83 Budget		1,1
" Revised		1,2
1883-84 Budget		1,0

*Irrigation and
Navigation.*

267.

46.—Irrigation and Navigation.

IMPERIAL.

(00s omitted.)

	India (General and Political).	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total in India.	In England.	Grand Total.
	£	£	£	£	£	£	£	£	£
Actuals—									
1879	7,9	46,2	1,2	66,9	167,5	193,2	482,9	1,1	484,0
1880	5,5	40,8	1,0	59,5	145,3	185,8	437,9	5,3	443,2
1881	7,3	77,7	6	35,5	154,1	150,7	425,9	...	425,9
Estimates—									
1882-83 Budget	12,2	85,0	1,8	49,0	221,6	153,0	522,6	2	522,8
" Revised	9,0	85,0	1,6	48,8	207,8	165,9	518,1	1,3	519,4
1883-84 Budget	11,9	77,5	6	52,2	196,0	149,8	488,0	2,0	490,0

263. Compared with the Budget Estimate for 1882-83, the Revised Estimate for 1882-83 shows a decrease of £3,400, made up as follows :—

	£
India (General and Political)	—3,200
North-Western Provinces and Oudh	—200
Punjab	—200
Madras	—13,800
Bombay	+12,900
England	+1,100
	<hr/>
Net	—3,400

269. The decrease under India (General and Political) is due to the exclusion in the Revised Estimate for 1882-83 of the amount held in reserve to meet applications during that year for expenditure on unforeseen works. The decrease in the North-Western Provinces and Oudh is due to the grant for the Budhgunga drainage works not being required. The increase in the Punjab is due to an additional grant sanctioned by the Government of India for the clearance and widening of the Khanwah Canal and Upper Sutlej Inundation Canals. The decrease in Madras is due to want of estimates for improving the channels of the Palar anicut system and to the purchase of the Madras Irrigation and Canal Company's canal, owing to which the amount provided in the Budget Estimate for State outlay on Guaranteed Irrigation Works has been reduced. The increase in Bombay represents additional sanctions by the Government of India for silt clearances in Sind and repairs to damages caused by floods. The increase in England is due to additional stores indented for by the Governments of Madras and Bombay.

270.

PROVINCIAL.

	British Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Total.
	£	£	£	£	£	£	£
Actuals—							
1879-80	31,4	1,5	94,0	34,4	1,2	21,7	184,2
1880-81	42,7	2,6	144,2	41,4	1,1	30,7	262,7
1881-82	49,8	3,3	261,9	17,8	1,7	25,2	359,7
Estimates—							
1882-83 Budget	119,3	12,3	261,2	18,0	1,6	29,9	442,3
„ Revised	82,1	5,5	240,0	21,3	1,4	40,8	391,1
1883-84 Budget	85,8	...	160,0	20,3	1,6	35,0	302,7

271. Compared with the Budget Estimate for 1882-83, the Revised Estimate for 1882-83 shows a decrease of £51,200, made up as follows :—

	£
British Burma	—37,200
Assam	—6,800
Bengal	—21,200
North-Western Provinces and Oudh	+3,300
Punjab	—200
Madras	+10,900
	<hr/>
Net	—51,200

272. The decrease in British Burma is due to the exclusion of two items provided in the Budget Estimate for 1882-83;—(a).—A steam dredger indented for from England which will not be supplied or paid for in 1882-83, and (b).—A Navigation project in the Henzada plain not yet undertaken. The decrease in Assam is due to the provision for subsidising the accelerated daily steamer service not now being required as this service will not begin to run before May 1883. The decrease in Bengal is due to the transfer of £1,200 to *Expenditure on Productive Public Works (Revenue Account) 39—Irrigation and Navigation (Working and Maintenance)* to provide for silt clearances on the Hidgellee Tidal Canal and to a reduction of the grant for works for which neither Capital nor Revenue Accounts are kept. The increase in the North-Western Provinces and Oudh is due to certain new works having recently been sanctioned by the Local Government, to the provision made for the Sardah Canal Survey and to additional working expenses and maintenance of the Rohilkhand Canals. The decrease in the Punjab is on account of works under Civil Officers for which no explanation has been furnished. The increase in Madras is due to the provision made for the Madras Water-supply and Irrigation extension project, and to an additional grant sanctioned for the Buckingham Canal.

273.

LOCAL.

	British Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Total.
	£	£	£	£	£
Actuals—					
1879-80 . . . . .	...	...	3	9	12
1880-81 . . . . .	...	2	2	2,8	3,2
1881-82 . . . . .	...	3	2	3,9	4,4
Estimates—					
1882-83 Budget . . . . .	...	...	2	8,7	8,9
" Revised	3,5	...	1	5,8	9,4
1883-84 Budget	2,6	...	1	8,6	11,3

274. Compared with the Budget Estimate for 1882-83, the Revised Estimate for 1882-83 shows an increase of £500, made up as follows:—

	£
British Burma	+3,500
Bengal	—100
• North-Western Provinces and Oudh	—2,900
	—————
Net	+ 500
	—————

275. The increase in British Burma is due to the provision now made for the first time for certain new works. The decrease in Bengal is under Works in charge of Civil Officers and has not been explained. The decrease in the North-Western Provinces and Oudh is due to the grant for works having lately been reduced by the Local Government.

IMPERIAL.

(00s omitted.)

	India (General and Political).	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total excluding England.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
Actuals—												
1879-80 . . .	21,3	4	...	1	4	2	9	1,7	13,3	38,3	...	38,3
1880-81 . . .	20,1	2	...	1	6	2	1,7	2,1	11,1	36,1	...	36,1
1881-82 . . .	27,2	3	1,3	1	2,3	1	1,7	4,7	12,1	50,3	...	50,3
Estimates—												
1882-83 Budget . .	23,0	2	6	1	5	2	6	3,0	11,2	39,4	...	39,4
" Revised . . .	25,5	4	7	1	5	1	6	3,0	11,2	42,1	...	42,1
1883-84 Budget . .	24,4	4	6	1	5	1	6	3,0	9,5	39,2	...	39,2

277. In Biluchistan an increase of £400 is due to rents of buildings which were not levied before 1882-83. The Inspector General of Military Works shows an increase of £1,200, and Central India of £900 but the explanations of these differences, which have been called for, have not yet been received.

278.

47.—Military Works.

Military Works.

IMPERIAL.

(00s omitted.)

	India (General and Political).	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total excluding England.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
Actuals—												
1879-80 . . .	661,9	22,3	...	6,8	3,3	3,3	102,7	33,8	93,4	932,5	...	932,5
1880-81 . . .	639,9	27,8	...	9,3	4,3	6,1	36,3	52,6	143,5	919,8	...	919,8
1881-82 . . .	713,9	30,9	50,5	22,0	14,4	2,8	63,7	49,0	121,6	1,068,8	1,7	1,070,5
Estimates—												
1882-83 Budget . .	671,5	37,2	33,7	25,0	23,2	1,9	32,5	62,0	113,0	1,000,0	...	1,000,0
" Revised . . .	653,3	32,7	36,2	24,1	36,1	8	30,5	69,0	111,1	998,8	1,2	1,000,0
1883-84 Budget . .	686,4	26,9	30,0	21,9	44,6	7	25,6	60,1	103,4	999,6	4	1,000,0

279. The Revised Estimate of the current year and the Budget Estimate of 1883-84 remain at the annual crore sanctioned for Military Works by the Finance Department. The requirements of the several Provinces have rendered various modifications necessary in the Grants originally allotted to them, but these require no specific explanation. Out of the annual grant of one crore for 1883-84, the whole of the outlay incurred up to the end of that year in connection with the Army Head Quarter Office roughly estimated at about £50,000 has to be provided. As it is intended to utilise any saving on the grant of 1882-83 for this purpose in the first instance no specific appropriation on this account has yet been made. The matter will, however, be attended to by the Military Department and funds will be duly appropriated hereafter.

IMPERIAL.

(00s omitted.)

		India (General and Political).	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, excluding England.	England.	Total India and England.
		£	£	£	£	£	£	£	£	£	£	£	£
Actuals—													
1879-80	.	4,0	2	...	...	5,4	4,4	2	2	1,1	15,5	15,3	30,8
1880-81	.	4,3	1	...	...	4,1	4,5	2,4	3	1,1	16,8	13,8	30,6
1881-82	.	5,0	4	...	1	10,6	3,9	6	9	1,8	23,3	13,6	36,9
Estimates—													
1882-83	Budget	4,8	...	...	...	...	...	...	...	...	4,8	16,0	20,8
"	Revised	6,7	...	...	...	...	...	...	...	...	6,7	14,1	20,8
1883-84	Budget	7,3	...	...	...	...	...	...	...	...	7,3	17,4	24,7

281. The total of the Revised Estimate is the same as that of the Budget Estimate. There is, however, an increase of £1,900 under India, General and Political; of which £200 are in Rajputana and £200 in Biluchistan, the remainder £1,500 being under the Inspector General of Military Works. Rajputana and Biluchistan explain the improvement to be due to increased receipts from the rents of buildings. The Inspector General has been called upon for an explanation of the increase shown by him, but has not yet replied.

282. A decrease of £1,900 is expected in the receipts recovered by Secretary of State owing to a smaller number of students having entered the Royal Indian Civil Engineering College than was anticipated.

283.

PROVINCIAL.

		India (General and Political).	Central Provinces.	British Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
		£	£	£	£	£	£	£	£	£	£
Actuals—											
1879-80	.	...	6,2	4,7	1,8	75,6	82,8	57,5	18,7	60,0	307,3
1880-81	.	...	7,5	5,0	2,1	63,6	121,2	62,2	20,3	61,0	347,9
1881-82	.	...	10,0	10,9	1,7	77,6	101,2	65,0	26,9	62,8	356,1
		...	7,1	...	9	53,6	80,4	62,4	5	4	205,3
Estimates—											
1882-83	Budget	...	7,6	4,6	2,0	70,2	88,8	60,7	15,8	62,0	311,7
"	Revised	...	5,0	1	1,3	51,7	74,3	57,6	5	2	190,7
		...	8,6	5,0	7	71,6	96,5	63,0	15,8	69,4	330,6
		...	6,0	1	...	52,6	78,9	59,2	5	8	198,1
1883-84	Budget	...	8,7	4,6	7	78,4	94,6	63,9	20,5	65,8	337,2
		...	6,0	1	...	53,4	79,1	60,5	5	7	200,3

NOTE.—The figures in antique refer to Public Works in charge of Civil Officers.

284. The Revised Estimate is better than the Budget Estimate by £18,900, as detailed below—

	£
<i>Better—</i>	
Central Provinces	1,000
British Burma	400
Bengal	1,400
North-Western Provinces and Oudh	7,700
Punjab	2,300
Bombay	7,400
	20,200
<i>Worse—</i>	
Assam	1,300
	18,900
Net	18,900

285. The increase in the Central Provinces is due to tolls. In British Burma to sales of materials from dismantled buildings. In Bengal, to increased receipts from tolls on roads and from ferries. In the North-Western Provinces and Oudh an increase of £3,100 under Public Works Officers is accounted for by profits from the Boorkee Workshops and sales of lands, houses, &c., while an increase of £4,600 under Civil Officers is due to improvement in tolls on bridges and ferries. The Punjab Estimate is based on eight months' actuals. The improvement in Bombay is due to sales of buildings, deferred college fees, tolls, and also to sale of a plot of ground belonging to the Karachi Harbour Works. The decrease in Assam is caused by the transfer of ferry receipts to Local Funds under the Provincialization scheme.

286. **INCORPORATED LOCAL.**
(00s omitted.)

	India (General and Political).	Central Provinces.	British Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Actuals—	£	£	£	£	£	£	£	£	£	£
1879-80	2.2	6.0	4.8	6.3	2.0	24.9	...	50.5	29.9	126.6
1880-81	1.8	4.0	4.2	8.1	3	27.6	...	53.8	32.8	132.6
1881-82	1.9	5.8	4.0	9.5	...	25.4	...	59.4	44.9	150.9
	1.9	5.8	4.0	9.5	...	25.4	...	59.4	42.2	148.2
<i>Estimates—</i>										
1882-83 Budget	1.9	3.9	4.0	8.0	...	6.4	...	53.2	36.0	113.4
„ Revised	1.9	3.9	4.0	8.0	...	6.4	...	53.2	34.4	111.8
	1.9	6.2	4.0	10.5	...	7.2	...	56.7	32.8	119.3
	1.9	6.2	4.0	10.5	...	6.6	...	56.2	31.2	116.6
1883-84 Budget	1.9	6.2	4.0	9.9	...	7.2	...	53.1	37.1	119.4
	1.9	6.2	4.0	9.9	...	6.6	...	53.1	35.4	117.1

NOTE.—The figures in antique refer to Public Works in charge of Civil Officers.

287. The Revised Estimate is better than the Budget Estimate of 1882-83 by £5,900, as shown below—

Revised Estimate *better*—

	£
Central Provinces	2,300
Assam	2,500
North-Western Provinces and Oudh	800
Madras	3,500
	<hr/>
	9,100

Revised Estimate *worse*—

Bombay	3,200
	<hr/>
Net	5,900
	<hr/>

288. In the Central Provinces the Revised Estimate is based on eight months' actuals. Bombay gives the same explanation in regard to the falling off of £3,200. The increase in Assam is on account of transfer of ferry receipts from Provincial to Local under the provincialization scheme. In the North-Western Provinces and Oudh, chiefly on account of sales of land and houses. In Madras the actuals of eight months of the current year are higher than the actuals of the corresponding eight months of the previous year.

*Civil Buildings,
Roads, and
Services.*

289.

48.—*Civil Buildings, Roads, and Services.*

IMPERIAL.

(00s omitted.)

	India (General and Political.)	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, excluding England.	England.	Total India and England.
Actuals—	£	£	£	£	£	£	£	£	£	£	£	£
1879-80	129,6	1,5	...	1,8	44,7	30,3	10,2	60,0	49,5	324,6	140,0	464,6
1880-81	108,4	1,4	1,8	2,0	65,7	25,5	33,7	83,4	31,3	349,6	88,2	437,8
1881-82	204,8	2,1	...	2,3	138,1	30,8	38,2	26,9	25,2	463,4	94,2	562,6
Estimates—												
1882-83 Budget.	207,0	1,9	...	4,0	129,6	14,6	11,5	31,7	19,8	420,1	90,7	510,8
„ Revised.	241,7	2,3	...	3,4	141,2	17,5	16,4	22,8	71,5	516,8	86,8	603,6
1883-84 Budget.	218,6	3,1	...	4,3	112,6	18,3	8,0	26,2	23,0	414,1	101,7	515,8

290. The Revised Estimate for 1882-83 is in excess of the Budget Estimate by £92,800, as shown below—

Additional Grants specially sanctioned during the year :—

	£
Salt Golahs at Sulkea, Bengal	5,000
Secretariat and Army Head Quarters' Offices at Simla	55,000
Clerks' Quarters at Simla	10,000
Salt Works at Uru, Bombay	55,000
Roads in Central India by reduction of the Provincial assignment to the North-Western Provinces and Oudh	1,200
Additions, improvements, and repairs to "Peterhoff" and Staff buildings at Simla	3,700
Purchase of furniture for "Peterhoff"	300
Press Buildings at Simla	1,750
	131,950

Deduct the following lapses :—

Bengal—

	£
Financial Department Offices and Press Buildings at Calcutta, including percentages for Establishment and Tools and Plant	18,300
Less amount reappropriated for other purposes by the Bengal Government from the above lapses contrary to orders	11,990

Balance 6,310

Inspector General, Military Works—

Secretariat and Army Head Quarters' Offices, Clerks' Quarters, Public Works Department Offices, Post Office, Press Buildings, and "Peterhoff" and Staff buildings	21,400
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Reserve—

Amount surrendered from normal grant 11,400 39,110

Net excess 92,840

291.

PROVINCIAL.

	India (General and Political).	Central Provinces.	British Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Actuals—	£	£	£	£	£	£	£	£	£	£
1879-80	80,3	135,9	72,7	337,1	254,7	198,4	116,4	260,4	1,455,9
1880-81	85,3	219,0	86,4	476,0	276,1	198,9	158,8	243,7	1,744,2
1881-82	89,4	271,5	99,0	675,8	273,6	240,5	146,5	292,5	2,088,8
	...	1,5	...	...	7,0	12,6	4,2	21,6	5,4	52,3
Estimates—										
1882-83 Budget	102,4	294,2	45,9	579,9	364,4	299,8	255,1	324,2	2,265,9
	...	1,2	...	...	4,8	9,2	4,3	34,0	6,8	60,3
Revised	107,5	310,0	54,3	607,3	339,5	303,8	182,9	352,9	2,258,2
	...	6	...	...	4,8	7,8	3,9	80,0	10,9	58,0
1883-84 Budget	100,6	314,2	71,6	413,1	321,6	278,3	242,0	316,2	2,057,6
	...	6	...	...	5,4	8,9	4,2	27,0	6,5	52,6

NOTE.—The figures in antique refer to Public Works in charge of Civil Officers.

292. The Revised Estimate has fallen short of the Budget Estimate by £7,700, made up as under—

Revised Estimate <i>less</i> —	£	£
North-Western Provinces and Oudh	24,900	
Madras	72,200	
	—	97,100
Revised Estimate <i>more</i> —		
Central Provinces	5,100	
British Burma	15,800	
Assam	8,400	
Bengal	27,400	
Punjab	4,000	
Bombay	28,700	
	—	89,400
		—
Net		7,700
		—

293. The decrease in the North-Western Provinces and Oudh is due to the transfer of a grant to Local Funds for repairs of roads, to short outlay on boat-bridges and ferries, and to a lapse under the Grant for the Muir College. A portion of the decrease in Madras is under Establishment, but no explanation is forthcoming of a further decrease of £60,000 reported by telegraph by the Madras Government on the 3rd March.

294. The excesses are principally due to additional grants sanctioned by the several local Financial Departments subsequent to the issue of the Budget Estimate; in the Central Provinces for new Civil Buildings, repairs of roads, and for establishment; in British Burma and Assam for the construction of new roads; in Bengal for new works under Civil Buildings and Miscellaneous Public Improvements; in the Punjab and in Bombay for new Civil Buildings.

295.

INCORPORATED LOCAL.

(00s omitted.)

	India (General and Political).	Central. Provinces.	British Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£
Actuals—										
1879-80	5,9	21,7	18,3	27,2	309,5	80,2	64,0	263,1	191,5	1,039,4
1890-91	6,7	28,3	21,9	25,0	350,6	166,8	65,7	328,1	158,0	1,211,1
1881-82	5,9	38,0	65,4	29,9	389,9	213,0	66,7	377,0	296,9	1,391,7
	1,6	32,6	19,2	28,5	389,9	29,8	...	352,3	12,1	866,0
Estimates—										
1882-83 Budget	6,4	34,4	80,0	109,0	467,8	196,1	76,5	355,3	238,9	1,594,4
	1,1	28,2	19,0	107,4	464,6	24,9	...	378,2	13,8	1,037,2
" Revised	5,8	35,0	78,2	100,0	403,2	224,0	74,0	402,2	238,0	1,569,4
	1,2	28,8	18,2	100,0	400,0	22,2	...	393,5	11,9	975,8
1883-84 Budget	6,2	32,0	78,2	111,5	452,3	317,5	76,8	421,2	244,6	1,739,3
	1,2	26,0	20,8	111,5	449,2	23,4	...	415,9	14,3	1,062,3

NOTE.—The figures in antique refer to Public Works in charge of Civil Officers.

296. The Revised Estimate is less than the Budget Estimate by £34,000 as shown below :—

Revised Estimate *less*—

	£
India (General and Political)	600
British Burma	1,800
Assam	9,000
Bengal	64,600
Punjab	2,500
Bombay	900
	79,400

Revised Estimate *more*—

	£
Central Provinces	600
North-Western Provinces and Oudh	27,900
Madras	16,900
	45,400

Net 34,000

297. The Grant in Assam has been reduced with reference to the Actuals of the current year to date. That in Bengal with reference to the average actual expenditure of past years. In the North-Western Provinces and Oudh, the increase is principally due to transfers of grants from Provincial funds for repairs of roads and to extra grants sanctioned since the preparation of the original Budget Estimate. The remaining differences are trifling. The excess in Madras has been entered in accordance with the wishes of the Board of Revenue who expect a larger outlay under the local self-government scheme.

298. *49 & 50 & XXXVII & XXXVIII.—Army, &c.*

Army, &c.

The abstract figures for India are given below, compared with the Receipts and Charges for the previous ten years :—

	Receipts. £	Gross Expenditure, £	Net Expenditure. £
Actuals—			
1872-73	885,546	11,979,326	11,093,780
1873-74	982,702	11,872,941	10,890,239
1874-75	963,508	11,757,203	10,793,695
1875-76	938,464	11,725,264	10,786,800
1876-77	882,939	11,847,132	10,964,193
1877-78	810,016	12,358,460	11,548,444
1878-79	926,962	13,109,283	12,182,321
1879-80	990,446	17,423,885	16,433,439
1880-81	1,439,682	(a) 23,911,394	22,471,712
1881-82	1,448,211	(b) 14,850,656	13,402,445
Estimates—			
1882-83 Budget	813,000	12,102,700	11,289,700
" Revised	953,000	13,422,100	12,469,100
1883-84 Budget	824,800	12,018,800	11,194,000

ARMY RECEIPTS IN INDIA.

299. The Revised Estimate of 1882-83 is better than the Budget figure by £140,000. The excess is due to continued sales of transport and commissariat cattle, to the recovery of £10,000 from the Mysore State for the value of brood stock made over on the abolition of the Government Cattle

(a) Including £811,337 unadjusted expenditure.

(b) After deducting the figure in note (a).

Farm in Madras, to a credit of £40,000 due to the Egypt Expedition, and to recoveries from Her Majesty's Imperial Government for the value of tents and stores provided from India for the use of the troops sent to Egypt from England.

300. The Revised Estimate of 1882-83 is £13,422,100 *gross*, showing an increase over the Budget of £1,319,400, or deducting the Egyptian charges included therein, £12,202,900, that is £100,200 worse than the Budget figure. Taking the *net* figures, the increase is £1,179,400, or deducting the Egypt *net* charges, which are £1,179,200, the comparison is then—

	£
Budget Estimate, 1882-83	11,289,700
Revised Estimate excluding Egypt	11,289,900
	<hr/>
Worse than Estimate	200
	<hr/>

301. There is a large saving during the year, owing chiefly to the reduction of the Native army, but this is more than counterbalanced by an increase in the pensionary charges, and by the large payments for gratuities and compensation to the officers and men of the reduced regiments.

302. The total receipts and charges connected with the expedition to Egypt are estimated at £40,000 and £1,219,200 in India, *net* £1,179,200. The Home charges were estimated by the India Office in October last at £94,500 (true sterling) but the Revised Estimate now puts them at £118,000 (true sterling). This sum converted at the official rate of exchange for the year, is £141,600, and the total *net* expenditure in India and in England, exclusive of the English contribution £500,000 (true sterling) for the Egypt Expedition may be taken at £1,320,800.

HOME RECEIPTS AND CHARGES,

303. The Actuals for a series of ten years, with the Budget and Revised Estimates for 1882-83, and the Budget Estimate for 1883-84, are as follows:—

Actuals—	Receipts.	Gross Expenditure.	Net Expenditure.
	£	£	£
1872-73	21,309	3,524,285	3,502,976
1873-74	26,421	3,355,333	3,328,912
1874-75	25,337	3,617,811	3,592,474
1875-76	107,149	3,583,196	3,476,047
1876-77	42,533	3,944,921	3,902,388
1877-78	59,965	4,281,250	4,221,285
1878-79	47,811	(c) 3,982,872	3,935,061
1879-80	89,518	(c) 4,288,924	4,199,406
1880-81	87,052	(c) 4,174,808	4,087,756
1881-82	68,263	(c) 4,010,485	3,942,222
Estimate—			
1882-83 Budget	54,500	4,025,000	3,970,500
„ Revised	573,000(c)	(d) 4,087,200	3,514,200
1883-84 Budget	41,000	4,045,200	4,004,200

(c) Including Afghanistan.

(d) Including Egypt Expedition, £118,000.

(e) Including £500,000 Contribution towards Egyptian expenses by the Home Government.

304. The actual Expenditure of 1881-82, the Revised Estimate of 1882-83, and the Estimate of 1883-84 are given below in detail, for convenience of comparison :—

	Actuals, 1881-82.	Revised Estimate, 1882-83.	Estimate, 1883-84.
	£	£	£
EFFECTIVE.			
Home charges of British Forces serving in India	615,018	620,000	615,000
Furlough allowances of officers of the Indian Service	215,972	183,000	200,000
Indian Troop Service	337,071	322,300	342,500
Passage of officers and troops otherwise than in troop-ships	6,457	5,400	5,400
Miscellaneous	39,454	35,300	25,000
Stores for India	575,194	584,000	504,800
Total Effective	1,789,166	1,750,000	1,692,700
NON-EFFECTIVE.			
Retired Pay, &c., of British Forces on account of service in India	729,218	731,000	830,000
Pay of Non-Effective and Retired officers of the Indian Service	1,304,483	1,360,000	1,400,000
The capitalized value of annuities granted to officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's allowance	59,566	8,000	...
Miscellaneous pensions, including those from Lord Clive's Fund, &c.	112,070	118,500	118,000
Indian Service Family Pensions	2,979	3,700	4,500
Total Non-Effective	2,208,316	2,219,200	2,352,500
Total Effective and Non-Effective	3,997,482	3,969,200	4,045,200
EXPEDITION TO EGYPT.			
Canal dues, Passages, Bounty, &c. . . . .	...	62,000	...
Stores for Egypt . . . . .	...	56,000	...
Total . . . . .	...	118,000	...
MILITARY OPERATIONS IN AFGHANISTAN.			
Grant to Major-General Sir Frederick S. Roberts, Bart., G.C.B., C.I.E., V.C.	12,500	...	...
Stores for India	503	...	...
Total	13,003	...	...
Grand Total	4,010,485	4,087,200	4,045,200

305. The Revised Estimate shows an increase on the Budget of £62,200. This is due to—

	£	£
Increase for passage of officers	1,800	
Charges connected with Egypt	118,000	
Increased payment to War Office for non-effective charges	1,000	
Increased charges for retired pay, Indian Service	30,000	
Capitalized value of annuities	8,000	
Transfer to Military charges of certain pensions formerly shewn under the head of "Superannuation, Retired and Compassionate Allowances"	21,500	
Indian Service Family Pensions	200	
Miscellaneous charges	6,300	
Total		186,800

counterbalanced by a reduction under the following heads :—

	£	£
Furlough pay of officers, Indian Service	37,000	
Reduced charges Indian Troop Transports	42,700	
Stores	44,900	
	Total	124,600
	Increase	62,200

RECEIPTS AND CHARGES IN INDIA AND IN ENGLAND.

306. The total Military Receipts and Charges both in India and in England for a series of ten years are shown below :—

YEARS.	GROSS CHARGES.			RECEIPTS.		NET CHARGES.		
	England.	India.	Total gross charges.	England.	India.	England.	India.	Total net charges.
	£	£	£	£	£	£	£	£
1872-73	3,524,285	11,979,326	15,503,611	21,309	885,546	3,502,976	11,093,780	14,596,756
1873-74	3,355,333	11,872,941	15,228,274	26,421	982,702	3,328,912	10,890,239	14,219,151
1874-75	3,617,811	11,757,203	15,375,014	25,337	963,508	3,592,474	10,793,695	14,386,169
1875-76	3,583,196	11,725,264	15,308,460	107,149	938,464	3,476,047	10,786,800	14,262,847
1876-77	3,944,921	11,847,132	15,792,053	42,533	882,939	3,902,388	10,964,193	14,866,581
1877-78	4,281,250	12,358,460	16,639,710	59,965	810,016	4,221,285	11,548,444	15,769,729
1878-79	3,982,872	13,109,283	17,092,155	47,811	926,962	3,935,061	12,182,321	16,117,382
1879-80	4,288,924	17,423,885	21,712,809	89,518	990,446	4,199,406	16,433,439	20,632,845
1880-81	4,174,808	12,311,394	16,486,202	87,052	1,439,682	4,087,756	10,872,712	14,960,468
1881-82	4,010,485	11,850,656	15,861,141	68,263	1,448,211	3,942,222	10,402,445	14,344,667
1882-83 Budget	4,025,000	12,102,700	16,127,700	54,500	813,000	3,970,500	11,289,700	15,260,200
„ Revised	4,087,200	13,422,100	17,509,300	573,000	953,000	3,514,200	12,469,100	15,983,300
1883-84 Budget	4,045,200	12,018,800	16,064,000	41,000	824,800	4,004,200	11,194,000	15,198,200

(a) Including £811,337 unadjusted expenditure.

(b) After deducting the figure in note (a).

307. The following statement shows the ordinary expenditure for the same series of years, excluding the Kabul Charges and Receipts, also those connected with the expedition to Egypt in 1882-83 :—

YEARS.	GROSS CHARGES.			RECEIPTS.		NET CHARGES.		
	England.	India.	Total gross charges.	England.	India.	England.	India.	Total net charges.
	£	£	£	£	£	£	£	£
1872-73	3,524,285	11,979,326	15,503,611	21,309	885,546	3,502,976	11,093,780	14,596,756
1873-74	3,355,333	11,872,941	15,228,274	26,421	982,702	3,328,912	10,890,239	14,219,151
1874-75	3,617,811	11,757,203	15,375,014	25,337	963,508	3,592,474	10,793,695	14,386,169
1875-76	3,583,196	11,725,264	15,308,460	107,149	938,464	3,476,047	10,786,800	14,262,847
1876-77	3,944,921	11,847,132	15,792,053	42,533	882,939	3,902,388	10,964,193	14,866,581
1877-78	4,281,250	12,358,460	16,639,710	59,965	810,016	4,221,285	11,548,444	15,769,729
1878-79	3,906,702	12,509,013	16,415,715	47,811	926,801	3,858,891	11,582,212	15,441,103
1879-80	4,114,444	12,781,742	16,896,186	89,518	939,947	4,024,926	11,841,795	15,866,721
1880-81	4,104,245	12,013,468	16,117,713	87,052	837,075	4,017,193	11,176,393	15,193,586
1881-82	3,997,482	13,218,733	17,216,214	68,263	1,093,444	3,929,219	12,125,288	16,054,507
1882-83 Budget	4,025,000	12,102,700	16,127,700	54,500	813,000	3,970,500	11,289,700	15,260,200
„ Revised	3,969,200	12,202,900	16,172,100	73,000	913,000	3,896,200	11,289,900	15,186,100
1883-84 Budget	4,045,200	12,018,800	16,064,000	41,000	824,800	4,004,200	11,194,000	15,198,200

308.

51.—Exchange on Transactions with London.

Exchange on
Transactions with
London.

(00s omitted.)

	Average rate of exchange.	Loss.	Gain.	Net loss.
		£	£	£
1873-74	1s. 10·35d.	986,5	103,8	882,7
1874-75	1s. 10·22d.	897,9	110,5	787,4
1875-76	1s. 9·64d.	1,429,7	72,5	1,357,2
1876-77	1s. 8·49d.	2,181,6	122,0	2,059,6
1877-78	1s. 8·79d.	1,653,3*	97,5	1,555,8
1878-79	1s. 7·76d.	3,359,1	133,3	3,225,8
1879-80	1s. 8d.	3,247,0	320,6	2,926,4
1880-81	1s. 7·95d.	3,124,3	407,5	2,716,8
1881-82	1s. 7·89d.	3,854,5	297,8	3,556,7
1882-83 Budget	1s. 8d.	3,156,0	381,0	2,775,0
1882-83 Revised	1s. 7·5d.	3,451,9	336,3	3,115,6
1883-84 Budget	1s. 7·5d.	3,925,2	377,2	3,548,0

Provision was made in the Budget Estimate for the remittance of £15,592,500 at 1s. 8d. :—

£15,592,500 (including £250,000 on account of Hong-Kong Bills)	£
@ 1s. 8d. = 18,711,0	3,118,5
Other items	37,5
	Total Loss
	3,156,0

The amount now estimated for the year is as follows :—

£14,042,000 @ 1s. 7·5 = say 17,282,0—Loss	£	3,240,0
Southern Mahratta Exchange		126,5
Other items (including Hong-Kong Bills)		85,4
		3,451,9
Deduct gain		336,3
		3,115,6

A further sum estimated at £227,000, representing exchange @ 1s. 7·599d.† on the remittance home of the sum of £1,000,000, will be charged against *Appropriation for the reduction of Debt*.

* Includes 241,4 on £1,510,882 London bills transferred to Deposits.

† This rate is not the average for the year, because the £1,000,000 was drawn at the end of the year when exchange had improved somewhat.

EXPENDITURE ON PRODUCTIVE PUBLIC WORKS, CAPITAL ACCOUNT.

State Railways.

309.

52.—State Railways.

	£
1881-82 Revised	1,936,900
„ Actuals	1,635,151
1882-83 Budget	1,867,700
„ Revised	1,674,400
1883-84 Budget	2,395,000

310. The Budget Estimate for 1882-83 of Capital outlay on State Railways classed as Productive Public Works, excluding the East Indian Railway, was prepared for a sum of £1,867,700 as under—

	£
Railway portion of fixed Grant	1,800,000
Estimated lapse on Grant for 1881-82	67,700
	1,867,700

311. The Accounts for 1881-82, however, finally closed £301,748 better than was expected. This amount was carried forward for outlay during 1882-83, and in addition a sum of £100,000 was transferred during the year to *State Railways* from the portion of the fixed annual grant originally allotted to *Irrigation and Navigation*, thus raising the allotment for 1882-83 to £2,269,448. The Revised Estimate is for a total outlay of £1,674,400, or £595,048, less than the grant available. The lapse expected during the current year, which is due in a large measure to anticipated short outlay in England, has been carried forward for outlay during 1883-34.

312. In arriving at the sum shown in the Revised Estimate, the outlay in England has been placed at £372,000 on telegraphic advice received from the Secretary of State.

East Indian Rail-
way.

313.

53.—East Indian Railway.

	£
1881-82 Revised	1,035,000
„ Actuals	1,041,562
1882-83 Budget	485,000
„ Revised	713,200
1883-84 Budget	424,000

314. The Budget Estimate for 1882-83 was prepared for a total outlay of £485,000. The Revised Estimate works up to a sum of £263,200, or £221,800 less than the Budget Estimate. The lapse is due to the delay in the supply of materials from England for the Hooghly bridge and to anticipated short outlay in England. To this, however, must be added the debt incurred in England to the extent of £450,000 by the issue of India 3½ per cent. sterling stock in redemption of a portion of East Indian Railway annuities, thus increasing the Revised Estimate of Capital transactions to £713,200.

315. Out of the amounts shown as outlay on Capital account of the East Indian Railway, the following sums will be credited to the Civil Department as Gain by Exchange:—

	£
1882-83	95,200
1883-84	143,700
	238,900

316. The total outlay on Railways classed as Productive Public Works is estimated as under—

	1882-83.	
		£
State Railways		1,674,400
East Indian Railway		713,200
		2,387,600
	1883-84.	
		£
State Railways		2,395,000
East Indian Railway		424,000
		2,819,000

317. In the Accounts for 1882-83 of the East Indian Railway Company a charge of £1,950,000 will be brought into the Capital Advance Account of the Company, representing the amount of debentures discharged during the year, but no corresponding entry will appear in the Government Accounts. The Company will also pay interest on a further sum of £390,000, on account of exchange on the above transaction.

318. The total estimated outlay on Capital Account of State Railways classed as Productive Public Works (excluding the East Indian Railway) is as follows:—

	£
To end of 1881-82	29,703,708
1882-83 Revised Estimate	1,674,400
1883-84 Budget	2,395,000
Total to end of 1883-84	33,773,108

319. The charge for Interest on the Capital Account of State Railways classed as Productive Public Works (excluding the East Indian Railway) is compared below with the net Revenue:—

	Net Receipts.	Interest charges.	Net charge to the State.
	£	£	£
Actuals—			
1879-80	833,497	1,080,796	747,299
1880-81	661,606	1,204,660	543,054
1881-82	870,150	1,160,445	290,295
Estimates—			
1883-83 Revised	1,050,450	1,226,600	176,150
1883-84 Budget	1,157,700	1,308,000	150,300

320.

The purchase money of the East Indian Railway as entered in the public accounts is £ 9,576,614

and the actual and estimated outlay since the line has been acquired by the State is as under—

1879-80. Actuals	154,247
1880-81 „	418,435
1881-82 „	1,041,562
1882-83 Revised Estimate	713,200
1883-84 Budget „	424,000

Total outlay at end of 1883-84 12,328,058

321. The net Revenue accruing to the State from the East Indian Railway after meeting all charges for Interest, Annuity, &c., is as follows:—

	Net Traffic Receipts.	CHARGES.				Net Revenue.
		Land and Control.	Guaranteed Interest, Annuity, &c.	Moiety of surplus Profits.	Total.	
	£	£	£	£	£	£
Actuals—						
1878-79	2,331,506	12,007	1,495,134	567,498	2,074,639	256,867
1879-80	3,095,390	17,564	1,466,208	512,745	1,996,517	1,098,873
1880-81	2,770,525	...	1,390,542	123,046	1,513,588	1,256,937
1881-82	3,261,712	...	1,673,688	198,164	1,871,852	1,389,860
Estimates—						
1882-83 Revised	2,845,200	...	1,706,900	247,150	1,954,050	891,150
1883-84 Budget	2,907,200	...	1,710,100	188,400	1,898,500	1,008,700

Irrigation and Navigation.

322.

54.—Irrigation and Navigation (00s omitted).

	India (General and Political).	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total in India.	In England.	Grand total.
	£	£	£	£	£	£	£	£	£
Actuals—									
1879-80 . . . . .	...	158,2	168,1	226,6	20,3	22,4	595,6	3,2	598,8
1880-81 . . . . .	...	150,2	196,3	250,6	11,1	6,2	614,4	...	614,4
1881-82 . . . . .	...	115,7	132,2	227,8	39,5	50,6	565,8	...	565,8
Estimates—									
1882-83 Budget	197,2	140,0	200,0	230,0	100,0	30,0	897,2	...	897,2
„ Revised . . . . .	...	140,0	133,7	206,4	108,2	60,8	649,1	1,763,5	2,412,6
1883-84 Budget	162,1	153,4	150,0	280,0	150,0	60,0	955,5	22,6	978,1

323. Compared with the Budget Estimate for 1882-83, the Revised Estimate for that year shows an increase of £1,515,400. This is made up as follows:—

	£
India (General and Political)	— 197,200
North-Western Provinces and Oudh	— 66,300
Punjab	— 23,600
Madras	+ 8,200
Bombay	+ 30,800
England	+ 1,763,500
	<hr/>
Net	+ 1,515,400
	<hr/>

324. The decrease under India (General and Political) is due to the exclusion of the amount held in reserve. The decrease in the North-Western Provinces and Oudh is due partly to the want of sanctioned estimates and partly to the Establishment being unable, as irrigation develops, to work up to the present large grants. The decrease in the Punjab is due to the completion of the Sirhind Canal. The increase in Madras is due to additional grants sanctioned for the Godavari Delta System (on account of the Dowlaishweram workshops), the Cauvery Delta System and the Sangum Anicut System. The increase in Bombay represents additional grants sanctioned for the Desert Canal and the Eastern Nara Works on their transfer from *Public Works not classed as Productive* to *Productive Public Works*, and for additional outlay on the Begari Canal. The increase in England is due to the provision made in the Home Estimates for the purchase of the Madras Irrigation and Canal Company's Canal.

325. 55.—*Miscellaneous Public Improvements.*

*Miscellaneous
Public Improvements.*

MADRAS HARBOUR WORKS.

	£
1881-82 Actuals	68,906
1882-83 Budget Estimate . . . . .	...
„ Revised „	44,200
1883-84 Budget „	23,000

326. No provision was made in the Budget Estimate of 1882-83 for these works. But in the course of the year a grant of £56,700 was sanctioned from Imperial Ordinary funds. Under subsequent orders, however, the whole of the outlay in 1882-83 and 1883-84 is to be treated as a charge to the Productive Public Works grant. The Revised Estimate for 1882-83 has been reduced by £12,500 at the desire of the Madras Government in a telegram dated March 3rd.

Statement showing the direct annual gain or loss to the State from Railway outlay since 1868.

Year.	GUARANTEED RAILWAYS.					STATE RAILWAYS.				EAST INDIAN RAILWAY.				Total loss or gain to State.
	Capital raised to end of each year.	Capital withdrawn for expenditure to end of each year.	Net traffic Receipts, less moieties of surplus Profits paid to Companies.	Guaranteed Interest.	Loss or gain to State.	Capital expended.	Net traffic Receipts.	Interest at 4½ per cent. up to end of 1880-81, afterwards† at 4 per cent.	Loss or gain to State.	Capital expended.	Net traffic Receipts, less surplus paid to shareholders.	Interest and Annuity.	Loss or gain to States.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1858-59	22,998,405	19,151,531	232,365	838,411	606,046	...	...	...	...	...	...	...	...	606,046
1859-60	28,573,287	26,322,965	403,057	1,199,020	796,872	...	...	...	...	...	...	...	...	796,872
1860-61	34,397,817	33,901,710	389,413	1,485,745	1,096,332	...	...	...	...	...	...	...	...	1,096,332
1861-62	42,979,539	40,503,922	391,162	1,788,153	1,306,991	...	...	...	...	...	...	...	...	1,306,991
1862-63	48,216,541	46,367,266	625,615	2,166,755	1,541,140	...	...	...	...	...	...	...	...	1,541,140
1863-64	54,332,994	51,122,919	821,548	2,456,182	1,634,634	...	...	...	...	...	...	...	...	1,634,634
1864-65	57,541,917	55,245,159	1,129,851	2,693,787	1,553,936	...	...	...	...	...	...	...	...	1,553,936
1865-66	60,860,247	60,582,025	2,865,574	2,899,241	23,667	...	...	...	...	...	...	...	...	23,667
1866-67	67,259,917	68,179,728	2,317,085	3,031,087	684,002	...	...	...	...	...	...	...	...	684,002
1867-68	76,571,751	75,299,809	1,989,112	3,480,677	1,491,505	504	14	14	...	...	...	...	...	1,491,579
1868-69	82,417,905	79,167,738	2,229,509	3,881,013	1,651,504	552,992	-1,379	12,455	13,834	...	...	...	...	1,665,338
1869-70	86,773,325	83,910,587	2,627,941	4,126,025	1,498,084	734,862	-790	20,180	20,970	...	...	...	...	1,528,054
1870-71	91,426,816	87,686,857	2,556,707	4,341,609	1,784,902	1,193,234	68	43,585	43,517	...	...	...	...	1,828,419
1871-72	93,559,393	90,183,585	2,877,153	4,542,183	1,685,030	1,837,854	-4,063	68,190	72,292	...	...	...	...	1,737,292
1872-73	93,736,915	90,600,830	2,554,485	4,608,418	2,653,933	3,251,503	5,362	114,510	109,148	...	...	...	...	2,163,051
1873-74	94,725,914	91,353,883	3,241,189	4,617,923	1,376,734	5,606,128	-6,474	199,207	205,771	...	...	...	...	1,582,505
1874-75	95,119,118	92,441,794	3,454,843	4,643,971	1,189,053	8,620,308	44,082	320,095	275,113	...	...	...	...	1,464,166
1875-76	95,072,441	93,392,600	3,729,034	4,637,891	908,857	11,785,492	96,027	459,131	363,104	...	...	...	...	1,271,961
1876-77	94,833,129	94,189,059	4,433,151	4,659,681	225,530	14,651,353	88,621	587,525	498,904	...	...	...	...	724,434
1877-78	96,313,173	95,420,309	5,393,790	4,655,255	+741,505	18,636,321	127,774	737,479	609,705	...	...	...	...	+ 131,800
1878-79	97,174,046	96,444,666	4,023,589	4,705,191	681,662	21,064,200	231,629	899,874	608,245	...	...	...	...	1,348,847
1879-80	97,959,284	96,829,969	3,974,645	4,718,340	741,695	24,644,702	333,497	1,058,100	724,603	37,354,248	949,154	34,397	+ 614,757	551,601
1880-81	67,282,930	66,348,478	2,555,089	3,261,951	706,882	28,047,933	601,606	1,204,690	543,054	418,435	2,617,479	1,390,512	+ 1,256,937	+7,001
1881-82	67,465,699	67,021,531	3,282,294	3,271,771	+10,523	29,793,798	870,149	1,160,445	200,296	455,262	3,063,547	1,673,688	+ 1,389,859	+ 1,110,096
1882-83	Budget 68,291,923	67,995,251	3,023,000	3,293,700	269,760	31,651,633	1,035,500	1,241,711	206,211	485,000	2,445,000	1,716,727	+ 728,273	+ 261,302
	Revised 69,135,650	68,848,978	3,043,900	3,275,280	231,380	31,378,108	1,050,450	1,226,936	176,186	263,200	2,508,050	1,706,900	+ 891,150	+ 483,584
1883-84	Budget 69,736,650	70,076,878	3,054,500	3,301,160	246,680	33,773,108	1,157,700	1,308,024	150,324	424,000	2,718,800	1,710,100	+ 1,008,700	+ 611,696
			64,229,586	89,264,609	25,035,023	...	4,655,150	9,420,269	4,774,110	38,015,145	11,077,030	6,515,627	+ 5,461,403	24,347,730

The decrease in the transactions of the Guaranteed Railways in 1880-81 compared with the year immediately preceding is due to the removal of the East Indian Railway from the category of Guaranteed Railways.

* This sum is thus arrived at:—

(a) Capital of East Indian Railway at time of purchase	£	26,200,000	(a) Of these amounts, £27,623,386 will be redeemed by an annuity terminable in 1953, which annuity is entered in the column "Interest and Annuity."
(a) 25 per cent. premium thereon	£	6,550,000	
Debt and Debenture Stock	£	4,450,000	
Outlay subsequent to purchase	£	154,248	
Total	£	37,354,248	

† Except on £1,000,000 lent by His Highness the Maharajah Holkar for the construction of the Holkar State Railway, on which 4½ per cent. is paid by the State.

The figures in this statement agree with the Finance and Revenue Accounts. The whole of the Indian Capital transactions of Guaranteed Railways down to the present time, and those of the Revenue and Interest transactions of the Guaranteed Railways down to the year 1878-79, the net Traffic Receipts of the Guaranteed Railways, and the portion of the Guaranteed Interest paid in India, have been converted into sterling at the contract rates of exchange. All other transactions are converted into sterling on the assumption that £1 = Rs. 10.

Progress of Railway Construction.

Progress of Railway construction.

328. At the beginning of 1882-83, the length of Railway open to traffic was—

	Miles.	Miles.		Miles.
Eastern Bengal	160	} 4,616	Guaranteed Companies (Ordinary)	4,616*
Oudh and Rohilkhand	547			
Sindh, Punjab and Delhi	664			
Madras	853			
South Indian	681			
Great Indian Peninsula	1,288			
Bombay, Baroda and Central India	438			
† Darjeeling-Himalayan		50	Guaranteed Companies (Modified)	50†
Punjab Northern (Broad Gauge)	309	} 2,431	East Indian	1,504
Indus Valley, including Branch from Ruk to Sibi and Pir Chowki	64			
Rajputana-Malwa System	653			
Sindia	75			
Dhond and Manmad	148			
Wardah Coal	47			
Patri	22			
Imperial				
Provincial		} 886	State	3,791‡
Burma	161			
Bengal	477			
North-Western Provinces	150			
Central Provinces	98			
Native States		} 474		
Nizam's and the Berars	135			
Gaekwar's	60			
Mysore	86			
Bhavnagar-Gondal	193			
			Total	9,961

and there were under construction—

	Miles.	Miles.		Miles.
§ Madras—Bangalore Cantonment to Pettah	3	} 9	Guaranteed Companies (Ordinary)	9§
§ Oudh and Rohilkhand—Benares Bridge	6			
¶ O. and R. Railway—Moradabad to Saharunpur (a)	115	} 315	Guaranteed Companies (Modified)	315||
¶ Bengal Central	125			
¶ Assam	75			
¶ Deoghur		6	Non-Guaranteed Companies	6¶
** Bhadreswar Branch		2	East Indian	2**
Imperial		} 433	State	970††
Punjab Northern and Salt Branch	56			
Rajputana-Malwa System	88			
Southern Mahratta	289			
North-Western Provinces	5			
Provincial		} 458		
Central Provinces	51			
Bengal	173			
Burma	164			
Native States		} 79		
Punjab	66			
Bhopal	62			
Jodhpur	17			
			Total	1,302

(a) It is not yet decided whether this line will form part of the Oudh and Rohilkhand Railway, nor on what terms its construction is to be carried out.

Making a grand total of work, either completed or in hand, of . 11,263

and we shall have either under construction or sanctioned for commencement in 1883-84—

	Miles.	Miles.		Miles.	
• { Oudh and Rohilkhand—Benares Bridge	. 67	30	Guaranteed Companies (Ordinary)	. 30*	
{ Sindh, Punjab and Delhi—Raiwind to Sutlej	. 24 }				
{ Oudh and Rohilkhand—Northern Extension (a)	131	796	Guaranteed Companies (Modified)	. 796†	
† { Bengal Central	. 105				
{ Assam	. 60				
{ Rohilkhand-Kumaon	. 62				
{ Southern Mahratta	. 435 }		Non-Guaranteed Companies	. 519‡	
{ Bengal and North-Western	. 455	510	East Indian	. 4§	
‡ { Deoghur	. 2				
{ Burdwan to Cutwah	. 40				
{ Bidyabatty to Tarkessur	. 22 }				
§ Hooghly Bridge Branch	. . .	4			
Imperial	{ Rajputana-Malwa	. 204	State	{ Imperial . 297	933||
	{ Punjab Northern	. 3 }			
Provincial	{ Bengal	. 178	Native States	. 93	
	{ Punjab	. 60			
	{ Burma	. 205			
	{ North-Western Provinces	. 137 }			
Native States	{ Assam	. 6			
	{ Bhopal	. 50 }			
	{ Mysore	. 43 }			

(a) It is not yet decided that this shall form part of the Oudh and Rohilkhand Railway, nor on what terms it is to be constructed.

Total . 2,332

Making a grand total of work, either completed or in hand, of . 12,583

being an advance on the previous year of 1,320 miles.

331. It is expected that the following lengths of unfinished line will be opened for public use in 1883-84 :—

	Miles.	Miles.		Miles.	
¶ { Sindh, Punjab and Delhi Railway—Raiwind to Sutlej	24	24	Guaranteed Companies (Ordinary)	. 24¶	
	Miles.	452	Guaranteed Companies (Modified)	. 452**	
•• { Oudh and Rohilkhand—Moradabad to Nagina	. 60				
{ Assam—Main line	. 38 }				
{ Makum Branch	. 24 }				
{ Southern Mahratta—Hudgt-Gadag	. 163	289	Non-Guaranteed Companies	. 2††	
{ Bellary-Hubli	. 126 }				
{ Bengal Central—Dum-Dum to Bongong	. 43				
†† Deoghur—Rohini Branch	. . .	2			
Imperial	{ Punjab Northern—Attock Bridge Division	. 3	State	{ Imperial . 91	241††
	{ Rewari-Hissar	. 88 }			
Provincial	{ Bengal—Mugrah'Hat to Diamond Harbour	. 13	Native States	. 49	
	{ Dinagepore Branch	. 20			
	{ Motihari to Bettiah	. 27			
	{ North-Western Provinces, 1st Division—Bareilly-Pilibhit	. 5 }			
Native States	{ Punjab—Amritsar-Pathankot, 1st two divisions	. 30			
	{ Assam—Kokilamukh Tram	. 6 }			
	{ Bhopal—Hoshungabad to Bhopal	. 49			

Total . 719

332. Leaving for completion in 1884-85 or latter the undermentioned Railways:—

	Miles.	Miles.		Miles.
<ul style="list-style-type: none"> • { Oudh and Rohilkhand— Benares Bridge 6 • { Oudh and Rohilkhand— Nagina to Saharanpur 55 Hardwar Branch 19 † { Bengal Central—Bongong to Kulna 62 Rohilkhand-Kumaon 62 † { Southern Mahratta— Hubli to Frontier 75 Hubli to Bankapur 30 Sattara to Belgaum 35 ‡ { Bengal and North-Western Burdwan-Cutwah 45 Bidyabatty-Tarkessur 40 § Hooghly Bridge Division 22 			<ul style="list-style-type: none"> Guaranteed Companies (Ordinary) 6* Guaranteed Companies (Modified) 344† Non-Guaranteed Companies 517‡ East Indian 4§ 	
<ul style="list-style-type: none"> Imperial { Hissar-Ferozpur 204 Ujjain Branch 2 Bengal—Muzaffarpur to Hajipur 34 Dacca-Mymensingh 85 North-Western Provinces— Jumna Bridge 1 Farakhabad-Hatras 103 Bareilly-Pilibhit 28 Burma—Promie to Allamyo 41 Rangoon to Toungbo 164 Panjab—Amritsar-Pathankot 36 Native States { Bhopal—Nerbudda Bridge 1 Mysore—Bangalore to Tumkur 43 			<ul style="list-style-type: none"> State { Imperial 206 Provincial 492 Native States 44 	
				Total 1,613

Budget Estimate, 1883-84.

III.—Budget Estimate, 1883-84.

Preliminary.

333. It will be observed that in dealing with the Revised Estimates for 1882-83, I have in most cases given a tabular statement at the commencement of each item showing the Revenue and Expenditure for some years back. It is not necessary that I should repeat these statements. Further, in some cases, the Revised Estimate for 1882-83 and the Budget Estimate for 1883-84 are so intimately connected that it would have been inconvenient to treat them separately. In such cases I shall merely refer back to the paragraph under the Revised Estimates for 1882-83 in which remarks bearing on the Budget Estimate of 1883-84 are to be found.

General result.

334. The Budget Estimate for 1883-84 is as follows:—

	£
Revenue	67,274,000
Expenditure	66,817,000
	Surplus 457,000

335. The Revenue for 1883-84 is estimated at £639,900 less than that of 1882-83 according to the Revised Estimates.

336. The Expenditure for 1883-84 is estimated at £1,037,100 less than that of 1882-83 according to the Revised Estimates.

337. The Budget Estimate for 1883-84 shows a better result than the Revised Estimate of 1883-84 by £397,200.

REVENUE.

Land Revenue.

338. I & XXX.—Land Revenue.—See paras. 8-10. For explanations as regards XXX—Portion of Land Revenue due to Irrigation, considered separately, see paras. 188-122

339. The net increase amounts to about £105,000. The chief increases are £35,000 in the Punjab, and £140,000 in Bombay; while there are decreases of £35,000 in Burma, £20,000 in Bengal, and £20,000 in the North-Western Provinces and Oudh. The great increase in Bombay is due to the cessation of remissions. The other changes are merely the natural result of temporary increases or decreases in 1882-83.

340. *II § 6.—Opium.*—See paras. 11-21. For 1883-84 the Revenue has been taken at £9,200,000 and Expenditure at £2,165,700. Opium.

341. The reduction in Revenue is due partly to the fact that less Bengal opium by 2,000 chests will be sold in 1883-84 than in 1882-83, and partly to the fact that the duty on Malwa opium for 1883-84 will be Rs. 650 per chest; during a part of 1882-83 it was Rs. 700 per chest. The reduction in Expenditure for 1883-84 is due to the fact that the crop of 1883 promises to be a very low one in the Patna Agency. It is probable that the reduction of Expenditure on this account will not be less than £270,000, but credit has been taken for only £180,000.

342. In 1883-84 54,400 chests of Bengal opium will be sold, which at Rs. 1,200 a chest gives £6,528,000.

343. There are also the following minor sums:—

	£
Bengal (Excise)	72,800
Central Provinces	22,000
Burma	30,800
Assam	48,000
North-Western Provinces	42,500

Total	215,600

344. In 1882-83, as already observed (para. 17) duty will probably be paid on 37,427 chests to the Imperial Government. We know that there are very large stocks of opium in Malwa, that it is unlikely that prices will be lower than this year, and that the opium cannot be held back much longer for a better market. It seems therefore a safe estimate to assume that 37,800 chests will pay duty to the Imperial Government next year, and this would give £2,457,000. The total estimate will therefore be £6,528,000 *plus* £2,457,000 *plus* £215,600 or £9,200,000 in round number.

345. In this estimate there is a margin of safety of at least £250,000 due to the fact that the price of Bengal opium will in all probability exceed Rs. 1,200 a chest (at the time of framing the estimate it was at Rs. 1,240 and has since risen), and to the great likelihood that the place of the 2,000 chests reduced in Bengal will be taken by Malwa opium.*

346. About 2,000 maunds of Malwa opium will, as in 1882-83, be purchased for Excise purposes.

347. *III § 7.—Salt.*—See paragraphs 22-23. The increase in Revenue over the Revised, *viz.*, £38,300, is very moderate, especially if the facts to which I have alluded in paragraph 112, Part I, of the Financial Statement be borne in mind. Provision is made for an increase of Expenditure on account of the revision of establishments in Madras. Salt.

* I may add that it is now (April 6th) certain that the Expenditure will be greatly below the Estimate.

- Stamps. 348. *IV & 8.—Stamps.*—See paras. 24-25. The Estimate allows for a good deal less than the normal increase, but, as I have already mentioned (para. 25), the Revised Estimate for 1882-83 is perhaps rather high.
- Excise. 349. *V & 9.—Excise.*—See paras. 26-23. The Estimate, which is a very moderate one, calls for no special remarks.
- Provincial Rates. 350. *VI & 10.—Provincial Rates.*—See paras. 29-30.
- Customs. 351. *VII & 11.—Customs.*—See paras. 31-32. The Estimate for 1883-84 is taken at a slightly lower figure than the Revised Estimate of 1882-83. Refunds will be much less in 1883-84.
- Assessed Taxes. 352. *VIII & 12.—Assessed Taxes.*—See paras. 33-34.
- Forest. 353. *IX & 13.—Forest.*—See paras. 35-36.
- Registration. 354. *X & 14.—Registration.*—See paras. 37-38.
- Tributes. 355. *XI.—Tributes from Native States.*—See paras. 39-40.
- Mint. 356. *XIV & 17.—Mint.*—See paras. 41-42. For 1883-84 the Revenue has been taken at a low figure, as the drawings of the Secretary of State will be heavy.
- Interest. 357. *XXI.—Interest.*—See paras. 43-123.
- Miscellaneous. 358. *XXIV & 31.—Miscellaneous.*—See paras. 44-45. A sum of £77,700 has been added to Expenditure on account of Miscellaneous Refunds.
- Railways. 359. *XXV to XXVII, XXXI, XXXII, 36 to 38, and 42 to 45.—Railways.*—See tabular statement in para. 46.
- State Railways (Gross Earnings). 360. *XXV.—State Railways (Gross Earnings).*—See tabular statement in para. 47.
361. RAJPUTANA-MALWA RAILWAY.—See para. 48. The traffic during 1883-84 is expected to be somewhat better than during 1882-83, and an increase of £60,000 in the earnings is allowed for.
- 361A. SINDIA RAILWAY.—See para. 49. Better results are expected during 1883-84 than during 1882-83, and an increase of £3,000 is allowed for.
362. WARDAH COAL RAILWAY.—See para. 50. An increase of £2,500 is anticipated during 1883-84, as a further increase in the outturn of coal is expected.
363. NAGPORE AND CHHATTISGARH RAILWAY.—See para. 51. An increase of £22,500 is expected during 1883-84 owing to the increased open mileage, and provision has been made for the further expansion of the traffic which may reasonably be expected.
364. RANGOON AND IRRAWADDY VALLEY RAILWAY.—See para. 52. An increase of £5,000 is provided for during 1883-84, allowing for the normal development of traffic.
365. RANGOON AND SITTANG VALLEY RAILWAY.—It is expected that a section of this line, 92 miles in length, will be opened for traffic about 1st January next, and the receipts are roughly estimated at £6,500.
366. NORTHERN BENGAL RAILWAY.—See para. 53. The prospects of traffic on this line are most encouraging, and a considerable improvement is expected during 1883-84. An increase of £10,000 has been allowed for.

367. TIRHOOT RAILWAY.—See para. 54. The extensions to Jhanjarpore and Motihari have recently been opened, and with this addition to the open mileage, it is expected that the increase of £53,000 allowed for in 1883-84 will be realized.

368. PATNA AND GYA RAILWAY.—See para. 55. The Budget Estimate of 1883-84 represents the estimated net receipts due to the working of the line during the year 1883 payable by the East Indian Railway to Government.

369. CALCUTTA AND SOUTH-EASTERN RAILWAY.—See para. 56. The Budget Estimate of 1883-84 shows a decrease of £4,300 owing to the return of Rolling Stock previously hired to the Patna and Gya Railway. The receipts from this source now cease.

370. NALHATI RAILWAY.—The traffic has improved slightly during the current year. Similar results are expected during 1883-84.

371. CAWNPORE AND FARAKHABAD RAILWAY.—The traffic on the line is slowly improving, and an increase in the traffic may be expected on the opening of the section of the line now under construction from Farakhabad to Hathras towards the close of the year. An increase of £3,500 in 1883-84 has therefore been allowed for.

372. GHAZIPUR-DILDARNAGAR RAILWAY.—A small improvement is allowed for during 1883-84.

373. MUTHRA-HATHRAS RAILWAY.—See para. 60. The figure of the Revised Estimate for 1882-83 has been repeated.

374. MUTTRA-ACHNEYRA RAILWAY.—See para. 61. A comparatively large improvement is expected during 1883-84, arising from through booking with other lines, and from the carriage of material for the Jumna Bridge now in course of construction.

375. PUNJAB NORTHERN RAILWAY.—See para. 62. An increase of £10,000 is allowed for in the Estimates of 1883-84, as some improvement may be expected on the opening of the Indus Bridge.

376. INDUS VALLEY RAILWAY.—See para. 63. There has been a heavy grain traffic during the last few months of the year, but there are doubts as to whether this will continue; it is also proposed to abolish ferry charges hitherto levied. Under these circumstances it has been considered advisable to place the Estimate for 1883-84 at a lower figure.

377. DHOND AND MANMAD RAILWAY.—See para. 64.

378. 36.—*State Railways (Working and Maintenance)*.—See tabular statement in paragraph 65.

*State Railways
(Working and
Maintenance).*

379. RAJPUTANA-MALWA RAILWAY.—An increase of £15,000 is allowed for in the Budget Estimate of 1883-84 to provide for the anticipated increase in traffic.

380. SINDIA RAILWAY.—The differences scarcely call for explanation.

381. WARDAH COAL RAILWAY.—The Budget Estimate of 1883-84 shows a reduction of £1,000, although a larger outturn of coal is expected; this saving arises from a reduction in the special expenditure connected with the collieries (see para. 63).

382. NAGPORE AND CHATTISGARH RAILWAY.—An increase of £15,000 has been allowed for, owing to the increased length of line, and the anticipated improvement in the traffic.

383. RANGOON AND IRRAWADDY VALLEY RAILWAY.—See para. 70. For 1883-84 an increase of £1,000 has been allowed on account of the expected increase in the traffic.

384. RANGOON AND SITTANG VALLEY RAILWAY.—A section of this line will probably be opened to traffic about January 1st, 1884. The expenses are roughly estimated at £4,000.

385. NORTHERN BENGAL.—See para. 71. An increase of £4,000 is allowed for during 1883-84 to cope with the larger traffic expected, and also to provide for extensive renewals of sleepers found to be necessary.

386. TIRHOOT RAILWAY.—The large addition made in the estimates of 1883-84 is due to the additional lengths of line recently opened to traffic.

387. PATNA AND GYA RAILWAY.—See paras. 55 and 73.

388. CALCUTTA AND SOUTH-EASTERN RAILWAY.—See para. 74. A reduction in the expenditure is anticipated during 1883-84.

389. NALHATI RAILWAY.—The figures do not call for remark.

390. CAWNPORE-FARAKHABAD RAILWAY.—See para. 76. Owing to the extension of Railways in the North-Western Provinces, the charges for General Administration, Supervision and Accounts during 1883-84 will be lower than in 1882-83, as the new lines will bear a portion of these charges. This explains the reduction in the Budget figures for 1883-84.

391. GHAZIPUR-DILDARNAGAR RAILWAY.—See para. 77.

392. MUTHRA-HATHRAS RAILWAY.—See para. 78. A reduction is expected during 1883-84, owing to the reduction in the charges for General Administration, Supervision and Accounts, consequent on the extension of Railways in the North-Western Provinces, as the new railways will bear a portion of such charges.

393. MUTTRA-ACHNEYRA RAILWAY.—The increase in the estimate for 1883-84 is due to the larger traffic expected.

394. PUNJAB NORTHERN RAILWAY.—An increase in the working expenses is allowed for during 1883-84 corresponding with the estimated increase in the earnings.

395. INDUS VALLEY RAILWAY.—See para. 81. The Budget Estimate of 1883-84 shows a small decrease of £2,500.

*Guaranteed and
Subsidised Rail-
ways (Net Traffic
Receipts).*

XXVI.—Guaranteed and Subsidised Railways (Net Traffic Receipts).

396. EASTERN BENGAL RAILWAY.—See para. 82. In view of the great fluctuations in the jute trade, it has been considered advisable not to calculate upon such favourable results during 1883-84 as in 1882-83, and the estimate

of earnings has been fixed at £600,000 compared with £625,000 in the Revised Estimate of 1882-83. The expenses are placed at £255,000. The suspense transactions under both receipts and expenses have been increased to £130,000 chiefly to provide for the transactions of the Bengal Central Railway which is being worked by this Company.

397. MADRAS RAILWAY.—See para. 84. There is every reason to anticipate that the present improvement in the traffic will continue, and a small increase in the earnings has been allowed for in the Budget Estimate. But it has been necessary to make a large provision for renewals of rolling stock during 1883-84, the outlay on which is expected to be very heavy. The earnings have been placed at £700,000, the expenses at £470,000, and the suspense transactions at £50,000.

398. SOUTH INDIAN RAILWAY.—See para. 86. The net earnings of this year are placed at £5,000 over the Revised Estimate of 1882-83.

399. BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.—See paras. 88-89. The estimate of Receipts is placed at £1,050,000 against a Revised Estimate of £1,020,000. Under ordinary circumstances the estimate should be realized. The expenses are placed at £480,000, as heavy renewals must be provided for. The suspense transactions are placed at £80,000. The net result is estimated to be £80,000 better than the Revised Estimate.

400. GREAT INDIAN PENINSULA RAILWAY.—See paras. 90-91. Until more is known of the probable grain traffic of 1883-84, it is not considered safe to place the earnings at a higher figure than £3,300,000 or £150,000 less than the Revised Estimate of 1882-83. It is believed that this traffic can be worked for £1,625,000. On this basis the net receipts are placed at £1,675,000. The suspense transactions are estimated to amount to £200,000.

401. OUDH AND ROHILKHAND RAILWAY.—See paras. 92-93. Better results as to revenue than in 1882-83 may fairly be expected in 1883-84, and considering that a large quantity of construction materials will be hauled over the line, the earnings are placed at £540,000. As considerable outlay is still necessary on renewals, the estimate of expenditure has been placed at £355,000. The suspense transactions under both Receipts and Expenditure are placed at £65,000. The net revenue is placed at £185,000 or £25,000 better than the Revised Estimate for 1882-83.

402. It is estimated that the Northern Extension of this line will produce net receipts to the extent of £4,000.

403. SIND, PUNJAB AND DELHI RAILWAY.—See paras. 94-95. The earnings in 1883-84 are placed at £1,030,000, or £20,000 more than the Revised Estimate. The expenses are placed at £640,000, or £10,000 less than the Revised Estimate of 1882-83. It is believed that this provision is ample. Indeed, with more economical management, the outlay might be further reduced without much difficulty. The suspense receipts and payments are estimated to amount to £500,000. The result is a net revenue of £390,000 against £360,000 in 1882-83.

37.—*Guaranteed and Subsidised Railways (Interest and Profits).*

STATE CHARGES FOR LAND AND CONTROL.

404. Madras.—See paras. 96-97.

*Guaranteed and
Subsidised Railways
(Interest and Pro-
fits).*

405. BOMBAY.—See para. 93. The provision for establishment is normal. Under land a special provision of £5,000 is made for the site of the new station at Byculla.

406. BENGAL.—See para. 100. Of the increase of £8,900 over the Revised Estimate, £1,400 is due to the promotion and change of officers, and £7,500 for provision for land needed for a goods depôt at Naraingunge and at various stations on the Eastern Bengal Railway.

407. CENTRAL PROVINCES.—See para. 102. No charges on this account are anticipated during 1883-84.

408. PUNJAB.—See para. 104. The normal establishment is provided for, and a grant of £1,800 is made for the remainder of the land needed for the Raiwind-Ferozepore Branch of the Sind, Punjab and Delhi Railway.

409. NORTH-WESTERN PROVINCES AND OUDH.—See para. 106. It is estimated that the charges for control will be £200 in excess of the estimate for 1882-83. Under land a sum of £16,500 is expected to be needed for the Northern Extension and the branch to Hardwar.

410. DIRECTOR GENERAL OF RAILWAYS.—See para. 108. The estimate is framed to meet the cost of the present establishment.

411. GUARANTEED INTEREST.

The estimated payments in India are very small, being only £5,180 out of a total of £3,301,180. The reduction in the estimate of 1883-84 is due to transfers of stock to the London Registers of the Companies.

412. MOIETY OF SURPLUS PROFITS.

The Budget Estimates of 1883-84 show a net decrease of £1,600. The payments to the Eastern Bengal Railway will be much larger, as the traffic continues very favourable, and no reserves will be made as in 1882-83; an increase of £20,600 is expected. The payments to the Bombay, Baroda and Central India Railway are estimated at £75,000 showing a decrease of £8,500; this decrease is due to the falling off in the net receipts of the year 1882-83. The decrease of £13,700 in the estimate of payments to the Great Indian Peninsula Railway is due to a lower estimate of earnings having been taken owing to uncertainty as to the continuance of the heavy grain traffic.

East Indian Railway (Net Traffic Receipts).

413. XXVII.—*East Indian Railway (Net Traffic Receipts).*—See para. 114. The line is estimated to yield a net Revenue of £2,907,000 or £62,000 better than the Revised Estimate of 1882-83. It is believed that the present prospects of traffic are sufficiently good to justify the proposed increase. The above estimates include the Revenue transactions of the Patna and Gya Railway from the January 1st, 1883.

East Indian Railway (Interest and Profits).

414. 38.—*East Indian Railway (Interest and Profits).*—See para. 116. The Budget Estimate for 1883-84 of surplus Profits is £58,650 less than the Revised Estimate for 1882-83. The traffic during the last half-year of 1882-83 will probably be much lower than during the corresponding period of 1881-82, while on the other hand the Interest and Annuity charges will be higher owing to the growth of the Capital Account and the lower rate of Exchange.

415. This Estimate includes a charge of £6,400 on account of the Company's share of surplus Profits of the Patna and Gya Railway.

416. *XXX.—Portion of Land Revenue due to Irrigation.*—See para. 118. Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows an increase of £13,500, made up as follows:—

	£
Punjab	2,000
Madras	8,200
Bombay	3,300
Total	<u>13,500</u>

417. The increase in the Punjab is due to increased irrigation anticipated on the Bári Doab canal. The increase in Madras is caused by the transfer of the Maniyam river works connected with the Cauvery Delta System from the Head *Public Works not classed as Productive* to the Head *Productive Public Works*, and also to the probable extension of irrigation under the other canals in the Presidency. The increase in Bombay is due to the revised revenue settlement in some of the districts in Sind.

EXPENDITURE.

418. *1 & 41.—Interest.*—See paras. 123-131. For explanations as regards *Interest.* 41.—*Interest on Debt incurred for Productive Public Works*, considered separately, see paras. 450-455.

419. *2.—Interest on Deposits.*—See para. 132. For 1883-84 the Estimate is £22,000 less than the Revised Estimate of 1882-83. This is chiefly due to a decrease in Bombay of £40,700 and to an increase in the India Estimate of £13,400. The decrease in Bombay is due to the abolition of Bombay Civil Fund. The increase under India General is chiefly due to Service Funds and Post Office Savings Banks. *Interest on Deposits.*

420. *3.—Refunds and Drawbacks.*—See paras. 134 to 138. The reduction *Refunds and Drawbacks.* in the Budget is chiefly due to the high provision for special refunds of Land Revenue being no longer required in Bombay.

421. *4.—Assignments and Compensations, and 27, Territorial and Political Pensions.*—See paras. 139-141. The Estimate shows an increase of *Assignments and Compensations, &c.* £59,800. Provision is again made for the payment of £44,000, with £4,000 as Interest, to Maharaja Dhuleep Singh, and £10,000 is provided on account of the Nawab Nazim.

422. *5.—Land Revenue.*—See para. 142. The chief increase in the Estimate for 1883-84 is due to the inclusion of full charges for Patwaries in Oudh and the North-Western Provinces. There is also an increase in Madras of £16,000 due to additional requirements of Survey and Settlement Departments, and to provision for payment of arrears of salary due from the Village Service Fund, *Land Revenue.*

Post Office.

423. 15 & XII.—*Post Office*.—See para. 144. Comparing the Budget Estimate for 1883-84 with the Revised Estimate for 1882-83, the estimated increase in Expenditure is £36,100, due to £20,000 to be spent in opening new Post Offices, £5,000 increased payments to State Railways, £3,700 to Mail Cart Lines, and £6,300 on additions to Audit Department consequent on increased transactions in Postal Notes, Money Orders, and Postal Savings Bank Accounts. The increase of Revenue, *viz.*, £31,300 is principally caused as follows: Money Order and Postal Note Commission £7,000, Cash Receipts £2,700, Ordinary Stamps £15,400, and Service Stamps £5,000. These items have been calculated little under the normal rate of increase.

Telegraph.

424. 16 & XIII.—*Telegraph*.—See para. 146. The Revenue shows an increase of £36,100 over the Revised Estimate for 1882-83. This is the difference between an increase in the Indian Telegraph Department and a falling off in the Indo-European Telegraph Department. The former is due to the anticipated development in Message Revenue and to recoveries of arrears from Railways, &c., while the latter is due to the return of traffic to its normal state. The expenditure shows an increase of £34,900 which is due to the extensive new lines ordered to be constructed in India.

General Administration.

425. 18.—*General Administration*.—See paras. 149-150.

Law and Justice.

426. 19 & XV.—*Law and Justice*.—See paras. 151-155. In the Estimate for 1883-84 there is necessarily some increase, as full provision must be made for cost of Jail supplies; there is a large increase in Bengal partly due to this cause and partly due to larger provision for salaries and establishments of Munsiffs.

Police.

427. 20 & XVI.—*Police*.—See paras. 156-159. The increase for 1883-84 is chiefly in Bengal, Burma, and the North-Western Provinces. In Bengal the increase is due to the Local Government having accepted the charge for Municipal Police; in Burma to a recent revision and improvement of the pay of the Police; and in the North-Western Provinces to the arrangements for transferring the cost of the Municipal Police to Provincial.

Marine.

428. 21 & XVII.—*Marine*.—See paras. 160-162. The reduction in 1883-84 is due to the fact that it is expected that the Troopship *Clive* will be completed before 1st April 1883.

Education.

429. 22 & XVIII.—*Education*.—See paras. 163-166. The Budget Estimate of 1883-84 shows an increase of no less than £65,700.

The chief increases are—

	£
Burma	5,600
Bengal	25,400
India	7,800
North-Western Provinces and Oudh	15,000
	<hr/>
Total	53,800
	<hr/>

430. In Bengal the chief increase is due to grants-in-aid for Primary Schools, and in the North-Western Provinces and Oudh to increased provision for Patwari schools and to grants-in-aid.

431. 23.—*Ecclesiastical*.—See paras. 167-168. Ecclesiastical.
432. 24 & XIX.—*Medical*.—See paras. 169-170. There is an increase in Expenditure of £24,900. The increase is chiefly in Madras and Bombay. In both cases the increase is due to larger provision for Hospitals and Dispensaries. Medical.
433. 25.—*Political*.—See paras. 171-172. The decrease for 1883-84 is due to no provision having been made for payment of a subsidy to the Amcer of Cabul. Political.
434. 26 & XX.—*Scientific and other Minor Departments*.—See paras. 173-75. Scientific and other Minor Departments.
435. 28.—*Civil Furlough and Absentee Allowances*.—See paras. 176-177. The Budget Estimate shows an increase of £10,000. Civil, Furlough and Absentee Allowances.
436. 29 & XXII.—*Superannuation Allowances and Pensions*.—See paras. 178-180. Superannuation Allowances and Pensions.
437. 30 & XXIII.—*Stationery and Printing*.—See paras. 181-184. The Budget Estimate shows a decrease of £32,200. Stationery and Printing.
438. 32.—*Famine Relief*.—See paras. 185-86. A sum of £12,500 has been provided for relief works in the Ahmednagar and Nasik districts of the Bombay Presidency. Famine Relief.
439. 33 & 34.—*Protective Works*.—See paras. 187-189. Protective Works.
440. 35.—*Reduction of Debt*.—See para. 190. Reduction of Debt.
441. XXVIII.—*Irrigation and Navigation (Direct Receipts)*, IMPERIAL.—See paras. 191-195. Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows an increase of £16,000, made up as follows:—
- | | £ |
|-------------------|----------|
| Punjab | + 16,500 |
| Madras | + 700 |
| Bombay | + 200 |
| England | - 1,400 |
| | + 16,000 |
| Net | + 16,000 |

442. The increase in the Punjab is due to the expected opening of the Sirhind Canal, and to an increase anticipated in the area of irrigation on the Bari Doab and the Western Jumna Canals. The increase in Madras is due to the probable extension of irrigation on the Godavari, Kistna and Cauvery delta works. The increase in Bombay is due to more revenue being expected from the Mutha Canals for water supply to the town. For the cause of the decrease in England see para. 193 regarding the sale in 1882-83 of the lease of the premises acquired from the East India Irrigation and Canal Company.

443. PROVINCIAL.—See paras. 196-199. Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows a decrease of £15,300; this is also entirely in the North-Western Provinces and Oudh, and is due to the *rabi* (of 1882), and consequently the Revenue Receipts for 1882-83 being above the average, while the prospects of the present *rabi* are not very promising. It has consequently been considered safer to adopt a moderate figure.

Irrigation and Navigation (Working and Maintenance).

444. 39.—*Irrigation and Navigation (Working and Maintenance), IMPERIAL.*—See paras. 200-202. Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows an increase of £13,100, made up as follows :—

	£
Punjab	+ 6,900
Madras	+ 4,900
Bombay	+ 1,500
England	—200
	<hr/>
Net	+ 13,100
	<hr/>

445. The increase in the Punjab is due to the provision of funds for the first time for the working and maintenance of the Sirhind Canal. The increase in Madras is due to the additional provision of funds required for the Kurnool-Cuddapah Canal. The increase in Bombay is due to additional funds provided for the Lower Panjhra River Works and the Krishna Canal. The decrease in England is due to the lease of the premises of the East India Irrigation and Canal Company having been sold in 1882-83.

446. PROVINCIAL.—See paras. 203-205. Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows an increase of £9,800, made up as follows :—

	£
Bengal	1,200
North-Western Provinces and Oudh	8,600
	<hr/>
Total	9,800
	<hr/>

447. The increase in Bengal is due to additional provision of funds for the Sone Canals. The increase in the North-Western Provinces and Oudh represents additional funds for the Lower Ganges and the Agra Canals.

Madras Irrigation and Canal Company (Net Traffic Receipts).

448. XXIX.—*Madras Irrigation and Canal Company (Net Traffic Receipts).*—See para : 206-207.

Madras Irrigation and Canal Company (Interest and Profits).

449. 40.—*Madras Irrigation and Canal Company (Interest and Profits).*—See paras. 208-209.

Interest on Debt incurred for Productive Public Works.

450. 41.—*Interest on Debt incurred for Productive Public Works.*—See paras. 210-213.

STATE RAILWAYS.

	£
Outlay to end of 1882-83	31,378,113
Budget Estimate, 1883-84— $\frac{1}{2}$ outlay	1,197,500
	<hr/>
	32,575,613 at 4 p. c. = 1,303,024
Add extra $\frac{1}{2}$ per cent. for Loan for Holkar Railway	5,000
	<hr/>
Total interest, 1883-84	1,308,024
	<hr/>

The increase in 1883-84 is due to the growth of the Capital outlay.

451. *East Indian Railway.*—See paras. 214-216.

*East Indian
Railway.*

The Secretary of State estimates the interest payable in England on Debenture Stock and India sterling Stock at

£

301,600

which provides for the following :—

£		
1,500,000	Debenture Stock @ 4½ per cent.	67,500
5,115,000	India Stock @ 4 per cent.	204,600
936,300	India Stock @ 3½ per cent.	29,500
		301,600

452. The large increase in the Interest on the Capital, Capital Advance, and Stores Suspense Account is mainly due to the transfer of the amount of £1,950,000 on account of debentures discharged to the Capital advance of the Company, the Interest payable on Debentures in England being correspondingly reduced.

453. *Irrigation and Navigation.*—See paras. 217-220. Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows an increase of £67,800, which is made up as follows :—

*Irrigation and
Navigation.*

	£
India (General and Political)	3,200
Bengal	6,000
North-Western Provinces and Oudh	5,700
Punjab	9,700
Madras	40,800
Bombay	2,400
Total	67,800

454. The increase under India (General and Political) is due to the provision of a reserve of £162,100 to meet unforeseen works during the year. The increase under the other Provinces is due to large grants sanctioned for works, and to the calculation of Interest at 4 per cent. on the whole instead of half the outlay of the year 1883-84 under the prescribed rules.

455. *Madras Harbour Works.*—See paras. 221-222.

*Madras Har-
bour Works.*

456. *XXXI.—State Railways.*—See para. 223.

State Railways.

457. *BHOPAL RAILWAY.*—See para. 224. An increase of £700 is allowed for during 1883-84, as the line will be worked for 12 months, and a slight improvement may be expected.

458. *SONARPUR-DIAMOND HARBOUR RAILWAY.*—See para. 225. In the Budget Estimate for 1883-84 the Receipts have been estimated at £12,500, as the line will be opened throughout the year.

459. *KAUNIA-DHURLA RAILWAY.*—See para. 226. Somewhat better results than those of 1882-83 are anticipated during 1883-84, as owing to recent reductions in rates, the traffic is showing signs of improvement.

460. **CAWNPORE-FARAKHABAD RAILWAY EXTENSION TO HATHRAS.**—It is expected that a section of 85 miles will be opened for public traffic about November 1st, 1883, and the Receipts are roughly estimated at £10,000.

461. **REWARI-FEROZPUR RAILWAY.**—It is expected that the Rewari-Hissar Section will be opened for traffic on April 1st, 1883. The earnings are roughly estimated at £45,000, but there are no data on which a reliable Estimate can be framed.

462. **KANDAHAR RAILWAY.**—See para. 227. The Estimate for 1883-84 has been taken at a slightly lower figure than the Revised Estimate for 1882-83.

463. **PUNJAB NORTHERN RAILWAY (NORTHERN SECTION).**—See para. 228. An increase of £5,000 has been allowed for during 1883-84, as some improvement may be expected on the completion of the Indus bridge.

*State Railways
(Capital Account).*

464. 42.—*State Railways (Capital Account).*—In the Budget Estimate for 1883-84 provision is made for an outlay of £87,500 under Imperial and for £422,900 under Provincial. The provision under Imperial does not call for any special remarks. A reserve of £30,530 has been provided to meet the cost of detailed and additional surveys as ordered, and unforeseen requirements.

465. The largest portion of the outlay under Provincial is for Railways and new surveys in the North-Western Provinces and Oudh, as follows:—

	£
Cawnpore-Farakhabad Extension	288,000
Jumna Bridge	11,100
Kashgunge-Soron Branch	22,950
Lucknow-Sitapur Survey	2,000
Benares-Palamow Survey	1,500
	325,550

The balance of the Estimate represents the outlay in Bengal as under:—

	£
Sonarpur-Diamond Harbour Railway	5,300
Parbatipur-Dinagepore Railway	46,400
Kaunia-Dhurla Railway	7,860
Sultanpur-Bogra Railway	18,700
Secretariat Establishment	5,180
Surveys and Reserve	13,940
	97,380

*State Railways
(Working and
Maintenance).*

466. 43.—*State Railways (Working and Maintenance).*—See para. 235.

467. **BHOPAL RAILWAY.**—See para. 236. The increase in the Estimate of 1883-84 is necessary, as the line will be open for 12 months.

468. **SONARPUR-DIAMOND HARBOUR RAILWAY.**—See para. 237. This branch line has only recently been opened. As the line will be opened during the whole of 1883-84, the expenses will be much higher, and provision has been made accordingly.

469. **KAUNIA-DHURLA RAILWAY.**—See para. 238. The increase allowed during 1883-84 is due to the expected improvement in the traffic.

470. CAWNPORE-FARAKHABAD RAILWAY.—The estimate of £8,000 for 1883-84 is necessarily a rough one, as it is uncertain when the line will be opened, but it is the best that can be given at present.

471. REWARI-FEROZPUR RAILWAY.—The Rewari-Hissar Section will probably be opened on April 1st, 1883. The Estimate of £35,000 is the best that can be made at present.

472. KANDAHAR RAILWAY.—See para. 239.

473. PUNJAB NORTHERN RAILWAY.—See para. 240.

474. XXXVII.—*Subsidised Railways* (CENTRAL BENGAL RAILWAY).—See paras. 241-243. Considerable extensions are expected to be opened during the year, and it is expected that these will realise a revenue of £35,000. The expenses are estimated at £25,000, and the net revenue at £10,000. *Subsidised Railways.*

475. 44.—*Subsidised Railways* (CENTRAL BENGAL RAILWAY).—See paras. 244-246. The Budget Estimate of 1883-84 provides for the remainder of the land required for this Railway. *Subsidised Railways.*

476. BENGAL AND NORTH-WESTERN RAILWAY.—See para. 247. The balance of the estimated cost of the land is provided for in round figures in the Budget Estimate of 1883-84.

477. ROHILKHAND-KUMAON RAILWAY.—See paras. 248-250.

478. NILGIRI (RIGI) RAILWAY.

	£
Land	5,000
Interest	1,800
	6,800

479. The above provides for the cost of land likely to be taken up for the above Railway, and Interest on the subscribed Capital at the rate of 3 per cent. per annum. The terms of the concession have not yet been finally settled. The Government of Madras has agreed to accept the liability as a charge on Provincial Revenues.

480. TARKESSUR RAILWAY.

Land.

	£
1883-84 Budget	7,000

The cost of the land likely to be required for the Tarkessur Railway, which is being taken up by a private Company, is estimated at £7,000. The amount has been treated as a charge on Provincial Revenues, Bengal.

481. SOUTHERN MAHRATTA RAILWAY.—See paras. 251-252.

482. 45.—*Frontier Railways*.—See paras. 253-257. For 1883-84 the estimate is placed at £67,500, which will probably suffice to meet the requirements of 1883-84. After the close of that year no outlay of any magnitude is anticipated on the sanctioned lines unless there is much development of traffic. *Frontier Railway.*

483. *XXXIII.—Irrigation and Navigation (IMPERIAL).*—See paras. 258-262. Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows an increase of £2,500; this is made up as follows:—

	£
India (General and Political)	700
Punjab	500
Madras	300
Bombay	1,000
	<hr/>
Total	2,500
	<hr/>

484. The increase under India (General and Political) is explained to be due to the larger spread of irrigation in Ajmere secured during the past *rabi* season with the plentiful supply of water stored during the last rains, and also to certain receipts hitherto classed as indirect having been transferred to direct revenue under the orders of the Government of India. The increase in the Punjab occurs on the Upper Sutlej Inundation and Shahpur Canals, and is explained as due to increased irrigation anticipated on those Canals. The increase in Madras is due to anticipated increase of fishery and grazing rents in South Arcot and Trichinopoly. The increase in Bombay occurs in the Deccan and Gujrat, and is due to the recovery in the revenue after the falling off in 1882-83, as explained in preceding paragraph.

485. *PROVINCIAL.*—See paras. 263-265. Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows an increase of £7,100, made up as follows:—

	£
Assam	—200
Bengal	+8,000
North-Western Provinces and Oudh	—700
	<hr/>
Net	+7,100
	<hr/>

486. The decrease in Assam is due to the works hitherto classed under *XXXIII—Irrigation and Navigation* having been transferred to *XXXV—Buildings and Roads*. The increase in Bengal occurs on the Sarun and Calcutta and the Eastern Canals, and is stated to be due to the improved prospect of the canals. The apparent decrease in the North-Western Provinces and Oudh is explained as due to the *rabi* (of 1882), and consequently the Revenue Receipts for 1882-83 being above the average, while the prospects of the present *rabi* are not very promising. It has, therefore, been considered safer to adopt a moderate figure.

487. *LOCAL.*—See para. 266. An explanation as to the cause of the anticipated falling off in the receipts in 1883-84, called for from the Local Accountant General, has not yet been furnished.

488. 46.—*Irrigation and Navigation (IMPERIAL)*.—See paras. 267-269. *Irrigation and Navigation.*
Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows a decrease of £29,400, made up as follows:—

	£
India (General and Political)	+2,900
Bengal	—7,500
North-Western Provinces and Oudh	—1,000
Punjab	+3,400
Madras	—11,800
Bombay	—16,100
England	+700
	<hr/>
Net	—29,400
	<hr/>

489. The increase under India (General and Political) is due to an additional grant of £1,000 sanctioned for Rajputana, and the provision of a reserve of £1,900 to meet unforeseen works during the year. The decrease under Bengal is due to the Government of India being unable to provide a larger sum for the Government embankments in Bengal. The decrease in the North-Western Provinces and Oudh is due to less provision having been made for Agricultural works. The increase in the Punjab is due to an additional grant having been made for the widening of the Khanwah Canal of the Upper Sutlej Inundation Canals. The decrease in Madras is due to the special grant of £50,000 sanctioned by the Government of India in 1882-83 for repairs of minor Irrigation and Navigation works having been reduced to £15,000 only in 1883-84. The decrease in Bombay is due to the special grants sanctioned by the Government of India in 1882-83 for silt clearances in Sind and repairs to storm damages caused by the floods in that year, while no special provision of this nature has been made in 1883-84. The increase in England is due to a larger quantity of stores having been indented for by the Governments of Madras and Bombay.

490. PROVINCIAL.—See paras. 270-272. Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows a decrease of £88,400, made up as follows:—

	£
British Burma	+3,700
Assam	—5,500
Bengal	—80,000
North-Western Provinces and Oudh	—1,000
Punjab	+200
Madras	—5,800
	<hr/>
Net	—88,400
	<hr/>

491. The increase in British Burma is due to increased provision of funds for works. The decrease in Assam is due to the expenditure on "Landing Stages" and "Clearing Shoals," for which the provision has hitherto been made under "46—*Irrigation and Navigation*," having been transferred to "48—*Buildings and Roads*." The decrease in Bengal is due to less provision having been made for "Works." The decrease in the North-Western Provinces and Oudh is due

to less provision having been made for the working expenses and maintenance of the Dun, Rohilkhand and Bijnor Canals and the Bundelkand Lakes. The increase in the Panjab is for works under Civil Officers and has not been explained. The decrease in Madras is due to an anticipated reduction of traffic on the Buckingham Canal.

492. LOCAL.—See paras. 273-275. Compared with the Revised Estimate for 1882-83, the Budget Estimate for 1883-84 shows an increase of £1,900, made up as follows:—

	£
British Burma	—900
North-Western Provinces and Oudh	+2,800
	<hr/>
Net	+1,900

493. The decrease in British Burma is due to less provision of funds having been made by the Local Administration for works. The increase in the North-Western Provinces and Oudh is due to a large provision of funds made by the Local Government for works.

Military Works.

494. XXXIV.—*Military Works* (IMPERIAL).—See paras. 276-277. Central India shows a decrease of £1,100 as compared with the Revised Estimate of 1882-83. The increase in the Revised Estimate, mentioned in para. 277 is probably a special item and consequently is not provided for in 1883-84. A falling off of £1,700 in Bombay is explained to be due to shorter expectations under sales of materials from old buildings (£300), sales of barrack furniture (£240) and “Miscellaneous” (£1,170). Under “Miscellaneous” the decrease is said to be due to no rain being anticipated at Aden.

Military Works.

495. 47.—*Military Works*.—See paras. 278-279.

Civil Buildings,
Roads, and
Services.

496. XXXV.—*Civil Buildings, Roads and Services* (IMPERIAL).—See paras. 280-282. The Inspector General of Military Works expects an increase of £600 on account of rents to be realised from the Clerks’ cottages at Simla. The increase of £3,300 in the Receipts in England is said to be caused by the students’ fees at the Royal Indian Civil Engineering College having been increased from £150 to £180 per annum.

497. PROVINCIAL.—See paras. 283-285. The Budget Estimate for 1883-84 is £6,600 better than the Revised Estimate for 1882-83, as shown below:—

Budget Estimate better—			£
Central Provinces			100
Bengal			6,800
Punjab			900
Madras			4,700
			<hr/>
			12,500
Budget Estimate worse—			£
British Burma		400	
North-Western Provinces and Oudh		1,900	
Bombay		3,600	5,900
			<hr/>
Net			6,600

498. The increase in Bengal is chiefly due to larger profits anticipated from the manufacturing operations at Akra. The Punjab and Madras estimates for 1883-84 have been based on the average of the last two years, *i.e.*, the actuals of 1881-82 and the expected actuals of 1882-83. In British Burma, receipts from sales of materials from dismantled buildings to so great an extent as in 1882-83 are not expected in 1883-84. Similarly in the North-Western Provinces and Oudh, the abnormal receipts in 1882-83 from the Roorkee workshop profits, &c., are not provided for in 1883-84. The decrease in Bombay is caused by expected short realisations under sales of buildings and deferred college fees, partly balanced by an expected increase under tolls.

499. INCORPORATED LOCAL.—See paras. 286-288. The Budget Estimate, 1883-84, is only £100 more than the Revised Estimate for 1882-83, made up of the following differences:—

Budget, 1883-84, <i>worse</i> —	
	£
Assam	600
Madras	3,600
	4,200
Budget, 1883-84, <i>better</i> —	
Bombay	4,300
	100
Net	100

500. The decrease in Assam is small. In Madras it is expected that the receipts in 1883-84 will not come up to the actual realisations of 1882-83. With respect to the increase of £4,300 in Bombay, it is merely stated that “Departmental figures” have been accepted, there being no means of efficiently checking them.

501. 48.—*Civil Buildings, Road, and Services* (IMPERIAL).—See paras. 289-290. The Budget Estimate for 1883-84 amounts to £515,800, or *Civil Buildings, Roads, and Services.* £117,800 in excess of the normal grant of £398,000. This excess is made up of the following additional grants required to meet outlay on the special buildings under construction and to be constructed at Calcutta and Simla:—

Calcutta—

	£	£
New Financial Department Offices	33,100	
New Press Buildings	22,830	
Charges for Establishment at 23 per cent. and Tools and Plant at 1½ per cent. on above sums	13,700	
	69,630	

Simla—

Army Head Quarters Offices	19,600
Secretariat Offices	24,900
Purchase of Conny Lodge for site of Post Office	2,400
Post Office and Offices of Accountant General, Public Works Department, and Director General of Railways	9,200
Press Buildings	400

Clerks' Quarters—

	£	£	£
(a) Sites and construction	7,600		
(b) Melsington scheme	6,000		
(c) Minor Works	1,460		
(d) Repairs	1,460		
(e) Purchase of Tara Hall	2,500		
(f) Purchase of Government School Estate	1,800		
		20,820	
Buildings for Telegraph Department		3,500	
Improvements, &c., to Peterhoff and Staff buildings .		2,000	
For minor works on special buildings in general . .		2,500	
For Establishment of the Simla Imperial Circle . .		12,900	
For Tools and Plant ditto ditto		2,350	
		100,570	
<i>Less</i> —Decrease in Suspense balances		2,400	
		98,170	
Balance		98,170	
<i>Deduct</i> —Estimated outlay to end of 1883-84 on the Army Head Quarters Offices and Simla Kutchery, inclusive of Establish- ment and Tools and Plant charges, to be met by Military Works Grant		50,000	
		48,170	
		117,800	
Total		117,800	

502. In addition to the above amounts a sum of £12,800 is to be paid to the Punjab Government as an addition to the Provincial balances to meet the outlay on the Simla Kutchery. This outlay will appear in the Public Works Accounts under Provincial.

503. PROVINCIAL.—See paras. 291-294. The Budget Estimate for the ensuing year is £200,600 less than the Revised Estimate for 1882-83. The grants to the several Local Governments and Administrations have been fixed by their respective Financial Departments. The variations are shown below:—

<i>Budget less than Revised Estimate for 1882-83—</i>		£
Central Provinces		6,900
Bengal		194,200
North-Western Provinces and Oudh		17,900
Punjab		25,500
Bombay		36,700
		281,200
<i>Budget more than Revised Estimate—</i>		£
British Burma		4,200
Assam		17,300
Madras		59,100
		80,600
Net		200,600

504. The normal grant for Provincial Services has been fixed by the Punjab Financial Department at £270,000, but the Punjab Government in the Public Works Department had provided an additional sum of £12,800 on account of the Simla Kutchery, for which a corresponding sum is to be added to the Punjab Provincial balances by the Government of India. As, however, the Punjab Public Works Department has provided a sum of £4,500 on account of the Kutchery in the Revised Estimate of the current year, the amount for next year has been reduced by that sum to £8,300 on this account.

505. INCORPORATED LOCAL.—See paras. 295-297. The Estimate for the ensuing year shows an increase of £169,900, distributed as under:—

Budget Estimates *more*—

	£
India (General and Political)	400
Assam	11,500
Bengal	49,100
North-Western Provinces and Oudh	93,500
Punjab	2,800
Madras	19,000
	<hr/>
	176,300

Budget Estimates *less*—

	£
Central Provinces	3,000
Bombay	3,400
	<hr/>
	6,400

Net 169,900

506. The grants have been fixed by the several local Financial Departments with reference to the actuals of past years, and in view to the extension of the scheme of Local Self-Government.

507. 49 § 50 and XXVII § XXVIII.—*Army*.—See paras. 298-307.

Army.

ARMY RECEIPTS IN INDIA.

508. The Budget Estimate of 1883-84 is taken at £824,800, a normal figure, to which the receipts may be expected to fall when no longer affected by war, or adjustments with Her Majesty's Imperial Government.

ARMY EXPENDITURE IN INDIA.

509. The Budget Estimate for 1883-84 is as follows compared with that of 1882-83:—

	1882-83.	1883-84.
	£	£
Gross charges	12,102,700	12,018,800
Net charges	11,289,700	11,194,000
	<hr/>	<hr/>
Better than 1882-83	Gross	83,900
Ditto	Net	95,700

510. The following statement shows the increase and decrease in each Grant separately :—

GRANTS.		Budget Estimate, 1882-83.	Budget Estimate, 1883-84.	COMPARISON WITH THE BUDGET ESTIMATE, 1882-83.	
				INCREASE.	DECREASE.
		£	£	£	£
EFFECTIVE SERVICES.					
1	Army and Garrison Staff	487,569	483,813	—	3,756
2	Administrative Staff	198,543	191,464	—	7,079
3	Regimental Pay, Allowances and Charges	6,906,864	6,026,873	—	279,996
4	Commissariat Establishments, Supplies and Services	2,446,382	2,402,741	—	43,621
5	Remount & Cattle Establishments ditto	93,049	152,245	59,196	—
6	Clothing ditto	90,443	114,059	23,611	—
7	Barrack ditto	207,408	199,567	—	7,841
8	Administration of Martial Law	33,136	33,379	253	—
9	Medical Establishments, Services and Supplies	558,424	629,891	70,467	—
10	Ordnance Establishments, Stores and Camp Equipage	521,722	563,429	41,707	—
11	Ecclesiastical	30,520	30,087	—	433
12	Education	45,004	42,624	—	2,380
13	Sea Transport Charges	54,500	64,700	10,200	—
14	Miscellaneous Services	256,642	244,804	—	11,743
15	Volunteer Corps	52,614	55,976	3,362	—
NON-EFFECTIVE SERVICES.					
16	Rewards for Military Services	9,761	7,733	—	2,028
17	Retired Officers	16,713	22,163	5,450	—
18	Military Pensions	640,676	697,394	56,718	—
19	Widows' Pensions and Compassionate Allowances	19,377	19,383	6	—
20	Superannuation Pensions and Gratuities	32,373	36,430	4,057	—
	TOTAL	12,102,700	12,018,900	273,022	353,922
				Net Decrease . 83,900	

511. The decrease in Grant 1 is partly a transfer, due to the pay of the medical officers at the hill depôts being now shown in Grant 9, and partly to a saving of £2,800 in bazaar establishments, owing to the improved condition of the Cantonment Funds in Bengal. This saving is partly counterbalanced by an addition of £4,900 for the half pay or unattached pay of British officers on staff employ in India. Hitherto this has been debited to the War Office, but it is now to be paid in India, and credit will be given for the amount in the inter-departmental adjustment of the charges between the War Office and the India Office.

512. The saving in Grant 2 is due to the discharge of various establishments employed in adjusting the War Accounts.

513. Grants 3 and 9 should be taken together, as the increase in the latter grant is due solely to the transfer to this grant of the charges for the pay of medical officers from Grant 3, where they have hitherto been shown. The saving in both grants combined is £209,519—a result due almost wholly to the reduction of the Native Army and of the Army Medical Department. The complete introduction of station hospitals also contributes to this decrease.

514. The saving in Grant 4 is in Bombay, and is due chiefly to the reduction of the transport cattle kept up at Quetta. There is a new charge of £12,200 in Madras for the purchase of country-brewed malt liquor, and of £5,000 in Bengal for country blankets bought from the Cawnpore Woollen Mills Company in lieu of the War Office blankets hitherto supplied to the British troops.

515. The heavy increase in Grant 5 is due to the large number of horses which are considered necessary to provide for the annual waste and to complete the reserve. 1,716 horses, costing £93,650, are required, while the number for which provision was made in 1882-83 was only 457, costing £26,500, owing to the reduction of the reserve and to a number of horses being available from a decrease in the establishment of horses in the cavalry and artillery. It was, however, found necessary to ask for an extra grant of £11,000 for 200 more horses.

516. The only increase in Grant 6 which calls for remark is a sum of £16,300 for the first supply by Messrs. Cooper, Allen and Company of country-made boots for the Army. This will cause a corresponding decrease in the Home charges probably in 1884-85.

517. Grants 7, 8, 11, 12, 15, 16, 19 and 20 call for no particular notice. The increase or decrease is due to ordinary fluctuations.

518. The increase in Grant 10 is due chiefly to the recent condemnation of ball ammunition made at Kirkee, in consequence of which it has been considered necessary to increase the outturn of the Dum-Dum Factory, so as to complete the reserves. This alone accounts for £22,600 in excess of the similar charge for 1882-83. There is an increase of £11,000 for camp equipage in Bengal and Madras, and a special charge of £5,800 in Bombay for the purchase, in the local market, of canvas which should have been imported through the Secretary of State. The purchase was sanctioned, as the local contractor, who had hitherto supplied it, had a quantity on hand, which he was willing to sell at rates slightly below the cost of the imported article; the purchase caused a corresponding decrease in the Home indent.

519. The excess in Grant 13 is due chiefly to an increase of £5,800 in the charges of the Indian troop transport service. The Estimate of 1882-83 was too low.

520. The saving in Grant 14 is due to better prices, diminishing the compensation for dearness of provisions, and to the omission of the special payments for losses of camels arising out of the Kabul campaign. This is partly counter-balanced by the provision of £10,000 in Madras for a Camp of Exercise at Bangalore.

521. The increase in Grant 17 calls for notice. It has been found necessary to provide £9,000 for probable payments of the commuted value of officers' pensions. Hitherto no such commutation has been permitted, except under the special retiring schemes sanctioned annually from 1874 to 1881, which permitted officers to capitalise the commuted value of their colonels' allowances. Now, all officers are permitted to capitalise a portion, not exceeding one-third, of their pensions, and the commuted value is payable in rupees *in India* only, at the official rate of exchange of the year. Several officers have already availed themselves of this concession, the effect of which is to increase the payments in India, and decrease those at Home.

522. The increase in Grant 18, for pensions of the Native Army, is due partly to the war and partly to the recent reductions.

523. The Native Army has been reduced by four regiments of cavalry and eighteen regiments of infantry in the following proportion :—

	Cavalry.	Infantry.
Bengal	3	6
Madras	0	8
Bombay	1	4

524. At the same time the strength of the remaining regiments was, with a few exceptions, raised to 550 of all ranks in the cavalry, and 832 in the infantry. The exceptions were the Guide Corps cavalry, the Madras cavalry, and the three Assam corps, all of which remained at their former strength, and the five Goorkha regiments, which were allowed an establishment of 912 of all ranks, the final result being that the total strength of the Native Army has been slightly increased. An extra British officer was also added to the establishment of each regiment of infantry and cavalry.

525. The number of guns composing the siege trains to be maintained in India has been reduced by 45 pieces, with a corresponding reduction of 179 bullocks kept up for their transport. The Ordnance depôts at Belgaum and Nagpore have been abolished, and considerable reductions effected in the depôt at St. Thomas' Mount, Madras.

526. The Army Medical Department has been still further reduced, consequent on the complete introduction of the station hospital system, and has now been finally fixed at a strength of 300 officers, exclusive of the administrative grades. Under the regimental system there were 373 officers, exclusive of the above grades. The Subordinate Medical Department in Bengal has also been reduced by 10 assistant apothecaries. There are other changes in progress in this Department, but their financial effect cannot at present be calculated. The revision of the Madras and Bombay Subordinate Medical Departments has not yet been completed.

527. The married establishment of British troops in India has been finally fixed as follows, but the reduction of expenditure consequent on this change has for the most part already taken place :—

Warrant Officers	All
Non-Commissioned Officers, Classes 1, 2 and 3	All
Classes 4 and 5 .	{ Cavalry, 6 per cent. Royal artillery, 8 per cent. for the next 5 years, then 6 per cent. Infantry, 4 per cent.

All men of the Royal Engineers and on the Unattached List.

528. On the other hand, the Estimate of 1883-84 provides for the following new charges :—

The establishment of non-commissioned officers in heavy field and garrison batteries has been increased.

Quartermasters and Riding Masters of British troops have been allowed the increased Indian allowances due to the changes in their relative rank.

Good conduct pay has been sanctioned for all non-commissioned officers of the Native Army, including local Corps.

Two Army Hospital Native Corps, constituted on the plan adopted in Bengal, have been sanctioned for the Presidencies of Madras and Bombay at a slight increase of expenditure, and a staff officer (an apothecary) has been sanctioned to supervise the detailed administration of the Bengal corps.

A considerable increase has been sanctioned in the scale of practice ammunition allowed to British and Native troops in India.

The new transport scheme is now definitely started in all three Presidencies, but the exact cost, as compared with previous arrangements, has not yet been finally settled. It is intended, however, that the cost shall not exceed that hitherto incurred.

HOME RECEIPTS AND CHARGES.

529. The Estimate for 1883-84 provides for the following charges in excess of the Budget Estimate of 1882-83 :—

	£	£
For the non-effective charges to War Office	100,000	
Pensions of officers, Indian Service	70,000	
Passage money for officers	1,800	
Transfer of charges from the head of <i>Superannuation,</i> <i>Retired, and Compassionate Allowances</i>	23,000	
Indian Service Family Pensions	1,000	
Total		195,800

530. This increase is partly counterbalanced by the following reductions :—

	£	£
Effective charges to War Office	5,000	
Furlough pay, Indian Army	20,000	
Indian Troop Transport Service	22,500	
Miscellaneous	4,000	
Stores	124,100	
		175,600

giving a net increase of £20,200 in 1883-84 as compared with the Budget Estimate of 1882-83.

531. It will be observed that the decrease in the charges for stores which was expected to take place, owing to the local purchase of malt liquor and other stores hitherto imported, and to other causes, such as the reduction of ordnance reserves in India, has been fully realised. The details are shown further on. The saving in this item, which, it may be said, is the only portion of the Home charges over which the Government of India in the Military Department can exercise any effectual control, is £124,100. Nearly the whole of this saving is absorbed by the necessity for increasing the payments to the War Office for non-effective charges. The settlement of these charges has fallen into arrears, and it was estimated that on the 31st March 1881, the India Office owed the War Office £1,500,000 on this account. Negotiations are in progress for the gradual liquidation of these arrears by spreading the payment over a series of years, and this increase of £100,000 in 1883-84 is the first instalment.*

532. There have been sundry transfers from the effective to the non-effective charges paid to the War Office, so that it is necessary to take both together in comparing the expenditure of different years.

* Since this was written the Secretary of State's despatch of March 22nd, 1883, has been received. The question of the payment of the arrears is now under consideration, and the Secretary of State will shortly be addressed on the subject.

The total payments have been, and are estimated to be, as follows :—

	£
1877-78	1,289,933
1878-79	1,364,700
1879-80	1,386,923
1880-81	1,412,181
1881-82	1,344,236
1882-83 Revised	1,351,000
1883-84 Budget	1,445,000

No reduction under this head seems probable until the arrears are paid off.

533. The pension charges of the Indian Service continue to increase, and will do so for some years to come. But the payment in India of the commuted value of a portion of the pensions which is now allowed, will have the effect of increasing the Indian charges and diminishing the payments by the India Office.

534. The following table shows in detail the expenditure for Stores (including freight) from 1877-78 to 1883-84 :—

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83, Regular Estimate.	1883-84, Estimate.
	£	£	£	£	£	£	£
Clothing	357,271	218,602	315,164	389,071	290,697	196,000	243,800
Ordnance and Miscellaneous	555,062	264,835	214,760	163,936	150,606	241,000	105,600
Medical	51,689	59,512	51,228	48,051	31,358	24,000	32,600
Malt Liquor	164,822	121,377	76,552	108,113	90,640	102,800	110,200
Commissariat	25,616	35,243	47,180	28,548	11,893	20,200	12,600
Total	1,154,460	699,619	704,884	737,719	575,194	584,000	504,800
Military Operations in Afghanistan . . . . .	...	73,154	170,403	68,020	503	...	...
Expedition to Egypt . . . . .	...	...	...	...	...	56,000	...

The decrease is very satisfactory.

535. Considering the Receipts and Charges in India and England together, the Budget Estimate for 1883-84 shows a net decrease of £62,000 as compared with that of 1882-83, made up as follows :—

Decrease in India	95,700
Increase in England	33,700
Net decrease	62,000

Exchange. 536. 51.—*Exchange on Transactions with London.*—The amount estimated for 1883-84 is as follows (00s omitted) :—

£16,300,000 @ 1-7½ = 20,061,5	3,761,5
Southern Mahratta Railway	83,3
Other items (including Hong-Kong Bills)	80,4
	3,925,2
Deduct gain	377,2
	3,548,0

537. 52.—*State Railways.*—See paras. 309-312. For the year 1883-84 the Budget Estimate is prepared for the Railway portion of the fixed grant, viz., £1,800,000, plus the anticipated saving of £595,000 on the grant for 1882-83, or for a total of £2,395,000, as under—

	£
In India	1,583,000
In England	812,000
	2,395,000

538. The Governments of the North-Western Provinces and Oudh and the Punjab propose contributions from the Provincial to the Imperial Treasury in aid of Railways classed as Productive Public Works to the following extent:—

	1882-83.	1883-84.
	£	£
North-Western Provinces and Oudh	33,600	137,100
Punjab	50,000	...
	83,600	137,100
Total	83,600	137,100

539. 53.—*East Indian Railway.*—See paras. 313-321. The Budget Estimate for 1883-84 is for £424,000.

	£	
Grant at the beginning of 1881-82	647,000	Estimate for 1883-84 provides for an outlay of £978,100 or £162,100 more than the Grant for the year. This is the estimated unexpended balance of the grants at the end of 1882-83 as shown in the margin, and which has accordingly been carried forward and added to the Estimate for 1883-84. Provision is made for a sum of £22,600 in the Home Estimates for 1883-84, of which £16,000 represents the balance to be paid for the purchase of the Madras Irrigation and Canal Company's Canal and £6,600 for the purchase of steam dredges, &c., for the Midnapore and Sone Canals.
Actuals for 1881-82	565,800	
Balance	81,200	
Grant for 1882-83	897,200	
	9,78,400	
<i>Deduct</i> —Amount transferred for Expenditure on Railways in 1882-83	100,000	
Amount transferred for Expenditure on the Madras Harbour Works in 1882-83	44,200	
	144,200	
Revised Estimate, 1882-83	834,200	
	649,100	
Balance	1,85,100	
<i>Deduct</i> —Amount transferred for Expenditure on the Madras Harbour Works in 1883-84	23,000	
	162,100	
Unappropriated balance at the beginning of 1883-84	162,100	

541. 55.—*Miscellaneous Public Improvements, Madras Harbour Works.*—See paras. 325-326. A grant of £23,000 has been assigned for outlay in 1883-84.

April 14th, 1883.

E. BARING.

APPENDIX A.

Statement giving the principal figures in the Accounts for 1881-82, with explanations.

1881-82.

	Budget Estimate.	Revised Estimate.	Accounts.
	£	£	£
Revenue	69,748,000	72,522,000	73,695,806
Expenditure	68,893,000	70,944,700	71,113,079
Surplus	855,000	1,577,300	2,582,727

The Revenue was increased by £3,947,806 over the Budget Estimate, and by £1,173,806 over the Revised Estimate.

The Expenditure was increased by £2,220,079 over the Budget Estimate, and by £168,379 over the Revised Estimate.

The Accounts show a better result than the Budget Estimate by £1,727,727, and a better result than the Revised Estimate by £1,005,427.

Comparing the Accounts with the Budget Estimate, the following are the alterations in the Revenue :—

Headings.	Increase.	Decrease.	Explanations.
Principal Heads of Revenue.	£	£	
I.—Land Revenue, exclusive of Portion of Land Revenue due to Irrigation (vide sub Revenue from Productive Public Works).	160,022	...	The increase is due chiefly to the transfer to this head of receipts in Madras which in the Budget Estimate had been taken as due to Irrigation. There are increases in Bengal, Bombay, and the Punjab, counterbalanced by decreases in Burma and the North-Western Provinces and Oudh.
II.—Opium	1,099,444	...	The increase occurs wholly under Bengal. The Budget Estimate was based on the assumption that Rs. 1,000 would be realised on each chest of Bengal opium. The actual price realised was Rs. 1,324. The total excess over the Budget Estimate on the Bengal account was £1,825,300. The Malwa revenue fell short of the estimate by £706,700. Only 31,196 chests passed the scales against an estimate of 41,292 chests.
III.—Salt	222,620	...	The Budget Estimate was made at a time when the Revenue from the Inland Customs Department was temporarily falling. But it speedily recovered. For further explanations on this subject, see Financial Statement, para. 112. During the last month of the year the reduction of duty, so far as Sea-borne Salt in Bengal is concerned, was completely counteracted by the stimulus which the reduction gave to clearances.

1881-82—contd.

Headings.	Increase.	Decrease.	Explanations.
	£	£	
IV.—Stamps	91,372	...	The improvement is general. Each province shows a slowly progressing revenue.
V.—Excise	396,274	...	The estimate has been exceeded in nearly every province. The improvement is, without doubt, due to general prosperity and good harvest. There is no item of Revenue which affords so good an indication of the general prosperity of the country as Excise.
VI.—Provincial Rates	32,490	...	In Madras the Village Service Cess produced more than was expected. In Bombay an enhancement of rates came into operation in some of the districts, and thus increased the revenue over the Budget Estimate.
VII.—Customs ... ..	...	5,612	The Import Duties were abolished on March 10th. The falling off (£100,000) in the revenue from those duties was balanced by the excess receipts over the estimate (104,100) on account of Export Duties. The Miscellaneous Revenue fell below the estimate by £9,700.
VIII.—Assessed Taxes ... ..	...	13,171	Does not call for any special remarks.
IX.—Forest	104,435	...	Due to increased demand for timber, especially in Burma and Bombay.
X.—Registration ... ..	...	5,286	Does not call for any special remarks.
XI.—Tributes from Native States	1,873	...	Do. Do.
Post Office, Telegraph and Mint—			
XII.—Post Office ... ..	...	17,093	Full explanations about the Post Office receipts and expenditure will be found in the annual report of the Director General published in the <i>Gazette of India</i> of March 10th, 1883.
XIII.—Telegraph ... ..	...	11,792	Due to certain recoveries from Railways not having been made within the year.
XIV.—Mint ... ..	...	18,416	The importation of silver fell far short of the average of former years, thus reducing the receipts under Seignorage.
Receipts by Civil Departments—			
XV.—Law and Justice	13,454	...	Bengal and the North-Western Provinces both showed short realisations arising from too sanguine Estimates of jail receipts, but in the other provinces the realisations more than covered the Estimate.
XVI.—Police	12,005	...	Mainly due to the realisation of £5,600 from the Berars, being half of the amount due on a settlement of account in connection with the charges of the Thuggee and Dacoity Department.
XVII.—Marine	27,876	...	Mainly due to large demands on the dockyards by other Departments.
XVIII.—Education	46,292	...	Educational fees show an increase of £13,900, chiefly in Bombay. £23,600 of the excess over the Budget Estimate is due to the inclusion for the first time in the Accounts of the transactions of the Government Book Depôts at Madras and Bombay.
XIX.—Medical ... ..	...	2,493	The Hospital receipts in Calcutta have fallen off owing to a reduction of the rate of recovery from the Port Funds on account of sick seamen in hospital.

1881-82—contd.

Headings.	Increase.	Decrease.	Explanations.
	£	£	
XX.—Scientific and Other Minor Departments.	19,949	...	Of this increase, £9,700 is due to increased Cinchona sales in England and in India. The supply of Cinchona febrifuge to the public and to other Departments in India is increasing. The Mathematical Instrument Department had also to meet unusual demands from other Departments.
Miscellaneous—			
XXI.—Interest ...	218,904	...	Mainly due to two causes, <i>viz.</i> , (1) that the Home Balances stood at an unusually high figure, and thus permitted investments to a considerable extent; (2) that the premium on the 4 per cent. loan issued during the year amounted to £155,300.
XXII.—Receipts in aid of Superannuations, &c.	41,273	...	Due to an exceptional receipt from the Patiala State of £41,700 on account of Public Works Officers employed on the Sirhind Canal Works.
XXIII.—Stationery and Printing.	...	3,180	Mainly due to a falling off in Jail Press receipts in the Punjab, owing to the withdrawal during the year of the business connected with the Post Office.
XXIV.—Miscellaneous ...	125,238	...	Mainly due to the sales of investments of Local Funds in the Punjab and Madras.
Revenue from Productive Public Works—			
XXV.—State Railways (Gross Earnings).	136,542	...	The increase occurred principally on the Rajputana-Malwa (£207,300), Indus Valley (£12,600), Rangoon and Irrawaddy (£7,900), and Northern Bengal (£12,700) Lines. But these were partly counterbalanced by a decrease of £123,000 on the Punjab Northern Line.
XXVI.—Guaranteed and Subsidized Railways (Net Traffic Receipts).	885,479	...	The greater portion (£774,500) of this increase was due to the exceptionally large amount of wheat carried by the Great Indian Peninsula Line.
XXVII.—East Indian Railway (Net Traffic Receipts).	461,857	...	Due to increased traffic, and, partly, to the large fair (Kumbh Mela) held in January at Allahabad.
XXVIII.—Irrigation and Navigation (Direct Receipts).	126,799	...	The increase occurs principally in the North-West Provinces, and is due to the transfer from Ordinary to Productive of the Eastern Jumna Canal, and also to arrear collections and increased demands.
XXIX.—Madras Irrigation and Canal Company (Net Traffic Receipts).	7,186	...	The earnings were about £1,800 less than the Budget. On the other hand, the Working Expenses fell below the Estimate by about £9,200.
XXX.—Portion of Land Revenue due to Irrigation.	...	215,780	The decrease occurs mainly in Madras, and is due to the fact of the Board of Revenue, on whose report the separation of the Land Revenue into two heads is made, having excluded receipts from old works not included in the Productive category.
Receipts on account of Public Works not classed as Productive—			
XXXI.—State Railways ...	...	...	This head is blank in the Accounts of 1881-82.
XXXII.—Subsidized Railways	2,290	...	Interest on money deposited by the Central Bengal Railway Company.
XXXIII.—Irrigation and Navigation	...	48,761	The decrease is nominal and is due to the transfer of the Eastern Jumna Canal from the Ordinary to the Productive Account.
XXXIV.—Military Works ...	14,698	...	Due mainly to increase in rents of buildings and sales of old material and dismantled Military buildings.

1881-82—*contd.*

Headings.	Increase.	Decrease.	Explanations.
	£	£	
XXXV.—Civil Buildings, Roads, and Services.	94,572	...	Due to sale of old materials, increased receipts at the Roorkee workshop, disposal of stock at the Presidency workshop at Madras, &c., &c.
Receipts by Military Department—			
XXXVI.—Army	347,707	...	Of this amount, £147,400 appears under "Commissariat," and is due to the recovery of the value of stores supplied to officers and others during the Afghan war and to the sale of elephants and cattle on the reorganisation of the Transport Department. The Ordnance recoveries were increased to the extent of £36,400 by sales to Native States and local authorities and by sales of condemned stores.
XXXVII.—Military Operations in Afghanistan.	...	401,232	The portion of the English contribution for the Afghan war, which it was originally intended to bring to account in 1881-82, was £3,000,000 (see Financial Statement for 1881-82, paragraphs 19 and 71-72). Subsequently this amount was reduced to £2,305,000, the balance (£695,000) being brought to credit in 1880-81 (see Financial Statement for 1880-81, paragraphs 10 and 85). On the other hand, the receipts on account of "Military Operations in Afghanistan" were increased by £293,800. For further explanations as regards this item, see Appropriation Audit Report for 1881-82, pages 43-52.
Net Increase	£3,947,806		

Comparing the Accounts with the Budget Estimate, the following are the alterations in the Expenditure:—

Headings.	Increase.	Decrease.	Explanations.
	£	£	
Interest—			
1. Interest on Ordinary Debt (excluding that charged to Productive Public Works).	186,116	...	Mainly due to the rate of interest on the Productive Public Works portion of the Debt being reduced from 4½ to 4 per cent., with the result that a greater proportion of the charge for Interest falls to Ordinary Debt. A decrease of £109,975 occurs under <i>Interest on Debt incurred for Productive Public Works</i> (see below).
2. Interest on Deposits	124,984	...	Of this increase, £43,700 is due to the development of Savings Banks. For further explanations, see p. 7 of Appropriation Audit Report and comparison between Accounts and Revised Estimates (p. x of this Appendix).
Direct Demands on the Revenues—			
3. Refunds and Drawbacks	69,921	...	In Bombay a repayment had to be made under the treaty concluded with Portuguese India, for which there was no provision in the Budget. There are some other increases of a general nature spread over all the details of the account.
4. Assignments and Compensations.	...	12,616	The salt compensations payable to Native States fell short of the Estimate.
Charges in respect of Collection, viz. :—			
5. Land Revenue	...	28,208	Mainly due to short collections in Burma and Assam.

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1881-82—contd.

Headings.	Increase.	Decrease.	Explanations.
	£	£	
6. Opium Revenue (including cost of production).	...	205,665	This charge depends mainly on the amount paid for crude Opium in the Behar and Benares Agencies. The crop was below the average. Hence the expenditure was below the Estimate.
7. Salt Revenue (including cost of production)	58,209	...	Due to the construction of depôts and to additional charges being incurred on account of carriage and freight from the salt sources to the depôts.
8. Stamps	...	3,377	The supply of stamped paper from England was somewhat curtailed owing to the preparation of new patterns.
9. Excise	...	2,114	There were some heavy contingent charges in the North-Western Provinces, and also an increase in the discount on Opium Sales.
10. Provincial Rates	5,226	...	Due to the payments of local cesses in Bengal on Government estates, which are largely recoverable from tenants having exceeded the recoveries effected.
11. Customs	...	10,890	Chiefly due to the withdrawal of the preventive lines on the frontier of Portuguese India after the completion of the Goa Treaty.
12. Assessed Taxes	...	1,926	There was some reduction of establishment after the revisions of assessment made in 1880-81.
13. Forest	...	13,355	The original Estimate was too high in Bombay and the Punjab. Provision was also made in the Central Provinces Budget for charges connected with the supply of fuel to the Holkar State Railway, a scheme which was afterwards abandoned, as also for a special purchase of machinery, which was not made.
14. Registration	...	6,599	The Budget provided for certain rearrangements of expenditure in Burma and Bombay which were not carried out.
Post Office, Telegraph and Mint—			
15. Post Office	49,935	...	For full explanations of Post Office receipts and expenditure, vide Annual Report of the Director General published in the <i>Gazette of India</i> of March 10th, 1883.
16. Telegraph	...	25,799	Due to recoveries under Indian Telegraph (Capital Account) from the Ceylon Government on transfer to that Government of the Ceylon line; also to the postponement of certain payments for stores in England.
17. Mint	...	17,474	The work of the Mints was slack owing to low importations of silver.
Salaries and Expenses of Civil Departments—			
18. General Administration.	...	24,644	The household charges of the Governor General, the charges connected with the movement to and from Simla, and the charge for Additional Members of Legislative Council were all below the Estimate.
19. Law and Justice	...	166,751	The saving occurs mainly under Jails. The price of food grains was low. The number of prisoners was also low. The whole of the Bengal and Burma estimates for raw material and machinery was not spent.

1881-82—contd.

Headings.	Increase.	Decrease.	Explanations.
	£	£	
20. Police . . . . .	...	17,139	Does not call for any special remarks.
21. Marine (including River Navigation).	...	111,602	The saving was in England, and is due partly to the cost of pensions (£40,000) being transferred to another head of account, and partly to charges to the extent of £65,100 (chiefly part of the cost of a new troopship) remaining unpaid at the end of the year.
22. Education	20,490	...	Of this £18,500 occurs in Bombay and Madras, and is due to the Expenditure on Book Depôts having been brought for the first time on to the Accounts. A corresponding increase occurs on the Revenue side of the Account.
23. Ecclesiastical	3,136	...	Due to an over-estimate in the Budget of the savings arising from absentees.
24. Medical . . . . .	...	14,815	The saving occurs in Bengal and the North-Western Provinces.
25. Political	67,346	...	Due to the creation of the appointment of Resident at Mysore, to charges arising out of the Afghan war, and to unexpected demands on account of Durbar presents.
26. Scientific and Other Minor Departments.	102,991	...	The cost of the Census was everywhere under estimated.
Miscellaneous Civil Charges—			
27. Territorial and Political Pensions.	...	53,616	Some considerable pensions lapsed. An intended advance of £40,000 to Maharajah Dhuleep Singh was not made during the year.
28. Civil Furlough and Absentee Allowances.	...	11,358	The saving was in England on account of Military officers in Civil employ.
29. Superannuation Allowances and Pensions.	118,327	...	Of this excess over the estimate £90,400 is due to steps having been taken to meet the claims of subscribers to the Bengal Medical Retiring Fund by returning to them their subscriptions. Insufficient provision was also made for the grant of new pensions during the year.
30. Stationery and Printing .	53,884	...	The excess occurs for the most part in printing charges, and is to some extent due to the Census work.
31. Miscellaneous	21,292	...	Due to increase in a number of small items which are stated in the Appropriation Audit Report (pages 32-33).
Famine Relief and Insurance—			
32. Famine Relief	34,849	...	Chiefly due to irrecoverable advances made in Madras in 1877-78 being written off.
33. Protective Works— • Railways.	17,600	...	These two grants together work up to £750,000. £290,100 was spent on the Southern Mahratta Railway, and £162,200 on the Rewari-Hissar Railway. A railway store adjustment was made in order to bring the total Protective grant up to £750,000. For further explanations on this subject, see Appropriation Audit Report, pages 34-35.
34. Protective Works— • Irrigation.	...	17,600	

1881-82—contd.

Headings.	Increase.	Decrease.	Explanations.
	£	£	
35. Reduction of Debt . . . . .	...	31,849	Under existing arrangements, the amount spent on Famine Relief is deducted from the annual grant of £750,000 placed to the credit of the Commissioners for the Reduction of Debt. This accounts for the discrepancy between the Accounts and the Budget Estimate. (See <i>Famine Relief</i> head above.)
Expenditure on Productive Public Works (Revenue Account)—			
36. State Railways (Working and Maintenance).	17,392	...	The increased traffic on the Rajputana-Malwa line necessitated increased expenditure. Some heavy expenditure was also incurred to repair damages caused by the rains and to strengthen a portion of the Holkar Railway.
37. Guaranteed and Subsidised Railways (Interest and Profits, &c.).	162,754	...	Due mainly to expansion of traffic, especially on the Great Indian Peninsula line, and consequent increase of the payments on account of surplus profits.
38. East Indian Railway (Interest and Profits).	...	148,297	The charge for interest on debentures, which appeared under this head in the Budget, was, in the Accounts, transferred to <i>Interest</i> .
39. Irrigation and Navigation (Working and Maintenance).	29,635	...	Mainly due to the expenditure on the Eastern Jumna Canal being transferred from the Ordinary to the Productive Account.
40. Madras Irrigation and Canal Company (Interest, &c.).	17,496	...	At the time of the Estimates the purchase of the undertaking by the Secretary of State was in contemplation, and interest was, therefore, only provided for half the year. The purchase was not, however, effected within the year, so that a whole year's interest had to be paid.
41. Interest on Debt incurred for Productive Public Works:—			
Railways	3,887	...	See remarks under <i>Interest on Ordinary Debt</i> and Appropriation Audit Report, pages 41-42.
Irrigation . . . . .	...	105,814	
Miscellaneous Public Improvements.	...	8,048	
Expenditure on Public Works not classed as Productive—			
42. State Railways (Capital Account).	...	169,327	Mainly due to the expenditure on the Punjab Northern line (£118,100) being transferred to the Productive Account; also to the expenditure on the Dinagepore Railway falling short of the Estimate by £24,100.
43. State Railways (Working and Maintenance).	...	...	This entry is blank in the Accounts of 1881-82 (see Appropriation Audit Report, page 43).
44. Subsidised Railways	17,527	...	Due to interest on advances and to purchase of land for the Bengal Central Railway Company. The negotiations with this Company were not concluded at the time the Budget Estimate was framed.
45. Frontier Railways . . . . .	...	565,318	Mainly due to the abandonment of the Upper Section of the Kandahar Railway, and to charging off as War losses the whole of the final expenditure incurred upon it, as well as losses and depreciation of stores.
46. Irrigation and Navigation.	...	136,067	Due partly to the transfer of the expenditure (£17,300) on the Eastern Jumna Canal to the Productive class, and also to the fact that expenditure in all the provinces fell short of the Estimates.

1881-82—contd.

Headings.	Increase.	Decrease.	Explanations.
	£	£	
47. Military Works ...	9,604	...	Due to the usual regrant of the unexpended balance of the year 1880-81. The whole amount of the annual Grant (£1,000,000), plus the unexpended balance of 1880-81, was not spent in the year.
48. Civil Buildings, Roads, and Services.	69,112	...	Mainly due to increased grants for Government offices at Simla and Calcutta. Some large additional Provincial grants were also made in Bengal and Bombay after the Budget Estimates were passed.
Army Services—			
49. Army	757,215	...	The excess under this item is fully explained in the Appropriation Audit Report (pages 48-52). Broadly it may be said that the excess is due to War Expenditure which it was found impossible to separate altogether from Ordinary Expenditure. (See para. 85 of the Financial Statement of 1882-83.)
50. Military Operations in Afghanistan.	...	626,073	For full explanation, see Appropriation Audit Report (pages 48-52). The decrease in expenditure here is, roughly speaking, due to the same cause as the increase under Army (Ordinary Expenditure)—that is to say, it has been found impossible to make any complete separation between Ordinary and War Expenditure. The total Military Expenditure was increased to the extent of £559,700 by the transfer to which allusion is made in the explanations under <i>Frontier Railways</i> .
51. Exchange on transactions with London.	493,700	...	A demand for Bills sprung up at the end of the year with the result that the Secretary of State drew £1,211,600 (true sterling in excess of the Estimate), thus increasing the charges under Exchange by £358,700. The balance is mainly due to the Capital transactions in England with the East Indian Railway being less extended than was anticipated at the time of the Budget, thus reducing the receipts which, in the old classification, appeared under <i>Gain by Exchange</i> .
Net Decrease	£6,713		The reason why this figure differs from that given on page 1 (£2,220,079) is that the latter is arrived at after the adjusting entries (Provincial and Local Surpluses and Deficits) have been made, whereas the figure of £6,713 is exclusive of those entries.

Comparing the Accounts with the Revised Estimates, the main alterations in the Revenue are as follows:—

Headings.	Increase.	Decrease.	Explanations.
	£	£	
Principal Heads of Revenue.			
I.—Land Revenue	178,022	...	The reasons for this increase have already been stated in comparing the Accounts with the Budget Estimate (page 1). It was due to causes which did not become apparent until after the Revised Estimate had been framed.
II.—Opium . . . . .	...	37,556	The Malwa trade was very slack during the last three weeks of the year.
III.—Salt	162,620	...	The effect of the reduction of the Salt duty on March 10th made itself immediately felt. A large amount of salt paid duty at the close of the year (see Financial Statement, para. 112).

1881-82—contd.

Headings.	Increase.	Decrease.	Explanations.
	£	£	
IV.—Stamps	53,372	...	There was a general improvement in all the provinces towards the close of the year.
VII.—Customs	71,388	...	Provision was made in the Revised Estimate for a loss of Revenue during the last three weeks of the year owing to the abolition of the import duties. But the anticipated loss was more than recouped from higher receipts than had been expected on account of the export duties on rice.
IX.—Forest	54,435	...	The high demand for timber, to which allusion was made in comparing the Accounts and Budget Estimates (page 2), occurred mainly at the end of the year.
Receipts by Civil Department—			
XV.—Law and Justice	34,454	...	At the time when the Revised Estimate was framed, it was thought that receipts from Jail manufactures would fall short of the Budget. The result, however, proved that the Budget was more than realised.
XVII.—Marine	31,876	...	Due to large demands on the Dockyards by other Departments.
Miscellaneous—			
XXII.—Receipts in aid of Superannuations, &c.	44,273	...	An exceptional receipt occurred at the end of the year, the Patiala State having paid £21,700 on account of Public Works Officers employed on Sirhind Canal Works.
Revenue from Productive Public Works—			
XXV.—State Railways (Gross Earnings).	71,542	...	There was very heavy traffic in almost all the lines towards the close of the year, especially on the Great Indian Peninsula and East Indian.
XXVI.—Guaranteed and Subsidised Railways (Net Traffic Receipts).	123,479	...	
XXVII.—East Indian Railway (Net Traffic Receipts).	151,857	...	
XXVIII.—Irrigation and Navigation (Direct Receipts.)	61,799	...	Short collections were anticipated in Bengal owing to the prevalence of low prices; a low Revised Estimate was therefore taken. But the actuals show that the full Budget Estimate was more than realised.
XXX.—Portion of Land Revenue due to Irrigation.	...	187,780	Occurs principally in Madras. See explanation under this head in comparison between Accounts and Budget Estimate (page 3).
Receipts by Military Departments—			
XXXVI.—Army	192,707	...	See remarks under these heads in comparison between Accounts and Budget Estimate (page 4); also Appropriation Audit Report for 1881-82, pages 48-52.
XXXVII.—Military Operations in Afghanistan.	87,768	...	
Other Heads (net)	77,550	...	
Net Increase	£1,173,806		

1881-82—*contd.*

Comparing the Accounts with the Revised Estimates, the main alterations in the Expenditure are as follows:—

Headings.	Increase.	Decrease.	Explanations.
Interest—	£	£	
1. Interest on Ordinary Debt (excluding that charged to Productive Public Works).	...	62,884	Mainly owing to interest payments due in March of 1881-82 not having been made until after the commencement of the year 1882-83.
2. Interest on deposits ...	88,984	...	Hitherto the practice has obtained of charging interest on Presidency Savings Bank Deposits in the year succeeding that for which it was due, while in the District Savings Banks the more correct course has been followed of charging interest and adding it to the Savings Banks Deposits in the same year in which credit was given in the detailed Banking Accounts. To correct the procedure in this respect, the interest for 1881-82 has been charged off and credited to Savings Bank Deposits as on March 31st. This occasioned a debit of £95,800 in addition to payments provided for in the Budget and Revised Estimates.
Direct demands on the Revenue—			
4. Assignments and Compensations.	...	49,290	The Salt compensations to Native States were over-estimated.
Charges in respect to Collection, viz. :—			
5. Land Revenue ...	...	33,208	Mainly due to short collections in Burma and Assam.
7. Salt (including cost of production).	...	57,791	The amount necessary for the construction of depôts and for charges for carriage and freight from salt sources to the depôts was taken at too high a figure in the Revised Estimate.
13. Forest ...	...	42,355	The provision made in Burma for increase of expenditure arising from more extended operations was unnecessarily high. There was some saving in the Punjab owing to the more economical working of the Department.
Post Office, Telegraph, and Mint—			
16. Telegraph ...	...	30,799	Partly due to postponement of payments on account of certain stores in England. The Revised Estimate also provided for increases of pay due to the introduction of a revised scale of salaries in India. But this increase was balanced by savings under other heads.
Miscellaneous Civil Charges—			
29. Superannuation Allowances and Pensions.	109,327	...	See explanation under this head in comparison between Accounts and Budget Estimates, page 6.
Famine Relief and Insurance—			
32. Famine Relief ...	11,849	...	See remarks under these heads in comparison between Accounts and Budget Estimates, page 6.
33. Protective Works, Railways.	40,551	...	
34. Protective Works, Irrigation.	...	17,551	
35. Reduction of Debt ...	...	34,849	
Expenditure on Public Works not classed as Productive—			
42. State Railways (Capital Account).	...	33,327	The expenditure on the Diamond Harbour and Dinagepore Railways, as also on Railway surveys, fell short of the Revised Estimate.
44. Subsidised Railways ...	...	21,473	The provision made in the Revised Estimate for land on account of the Bengal Central Railway Company was larger than the amount required.
46. Irrigation and Navigation.	...	89,067	Expenditure in all the provinces fell short of the grants made.

1881-82—concl'd.

Headings.	Increase.	Decrease.	Explanations.
Army Services—	£	£	
49. Army ...	97,215	...	See explanation under these heads in comparison between Accounts and Budget Estimates, page 8.
50. Military Operations in Afghanistan.	33,927	...	
51. Exchange on Transactions with London.	262,700	...	Mainly due to the large drawings of the Secretary of State during the last three weeks of the year.
Other Heads (net)	...	201,672	
Net Decrease	£29,713		The reason why this figure differs from that given on page 1 (£168,379) is that the latter is arrived at after the adjusting entries (Provincial and Local Surpluses and Deficits having been made), whereas the figure £29,713 is exclusive of those entries.

The Capital Expenditure on Productive Public Works is thus compared:— *Capital Expenditure on Productive Public Works.*

Productive Public Works.	Budget Estimate.	Revised Estimate.	Accounts.
	£	£	£
52. State Railways ...	1,780,000	1,937,000	1,635,151
53. East Indian Railway ...	860,000	1,035,000	1,041,562
54. Irrigation and Navigation ...	2,163,000	647,000	565,804
55. Miscellaneous Public Improvements ...	70,000	72,000	68,906
Total ...	4,873,000	3,691,000	3,311,423

As regards the expenditure on *State Railways*, an unexpended balance of £92,700 was carried over from the Accounts of the year 1880-81. Further, the Productive grant was increased by a sum of £111,900 owing to the Jhelum-Pindi and the Lala-Musa-Miani Section of the Punjab Northern Railway being transferred from the Ordinary to the Productive category. On the other hand, the expenditure was reduced by a transfer of £262,600, being principally stores transferred to the grant for Protective Railways.

As regards the *East Indian Railway*, 3½ per cent. Stock to the extent of £586,000 was raised in the course of the year to meet the discharge of Debentures. The raising of the Stock was only sanctioned by Act of Parliament in August 1881. No provision was therefore made for it in the Budget. The remaining Capital Expenditure of the Company, being generally for the purchase of stores in England, was only £455,200, as against the Budget Estimate of £860,000.

As regards the grant for *Irrigation and Navigation*, the Budget Estimate provided for a sum of £1,405,000 in anticipation of an arrangement being made for the purchase of the Madras Irrigation and Canal Company's Works. This arrangement was not, however, completed within the year, with the result that this sum of £1,405,000 dropped out of the Revised Estimates. For the rest, the Capital Expenditure, which was originally estimated at £758,000, and was taken in the Revised Estimates at £647,000, actually amounted, as shown in the Accounts, to a sum of £565,800. The diminution was partly due to the transfer of the Swat River Canal Works in the Punjab to the Protective head, and partly to delay and alterations in designs, in taking up land, &c.

The expenditure under the head *Miscellaneous Public Improvements* was entirely on the Madras Harbour Works. *Madras Harbour.*