

EAST INDIA (FINANCIAL STATEMENT, 1886-87).

RETURN to an Address of the Honourable The House of Commons,
dated 6 May 1886;—for,

C O P Y

OF

INDIAN FINANCIAL STATEMENT

FOR

1886-87.

India Office,
28 May 1886.

J. A. GODLEY,
Under Secretary of State for India.

(Lord George Hamilton.)

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FINANCIAL STATEMENT FOR 1886-87.

INDEX.

	PAGE.
Accounts of 1884-85	8
Revised Estimates, 1885-86	9
Budget Estimates, 1886-87	10
Budget 1886-87 compared with the Revised 1885-86	31
Ways and Means	35

APPENDICES.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

General Statement of the Accounts and Estimates of the Revenue and Expenditure and Receipts and Disbursements of the Government of India, in India and in England	40
A.—Statement of the Revenue of India, in India and in England	42
B.—Statement of the Expenditure chargeable on the Revenues of India, in India and in England	44
C.—Statement of Receipts and Disbursements other than Revenue and Expenditure of the Government of India, in India and in England	48
D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Contracts	50
E.—Statement of Net Revenue and Expenditure—England and India	52

APPENDIX II.

BUDGET ESTIMATE FOR 1885-86.

General Statement of the Accounts and Estimates of the Revenue and Expenditure and Receipts and Disbursements of the Government of India, in India and in England	56
Statement of the Revenue of India, in India and in England	57
Statement of the Expenditure chargeable on the Revenues of India, in India and in England	58
Statement of Receipts and Disbursements other than Revenue and Expenditure of the Government of India, in India and in England	60

APPENDIX III.

ACCOUNTS OF THE GOVERNMENT OF INDIA, 1875-76 TO 1884-85.

General Comparative Statement of Revenue and Expenditure and Receipts and Disbursements of the Government of India, in India and in England, 1875-76 to 1884-85	64
Account of the Revenue of India, in India and in England, 1875-76 to 1884-85	68
Account of the Expenditure chargeable on the Revenues of India, in India and in England, 1875-76 to 1884-85	74

N.B.—These accounts differ from the corresponding figures published last year, owing to the distribution of exchange over the receipts and payments in England, the re-arrangement of Public Works revenue and expenditure, and small changes of classification in some other heads.

FINANCIAL STATEMENT

FOR

1886-87.

1. THE present situation and the immediate prospects of Indian finance have so recently formed the subject of explanation in the Legislative Council that much which would otherwise have needed explanation in this Financial Statement has been in great measure anticipated. The broad facts of the case, so far as the action of the Government is concerned, are that, on the one hand, we have brought on to our Estimates, from the commencement of 1886-87, provision designed to meet an increase to our expenditure which ultimately will be not less than 2,000,000 *l.*, in connection with military charges and the interest on the capital expended on strategic railways and frontier works, and that, on the other, we have added about 800,000 *l.* to our resources by converting the license tax into a tax upon non-agricultural incomes. Were this the only new aspect of our position the prospect would be sufficiently clear. But, unhappily, outside these changes, the position, as was explained in January, is very much complicated by the absolute uncertainty which hangs over the silver market. The fact that India, whose currency and revenue are in silver, has incurred heavy obligations in gold, has introduced into our financial situation, since the fall of silver commenced, an element which experience shows to be one of the most serious dangers with which Indian administration has been hitherto menaced. This difficulty of silver is not new, but it has lately reached a point beyond all previous experience; and it is more felt in proportion as we pursue a more active policy in regard to public works, such as military and other considerations have lately led us to adopt. Our requirements of all kinds are increasing, whether for material for our railways, or for sterling loans to enable us to construct them; but, owing to the fall in the value of silver as compared with gold, our power of meeting our engagements, without the adoption of measures calculated to derange and cripple our administration, is constantly diminishing. Owing, further, to the oscillation in the silver market, there is now little practical control over surplus, equilibrium, or deficit, in the Indian Budget.

Financial situation explained in the debate on the Income Tax Bill in January. Increased revenues and expenditure. The silver difficulty.

2. The effect of this uncertainty is in many ways prejudicial. Apart altogether from the difficulties which it forces upon us, it throws doubt and discredit on our financial position and on the sufficiency of our resources, and must tend, therefore, to depreciate our credit in the money market. The Estimates are framed for the ensuing year at 1 *s.* 6 *d.*; and, on the supposition that the rupee will remain at 1 *s.* 6 *d.*, we of the Financial Department believe that our Estimates will be justified by experience. But neither we, nor anyone else, can feel any assurance of any kind whatever that the rupee will remain at 1 *s.* 6 *d.* That depends on a variety of considerations which lie altogether outside the hands of the Government of India. It is probable, for example, that the success or failure of the present Budget, so far as concerns its exhibit of surplus or of deficit, will be determined, not in the working of the departments of the Government of India, but by the decision taken at Washington in regard to the coinage of silver in America. The mere fact of surplus or deficit on an Indian Budget, in the conditions in which it has now-a-days to be calculated, is very little index to the prudence or foresight with which that Budget has been prepared. If during the course of the year silver suddenly falls (as of late it has fallen), the best calculations are at once defeated. Nor is this all. Provision, not for one year,

Equilibrium of India Budgets dependent on oscillations in and price of silver, which shows no symptoms of recovery.

but for a longer term, in other words, taking stock or framing a forecast of our financial position, is impracticable, because at any time we may find resources which we had every reason to believe sufficient swallowed up to meet the increased exigencies of exchange. So long as there seemed any possibility that silver would recover, it was possible to maintain some feeling of hopefulness. Circumstances favoured us shortly after the first few years of the silver difficulty. The capital expended on railway construction began to bear fruit. India entered as a formidable competitor into the European markets. Prices of commodities in general in Europe, and with the prices of other commodities the price of silver, showed temporary symptoms of recovery in 1880 and 1882. But with the return of the progressive fall in general prices in 1883 silver fell too, sharing with other commodities the depressing effect of the growing appreciation of gold. There are no indications at present of the recovery of prices of commodities in general in their ratio to gold, and we cannot, therefore, anticipate any such stimulus to the rate of exchange as would result from a general rise of prices in the countries which take our exports. On the other hand, some of the causes which maintain silver at its present price may be removed; should any of these causes cease to act, the downward progress of silver prices will probably be, for a time at least, more considerable than hitherto. Hence there is too much ground for believing that the more hopeful views which may have been entertained from the seeming recoveries of 1880 and 1882, and which still linger in many minds, have now no reasonable basis; and that at a time when silver remains far below any previous experience, and when we are compelled to make considerable unproductive additions to our expenditure. It is, therefore, impossible for those who are responsible for the administration of India to take a sanguine view of the effects of the fall in silver upon the country, or to establish a distinction between the material interests of the country and its fiscal interests. Opinions differ widely as to the effect on the general prosperity of the country of the fall in the gold value of the rupee; the returns of the Income Tax, when received, will very possibly throw some light on the question of the material progress of India during recent years. So far as the wealth of the country depends on improvement in its railway communication, on the extension of our power of bringing our produce to the seaboard, and on the strengthening of our credit, the fall in silver, by intensifying the difficulties of the Government in respect of exchange and of loans, and thereby crippling our available resources, is unquestionably detrimental. So far as it introduces a growing element of uncertainty into transactions, whether of the Government or of commerce, it is also injurious.

Change in the mode of exhibiting exchange introduced into the accounts with the present Budget.

3. The wide divergence of the value of the rupee from 2 s. has rendered it impossible to maintain any longer in our accounts the fiction that 1 rupee is equal to 2 s., and the accounts and Estimates attached to the present Statement are framed on the supposition that the rupee is worth simply what it will fetch, which is the actual rate of exchange obtained by the Secretary of State for bills and transfers sold during the year.

4. Before going further, it is necessary to explain at some little length the important change which has been made in the method of combining in the accounts the sterling and rupee transactions of the Government of India. It will be convenient to give a brief summary of the methods which have been hitherto adopted at different times for this purpose. Up to 1855 the accounts connected with British India submitted to Parliament were stated in rupees so far as related to transactions in India, and in sterling so far as related to transactions in England, a general abstract being given in which rupees were converted into sterling at the rate of 2 s. per sicca rupee (equal to 1 s. 10½ d. per Company's rupee); the final surplus or deficit was stated in sterling money. In the accounts for 1854-55, and subsequent years, rupees were converted into sterling at 1 s. 10½ d. per Company's rupee, and this course was followed till 1859. In that year the Secretary of State for India directed that the rate should be 2 s. per rupee, mainly on the ground that the rate fixed for the adjustment of transactions between the British and Indian Governments for 1859-60 was 2 s., while the commercial rate was still higher. The rate of 2 s. per rupee was not inappropriate at the time it was first adopted, and has in practice been maintained up to the present year, the entries regarding rupee and sterling transactions having been combined as if 10 rupees were equal to

to one pound sterling. This method of combining rupee and sterling transactions, though it is not without some advantages, has been for many years inaccurate and misleading.

5. For instance, if 10,000 rupees were spent in India under a particular head, and 500 *l.* sterling were spent in England, the total sum shown in the accounts as expended was 1,500 *l.* It would be impossible for anyone who had not access to the original documents to say what this sum of 1,500 *l.* really represented. It was not 1,500 pounds sterling, and it was not 15,000 rupees. The entry, in fact, involved an error which increased in magnitude in proportion to the amount by which the value of the rupee fell below 2 *s.* In adjustment of all such errors, an entry of loss by exchange was made in the expenditure account of each year. Thus, in the case above stated, the real amount of expenditure, taking the rupee at 1 *s.* 6 *d.*, was 10,000 rupees + 6,666 rupees, or 16,666 rupees; as the amount shown as expended was only 15,000 rupees, the difference would be adjusted by a separate entry of 1,666 rupees under exchange. Using the ordinary Indian notation, under which 10 rupees = 1 *l.*, the entries in the accounts became 1,500 *l.* under the particular general head of expenditure, and 167 *l.* under the adjusting head of exchange. Whatever the advantages of this system of accounting may have been, it must be admitted that, so long as it was followed, the separate entries of expenditure in the accounts were frequently incorrect in themselves, and therefore misleading, although the total expenditure was rendered with approximate accuracy by means of the adjusting entry under exchange. Moreover, the adjusting entry was not necessarily a complete adjustment. For instance, if the Government of India did not remit to England in any year a sufficient amount of money to meet the home expenditure of the year, the adjustment was too small by the exchange on the sum short remitted. On the other hand, the adjusting entry frequently included items of loss by exchange which were not a proper charge against revenue.

6. The evils of such a system of accounting are obvious. The entries under some of the service heads of expenditure are unduly reduced, and the general entry under exchange is sometimes too large and sometimes too small. The Government of India has long been of opinion that a change was necessary, and proposed in 1872, as well as on various subsequent dates, to introduce a different system. I am glad to say that the matter has at length been finally settled with the concurrence of Her Majesty's Secretary of State for India. The Estimates of the coming year are presented according to the new system, the essential feature of which is that the pound sterling is converted into rupees at the actual average rate of exchange for the year, and that the only loss or gain by exchange, other than the exchange added to the figures of gold transactions in order to reduce them to rupees, shown in the revenue and expenditure account, is the real loss or gain which is due to a transaction being carried out, under contract or as a concession, at a fixed rate of exchange which differs from the actual rate of the year. A short illustration will explain the exact nature of the gain or loss due to a transaction being carried out at a rate of exchange other than the actual rate of the time. If, for instance, in 1886-87 the Government of India should allow an officer to remit 100 *l.* out of his pay to England at the rate of 1 *s.* 6½ *d.*, while the actual average rate of the year should be 1 *s.* 6 *d.* only, there will be a real loss of 18 rupees, arising in the following manner: at the rate of 1 *s.* 6½ *d.* Government accepts 1,315 rupees as the equivalent of 100 *l.* true sterling, and it pays this sum in England to the officer's representative, though at an exchange of 1 *s.* 6 *d.* the sum of 100 *l.* has cost it 1,333 rupees. In other words, Government receives 1,315 rupees and pays out 1,333 rupees, and actually loses 18 rupees by the transaction. The total net loss or gain involved in transactions of this nature is not very great, though the actual transactions in connection with railway companies, which are adjusted at contract rates of exchange, are of very considerable magnitude. The amount of real gain or loss which will in future be shown in the revenue and expenditure accounts will be included under a head called "Exchange," which will now be of comparatively minor importance. The amount so entered as a charge in the Estimates of 1886-87 is only 137,700 *l.* It is not desirable, in connection with the change now made, to enter into an elaborate explanation of the extremely complicated nature of our exchange transactions, due mainly to the contracts with the railway companies. It will suffice if the reader will bear in mind the fact that, in our

General Accounts, sterling will in future be converted into rupees at the actual average rate of the year, that the only other gain or loss by exchange shown in these accounts is the true gain or loss due to the Government conducting certain special transactions at rates which vary more or less from the actual average rate, and that consequently the general account of our revenue and expenditure is a silver or rupee account, although, for the convenience of the English reader, we may use the sterling notation.

7. In other words, the reader, when he comes across an entry of 1,500 *l.* in the general account for England and India, will know that it represents exactly 15,000 rupees, and that it is not made up of an unknown number of pounds sterling, and an equally unknown number of rupees converted into pounds at an arbitrary rate of 10 rupees = 1 *l.* The reform will simplify the keeping of capital accounts for the different railways, and will enable the true profit or loss on each railway to be ascertained more readily than can be done under the existing system. It has been necessary, for purposes of comparison, to recast the accounts of 1884-85, and to prepare the Revised and Budget Estimates of 1885-86, in a form corresponding to that adopted for the Estimates of 1886-87; and for the same reason the accounts for the past 10 years have been recast, and are published as an Appendix to this Statement. From the explanation given in the foregoing remarks, it will be readily understood that, as the exchange on all transactions is now exhibited in the accounts of the year, and not merely the exchange on the sums drawn during the year by the Secretary of State (which bears no necessary immediate correspondence to the transactions), the final issue of the year's operations, as exhibited in surplus or deficit, may be to some extent modified.

8. A change has also been made in the method of dealing in the general accounts with the transactions connected with railways and irrigation works, which requires some explanation.

Hitherto capital expenditure on railways has been shown in the accounts under four different heads, namely,—

- Protective Railways, under the grant for Famine Relief and Insurance ;
- Frontier Railways ;
- Productive Railways (not charged against Revenue) ;
- State Railways ; under this head was shown all capital railway expenditure not included in the three heads just enumerated.

The Parliamentary Committee which sat on Indian Railways in 1884 reported that the technical distinction between productive and protective railways could not be maintained, and it has consequently been decided to treat the capital expenditure on Indian railways on a uniform plan.

9. For special reasons, connected with the nature of the grant for famine relief and insurance, it is necessary to show separately the capital expenditure on railways which is charged against this grant; but all other capital expenditure on Indian railways (whatever may be the object with which the railway is constructed) will in future be divided into two classes, according as it is charged against revenue or borrowed money, and the corresponding heads in the accounts will henceforth be "37. Construction of Railways (charged against Revenue in addition to that under Famine Insurance)," and "47. State Railways (Construction and Redemption of Liabilities);" expenditure under the latter head will be charged outside the ordinary revenue and expenditure account.

10. A somewhat similar change has been made in the mode of dealing with the revenue account of all railways. Hitherto the revenue accounts of Indian railways have been divided into three classes; one for railways technically known as productive, and including the transactions connected with the working of productive State railways and guaranteed railways, the other for State railways not technically known as productive, and the third for subsidised railways. The latter account was not a proper revenue account of the railway as a working concern, but an account showing how the public revenues were affected by the contracts with subsidised railways; the same remark is applicable, though in a less degree, to the entries on account of guaranteed railways.

11. In future there will be but one revenue account for all railways, and this account will be in the following form :—

REVENUE.	EXPENDITURE.
XXVI.—State Railways (Gross Traffic Receipts).	38.—State Railways : Working Expenses. Interest on Debt. Annuities in Purchase of Railways. Interest on Capital deposited by Companies.
XXVII.—Guaranteed Companies (Net Traffic Receipts).	39.—Guaranteed Companies : Surplus Profits, Land, and Supervision. Interest.
XXVIII.—Subsidized Companies (Repayment of advances of Interest).	40.—Subsidised Companies : Land, &c. Advances of Interest.
	41.—Miscellaneous Railway Expenditure.

12. By bringing together all current receipts and expenditure on account of railways, and by adding to the figures of sterling transactions in England the exchange necessary to convert them into rupees, at the actual average rate of the year (as already explained), a means is provided for enabling the public to ascertain readily and correctly the financial effect of the general railway policy of the Government of India. The Government of India was willing to go even further in simplifying the record in the main accounts of the financial results of our railway policy, and would, practically, have reduced the entries on the revenue account of railways to a single net entry; but the Secretary of State, after considering the arguments on both sides, has decided that these transactions may more appropriately be shown in greater detail. If the suggestion of the Government of India had been accepted, the details of the results of the working of the railways would have been shown in subsidiary statements.

13. Changes similar to those made in the case of railways have also been introduced in connection with productive irrigation works, as well as for all other important irrigation works for which complete revenue and capital accounts are kept.

14. In future, the capital expenditure on such works will be shown exactly like that on railways, (1) under the grant for famine relief and insurance, (2) as a charge against ordinary revenue, or (3) as a charge against loan. The financial results of working will be shown under the following heads :—

REVENUE.	EXPENDITURE.
XXIX.—Major Works : Direct Receipts. Portion of Land Revenue due to Irrigation.	42.—Major Works : Working Expenses. Interest on Debt.

All other expenditure on irrigation and navigation, excluding capital expenditure on major works for which complete capital and revenue accounts are kept, will be shown under the new heads of XXX. and 43, "Minor Works and Navigation."

15. I also wish to call attention to the fact that receipts by the Government of India in the form of interest have now been removed from the head of "Miscellaneous," and shown under a separate major head. The main accounts

of the Government will now show on their face the total receipts and expenditure, in rupees, of the Government, on account of interest on money lent, borrowed, or invested, and will also explain the extent to which debt has been incurred for the purpose of constructing railways and the great irrigation works. Thus, in round numbers, the total charge for interest in 1886-87 is estimated to be 798 lakhs of rupees, of which 310 lakhs is due to construction of railways, and 100 lakhs to expenditure on great irrigation works, while the balance of 388 lakhs is on account of general debt. On the opposite side of the account there will be receipts in the form of interest amounting to 64 lakhs, of which, however, 25 lakhs is derived from the paper currency investment.

16. The Government of India and the public are indebted, for the prosecution and completion of the great reform in our accounts which I have now described, to Mr. Barbour, the Secretary to the Government in this Department, to Mr. Gay, Acting Comptroller General, and to Colonel Filgate, R.E., Accountant General in the Department of Public Works, in conjunction with Mr. Westland, Comptroller General, and Mr. Waterfield, C.B., Financial Secretary at the India Office. Apart from the labour inseparable from the rearrangement of the accounts, the settlement of this question has involved decisions on a variety of points of great intricacy and complexity, in respect of which the experience and judgment of the officers I have named have been quite invaluable.

ACCOUNTS OF 1884-85.

Accounts of
1884-85.

17. The accounts of 1884-85 give the following results:—

Revenue - - - - -	£.	70,690,681
Expenditure - - - - -		71,077,127
	Deficit - - - £.	386,446

The deficit on the Revised Estimates of 1884-85 amounted to 716,200 *l.*, according to the former method of exhibiting exchange; and the deficit on the accounts, if they had been prepared according to the same method, would have been 149,735 *l.*, the difference between that figure and the deficit above exhibited being due to the change in the form of the accounts. It was said in the debate on the Income Tax Bill that the accounts then about to close were likely to show equilibrium; and the above small deficit of 149,735 *l.*, as the outcome of transactions exceeding in the aggregate 70,000,000 *l.* on each side of the account, may reasonably be regarded as exhibiting an even balance, during the year, of revenue and expenditure. The detailed figures of the year's accounts are examined in the Appropriation Audit Report, which will be published in the "Gazette of India" of the 27th instant, and need not be commented upon here, further than to say that after the year had closed it was found that, owing to the Rawalpindi Durbar and other causes, railway receipts had considerably improved during March, and that the receipts from salt were unusually large during the same month, while arrears of land revenue which had been expected, owing to remissions and suspensions in the Madras and Bombay Presidencies, proved less than had been anticipated.

1884-85 the last
year of undisturbed
financial
prosperity.

18. The year 1884-85 was, however, the last year in which a balance of revenue and expenditure, on the basis determined by the arrangements of 1882-83, was to be maintained. The changes of 1882-83 were followed by the equilibrium of the finances for three years, and, but for the extraordinary war expenditure of 1885-86, the arrangements then brought into force would have held good for a fourth year. But with the latter year the old order of things abruptly passed away. At the time the Budget of 1885-86 was presented, it had already become possible that it would not be many weeks old before it would need to be entirely re-cast, so far as concerned its military estimates. The military preparations made during 1885-86 were on far too large a scale to admit of the expectation that they would be in any sensible degree balanced by reductions of civil expenditure

diture during the year; and the main question of any interest to the public connected with the estimates of 1885-86 that now remains is, how far, military expenditure apart, the estimates have been borne out by the results of the year, so far as they can at present be determined; in other words, how far results as at present known have justified the calculations in the Budget, considered apart from the disturbing element of war preparations, and regarded as the last of the four Budgets prepared upon the lines of 1882.

REVISED ESTIMATES, 1885-86.

19. The Revised Estimates of 1885-86 give the following results:—

Revised Estimates of 1885-86.

	£.
Receipts - - - - -	73,598,100
Expenditure - - - - -	76,488,900
Deficit - - - - -	2,890,800

The deficit of 1885-86 is thus 2,890,800 £., which is entirely due to the excess expenditure caused by the military preparations of the year, increased political expenditure, and the cost of the Expedition to Burma. A few figures will make this clear.

Deficit of 1885-86 entirely due to the military operations of the year, and to the Expedition to Burma.

20. The estimated military expenditure of 1885-86 was 16,674,600 £., the actual expenditure promises to be 19,724,300 £., an increase of 3,049,700 £. Of this increase, 221,900 £. is due to the fall in the rate of exchange, which added to the rupee cost of the home expenditure, leaving 2,827,800 £. as the increase due to the army during the current year. This amount is less than the deficit of the year by only 63,000 £., and, if we take into account the increased political expenditure of 463,200 £. caused by the complications of 1885-86, it will be seen that, had it not been for the difficulties on our north-west frontier and the Expedition to Burma, the year would have ended with a surplus of 400,200 £. As this is rather more than the amount of economies in Imperial expenditure which, in consequence of military preparations, were enforced during the course of the present year, it is obvious that, but for political and military complications, the year would have ended with financial equilibrium.

21. The Estimates, whether of Revenue or Expenditure, so far as they were independent of war, exchange, the traffic on what is now a vast railway system, and the very uncertain element of opium, have been very closely realised in the year 1885-86. The Imperial share of the Revenue for 1885-86 was estimated at 51,843,600 £.; the Revised Estimates show a Revenue of 52,921,600 £., or an increase of 1,078,000 £., which is due, to the extent of 955,300 £., to increased railway traffic and consequent improvement in receipts from railways. Apart, therefore, from the receipts from railways, the actual Revenue, so far, promises to differ from the Estimated Revenue by only 122,700 £. Under "Principal Heads of Revenue," which is by far the most important head of receipt, against an Estimated Revenue of 35,347,400 £. the Revised Estimate gives 35,057,700 £. a difference of 289,700 £., or .8 per cent. only. On the other side of the account, the expenditure of 1885-86 was estimated at 51,197,000 £.; the expenditure in the Revised Estimates comes to 55,812,400 £., a difference of 4,615,400 £., Deducting from this 2,827,800 £. on account of increased military expenditure, 463,200 £. on account of increased political expenditure, 630,800 £. for the abnormal crop of opium, and 522,600 £. on account of working expenses of railways due to increased traffic, 4,444,400 £. in all, we get a balance of only 171,000 £. to set against so much of the increased loss by exchange as is not included in the figures above given.

BUDGET ESTIMATES, 1886-87.

Estimates of
1886-87.

22. The Estimates for 1886-87 are as follows:—

	£.
Revenue - - - - -	75,798,700
Expenditure - - - - -	75,616,500
Surplus - - - - -	182,200

23. Since the Estimates for 1885-86 were presented, it has been already pointed out, and cannot be too carefully borne in mind, that Indian administration and finance have entered into a new phase. The brief period of rest which the country had enjoyed since 1882 has drawn to a close. If the immediate dangers which lately threatened us have passed away, they have left behind them with the Government of India the responsibility of preparing for their possible recurrence at a future time. By the events of late years in Central Asia, India finds herself almost in contact with one of the Great European Powers, and she cannot hope to escape the necessity which the position imposes on her of increasing her military strength. We have been compelled to take this year a large addition to our military estimates, and to increase the provision of interest on loan capital to be expended on frontier railways and works. We have before us the prospect of further expenditure in connection with these objects; and what may be in store for us in respect of exchange no one can foresee. Enough has been said here to show that, since the estimates were framed last year, the apprehensions which were then expressed have been fully justified. Events, then impending, have occurred, which have changed, as it was known they must change, the face of our estimates, and have thrust us violently out of the peaceful path of internal progress in which we had hoped to have been left undisturbed. It is a rude awakening from the hopes of 1882. To the cost of the measures necessary for the protection of the country from famine, the Government has been compelled to add provision for the requirements of the circumstances in which, by the course of recent events beyond its frontier, it finds itself placed. It believes that the resources at its command are sufficient to enable it to meet the demands likely to be made upon them; but, in order to understand how important to its interests is the settlement of the silver question, it is desirable to examine a little carefully the nature of these demands. So long as sanguine or imperfect views are entertained of the obligations of the Government, or of its capacity to meet them, so long will the importance to its finances of the question of exchange continue to be underrated and understated. The Government of India could, for example, find an escape from difficulty, by deferring the construction of what are known as its famine railways; or it might postpone or cancel the measures which, nevertheless, it considers essential to the security of the country. But, so long at least as experience has not finally proved it impossible to arrive at a satisfactory settlement of the silver difficulty, the Government must necessarily feel extreme reluctance to incur the very grave responsibilities which any such decision would place upon it.

Increased
expenditure
rendered
obligatory.
Change in the
situation since the
commencement of
1885.

24. A few words will probably be sufficient to explain more fully our position as it was at the close of the epoch now unhappily terminated, and as we now find it. The year 1885 found the Government of India embarked upon an extensive programme of railway construction, having for its object the prevention or mitigation of the horrors of famine, and the improvement of our internal communications, the speedy completion of which is of the highest importance at any time to India, but is especially important at a time when the growth of our railway revenue is necessary to us to countervail in some measure the disastrous effect on our Budget of the progressive fall in silver. The Government at the time calculated, and had the best grounds for calculating, that it could prosecute these works to completion, and confidently devote the capital which they required to the security and the resources of the country, without imposing any additional burden.

burden. The revenues, in spite of large remissions of taxation, had been estimated on a basis of exchange which, after causing in past years much anxiety, had for some time shown itself tolerably stable. The seasons, on the whole, had been excellent, and our foreign trade, which had temporarily declined, showed every symptom of revival. But before a quarter of the year had elapsed our brief prosperity had disappeared. We were compelled, in view of the war which threatened us, to suspend some of the railway works in progress. These works, it is true, were very shortly resumed, but not before the programme of which they formed part had been subjected to great modifications in view of the necessity thrust upon us for large capital expenditure in connection with strategic railways and military frontier works. To the programme of railways presented to the Parliamentary Committee on Indian Railways which sat in 1884, which was estimated at that time to cost 28,262,000*l.* after 1883-84, and to be capable of completion in five years, we were compelled to add, before two-thirds of 1885 were over, other works of a military character, including frontier railways and coast and land defences, which are of so great importance as to take precedence of many of the internal lines previously decided upon, and the cost of which may probably amount to as much as 12,000,000*l.* Much of the expenditure necessary in this class of military works must remain for ever unfruitful. We were, therefore, compelled in the course of the year 1885 to make up our minds to submit directly to an oppressive increase of unproductive expenditure; we were compelled to devote our capital to the construction of railways which will do little to facilitate the extension of that internal trade which has become of the greatest assistance and importance to our revenues, and to do so we were compelled to throw back the construction of some of our famine railways. The Government of India, in the course of the year 1885, has also had to decide upon the addition of a heavy sum to its estimates on account of its military establishments. Since the commencement of that year it has thus found itself suddenly in the presence of two conflicting policies, both of which it felt to be of the greatest importance to the country, but beyond its power of simultaneous execution. It was compelled therefore in a measure to subordinate internal railway construction to the requirements of its military situation. It was not, however, on that account prepared to desist from the endeavour to carry out its scheme of internal railways; but it has been compelled in some degree to reconsider the means by which it hoped to carry out its scheme, the order of the works to be undertaken, and the period of their completion. It is in finding funds for continuing the prosecution of its internal railways, while making the necessary provision for frontier railways and works for coast defences, and for the Army Estimates, that the problem of the Government, in regard to its finances, at the present time lies. The magnitude of the task which it has set before itself may be measured by the figures given in a later page of this Statement, which show that in the ensuing year alone, apart from military works which are in course of construction from borrowed capital, the amount of capital to be expended in construction of railways, for meeting the interest on which the Government of India has made itself liable, is over 10 crores of rupees. At 4 per cent., the additional interest charge on this sum, the whole of which will be added to our obligations from the close of the ensuing financial year, is no less than 400,000*l.* The nature of its resources and the prosperous state of its revenues would, nevertheless, there is good reason to believe, enable the Government to carry out, without serious anxiety, the aim which it has set before itself, were it not for the deplorable burden which the fall in the rate of exchange imposes upon it. The vital difficulty which the Government of India has to encounter is that, with a revenue which is almost wholly in silver, it has to provide the funds necessary for the protection of the country, whether from famine or from the point of view of military requirements, to bear an ever-increasing burden on account of gold obligations, and to add largely to this burden by borrowing in gold. It has seen its liabilities under this head increase, for the two years 1884-85 and 1885-86, from 3,426,424*l.* in the accounts of 1884-85 to 3,672,300*l.* in the Budget Estimate of 1885-86, and to 4,424,900*l.* in the Revised Estimate for that year; it has estimated its liabilities in the coming year at 4,837,600*l.*, so that in three years it has added to its estimates of expenditure the sum of over one-and-a-third million on this one account alone; but, in spite of this, it

Financial situation
of 1886-87 as
contrasted with
preceding years.

has absolutely no means of judging how far, in the course of the year, the fall of silver may add to its estimated expenditure on account of exchange. It must be obvious that nothing could be more disquieting than such a condition of affairs. Had there been no danger from war, and no increase to our military estimates, or to our unproductive expenditure, we could have faced this difficulty for a time; but it seems probable that, if the policy of 1882 and the financial arrangements which were introduced in that year had not foundered in the storm and stress of war preparations, they might have been ultimately wrecked upon the silver rock. If we are to be called upon to add, at brief recurring intervals, a million, or even a half or a quarter of a million, to our expenditure on account of exchange, it is clear that no policy, whether of remission of taxation, or of imposition of taxation, can be judged by its results. Speculation on these matters becomes academic; the question which those who are charged with the administration of Indian finance or of Indian government have to solve becomes a question of the extent to which they can cut away what may be called the accessories of administration without injury to its vital parts. We have, for example, found ourselves compelled to abandon, for a time at least, the employment, in the construction of railways, of any portion of our revenues other than the 500,000 £. given from the Famine Grant. We have been obliged, further, to retard and delay the progress of our famine railways, in proportion as we find that our surplus revenues are insufficient to leave at our disposal the amounts on which we had reckoned for the provision of interest during construction. We are examining into the question of economies, of which one result will too probably be to retard the development of the Provinces subordinate to the Government of India, by diminishing the amount of revenue made available to them for that purpose. We could have provided for our famine railways, we could have met our increased military expenditure, for our frontier railways, for our coast defences, and for our frontier works, and we could have left the Provinces to their career of steady progress, without anxiety and almost without difficulty, if we had been able to carry out our calculations in a medium which possessed some stability. Indian finance, and Indian administrative advance and improvement, have become, in a word, questions of currency.

25. The above remarks will show what important changes have been introduced into the problem of Indian finance within the last 12 months. They show, further, the results of the increased experience gained by us as to the effect of the fall in silver on our position. They explain how it is fruitless on the one hand to persist in economies, to abandon or delay works of which the necessity has been demonstrated, to devise sources of increase to our revenue, if the result of economy, prudence, taxation, alike disappear in the great gulf of exchange; they show why it is impossible, on the other hand, and for the same reasons, to prosecute with unrelaxed energy the improvement of our means of communication or other necessary measures. The uncertainty in respect of silver entirely neutralises the most carefully formed forecasts of the future, and renders the task of budget-making in India almost illusory. The surplus or the equilibrium existing at the hour at which this statement is written may be turned into deficit before it sees light; and nothing that the Government of India can do of its own authority will, in the slightest degree, affect the result. One of the chief difficulties of the Government has now become the necessity of finding funds for filling up the annually increasing deficit caused by the growing loss in exchange. It has been compelled in the present year to add 800,000 £. to its taxation on this account; and it is, and must, so far as its own means of action are concerned, remain in the utmost uncertainty as to the adequacy or otherwise of the provision which it has made under this head. Yet there are necessarily limits which the Government of India must prescribe to itself in the policy of restricting expenditure or of adding to its taxation; it cannot subordinate every consideration to immediate financial equilibrium. If a definite goal could be arrived at, or a definite term fixed, the Government might face sacrifices, however serious. But no forethought, or prudence, or shaping of policy will enable it, so long as silver remains in its present condition, to ensure equilibrium. The Government, as was stated in the course of the debate upon the License Tax Bill, has under its constant consideration this question,

Necessity of putting the silver question on a stable footing.

question, which it regards, from every point of view, as one of the most vital questions which the Government of India has ever had to deal with. It has called the earnest attention of Her Majesty's Secretary of State for India to the subject, and it is pressing upon him the absolute necessity, whether in the interests of this country, or of the Empire in which it occupies so important a position, of seeking, in concert with the Powers of Europe and with the United States of America, for a solution of the silver difficulty. The belief that from other causes, which are now beginning to be recognised and admitted, which are becoming familiar to us all, but which cannot be conveniently dwelt upon in a statement of this nature, Europe and America have a deep interest in protecting their agriculture and trade by placing the relations between gold and silver on a recognised and stable footing, leads to a hope that efforts made at this present time to arrive at an understanding might possibly prove successful. The Indian export trade is carried out in conditions which, whatever gain or loss they may bring with them, admittedly enable this country to compete at great advantage with the agriculturist of those countries which have repudiated the use of silver in their currency except for purposes of subsidiary coinage. In saying this, I must not be understood to write as if I thought that the successful competition of the Indian agriculturist or his prosperity depended solely or even mainly on the present condition of exchange. All that I wish to point out is, that the state of the exchange arising from the demonetisation of silver by Europe, is one of the causes which have contributed to the great increase of the import into Europe of Indian wheat, and to the consequent depression of European agricultural profits; and that the effects of the exchange, both in India and in Europe, although they may be indirect, may seem remote, and do not present themselves at once to the superficial observer, are of a nature to give rise to great anxiety and apprehension to all who are charged with the business of government. How soon the attention of Governments whose interest in the silver question seems to be only second to that of the Government of India will be turned to the matter, with the view of replacing the relations between gold and silver on a footing analogous to that which formerly existed, must remain, for the present, matter of conjecture. Until success has been achieved in this respect, it cannot be questioned that, so far as we here in India are concerned, the accuracy of the general forecast (as distinguished from the Estimates under the several Departmental heads of revenue and expenditure), contained in this, or in any other Budget which is put out in similar conditions, is beyond the control of any financial authority in India, or out of it; and that the most carefully prepared calculations may be upset long before the year is over, by the addition, as in the Revised Estimates of 1885-86 compared with the Budget Estimates of that year, or as in 1886-87, of a million to expenditure: addition over which the Government of India is entirely powerless, and must remain powerless, so long as efforts to bring about an understanding in regard to silver remain unsuccessful.

26. The main features in the Budget of 1886-87, as compared with that of 1885-86, are (1) that on account of Upper Burma we have added 665,000 £. to the Revenue and 749,500 £. to the Expenditure (including 300,000 £. for the Army); (2) that opium receipts have been taken higher by 202,100 £. on account of probable larger sales of Bengal opium, and opium expenditure 171,100 £. higher on account of a good crop; (3) that gross receipts under Assessed Taxes show an increase of 943,200 £. on account of the new tax on non-agricultural incomes; (4) that there is a reduction in capital cost of railways charged against Revenue of 684,600 £.; (5) that there is an increase of expenditure over the normal grant of 64,300 £. under Military Works; and (6) an increase under Army of 1,591,400 £. (including exchange). At the same time, the Railway Revenue Account shows the net loss raised from 1,158,800 £. in the Estimate of 1885-86 to 1,721,700 £. in the Estimates of 1886-87, the falling off to the extent of 132,000 £. being only apparent and caused by the tax on non-agricultural incomes, while a further sum of 138,700 £., being the interest payable to the Indian Midland Company, is covered by a corresponding reduction under the grant for Famine Relief and Insurance. The increase of exchange on the Home expenditure in gold amounts to 1,165,300 £. (this increase has been partly allowed for in dealing with the other items of revenue); and

Principal features
in the Budget of
1886-87.

there is a special receipt under Military Works of 150,000 £., owing to the payment by his Highness the Maharaja Sindia on account of the Morar Cantonment. The Imperial share of the revenue has also been increased by 400,000 £., a like amount being withdrawn from the share of Land Revenue received by Local Governments.

Contribution from
Provincial
Governments.

27. These are the points, on either side of the Budget, which are special to the year. Assuming that it starts from a base of financial equilibrium, that it takes over from the commencement of 1886-87 the revenue and expenditure as settled in 1882, and finds that they balance one another, the provision which in the present year it makes for increased expenditure on the one hand, and for increased revenue on the other, is practically contained in the above figures. The Budget for 1886-87 is experimental. It provides for a material increase of expenditure, and anticipates a considerable increase of receipts; but of this increase all, except a net item of 765,000 £. under Income Tax, is of the nature of increase to existing sources of revenue, on the realisation of which the working value of the estimates must largely depend. Expenditure will increase in 1887-88; and time alone can show whether the provision made or contemplated for expenditure is adequate. To the extent of 400,000 £. we have meanwhile thought it desirable, in order to ensure budgetary equilibrium, to arrange for a contribution from the surplus of Provincial Revenues during the ensuing year. This contribution entails on the one hand no reduction in the Estimates for Provincial Expenditure in the ensuing year; while on the other hand it leaves at the disposal of Local Governments in the aggregate the full sum which they are required to maintain in case of need arising from calamities requiring abnormal expenditure not provided for in the Budget. During the year 1885-86, it may be remembered, the Local Governments were requested not to engage their balances by embarking on any fresh expenditure which would practically lock them up for a term exceeding that of the Provincial Assignments which expire with the ensuing year. It was explained in the course of my remarks, when introducing the Income Tax Bill, that we were not then in a position to say whether it would be necessary to call the Provincial Governments in 1886-87 to our assistance; but that as a measure of precaution we had asked them not to embark in any fresh expenditure of a nature or extent calculated to cause prejudice to the Government of India. These remarks were made with more immediate reference to the arrangements which would be necessary upon the expiry of the existing Provincial Assignments, at the close of the financial year; but the instructions referred to had also prominently in view the knowledge that in the Budget of 1886-87 some contribution would very possibly be required of Provincial Governments. The revision of the Provincial Assignments, and the inquiries of the Committee recently appointed to examine into expenditure with a view to reductions, will, among other measures, strengthen the resources of the Government of India during the coming year, but it would be at present premature to pronounce upon the sufficiency of our revenues as at present provided. The Budget for 1886-87 is a new departure; greater experience must be awaited before we can be assured that, like the framers of the Budget in 1882, we have adapted our new scale of resources to the new scale of our requirements, and all that can at present be said is, that in the absence of calamity or an increase to our silver difficulties, there are good grounds for believing that we have sufficiently provided for the wants of the coming year. It must be remembered that the ensuing year is burdened with a portion only of the increased military charges. The heavier interest charge on construction of the additional railways and works in progress is only now commencing to make itself felt.

28. These observations will, I hope, suffice to show the general features of the coming year, and of the financial arrangements which we have made or which we contemplate to meet the increased and increasing burdens which await us. I proceed now to give some explanation under the several heads of Income Tax, Railways, Opium, and Famine Insurance Grant, to which reference has been just made.

29. In introducing the Income Tax Bill, the probable net yield, after deducting the cost of collection and the 500,000 £. which, in round figures, was the yield of the

the

the former License Tax, was taken at 620,000 *l.*; subsequent modifications, and especially the removal of the exemption of the lower paid classes of Government servants, led to the estimate of net yield being raised to 680,000 *l.* The estimates which have since been received from the several local authorities give the gross receipts at 1,458,100 *l.*, inclusive of the receipts formerly credited under License Tax; from this total of 1,458,100 *l.* we must, in order to obtain the net improvement of our finances, deduct 515,000 *l.*, being the amount which would have been received if no change had been made, 46,000 *l.* on account of increased cost of collection, and 132,000 *l.* which is levied on the Government share of the profits of certain railways. The net result is 765,100 *l.*, and this is the amount by which we now expect the Income Tax to improve our financial position in the coming year. The sum of 132,000 *l.* above referred to is a deduction from the Government share of the revenue of certain Guaranteed Railways, and must be eliminated before we can arrive at the net yield of the new tax; it is merely so much revenue transferred from one head of our accounts to another. It has been decided to postpone for a year the introduction of the Income Tax into Burma. Since 1872 there has been in Burma no direct taxation, other than the capitation tax, or the payment of land revenue in lieu of capitation tax. As the License Tax of 1876 was not introduced into Burma, the facility for commuting the tax into an Income Tax, which in India probably obviated much of the objections to it, does not present itself in Burma. The Chief Commissioner has pointed out that his executive staff is in great measure called upon to furnish the agency necessary for the introduction of British administration into Upper Burma, and that on other more general grounds it would be undesirable to introduce the Income Tax for the moment into Burma. The Government of India has recognised the force of the Chief Commissioner's representation; and the introduction of the tax has been accordingly postponed for a year. The loss to the Treasury is estimated at 35,000 *l.*

Tax on non-agricultural incomes.

30. The railway revenue, which in 1884-85 showed symptoms of depression, has revived during 1885-86, and has justified us in taking a high though not an excessive estimate of receipts. The net results of the working of the railways is, however, very unfavourably affected by the increased interest charge on gold loans owing to the fall in the value of the rupee; by the energy displayed in railway construction; and, finally, by the expenditure of capital on lines which can never be expected to cover the interest charge. The apparent result of the working of our railway system is also affected by the deduction of 132,000 *l.* on account of Income Tax, as already explained, from the Government share of the receipts of certain railways, and by charging against the Revenue Railway Account the interest payable to the Indian Midland Company (138,700 *l.*), which is really met by an equivalent reduction of the grant for famine railways and insurance. The harvest throughout Upper India promises to be of exceptional abundance, the rice crop in Burma is good, and the export trade may be expected, so far as can at present be seen, to continue active. The table given in a later paragraph shows the comparative financial results of the working of the State and Guaranteed Railways in 1886-87 and previous years. In contrasting the figures which it contains with those shown in the Budget Statement of last year, it will be borne in mind that the method of exhibiting exchange in our accounts has been modified, and that the figures of last year's Statement and of the present Statement will not, therefore, correspond.

Railway Revenue and Expenditure.

31. It will be seen that the Budget Estimates of 1886-87 show an increase over the Budget Estimates of 1885-86 to net revenue under State railways of 685,000 *l.*, an increase which, over the whole account, is reduced to 458,500 *l.* by the decrease under Guaranteed Railways. It is possible that increase in the actual receipts, as compared with those taken on our Estimates, whether under State or Guaranteed Railways, may recoup some of this loss. The figures of actual and estimated net loss or gain, and of expenditure to be incurred by the State, or by companies under engagements with the State, on railways, during 1884-85, 1885-86, 1886-87, are respectively given in the statements below. The figures show that, while the net gain of 135,816 *l.* in 1884-85 on State railways becomes in 1886-87 a net loss of 578,400 *l.*, the loss in 1884-85

FINANCIAL STATEMENT OF THE

on both Guaranteed and State railways of 846,034*l.* is increased in 1886-87 to a net loss of 1,453,300*l.* This loss is the more considerable, because it is arrived at after taking into account the difference between the net revenue from State railways, which is taken in 1884-85 at 4,397,616*l.*, and in 1886-87 at 5,489,900*l.*; an increase in the latter year of 1,092,284*l.* The total net loss in the three years is:—

1884-85. (Actuals.)	1885-86. (Revised Estimates.)	1886-87. (Estimates.)
£. 846,034	£. 548,300	£. 1,453,300

The cause of the heavy increase in the estimated net loss compared with previous years is mainly due, on the one hand, to the large amount of capital at present being expended on railways, of which much will remain unremunerative; on the other, to the increased charge for guarantee in the case of the Indian-Midland line conceded last year to a company. The fall in silver, though in a measure counterbalanced by the cheaper cost of material in England, has also contributed to the loss. The amount to be directly expended by the State for construction of railways, which amounts to 16 crores in the three years ending 1886-87, will have added, exchange apart, an additional burden of 640,000*l.* to our interest charge in 1887-88. The amount of capital, whether expended in State construction or in construction by companies, for interest on which we shall have made ourselves liable during the same three years, amounts to no less than the sum of 27 crores. As part of the railways under construction at present will bring to the State little or no direct profit, we must not anticipate a decrease in the loss on our railways for some considerable time to come. On the contrary, the loss will probably be progressively greater for the next three or four years, and this, not because the lines which are open to traffic are not paying, but on the contrary, because, in spite of their increasing receipts, all they can yield, and far more, is swallowed up in the interest on capital on other lines under construction. When it has been said that the increase to the expenditure on account of military expenditure, military railways and works, is estimated to amount to two millions annually, much of the loss above spoken of is, of course, included in figures given in the estimate of loss embodied in these statements; the loss, that is to say, is not additional to that which is spoken of when it is said that so much has been added to our expenditure for Military Railways; the charge is not additional to the increased expenditure included on account of those railways. The statements given here serve simply to show that, in making a general estimate of the position created for us by the prosecution of our railway policy and by the increase to our military expenditure, we cannot for some time to come look to our railway revenue to give any net gain upon our Estimates; that all we can expect is that they should lessen a loss; and that for the next two or three years even this relief will probably diminish, though at a later stage it should again make itself more felt. The figures focus and bring clearly into view so much of the increase to our charges in the Estimates of 1886-87 as arises from the necessity of perfecting our military communications, and of protecting the country against famine; construction, exchange, and interest being brought together and shown in the calculation. They bring out the present financial effect of the railway construction in which we are engaged, and the heavy strain to which, for the benefit of our successors, we of the present day are subjecting our resources. But at the same time they show pretty clearly, I think, that the anxieties of Indian finance (the silver question always apart) arise less from any deficiencies in receipts or unavoidable additions to our expenditure, than from the present burden to which we have deliberately subjected ourselves, in the belief and expectation that hereafter the security of the lives and prosperity of the people, no less than the finances of the Government, will be safeguarded by the efforts we are making.

NET GAIN and LOSS on STATE and GUARANTEED RAILWAYS from 1884-85 to 1886-87.

	Actuals, 1884-85.	Budget Estimate, 1885-86.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.
STATE RAILWAYS.				
	£.	£.	£.	£.
Net Revenue - - - - -	4,397,616	4,804,900	5,261,300	5,489,900
<i>Less,—</i>				
Interest and Annuity - - - - -	4,070,501	4,398,300	4,660,700	5,848,800
Surplus Profits - - - - -	191,299	144,000	196,000	217,500
NET GAIN - - - £.	135,816	262,600	404,600	—578,400
GUARANTEED RAILWAYS.				
Net Revenue - - - - -	3,478,300	3,360,000	3,644,000	3,133,500
<i>Less,—</i>				
Interest and Surplus Profits - - - - -	4,460,150	4,481,300	4,596,900	4,008,200
NET LOSS - - - £.	981,850	1,121,300	952,900	874,900
NET LOSS TO STATE - - - £.	846,034	858,700	548,300	1,453,300

EXPENDITURE ON RAILWAYS from 1884-85 to 1886-87 on State Responsibility.

	Actuals, 1884-85.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.
(1). DIRECTLY EXPENDED BY GOVERNMENT:			
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Expenditure on Railways not charged against Revenue - - - - -	3,52,61,521	4,91,40,000	4,72,71,000
Construction of Protective Railways - - - - -	94,64,570	58,90,000	50,00,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) - - - - -	26,35,010	63,11,000	10,92,300
TOTAL - - - Rs.	4,73,61,101	6,13,41,000	5,33,63,300
(2). EXPENDITURE BY COMPANIES ON THE RESPONSIBILITY OF GOVERNMENT: *			
Guaranteed Railways - - - - -	1,45,71,806	1,90,10,000	1,27,07,000
Southern Mahratta Railway - - - - -	1,20,75,081	1,17,01,000	1,30,51,000
Indian Midland Railway - - - - -	-	94,92,000	2,28,96,000
TOTAL - - - Rs.	2,66,46,887	4,01,93,000	4,86,54,000
GRAND TOTAL - - - Rs.	7,40,07,988	10,15,34,000	10,20,17,300

* The final Estimates received from the India Office give outlay in a lump sum. An approximate Estimate has been determined in this Department for Southern Mahrattu and Indian Midland Railways, and the balance has been shown under Guaranteed Railways. Sterling has been converted at the rates used in the Estimates in all the above figures.

Principal grants
for railway
construction in
1886-87.

32. In the following tables the most important grants assigned for outlay during 1886-87 on construction of State and of Guaranteed Railways are respectively shown. The railways included in the military programme of the Government, and in the programme laid before the Parliamentary Committee of 1884, are severally indicated by the terms "Military" and "Famine." The other railways, as, for example, the first on the list, the East Indian, are not especially "Famine railways," but have for their object the development of internal traffic, and the improvement and opening out of existing means of communication.

If the Government is able to carry out undisturbed the arrangements which it has at present in hand, the Sind-Pishin, the temporary Bolan line, the Sutlej Bridge, and the Cuddapah-Nellore, will in 1887-88 have either been completed, or will have been advanced to the verge of completion, while the Bellary-Kistna line will, it is expected, be finished in 1888-89:—

State Railways.	1885-86.	1886-87.*
	<i>Rs.</i>	<i>Rs.</i>
East Indian - - - - -	27,10,000	20,00,000
Rajputana-Malwa (including Rewari-Ferozepore) - - -	16,60,000	8,00,000
Katni-Umaria and Umaria Colliery - - - - -	31,49,000	7,41,600
Eastern Bengal - - - - -	23,53,500	11,16,000
Naraingunge-Dacca-Mymensingh - - - - -	11,13,600	3,81,900
Assam-Bihar (Famine) - - - - -	45,13,000	10,58,150
North Western - - - - -	38,12,700	28,57,000
Sind-Pishin (Military) - - - - -	1,69,25,610	93,08,160
Sind-Sagar (Military) - - - - -	55,71,670	1,12,75,780
Sutlej-Bridge (Military) - - - - -	17,43,550	23,95,500
Bolan (temporary line) (Military) - - - - -	26,23,000	46,000
Darwaza-Quetta (Military) - - - - -	14,40,000	15,10,000
Cuddapah-Nellore (Famine) - - - - -	17,75,000	17,94,000
Bellary-Kistna (Famine) - - - - -	38,89,000	50,00,000
Frontier Reserve Material (Military) - - - - -	14,53,000	18,83,000
" " Rolling Stock (Military) - - - - -	-	48,64,000

* Includes Exchange.

The most important grants assigned for outlay on construction of Guaranteed Railways are as follows:—

Guaranteed Railways.	1885-86.	1886-87.*
	<i>Rs.</i>	<i>Rs.</i>
Bombay, Baroda, and Central India - - - - -	28,65,000	21,57,000
Great Indian Peninsula - - - - -	52,97,000	43,33,000
Madras - - - - -	15,58,000	—
Oudh and Rohilkhand - - - - -	63,44,000	54,67,000
Sind, Punjab, and Delhi - - - - -	15,72,000	—
South Indian - - - - -	13,87,000	10,83,000
Southern Mahratta - - - - -	1,17,01,000	1,30,51,000
Indian Midland (Famine) - - - - -	94,82,000	2,28,96,000

* Includes Exchange.

Opium.

33. The prospects of the opium crop are again, for a third year in succession, exceptional. The outturn of opium during 1886-87 is estimated to be high. The reserve is expected to stand at the close of 1886 at 29,200 chests. We have taken the price of Bengal opium during the ensuing year at 1,200 rupees per chest. The new Opium Convention with China will, in all probability, come into operation during the ensuing year, and must necessarily be watched here with much anxiety. The future of our opium revenue must very greatly depend on the success attending this Convention, which again will depend on the power of the Chinese Government to enforce the prohibition of the levy of all duty on Indian opium by provincial Governors in its transit through the interior, in consideration of the rate of likin duty, which will amount to 80 taels per chest payable at the Treaty Ports, as agreed upon in the Convention.

34. The

34. The Army Estimates for 1886-87 furnish the main item of increase under Army. expenditure, the net increase amounting to 1,613,500*l.* They include no special provision for war expenditure, but there is heavy addition to the army charges, as compared with the original Estimates of 1885-86, which is mainly due to the measures taken for the augmentation of the British and Native forces recently authorised, and to the extra cost of holding Upper Burma; the addition of exchange to the Home cost of the Army also tends to increase the expenditure. A further fall in the rate of exchange for the payment of British troops, which has been fixed at 1*s.* 7*d.* the rupee, increases the charges by 51,500*l.*; and the addition to the garrison in Burma necessitates provision for increased expenditure. The increase to the effective of the Indian Army has necessitated a corresponding increase in the various army departments. Thus, there is a considerable addition to the Commissariat grant for provisions and supplies for troops and for feeding horses. It is necessary to purchase a considerable number of remounts to meet the requirements of the mounted branches of the army, and enhanced provision has been made in the Estimate on this account. The extension of the volunteer movement throughout India, together with the concessions lately sanctioned for volunteers, have also caused some increase of expenditure. In framing the Estimates of charges in India, considerable reductions have, however, been made in consequence of the stocks of provisions and stores purchased on account of the special military preparations, which supplies will, to a large extent, be available for the requirements of 1886-87. Taking the entire military expenditure in India, there is an increase of 1,126,900*l.* over the Budget Estimate of 1885-86.

35. The main item of increase to the Estimates is on account of regimental pay and allowances, and amounts to 682,931*l.* Under this head is provided the pay of additional officers and men, the increase to the mountain artillery, and the reorganisation of the sappers and miners. The fall in the rate of exchange at which British troops are paid (from 1*s.* 7½*d.* to 1*s.* 7*d.*) causes an increase of 51,500*l.*, which is included in the 682,931*l.* Under the head of Commissariat there is an increase of 316,601*l.*, mainly due to the additional cost of victualling the extra number of British troops, to the cost of feeding more horses, and to extra charges for troops in Burma. Under the head of Remounts there is an increase of 90,547*l.*, owing to the necessity for purchasing about 2,500 horses required for the addition to the mounted branches of the army, and to the increased rate sanctioned for these horses. There is an increase under clothing of 21,891*l.*, due chiefly to 1886-87 being a year in which compensation for clothing is payable, but in part also to the augmented strength of troops. More barrack supplies have to be provided for the increased number of troops, and this accounts for an increase of 10,530*l.* Broadly speaking, the total increase of 1,126,900*l.* over the Budget Estimate of 1885-86 is mainly made up as follows:—500,000*l.* for the addition to the strength of the British Army in India, 225,000*l.* for the augmentation of the Native Cavalry, and 40,000*l.* for the new Goorkha battalions; besides 6,000*l.* for the increase to Mountain batteries; 300,000*l.* for extra military charges in Burma; 38,800*l.* for charges expected to be incurred in connection with the Bolan Railway; 23,500*l.* for Volunteers; and 25,000*l.* for increased pension charges; partly counterbalanced by savings owing to diminished provision for Ordnance and other supplies, and in other minor items.

In dealing separately with the Home charges in the present paragraph, it will facilitate comparison to deal with true sterling, and I shall adopt this course, so as to eliminate the changes which are merely due to variation in the rate of exchange.

The total increase in the Home gross charges, comparing the Budget Estimate for 1885-86 (3,572,900*l.*) with the Budget Estimate for 1886-87 (3,733,200*l.*), is 160,300*l.*

Under the head of Home charges of British Forces serving in India there is an increase of 245,000*l.*, 120,000*l.* of which is due to increased provision for "deferred pay," and 125,000*l.* for increased expenses on account of the larger establishment of British troops in India. Under "Stores for India" there is an increase of 133,600*l.*, chiefly due to the supply of 25,000 Martini-

Enfield rifles, with ammunition, and to new guns for mountain batteries. In the non-effective charges there is a decrease of 325,000 *l.*, owing to the abandonment of the system of capitalising pensions payable to the War Office. The increase in the Home charges, effective and non-effective services, is, as stated above, 160,300 *l.*

Portion of expenditure on increased strength of Army deferred to 1887-88.

36. The estimated expenditure deferred to subsequent years on account of the late arrival in 1886-87 of a portion of the increased establishment of British troops, or by reason of the increase to the Native Cavalry, the Goorkha and other regiments, not coming fully into effect in that year, or because other portions of the military programme will not come, as they were not intended to come, into operation till a period later than 1886-87, amounts to 656,900 *l.*, apart from interest on military railways or works.

37. The following statements give the details of the increase and decrease in the several grants in India and in England. Comparison is made with the Budget Estimate of 1885-86, because the Revised Estimates of that year were altogether abnormal, and because the comparison is necessary to show the effect on the Estimates, as hitherto framed, of the changes consequent on the policy adopted in 1885 in respect to our military expenditure, so far as, during the ensuing year, that policy will be brought into operation.

Comparative statement of Military Estimates in 1885-86 and 1886-87.

Grants.	INDIA.	Budget Estimate, 1885-86.	Budget Estimate, 1886-87.	Comparison with the Budget Estimate, 1885-86.	
				Increase.	Decrease.
	EFFECTIVE SERVICES.	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
1	Army and Garrison Staff - - -	48,21,660	48,82,180	60,520	—
2	Administrative Staff - - -	18,91,530	18,89,710	-	1,820
3	Regimental Pay, Allowances, and Charges - - -	6,26,36,620	6,94,65,930	68,29,310	—
4	Commissariat Establishments, Supplies and Services - - -	2,32,48,670	2,64,14,680	31,66,010	—
5	Remount and Cattle Establishments, Supplies, and Services - - -	14,40,520	23,45,990	9,05,470	—
6	Clothing Supplies and Services - - -	11,55,890	13,74,800	2,18,910	—
7	Barrack - ditto - - -	18,37,940	19,43,240	1,05,300	—
8	Administration of Martial Law - - -	2,98,530	2,90,170	-	8,360
9	Medical Establishments, Services, and Supplies - - -	56,58,620	56,30,120	-	28,500
10	Ordnance Establishments, Stores, and Camp Equipage - - -	56,59,040	52,37,500	-	4,21,540
11	Ecclesiastical - - -	2,94,060	2,75,860	-	18,200
12	Education - - -	4,12,870	3,92,830	-	20,040
13	Sea Transport Charges - - -	5,61,000	5,50,000	-	11,000
14	Miscellaneous Services - - -	28,02,380	28,07,140	4,760	—
15	Volunteer Corps - - -	7,55,000	9,90,170	2,35,170	—
	NON-EFFECTIVE SERVICES.				
16	Rewards for Military Services - - -	77,610	69,360	-	8,250
17	Military Pensions to Europeans - - -	2,66,300	9,23,920	6,57,620	—
18	Military Pensions to Natives - - -	71,80,610	66,58,720	-	5,21,890
19	Widows' Pensions and Compassionate Allowances - - -	1,97,550	2,07,790	10,240	—
20	Departmental Pensions - - -	4,18,600	5,33,890	1,15,290	—
	TOTAL - - - Rs.	12,16,15,000	13,28,84,000	1,23,08,600	10,39,600

Net Increase - - - *Rs.* 1,12,69,000.

ENGLAND.	Budget Estimate, 1885-86.	Budget Estimate, 1886-67.	Increase.	Decrease.
EFFECTIVE.	*	*	*	*
	£.	£.	£.	£.
Home charges of British Forces serving in India - - - - -	620,000	865,000	245,000	—
Furlough allowances of officers of the Indian Service - - - - -	170,000	170,000	—	—
Indian Troop Service - - - - -	256,700	322,500	65,800	—
Passages of officers and troops otherwise than in troop-ships - - - - -	4,700	4,700	—	—
Miscellaneous - - - - -	17,000	17,900	900	—
Stores for India - - - - -	455,500	589,100	133,600	—
TOTAL EFFECTIVE - - -	1,523,900	1,969,200	445,300	—
NON-EFFECTIVE.				
Retired pay, &c., of British Forces on account of service in India - - - - -	481,000	156,000	- - -	325,000
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - -	1,460,000	1,500,000	40,000	—
Miscellaneous pensions, including those from Lord Clive's Fund, &c. - - - - -	102,000	100,000	- - -	2,000
Indian Service Family Pensions - - - - -	6,000	8,000	2,000	—
TOTAL NON-EFFECTIVE - - -	2,049,000	1,764,000	42,000	327,000
			Net Decrease £. 285,000	
TOTAL EFFECTIVE AND NON-EFFECTIVE £.	3,572,900	3,733,200	487,300	327,000
			Net Increase - - £. 160,300	

38. It has been said that the estimate of expenditure under the head "Famine Relief and Insurance" for the coming year is 1,361,300 l. only, instead of the normal amount of 1,500,000 l. Before explaining this, it must be pointed out that in the Revised Estimates of 1885-86 the total amount expended in that year is shown at 1,500,000 l. In the course of the speech which, in the commencement of the present year, I was called upon to make in asking leave to introduce the Income Tax Bill, I said:—"When the accounts of the year are published, it will be found that the Government has devoted the Famine Insurance Grant to the purposes to which it usually is devoted." The figures I refer to show that the normal grant has been expended, and that the criticisms made in regard to the action of the Government in the matter, on the assumption that the grant had been diverted to other purposes, were, as on previous occasions, and at that time they were explained to be, without foundation.

Famine Relief and Insurance.

39. The portion of the revenue set aside to meet the cost, direct and indirect, of famine was first devoted to specific purposes, and shown separately in the accounts, in the year 1881-82. From 1881-82 to the close of the current financial year, the aggregate of the sums spent under Famine Relief and Insurance comes to 7,635,028 l., which has been devoted to the following objects:—

Famine Relief - - - - -	£.	112,041
Protective Railways - - - - -		2,733,979
„ Irrigation - - - - -		1,133,761
Reduction of Debt - - - - -		3,655,247
TOTAL - - - - -	£.	7,635,028

Operation of the Famine Insurance Grant.

As the normal grant on this account is 1,500,000 l. annually, the aggregate would naturally be expected to be 7,500,000 l., and this sum would have been shown

shown if we had continued to deal with exchange according to the old method. The difference between the present figure of 7,635,028*l.* and 7,500,000*l.* is due to the inclusion in the former sum of exchange on certain expenditure in England and on Public Works stores.

A more important question, however, than the specific allotment of the grant in recent years is the extent to which the Government has in practice succeeded in reducing the charge for debt since the policy of increasing the revenues for the purpose of meeting the cost of famine was first originated. The increase of the revenues necessarily improves the position of the finances *pro tanto*, but, in judging of the general effect of the policy of Government, many other considerations require to be taken into account. A deficit sooner or later increases the charge for debt, a surplus reduces it.

The fall in exchange has tended steadily to increase the burden of the gold debt on the revenues of India; the construction of Productive Railways and Irrigation Works from revenue practically reduces the burden of the ordinary debt. The vital question is whether the burden of the debt, to balance which great Public Works of a permanent nature cannot be shown, has increased or diminished. The publication of the accounts of past years in the new form enables us to answer this question with comparative ease.

In 1877-78 the total interest charged on debt of all kinds stood as follows, including exchange:—

Interest on Ordinary Debt uncovered by Public Works -	£.
" on Debt balanced by Capital Expenditure of a corresponding amount on Railways - -	4,799,448
" on Debt balanced by Capital Expenditure of a corresponding amount on great Irrigation Works - - - - -	703,753
	621,822
TOTAL - - - £.	6,125,023

For 1885-86 the account is as follows:—

Interest on Ordinary Debt uncovered by Public Works -	£.
" on Debt balanced by Capital Expenditure of a corresponding amount on Railways - -	3,859,100
" on Debt balanced by Capital Expenditure of a corresponding amount on great Irrigation Works - - - - -	2,655,900
	966,000
TOTAL - - - £.	7,481,000

These figures show that, notwithstanding the fact that the fall in exchange has added largely to the burden of the interest charged on the gold debt of India, the charge for debt, which is uncovered by great Public Works, has been reduced since 1877-78 by 940,348*l.*

Cause of reduced Estimate of Expenditure under Famine Insurance Grant in 1886-87.

40. The estimate of expenditure on famine insurance for the ensuing year has been reduced from the normal figure of 1,500,000*l.* to 1,361,300*l.*, or by 138,700*l.* The reason of the difference is that the Government of India have obtained the sanction of the Secretary of State to deduct from the sum hitherto annually assigned to the Famine Insurance Grant the interest payable during construction to the Company which has undertaken the construction of the Indian Midland Line; and, should the concession for the construction of the proposed Nagpore-Bengal Railway be hereafter obtained, the interest payable during construction to the Company which obtains it will be also charged, if necessary, to this head. These lines form part of the scheme of protective railways to the completion of which the Famine Insurance Grant is devoted; and it seemed to the Government of India to be immaterial whether a portion of the sums assigned hitherto to that grant were directly expended in the construction of these railways, or whether they were devoted to the payment of interest on the capital expended by companies during the period of their construction. It was quite clear that without some such arrangement the completion

pletion of the scheme of railways would be very considerably retarded; for it was not possible, while maintaining the Famine Grant at its hitherto figure, to burden the revenues with the charge for interest, which, during the estimated five years of construction, would impose upon them a considerable charge. - On the other hand, to defer on account of this consideration the construction of these railways is calculated to prolong the dangers and risk which, by devoting to them the proceeds of the Famine Insurance Grant, it is the object of the Government to remove or to lessen within the briefest time possible.

41. The above remarks dispose of the matters referred to in paragraph 28 as especially requiring explanation in connection with the arrangements of the present Budget. They will show the nature and extent of the charges which we are building up on the basis of the equilibrium left to us by the arrangements of 1882; the sources to which we look to meet them; and the considerations which have been present in our minds while engaged in examining and in working out the problem presented to us for solution by the administrative decisions and engagements of the Government.

42. There are three or four important features, which have no concern with our future prospects, but which are connected with the working of the Estimates during 1885-86, which I wish to bring to notice here. Of these, the first is the expenditure under Army, to which is to be traced the deficit of the past year. The increase under this head amounted to 3,049,700 *l.* The gross Budget figures were 16,674,600 *l.* The Revised Estimate is 19,724,300 *l.* The increase was mainly due to the preparations for war which were commenced towards the end of 1884-85 and continued during part of the year 1885-86; but increased expenditure was also caused by the dispatch of a force to Upper Burma, by the augmentation of the military forces in India, which had only partial effect in 1885-86, and by the Camp of Exercise recently held near Delhi. There was also an addition to the Home charges on account of deferred pay to British soldiers, but, on the other hand, a saving under non-effective charges owing to the abandonment of the system of capitalized pensions payable to the War Office on account of officers and men who have served in India.

As regards the charges in India, the Revised Estimate for 1885-86 amounts to 14,873,400 *l.*, showing an excess over the Budget Estimate of 2,711,900 *l.* The estimated expenditure during the year on account of war preparations amounts to 2,057,100 *l.* A large portion of this, 219,300 *l.*, is due to the temporary Bolan Railway, 20,500 *l.* is on account of a light railway or tramway for use in the Bolan, and considerable sums are for Telegraph and Public Works Department charges. Heavy expenditure was incurred under the heads of Commissariat, Transport, Medical, and Ordnance. Under these heads large sums were spent on provisions of all kinds, purchase of transport animals, carts and equipments, clothing, ambulance transport, bedding, medical and surgical stores, hospital equipment, ordnance stores, and camp equipage. The purchases of these supplies have been taken into consideration in estimating the charges which will be made next year on account of the departments to which they appertain, and it is hoped that a considerable portion of the supplies and stores which have been laid in will be available for 1886-87. In November 1885 a force of about 9,000 officers and men, subsequently increased to 11,500, was sent to Upper Burma, and 270,000 *l.* was estimated on that account on the supposition that the operations would not extend beyond three months; but the increase in the force and various other reasons have combined to render that sum insufficient, and it has accordingly been increased in the Revised Estimate to 390,000 *l.*, including 30,000 *l.* on account of a gratuity to the troops. There have been certain charges (50,000 *l.*) in 1885-86 connected with the concentration of troops at Rawal Pindi, while the Camp of Exercise at Delhi, estimated to cost 100,000 *l.*, has increased the military expenditure. During the year also large sums have been spent on the purchase of additional remounts (90,620 *l.*), consequent on the re-organization of Royal Horse and Field Artillery Batteries and the augmentation of British and Native forces in India. The increase to the British and Native troops in India and the increased number of guns for native mountain batteries have also contributed to swell the military expenditure by 151,473 *l.*, and, although only a portion of the expense falls upon the year 1885-86, that portion materially increases the charges of the year, which are further added to by the purchase of additional land for rifle ranges (6,500 *l.*),

Details of
increased Army
Expenditure in
1885-86.

&c. These increases are partly counterbalanced by savings of 143,000 *l.* in commissariat and transport, and minor savings in various departments aggregating 25,793 *l.*

The Home charges* in the Budget Estimate of 1885-86 amount to 3,572,900 *l.* for effective and non-effective services; and in the Revised Estimate to 3,688,800 *l.*, showing an increase of 115,900 *l.* There is an increase under Stores, amounting to 456,700 *l.*, in consequence of the war preparations. In the non-effective charges there was, however, a decrease of 371,000 *l.* under "retired pay, &c., of British Forces, on account of service in India," owing to the abandonment of the system of capitalizing pensions payable to the War Office referred to in the Financial Statement for 1885-86.

43. The consumption of salt during the eleven months ending with 31st January 1886, compares as follows with the corresponding figures of the previous year:—

Salt. Decrease
in consumption
in 1885-86.

	Consumption, 1st March 1884 to 31st January 1885.	Consumption, 1st March 1885 to 31st January 1886.	Increase + Decrease —
	<i>Maunds.</i>	<i>Maunds.</i>	<i>Maunds.</i>
Bengal - - - - -	9,393,000	9,382,000	— 16,000
Northern India - - - - -	6,581,000	4,996,000	—1,585,000
Bombay - - - - -	4,810,000	6,282,000	+1,472,000
Sindh - - - - -	189,000	206,000	+ 17,000
Madras - - - - -	6,789,000	6,965,000	+ 176,000
TOTAL - - -	27,767,000	27,831,000	+ 64,000

The increase has been inconsiderable, and contrasts very strikingly with the results of the three previous years, dating from the time when the salt duty was lowered. The increase in the eleven months of the three last years has been—

Eleven months from 1st March 1882 to 31st January 1883	-	1,603,000
Ditto ditto ditto ditto ditto 1883-84	-	973,000
Ditto ditto ditto ditto ditto 1884-85	-	693,000
Ditto ditto ditto ditto ditto 1885-86	-	64,000

The decrease in Northern India is pretty closely balanced by the increase in Bombay, and the falling off is general. The Provincial figures for the last three years are as follows:—

	1st March 1882 to 31st January 1883.	Increase+ Decrease—	1st March 1883 to 31st January 1884.	Increase+ Decrease—	1st March 1884 to 31st January 1885.	Increase+ Decrease—	1st March 1885 to 31st January 1886.	Increase+ Decrease—
	<i>Mds.</i>	<i>Mds.</i>	<i>Mds.</i>	<i>Mds.</i>	<i>Mds.</i>	<i>Mds.</i>	<i>Mds.</i>	<i>Mds.</i>
Bengal - - -	8,723,000	+ 516,000	8,850,000	+ 127,000	9,398,000	+ 548,000	9,382,000	— 16,000
Northern India	6,112,000	— 66,000	6,459,000	+ 347,000	6,581,000	+ 122,000	4,996,000	—1,585,000
Bombay - - -	4,695,000	+ 334,000	4,789,000	+ 94,000	4,810,000	+ 21,000	6,282,000	+1,472,000
Sindh - - -	166,000	+ 18,000	176,000	+ 10,000	189,000	+ 13,000	206,000	+ 17,000
Madras - - -	6,405,000	+ 801,000	6,800,000	+ 395,000	6,789,000	— 11,000	6,965,000	+ 176,000
TOTAL - - -	26,101,000	+1,603,000	27,074,000	+ 973,000	27,767,000	+ 693,000	27,831,000	+ 64,000

* The Home charges are here stated in true sterling, without exchange.

The materials for forming an opinion on the causes of the falling off in salt are not at present available, and it would be imprudent to attach much importance to the results furnished by a single year, or to hazard conjecture at present on the point, beyond observing that the decrease is probably in considerable measure due to the periodical oscillations which are known to be a feature of the salt trade. At the same time, any falling off in the consumption of salt requires to be carefully watched, in view of the fact that the reduction of the duty in 1882 rested wholly on the assumption that the supply of salt available at the rate of duty then existing was insufficient, and that a reduction in that rate would lead to a large and steadily progressive consumption.

44. The net import of gold into India has also fallen off very considerably in 1885-86, silver having correspondingly increased :— Imports of Gold and Silver.

YEAR.	GOLD.		
	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.
1881-82 - - - - -	4,85,63,920	1,24,078	4,84,39,842
1882-83 - - - - -	5,09,51,354	16,42,639	4,93,08,715
1883-84 - - - - -	5,46,94,508	69,517	5,46,25,051
1884-85 - - - - -	4,77,81,724	10,62,359	4,67,19,365
1885-86 (10 months) - - -	2,56,53,051	29,78,561	2,26,74,490

YEAR.	SILVER.		
	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.
1881-82 - - - - -	6,46,63,889	1,08,73,390	5,37,90,499
1882-83 - - - - -	8,35,80,218	87,77,949	7,48,02,269
1883-84 - - - - -	7,40,85,065	1,00,33,554	6,40,51,511
1884-85 - - - - -	9,11,00,254	1,86,43,941	7,24,56,313
1885-86 (10 months) - - -	10,12,12,496	74,34,379	9,37,78,117

The great rise during 1885-86 in the value of gold in relation to silver, or, in other words, the dearness of gold, and the short drawings of the Secretary of State, account probably for a part of the falling off in gold, and for the increase in silver. We have, however, at present, no means of judging fully of the causes of this marked decline.

45. On the 31st March 1885 the number of depositors in District and Presidency Savings Banks was 95,366, against 91,981 on the same date of the previous year, or showing an increase of 3,385 depositors. The increase occurred as under :— Savings Banks.

	Europeans and Eurasians.	Natives.	TOTAL.
	No.	No.	No.
31st March 1884 - - - - -	20,037	71,944	91,981
31st March 1885 - - - - -	20,330	75,036	95,366
	+ 293	+ 3,092	+ 3,385

The balance at the credit of the depositors on the 31st March 1885 was 3,058,998 *l.* against 3,011,721 *l.* on the corresponding date of the previous year, or showing an increase of 47,277 *l.*

On the 31st March 1884 the total number of Post Office Savings Bank accounts was 84,848, but it increased to 122,599 on the 31st March 1885, *i. e.*, by no fewer than 37,751 accounts. The balance at credit of depositors increased during the year by 592,800 *l.*, as under :—

	Balance at the Credit of Depositors.
	£.
On 31st March 1884	751,400
On 31st March 1885	1,344,200
Increase	592,800

The increase occurred in the following proportions among the Europeans and Eurasians and the Natives of this country :—

	Number of Accounts.			Balance at Credit of Depositors.		
	Europeans and Eurasians.	Natives.	TOTAL.	Europeans and Eurasians.	Natives.	TOTAL.
	No.	No.	No.	£.	£.	£.
On 31st March 1884	8,410	76,438	84,848	127,300	624,100	751,400
On 31st March 1885	19,355	109,244	122,599	233,500	1,110,700	1,344,200
Increase	4,945	32,806	37,751	106,200	486,600	592,800

On 31st March 1885 the total balances in Savings Banks of all classes came to 4,687,082 *l.* The latest returns of the current year give a total balance of 4,929,582 *l.*, and this amount will doubtless be considerably exceeded before the close of the year. The success which has marked the establishment of Post Office Savings Banks, coupled with the fact that the Post Office organisation is more widely spread and more convenient for the public than the Treasury system, has led the Government to consider the expediency of continuing in the same place and for the same purpose the dual system of the District and the Post Office Savings Banks. The result of this consideration has been the issue of orders directing the amalgamation of the District and the Post Office Savings Banks, and the closure of District Savings Banks as separate institutions from 1st April 1886. The balances at credit of District Savings Banks will be transferred to Post Office Savings Banks, and it has been decided that no new accounts shall be opened in any District Savings Bank after the receipt of the Government Resolution of the 4th January 1886 containing orders on the above points. The orders referred to have not yet been made applicable to District Savings Banks in the Madras and Bombay Presidencies, where the Presidency Banks have the management of the accounts, under agreement with the Government. Intimation has, however, been sent to the Governments of Madras and Bombay to apprise the Presidency Banks of the intention of the Government to close the District Savings Banks at an early date.

Post Office Life
Insurance.

46. In paragraph 20 of the Financial Statement for 1885-86, reference was made to the scheme of Life Insurance which was announced by my predecessor, Sir Evelyn Baring, in his Budget Statement of 1882-83, and which was introduced for the benefit of the employes of the Post Office Department from 1st February 1884. When the Financial Statement for 1885-86 was made, sufficient

sufficient time had not elapsed to enable the Government to form an opinion as to the measure of success which the scheme of Life Insurance was likely to attain. The Director General of the Post Office has since reported on the working and progress of the Life Insurance scheme from its commencement on the 1st February 1884 to the 31st March 1885, covering the period of the first 14 months of its existence. This report shows that the total number of policies effected up to the 31st March 1885 was 398, representing a total value of 5,63,225 rupees, or an average of 1,415 rupees for each policy. Deducting lapses or policies surrendered or cancelled, the aggregate amount assured stood at 5,47,575 rupees on the 31st March 1885. The scheme of Life Insurance would seem to have made good progress in the Postal Circles of Bengal, Madras, Bombay, and Assam. The number of policies taken out in the Bengal Circle was 91, in Madras 73, in Bombay 52, and in Assam 43. In other parts of India the scheme at present is little appreciated. Of the total number of policies effected, 41 were for Europeans and Eurasians, and 357 for natives.

The scheme of Life Insurance provided three ways of insurance: (1) by a single payment; (2) by a monthly payment, until the person insured reached the age of either 50 or 55; (3) by a monthly payment during the life of the person insured, and two kinds of monthly allowances, viz., "immediate" and "deferred."

The system of monthly allowances does not seem to have found favour at all, as only four monthly allowances of the aggregate monthly income of 18 rupees

On 31st March 1885.

	Number.	Number of Life Insurance Policies taken out.	Percentage.
POSTAL OFFICIALS.			
Superintendents and Inspectors	382	38	11.44
Postmasters, Deputy Postmasters, and Village Postmasters	4,937	123	2.49
Schoolmasters and other extraneous agencies	1,221	—	—
Clerks	4,909	177	3.60
Postmen, village postmen, &c.	13,437	44	.33
Road establishments	12,413	11	.09
Signallers, clerks, &c., in combined offices	397	5	1.26
TOTAL	37,646	393	1.06

were purchased during the period; two of which were immediate monthly allowances, and two deferred. But the system of Life Insurance has, it would appear, attained a fair measure of success. On the margin is given an abstract shewing the strength of the Postal Department on the 31st March 1885, and the number of policies taken out by the several classes into which the postal officials are divided, with the percentage of lives insured in each

class. Out of a total of 37,646 employes in the Postal Department, no less than 25,850 belonged to the grades of postmen, runners, and boatmen, whose means leave but small margin for saving; 44 postmen and 11 members of the road establishment insured their lives.

From 1st April 1885 to 31st January 1886 the additional number of policies issued was 140, of which the aggregate value was 1,55,450 rupees.

47. The following paragraphs contain explanation on some of the more important differences between Revenue and Expenditure in the years 1885-86 and 1886-87. In the former year the comparison is between the Budget Estimate of 1885-86 and the Revised Estimate for 1885-86; in the later year, the comparison is between the Budget Estimate of 1886-87 and the Revised Estimate of 1885-86. It was said in last year's Financial Statement that the explanations given under this head would in future be fewer and more summary. The items included in the following explanation are:—

Explanation of differences between Budget Estimates and Revised Estimates of 1885-86.

1885-86 (REVENUE).			1885-86 (EXPENDITURE).		
	Increase.	Decrease.		Increase.	Decrease.
	£.	£.		£.	£.
Land Revenue	59,200	—	Land Revenue	—	58,800
Opium	—	110,800	Opium	630,800	—
Salt	—	90,300	Provincial Rates	—	66,400
Mint	142,600	—	General Administration	98,000	—
State Railways	615,000	—	Law and Justice	—	95,300
Guaranteed Companies	284,000	—	Political	463,200	—
			State Railways	210,700	—
			Buildings and Roads (Civil Works)	—	430,300

REVENUE.

Land Revenue (I.)—Increase 59,200 *l.* This is the net result of variations in the several Provinces, the principal of which are—Decrease in British Burma (24,000*l.*), increase in Bengal (60,000*l.*), decrease in Madras (68,800*l.*), and increase in Bombay (88,100*l.*).

The decrease in Burma is due to delays in collection owing to the present disturbed condition of the country.

In Bengal the increase is on account of recovery of arrears.

The reduction in Madras is attributable to the unfavourable season of 1884-85 having been followed by the complete failure of the early monsoon in several of the districts in 1885-86. In the former year a large amount of revenue was suspended owing to the partial failure of crops, credit being taken in the Estimate of 1885-86 for the collection of the arrears; but, owing to a deficient rainfall, the expectations in respect of recovering arrears have not been realised.

Of the increase in Bombay, 55,300 *l.*, expected as rent of resumed police service lands and service commutations, is nominal, as it is counterbalanced by an equivalent increase of expenditure under 4, Assignments and Compensations, and 20, Police. The balance represents expected general improvement in the collections of the year.

Opium (II.)—Decrease 110,800 *l.* Of this decrease 80,000 *l.* occurs under Bombay, and is due to the exports of Malwa opium during the year having fallen short of the estimate. Under Bengal there is a decrease of 26,300 *l.*, resulting from the sales having produced an average of *Rs.* 1,234. 10. 6. per chest, against *Rs.* 1,236. 11. 6., the figure taken in the estimate, and from short receipts under Opium issued to the Excise Department, and under Miscellaneous Opium receipts.

Salt (III.)—Decrease 90,300 *l.* This decrease is the net result of the following differences:—

	Increase.	Decrease.
	£.	£.
India, General - - - - -	- - - - -	365,900
Central Provinces - - - - -	26,100	- - -
British Burma - - - - -	- - - - -	900
Bengal - - - - -	- - - - -	40,000
Madras - - - - -	- - - - -	45,300
Bombay - - - - -	335,700	- - -
£.	361,800	452,100

The decrease under India General and the increase in Bombay are due to the same cause, viz., the raising of the price of salt at Sambhar from 2½ annas to eight annas a maund in order to prevent exhaustion of the stock in hand. The stock in hand was very low owing to an unfavourable season for manufacture in 1884-85. The raising of the price led to a reduction in the consumption of Sambhar salt, its place being taken by Baragara salt from Bombay. The increase under Central Provinces represents receipts on account of Baragara Salt Revenue paid into the Central Provinces instead of into Bombay Treasuries. This figure must be taken with the figure under Bombay in determining the effect of diverting the salt trade from Northern India to Bombay.

In Bengal the decrease has occurred through the cessation of manufacture in the 24-Pergunnahs owing to accumulation of stocks. The reduction in Madras is partly due to a wider extension of the credit system, which throws part of the revenue of one year into the next, and to the substitution, to a greater degree than was anticipated, of the excise for the monopoly system, by which both the Expenditure and Revenue sides of the Accounts are relieved, the one of the cost of manufacture and the other of the selling price.

Mint (XV.)—Increase 142,600 *l.*, due to higher receipts from seignorage duty on coining silver, and from gain on copper coinage resulting from a greater amount of copper coin passing into circulation than was anticipated at the time the Budget was framed.

State Railways (Gross Traffic Receipts) (XXVI.)—Increase 615,000 *l.* This is the net result of a series of figures, of which the principal are, an increase of 150,000 *l.* in the East Indian Railway, of 175,000 *l.* in the Rajputana-Malwa State Railway, of 15,000 *l.* in the Northern Bengal State Railway, of 52,500 *l.* in the Bengal Central Railway, and of 402,500 *l.* in the North Western Railway. As a set-off against these are decreases of 33,000 *l.* in the Burma State Railways, of 97,500 *l.* on the Eastern Bengal, 11,000 *l.* in the Tirhoot, and 25,000 *l.* in the Cawnpore-Achnera Railways, and of 11,200 *l.* in the Umeria Colliery. The increase in the East Indian and Northern Bengal Railways is due to the improvement of traffic since the Budget was prepared. The North Western Railway was constituted, on the 1st January 1886, by the amalgamation of the two sections of the Punjab Northern State Railway, the Indus Valley State Railway, and the southern section of the Sind-Pishin Railway, with the Sind, Punjab, and Delhi Railway, which became the property of the State from that date; and the Accounts and Estimates, which were hitherto dealt with separately for each section, are now prepared for the entire railway system. The Revised Estimate provides for the earnings of the old Sind, Punjab, and Delhi Railway for the last three months of the year, and for the earnings of the other lines for the whole year. The increase is due to the traffic arising from the Rawal Pindi Durbar, and extensive military preparations during the earlier months of the year; to the large quantities of material carried for the frontier railways; and to an improvement in the wheat traffic. The Bengal Central Railway is brought under State Railways for the first time, under a new arrangement entered into with the company. No provision was made in the Budget Estimate for receipts from this railway, because of its having been previously classified as a subsidised railway; the present increase, therefore, represents the estimated gross earnings of the line. The decrease in the Burma State Railways is the result of the generally unsettled state of the country, and also of the crops having suffered during the past season. In the Eastern Bengal Railway the decrease is mainly due to the loss of traffic in consequence of breaches in the line in September 1885, and the reduction in rates forced by the competition of the steamer companies; in the Tirhoot State Railway to the failure of the crops in 1885, and to a portion of the Kosi extension not being opened for traffic, as anticipated; in the Cawnpore and Achnera State Railway chiefly to loss of traffic, occasioned by breaks which occurred on the railway; in the Umeria Colliery to the difficulty of placing the coal in the market, owing to the absence of means of communication with the railway systems.

Guaranteed Companies (Net Traffic Receipts) (XXVII.)—Increase 284,000 *l.* This is the net outcome of the following figures:—

	Increase.	Decrease.
	£.	£.
Madras Railway - - - - -	45,000	—
South Indian Railway - - - - -	- - -	17,500
Bombay, Baroda, and Central India Railway	20,000	—
Great Indian Peninsula Railway - - -	120,000	—
Oudh and Rohilkhund Railway - - - -	- - -	31,000
Sind, Punjab, and Delhi Railway - - -	147,500	—

Land Revenue (3).—Decrease 58,800 *l.* This is the result of increases and decreases in the various provinces. The chief increase occurs in the Punjab, followed by decreases in India General, in the Central Provinces, in the North Western Provinces and Oudh, and in Madras. The increase in the Punjab is partly nominal, and is due to payments on account of patwaris being shown under this head, set off by corresponding credits under Provincial Rates, where the fees realised on account of patwaris are credited. The decrease under

India General is also partly nominal, being due to a transfer to General Administration of a portion of the collectors' establishments on account of local funds. The decrease in the Central Provinces occurs in survey and settlement charges, and that in the North Western Provinces and Oudh chiefly in allowances to district and village officers. In Madras the decrease amounts to 55,400 *l.*, and is principally due to the expected revision of the revenue establishments provided for in the original Estimate not being carried out.

Opium (4).—Increase 630,800 *l.* This occurs almost entirely in Bengal, and is due to the outturn of the season 1884-85 having proved larger than was anticipated when the Budget Estimate for 1885-86 was framed.

Provincial Rates (8).—Decrease 66,400 *l.* This arises principally in the Punjab, and is nominal, being the result of the transfer of charges on account of patwaris from Provincial Rates to Land Revenue and General Administration.

General Administration (18).—Increase 98,000 *l.* Of this increase 50,300 *l.* arises in India, 26,900 *l.* in England, and 20,800 *l.* in Exchange. The principal increases in India occur in the Central Provinces and the Punjab, and are nominal, being due to the adjustment against this head in the Revised Estimate of patwari charges, for which provision was made in the Budget Estimate under 3. Land Revenue in the case of the Central Provinces, and under 8. Provincial Rates in the Punjab.

Law and Justice (19).—Decrease 95,300 *l.* The decrease is general, and is due principally to a lower convict population and to restricted jail manufactures during the year.

Political (25).—Increase 463,200 *l.* The increase occurs chiefly in India General, in the Punjab, and in Bombay. The largest increase is in India General, and amounts to 409,900 *l.* Of this 200,000 *l.* are due to extra subsidies sanctioned for the Amir of Afghanistan, 190,100 *l.* to the Afghan Delimitation Commission, and 14,900 *l.* to presents made to native chiefs. In the Punjab the increase amounts to 34,500 *l.*, of which 28,900 *l.* are due to the Rawal Pindi Durbar, and 6,000 *l.* to the Gilgit and Kashgar missions, followed by petty decreases under other heads. The increase in Bombay arises principally from provision having been made under this head for expenditure against the revenue of Bulhar and Berbera credited under Miscellaneous.

State Railways (Working Expenses) (38).—Increase 210,700 *l.* The increase is the result of a series of figures of which the following are the principal items:—

	Increase.	Decrease.
	£.	£.
East India Railway - - - - -	-	36,500
Rajputana-Malwa Railway - - - - -	42,500	—
Nagpur and Chattisgarh Railway - - - - -	18,000	—
Eastern Bengal Railway - - - - -	50,000	—
Bengal Central Railway - - - - -	56,500	—
North Western Railway - - - - -	40,000	—

Buildings and Roads (Civil Works) (42).—Decrease 430,300 *l.* This is principally due to the restriction of expenditure on Public Works in consequence of the orders issued in Finance Department Resolution, No. 552, dated 29th April 1885, regarding reduction of expenditure by Local Governments and Departments in view of the expenditure on military preparations.

BUDGET 1886-87, COMPARED WITH THE REVISED, 1885-86.

48. The items of difference in the year 1886-87 on the Revenue and Expenditure Account selected for explanation below are,—

Explanation of difference between Budget Estimate, 1886-87, and Revised Estimate of 1885-86.

1886-87 (REVENUE).			1886-87 (EXPENDITURE).		
	Increase.	Decrease.		Increase.	Decrease.
	£.	£.		£.	£.
Land Revenue - - -	366,900	—	Land Revenue - - -	203,200	—
Opium - - - - -	312,000	—	Opium - - - - -	—	459,700
Salt - - - - -	82,800	—	Telegraph - - - - -	—	111,300
Forest - - - - -	101,000	—	Law and Justice - - - - -	125,100	—
Mint - - - - -	—	86,500	Police - - - - -	174,600	—
State Railways (Gross Earnings) - - - - -	1,036,100	—	Marine - - - - -	191,500	—
Guaranteed Companies (Net Traffic Receipts) - - - - -	—	510,500	Education - - - - -	78,600	—
Buildings and Roads (Military Works) - - - - -	147,200	—	Construction of Railways (Revenue) - - - - -	—	521,900
			State Railways (Working Expenses) - - - - -	829,000	—
			Buildings and Roads (Military Works) - - - - -	158,700	—
			Buildings and Roads (Civil Works) - - - - -	587,700	—

Land Revenue (I.)—Increase 366,900 *l.* An increase of 546,000 *l.* occurs under British Burma, of which sum 515,000 *l.* represents revenue expected from Upper Burma. The balance of the increase is due to the expected realisation of the arrears of revenue in 1885-86, to improved receipts expected from rents of fisheries on resumption of trade with Upper Burma, and from the capitation tax owing to ordinary development of population. The chief decreases are, 122,400 *l.* in Bombay, 54,200 *l.* in Bengal, and 24,300 *l.* in Madras, and are almost entirely ascribable to collections of arrears of previous years. The variations under the remaining provinces call for no special remark.

Opium (II.)—Increase 312,900 *l.* The Budget provides for the sale of 55,500 chests of Bengal opium in 1886-87 against 50,994 chests, the quantity sold in 1885-86 and taken credit for in the Revised Estimate of that year. After allowing for the probable effect on the Malwa opium trade of increased sale of Bengal opium, and taking into account the credits under opium expected in the Punjab owing to its supply of opium being in future obtained from the Benares factory instead of from Malwa direct, it is expected that the revenue in 1886-87 will show an increase of 312,900 *l.* compared with the amount provided in the Revised Estimate.

Salt (III.)—Increase 82,800 *l.*, being the net result of the following variations :—

	Increase.	Decrease.
	£.	£.
India, General - - - - -	364,700	—
Central Provinces - - - - -	5,900	—
British Burma - - - - -	15,900	—
Bengal - - - - -	2,000	—
Bombay - - - - -	—	305,700
TOTAL - - - - - £.	388,500	305,700

The Budget Estimate for 1886-87 provides for a moderate increase over the revised of 1885-86, which was below the original Estimate by 90,300 *l.* The increase of 364,700 *l.* in Northern India is based on the expectation that the consumption of Sambhar salt, which fell off considerably in 1885-86 owing to a restricted supply, will regain its normal dimensions. The expected return of the Northern India salt trade to its old channel brings about the reduction of 305,700 *l.* under Bombay, as there will necessarily be a reduction in the consumption

consumption of Baragara salt, which temporarily took the place of Sambhar Lake salt. The increase of 15,900 *l.* in British Burma represents increased revenue expected from Upper Burma.

Forest (IX.)—Increase 101,000 *l.* The principal increases are, British Burma 72,200 *l.*, Bengal 15,000 *l.*, and Punjab 10,500 *l.* The increase in British Burma is due to the provision of 90,000 *l.* for Upper Burma, the Estimate for the province proper being fixed at 17,800 *l.* below the Revised, in consequence of the low range of prices prevailing for teak timber and reduced production in the Tenasserim Circle. In Bengal the increase is on account of expected larger sales. In the Punjab the provision of increased facilities of transport is leading to an expansion of revenue.

Mint (XV.)—Decrease 86,500 *l.* The year 1885-86 was one of very heavy imports of silver into India. It is not expected that the imports in 1886-87 will equal those of the preceding year, and a lower figure has consequently been adopted for seignorage duty for coining silver.

State Railways (Gross Earnings) (XXVI.)—Increase 1,036,100 *l.* The Budget Estimate of 1886-87 provides for an improvement of 1,036,100 *l.* compared with the Revised Estimate of 1885-86. This improvement is general, as every railway, with the exception of the North Western Railway, is expected to earn more in 1886-87 than in the previous year. This railway is expected to earn 367,500 *l.* less in 1886-87 than in 1885-86, as the heavy traffic in Government stores is not likely to continue. The apparent increase of 700,000 *l.* in the Budget Estimate, as compared with the Revised Estimate of the current year, is due to the revenue of old Sind, Punjab, and Delhi being shown under this head for the whole year instead of three months only. The main increases are,—

	£.
(1.) East Indian Railway - - - - -	50,000
(2.) Umeria Colliery - - - - -	22,500
(3.) Burma State Railways - - - - -	23,000
(4.) Eastern Bengal Railway - - - - -	97,500
(5.) Tirhoot State Railway - - - - -	12,500
(6.) Naraingunge-Dacca-Mymensingh Railway - - - - -	23,500
(7.) North Western Railway - - - - -	700,000
(8.) Bellary-Kistna Railway - - - - -	11,500
(9.) Southern Mahratta Railway - - - - -	60,000

Guaranteed Railways (Net Traffic Receipts) (XXVII.)—Decrease 510,500 *l.* This reduction is in large part nominal, as it is due to the inclusion under this head in the Revised Estimate of 1885-86 of 467,500 *l.* as net receipts of the Sind, Punjab, and Delhi Railway for the first nine months of the year. Excluding, therefore, the Sind, Punjab, and Delhi Railway, which became a State Railway from the 1st January 1886, the rest of the differences are given below:—

	Increase.	Decrease.
	£.	£.
Madras Railway - - - - -	-	45,000
South Indian Railway - - - - -	3,500	—
Bombay, Baroda, and Central India Railway - - - - -	5,000	—
Great Indian Peninsula Railway - - - - -	-	50,000
Oudh and Rohilkhund Railway - - - - -	43,500	—

Buildings and Roads (Military Works) (XXX.)—The Budget Estimate of 1886-87 shows an increase of 147,200 *l.*, the result of the following differences:—

	£.
India General - - - - -	+150,000
Bombay - - - - -	— 2,800

The

The increase is due to an expected payment by His Highness the Maharaja Sindia in 1886-87 of 15,00,000 rupees as compensation for the cantonment buildings at Morar. The decrease is chiefly due to the exclusion from the Budget Estimate of 1886-87 of abnormal items brought to credit in 1885-86.

Land Revenue (3); increase 203,200*l.* The increase is general, and the principal items are—British Burma 85,000*l.*, Bengal 46,300*l.*, Punjab 21,100*l.*, Central Provinces 19,100*l.* The increase in British Burma is due to the provision made for extra establishment and collection and other charges necessitated by the annexation of Upper Burma. In Bengal the excess is chiefly under Revenue Surveys, and is owing to extra demarcation work to be undertaken in the Mozufferpore District. For the Punjab the Budget Estimate of 1885-86 is reproduced for all the heads of expenditure except allowances to village officers, against which extra provision is made to meet the cost of extending to new districts the system of paying patwaris' establishments from fees credited to Government. The increase on this account is therefore nominal, as it follows an increase of revenue to a corresponding extent. The increase in the Central Provinces is in consequence of the appointment of extra settlement establishments to undertake the revision of the settlement of the Province.

EXPENDITURE.

Opium (4); decrease 459,700*l.* In the Revised Estimate 63,000*l.* has been provided for in excess of the Budget Estimate to meet the cost arising out of the abnormally large outturn of the past season. For 1886-87 the estimated expenditure has been fixed for a smaller outturn of opium.

Telegraph (16); decrease 111,300*l.* Compared with the Revised Estimate for 1885-86, the Budget Estimate for 1886-87 shows a decrease of 111,300*l.*, made up as follows:—

	Increase.	Decrease.
	£.	£.
India - - - - -	49,900	—
England - - - - -	-	124,600
Exchange - - - - -	-	36,600
TOTAL - - - - £.	49,900	161,200
	£. 111,300	

The increase may be further sub-divided as follows:—

	India.	England.	TOTAL.
	£.	£.	£.
Indian Telegraph - - - - -	+49,800	—46,000	+3,800
Indo-European Telegraph - - - - -	+100	—78,600	—78,500
Exchange - - - - -	-	-	—36,600
TOTAL - - - - £.	+49,900	—124,600	—111,300

In the Indian Telegraph the increase in the number of combined offices has led to a larger provision for capital expenditure in 1886-87, but on the other hand the extensions will be fewer, and the provision for English stores has been much reduced. The increase is also due to extra provision for establishment on account of progressive salaries, an increased number of signallers, and increased rates of pay to certain classes of officers; and for tools and plant to meet the requirements of new offices.

The decrease on the Indo-European Telegraph occurs chiefly in England, and is due to the expenditure during the current year being very large on account of the new Persian Gulf Cable between Jask and Bushire.

Law and Justice (19); increase 125,100 *l.* The principal increase is 63,900 *l.* in British Burma, of which 58,000 *l.* is provided for Upper Burma as under:—

	£.
For Criminal Courts	38,000
„ Jails	20,000

The balance is partly on account of the appointment of an additional Recorder, and partly to meet extra expenditure expected in consequence of an increase to the convict population of the Province.

The chief reasons for the increases in the other Provinces are as follow:—

In the Punjab, owing to important changes in the scale of Judicial establishments; Madras, to the proposed entertainment of departmental jail guards in lieu of police guards; and in the Central Provinces, to the reorganisation of the Judicial Department and the restoration to the Province of a Deputy Commissionership of the 1st grade withdrawn in 1878.

Police (20); increase 174,600 *l.* This is composed chiefly of 139,900 *l.* in British Burma and 25,200 *l.* in Bombay. Of the increase in British Burma 130,000 *l.* is provided for Upper Burma, and the balance to meet extra expenditure on establishments and equipments of the District Executive Force. The increase in Bombay is due to the transfer of the cost of Excise Police to this head and to the entertainment in the ensuing year of additional police sanctioned.

Marine (21); increase 131,500 *l.* This is divided as follows:—India 39,700 *l.*, England 66,900 *l.*, Exchange 24,900 *l.* Of the increase in India 15,000 *l.* is provided for the cost of three steamers and six launches for Upper Burma, and the balance for certain important works to be undertaken in the Kidderpore Dockyard for State Railways and the Forest Department and for new boilers for the “Irrawaddy.” The increase in England is intended to meet the cost of a new vessel and increased demands for stores for India.

Education (22); increase 78,600 *l.* This is made up of increases in all the Provinces except Madras, and follows the special reductions made in the previous year by reason of financial pressure. The principal increase is 32,000 *l.* in Bombay, and is due to certain special grants-in-aid, and to increased expenditure on the Guzerat and Sindh Colleges. The variations in the other Provinces are unimportant.

Construction of Railways (charged against Revenue in addition to that under Famine Insurance) (36); decrease 521,900 *l.* The Revised Estimate for 1885-86 provides for outlay as follows:—

	£.
Imperial	500,000
Provincial	131,100
	£. 631,100

In the Budget Estimate for 1886-87 no provision has been made under Imperial, owing to the decision of Government that expenditure on Frontier Railways should cease to be a charge against Revenue, and should be met from borrowed capital; 109,230 *l.* are provided for outlay under Provincial, of which 102,900 *l.* are for expenditure on the Lucknow-Sitapore-Kheri Railway, and the balance on other Provincial lines under construction.

State Railways (Working Expenses) (37); increase 829,000 *l.* The principal increases are as follows:—

Rajputana-Malwa Railway, 30,000 *l.*, due to a provision of 20,000 *l.* on account of Income Tax, and to an increase of 10,500 *l.* in the provision for payment to the Bombay, Baroda, and Central India Railway, on account of surplus profits.

Umeria Colliery, 12,500 *l.*, to cover the cost of the increased output expected in 1886-87. Owing to the railway to the colliery being opened in the year, the demand for coal is expected to increase considerably.

Naraingunge-Dacca-Mymensing Railway, 14,500 *l.* To provide for working the entire length of the line, which was opened for traffic on the 15th February 1886.

North-Western Railway, 525,000 *l.* The Revised Estimate for 1885-86 provides for the working expenses of the Sind, Punjab, and Delhi Railway for the last quarter of the year only. The Budget Estimate for 1886-87 includes the transactions of the whole year, and this fact accounts for the increase.

Southern Mahratta Railway, 42,500 *l.*, due to provision being made for working an average open mileage of 505 miles, as compared with an average of 291 miles opened during 1885-86.

Buildings and Roads.—Military Works (44); increase 158,700 *l.* This is chiefly due to a special provision of 150,000 *l.* for additional military accommodation rendered necessary by the increase to the Indian Army; 4,600 *l.* have also been provided for the new Pay and Pension Offices at Bombay.

Buildings and Roads.—Civil Works (45); increase 587,700 *l.* The increase may be divided as follows :—

Imperial - - - - -	£.
Provincial - - - - -	252,400
Local - - - - -	243,600
	91,700
£.	587,700

The increase under Imperial is chiefly due to the following special grants sanctioned for 1886-87 :—

Frontier Roads - - - - -	£.
Civil Works in Upper Burma - - - - -	200,000
	100,000

The increase under Provincial arises from increased assignments having been sanctioned for outlay on Public Works in Bombay and Bengal, and from provision having been made in Madras for the construction of a number of Civil buildings, principally Collectors' and Tehsildars' Offices and Court-houses, urgently required in the Presidency. Under Local the increase is generally ascribable to large assignments having been made available for expenditure in 1886-87.

WAYS AND MEANS.

49. In the Financial Statement for 1885-86, it was anticipated that the year 1885-86 would open with a balance in the Indian Treasuries of 11,920,026 *l.*, that the Secretary of State would draw 13,773,700 *l.* (true sterling) during the year, and that the year 1885-86 would close on 31st March 1886 with a balance in the Indian Treasuries of 10,204,526 *l.* Ways and Means.

The opening balance of 1885-86 proved to be 12,540,532 *l.* The heavy expenditure incurred in 1885-86 on account of war preparations and other causes of less importance made it necessary for the Secretary of State to reduce the total amount of his estimated drawings, and they will now probably amount, for the whole year 1885-86, to only 10,492,800 *l.* (true sterling); the year is expected to close with a balance of 12,401,932 *l.*

A loan for Public Works and for the discharge of the Indian Transfer Loan on 25th April 1886, as well as for paying off certain Eastern Bengal Railway debentures, will be required during the year, and will probably be raised in London; but the Government of India also intends to raise a loan of about 120 lakhs of rupees in India, in order to meet the cost of construction of the Calcutta and Bombay Docks. The latter loan is raised under the orders of the Secretary of State for India. Although the intentions of Government in regard to borrowing are as now explained, it will of course be understood that, according to the usual custom, no pledge is, or can be, given regarding time, place, or amount of borrowing.

The Secretary of State is expected to draw during the course of 1886-87 13,331,400 *l.* (true sterling), and the aggregate balance in the Indian Treasuries at the close of the year 1886-87 is expected to be 10,617,432 *l.*, irrespective of any balance of the loans for the Calcutta and Bombay Docks which may not have been withdrawn from the Public Treasury on 31st March 1887.

Summary.

50. The following is a summary of the chief points in the foregoing Statement:—

The Accounts have been recast with the object of distributing exchange among the different heads to which it appertains; exchange is calculated on the basis of the actual rate obtained by the Secretary of State for bills and transfers sold during the year, and the general account for India and England is now essentially a silver or rupee account.

The uncertainty in respect of exchange makes it impossible to assure, or to take effective measures for maintaining, equilibrium between Revenue and Expenditure.

The Accounts of 1884-85 show a deficit of 386,446 *l.*, according to the revised form of account. The deficit of 716,200 *l.* shown in the Revised Estimates of 1884-85 according to the old system of account, would now, according to that form, be reduced to 149,735 *l.*

The Revised Estimate of 1885-86 shows a deficit of 2,890,800 *l.* This deficit is wholly due to war preparations during that year, to increased political expenditure, and to the expedition to Burma.

The Estimates for 1886-87 give a surplus of 182,200 *l.* They include a contribution of 400,000 *l.* from the surplus of Provincial Revenues during the year. The expenditure connected with increase to the army, and with the construction of military railways and works, and the provision of corresponding resources, make the Budget for 1886-87 a new departure. There are good grounds for believing that the coming year has been sufficiently provided for; but greater experience must be acquired before the limits of the resources to be found in view of the increased expenditure are definitely fixed.

The Income Tax is estimated to yield a gross return of 1,458,100 *l.*, and to effect a net improvement in our financial position of 765,100 *l.* The railways show considerably increased receipts, but the net loss on the whole railway system is greater in 1886-87 than in previous years, owing to the activity which is being shown in the construction of works by the State, or by Guaranteed Companies.

The prospects of the opium crop are very good. The reserve expected at the close of the year amounts to 29,200 chests. The price of Bengal opium during 1886-87 has been taken at 1,200 rupees per chest. The net Opium Revenue of 1886-87 has been taken at 6,577,100 *l.* The new Opium Convention with China will probably take effect during the ensuing year. Due notice will be given of the amount of Bengal opium to be sold in 1887.

The net army expenditure for 1886-87 in India and in England is estimated at 17,424,300 *l.*, being an increase of 1,613,500 *l.* over the Budget Estimates of 1885-86; the increase is partly due to the fall in the rate of exchange. The estimated additional military expenditure to be incurred in subsequent years is 656,900 *l.*

Expenditure under the Famine Insurance Grant of 1885-86 amounted to 1,500,000 *l.* In 1886-87 it is estimated at 1,361,300 *l.*; 138,700 *l.* having been assigned to payment of interest during the ensuing year to the Indian Midland Company.

Salt shows a very marked falling off in 1885-86; the increase in consumption in that year over the preceding year being 64,000 maunds only, as against corresponding

corresponding increases of 1,603,000, 973,000, and 693,000 maunds respectively, in 1882-83, 1883-84, and 1884-85.

There was a considerable falling off in the import of gold, and an increase in the import of silver in 1885-86.

District and Post Office Savings Banks will be amalgamated from 1st April 1886. The Post Office Insurance scheme, introduced in February 1884, is giving good results.

The rate of exchange for 1886-87 has been taken at 1 s. 6 d., and provision made for drawings, by the Secretary of State, to the amount of 13,331,400 l. (true sterling). The opening balance of 1886-87 in India is expected to be 12,401,932 l., and the closing balance to be 10,617,432 l., exclusive of any balance of the Dock Loan undrawn at that date.

It is intended that the Public Works Loan, as well as the money required for paying off certain existing debt, should be raised in England this year, and a loan of about 120 lakhs of rupees will probably be raised in India to provide funds for the construction of docks at Bombay and Calcutta. The latter arrangement is made under the orders of the Secretary of State. No pledge as to time, place, or amount of borrowing can be given.

24 March 1886.

A. Colvin.

APPENDICES.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

ACCOUNTS	-	-	-	-	-	1884-85.
REVISED ESTIMATES	-	-	-	-	-	1885-86.
BUDGET ESTIMATES	-	-	-	-	-	1886-87.

CONTENTS:

	PAGES
General Statement of the Accounts and Estimates of the Revenue and Expenditure, and Receipts and Disbursements, of the Government of India, in India and in England	40
A.—Statement of the Revenue of India, in India and in England	42
B.—Statement of the Expenditure chargeable on the Revenues of India, in India and in England	44
C.—Statement of Receipts and Disbursements other than Revenue and Expenditure of the Government of India, in India and in England	48
D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Contracts	50
E.—Statement of Net Revenue and Expenditure, England and India	52

**GENERAL STATEMENT of the ACCOUNTS and ESTIMATES of the
GOVERNMENT of INDIA,**

[£. 1 is recorded for every 10 rupees, in respect of

	For Details, vide Statement.	R E C E I P T S.			
		Accounts, 1884-85.	Budget Estimate, 1885-86.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.
REVENUE:		£.	£.	£.	£.
Principal Heads of Revenue:					
Land Revenue - - - - -	-	21,832,211	22,334,200	22,393,400	22,760,300
Opium - - - - -	-	8,816,469	9,025,500	8,914,700	9,227,600
Salt - - - - -	-	6,507,236	6,400,000	6,309,700	6,392,500
Stamps - - - - -	-	3,606,622	3,633,400	3,655,600	3,694,400
Excise - - - - -	-	4,011,867	4,070,000	4,119,600	4,134,800
Other Heads - - - - -	A.	6,306,017	6,581,000	6,595,500	7,715,500
TOTAL, PRINCIPAL HEADS - - -	"	51,080,422	52,044,100	51,988,500	53,925,100
Interest - - - - -	"	711,011	672,000	690,600	644,200
Post Office, Telegraph, and Mint - - - - -	"	1,797,846	1,799,800	1,988,000	1,914,100
Receipts by Civil Departments - - - - -	"	1,373,144	1,426,900	1,439,700	1,433,800
Miscellaneous - - - - -	"	723,885	887,900	1,076,900	763,100
Railways - - - - -	"	11,898,131	12,550,400	13,449,400	13,975,000
Irrigation - - - - -	"	1,675,975	1,540,500	1,528,600	1,621,600
Buildings and Roads - - - - -	"	615,097	542,200	544,500	680,100
Receipts by Military Departments - - - - -	"	815,170	863,800	891,900	841,700
TOTAL REVENUE - - - - -	-	70,690,681	72,327,600	73,598,100	75,798,700
DEBT, DEPOSITS, AND ADVANCES:					
Permanent Debt (net incurred) - - - - -	C.	* 1,193,924	2,205,000	* 4,013,300	* 9,415,400
Unfunded Debt (net incurred) - - - - -	"	958,409	648,400	623,100	478,200
Deposits and Advances (net) - - - - -	"	1,132,006	470,300	2,418,800	733,500
Loans to Municipalities, Native States, &c. (net Recoveries).	"	24,051	308,100	100,500	—
Capital of Railway Companies (net Receipts) - - - - -	"	—	—	3,848,600	—
Remittances (net) - - - - -	"	—	170,300	1,228,100	—
Secretary of State's Bills drawn - - - - -	"	13,758,909	13,773,700	10,492,800	13,331,400
TOTAL RECEIPTS - - - - -	-	* 87,757,980	89,903,400	96,323,300	99,757,200
Balance on 1st April—India - - - - -	-	13,199,926	11,920,026	12,540,532	12,401,932
England - - - - -	-	4,113,221	2,213,121	2,249,378	4,777,978
GRAND TOTAL - - - - -	-	105,071,127	104,036,547	111,113,210	116,987,110

* The Debt incurred includes, in 1884-85, 1,314,746 L. in respect of the Purchase of the Eastern Bengal Railway and Redemption of Liabilities, and in 1885-86 and 1886-87, respectively, 1,089,000 L. and 4,344,200 L. in Redemption of Liabilities. See entries under "Expenditure not charged to Revenue."

REVENUE and EXPENDITURE, and RECEIPTS and DISBURSEMENTS, of the
in INDIA and in ENGLAND.

Transactions in India, including those of "Exchange."]

	For Details, vide Statement.	DISBURSEMENTS.			
		Accounts, 1884-85.	Budget Estimate, 1885-86.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.
EXPENDITURE:		£.	£.	£.	£.
Direct Demands on the Revenues - - -	B.	9,559,055	9,325,700	9,862,500	9,675,200
Interest - - - - -	"	4,619,443	4,211,400	4,318,300	4,250,300
Post Office, Telegraph, and Mint - - -	"	2,145,240	2,313,700	2,317,100	2,227,500
Salaries and Expenses of Civil Departments -	"	11,743,167	11,897,600	12,237,900	12,354,900
Miscellaneous Civil Charges - - - - -	"	4,315,920	4,526,000	4,543,100	4,848,600
Famine Relief and Insurance - - - - -	"	1,548,357	1,500,000	1,500,000	1,361,300
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	"	263,501	793,800	631,100	109,200
Railway Revenue Account - - - - -	"	12,940,306	13,709,200	14,231,800	15,606,700
Irrigation - - - - -	"	2,248,984	2,225,600	2,306,000	2,352,900
Buildings and Roads - - - - -	"	5,009,277	5,227,600	4,702,900	5,449,300
Army Services - - - - -	"	16,963,803	16,674,600	19,724,300	18,266,000
TOTAL EXPENDITURE, IMPERIAL and PROVINCIAL - - - - -	-	71,366,071	72,405,200	76,375,000	76,591,900
<i>Add.</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year.	End of B.	73,840	28,900	357,300	—
<i>Deduct.</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	—362,784	—753,100	—243,400	—975,400
TOTAL EXPENDITURE charged against REVENUE - - - - -	-	71,077,127	71,681,000	76,488,900	75,616,500
EXPENDITURE NOT CHARGED TO REVENUE:					
Capital Outlay on Railways and Irrigation Works	End of B.	4,226,613	4,575,100	5,533,100	5,427,100
Special Defence Works - - - - -	"	—	—	—	441,700
Capital Charge involved in Redemption of Liabilities	"	1,314,746	—	1,089,000	4,844,200
DEBT, DEPOSITS, AND ADVANCES:					
Deposits and Advances (net) - - - - -	C.	—	—	—	—
Loans to Municipalities, Native States, &c. (net Payments).	"	—	—	—	897,600
Capital of Railway Companies (net Payments) -	"	391,958	1,106,100	—	3,162,000
Remittances (net) - - - - -	"	349,441	—	—	135,400
Secretary of State's Bills paid - - - - -	"	12,921,332	13,773,700	10,822,300	13,331,400
TOTAL DISBURSEMENTS - - - - -	-	90,281,217	91,135,900	93,933,300	103,855,900
Balance on 31st March—India - - - - -	-	12,540,532	10,204,526	12,401,932	10,617,432
England - - - - -	-	2,249,378	2,606,121	4,777,978	2,463,778
GRAND TOTAL - - - - -	-	105,071,127	104,036,547	111,113,210	116,937,110
Revenue - - - - -		70,690,681	72,327,600	73,598,100	75,798,700
Expenditure chargeable thereon - - - - -		71,077,127	71,681,000	76,488,900	75,616,500
Surplus + or Deficit - - - - -		—386,446	+ 646,600	—2,890,800	+ 182,200

E. Gay,
Officiating Comptroller General.

D. Barbour,
Secretary to the Government of India.

A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND.

[£. 1 is recorded for every 10 rupees, in respect of

HEADS OF REVENUE.	ACCOUNTS, 1884-85.					REVISED	
	India.		England.	Exchange.*	TOTAL.	India.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
PRINCIPAL HEADS OF REVENUE:	£.	£.	£.	£.	£.	£.	£.
I.—Land Revenue	13,131,739	8,700,472	-	-	21,832,211	13,372,700	9,020,700
II.—Opium	8,816,469	-	-	-	8,816,469	8,014,700	-
III.—Salt	6,476,127	31,109	-	-	6,507,236	6,274,500	35,200
IV.—Stamps	1,823,082	1,783,540	-	-	3,606,622	1,847,500	1,808,100
V.—Excise	2,031,538	1,980,329	-	-	4,011,867	2,086,200	2,033,400
VI.—Provincial Rates	860	2,790,601	-	-	2,791,461	2,400	2,880,300
VII.—Customs	897,348	132,595	-	-	1,029,943	983,700	163,900
VIII.—Assessed Taxes	255,927	255,001	-	-	511,828	257,500	257,500
IX.—Forest	440,782	544,004	1,768	430	986,984	470,800	580,300
X.—Registration	144,139	142,645	-	-	286,784	152,900	151,400
XI.—Tributes from Native States	699,017	-	-	-	699,017	693,600	-
Total	£. 34,717,028	16,361,196	1,768	430	51,080,422	35,056,500	16,930,800
XII.—Interest	635,675	31,941	34,912	8,483	711,011	646,300	32,300
POST OFFICE, TELEGRAPH, AND MINT:							
XIII.—Post Office	1,043,177	3,953	-	-	1,047,130	1,008,900	4,400
XIV.—Telegraph	541,058	371	23,430	5,603	570,552	575,400	400
XV.—Mint	180,139	-	20	5	180,164	267,600	-
Total	£. 1,764,374	4,324	23,450	5,608	1,797,846	1,941,900	4,800
RECEIPTS BY CIVIL DEPARTMENTS:							
XVI.—Law and Justice	33,740	512,319	-	-	546,059	51,800	510,700
XVII.—Police	4,076	315,324	-	-	319,400	5,000	318,000
XVIII.—Marine	64,126	101,848	-	-	165,974	110,500	110,100
XIX.—Education	1,466	201,825	-	-	203,291	1,200	193,400
XX.—Medical	3	50,022	2,461	598	53,084	-	53,600
XXI.—Scientific and other Minor Departments.	18,309	66,265	613	149	85,336	22,000	59,800
Total	£. 121,720	1,247,603	3,074	747	1,373,144	190,300	1,245,600
MISCELLANEOUS:							
XXII.—Receipts in aid of Superannuation, &c.	171,648	27,520	98,021	23,818	321,007	218,500	26,600
XXIII.—Stationery and Printing	7,759	39,782	-	-	47,541	6,200	44,500
XXIV.—Exchange	12,383	-	-	-	12,383	259,900	-
XXV.—Miscellaneous	66,992	264,695	9,064	2,203	342,954	67,800	278,800
Total	£. 258,782	331,997	107,085	26,021	723,885	552,400	349,900
RAILWAYS:							
XXVI.—State Railways (Gross Earnings)	7,518,474	900,453	230	56	8,419,213	8,840,900	964,200
XXVII.—Guaranteed Companies (Net Traffic Receipts).	3,472,300	-	-	-	3,472,300	3,644,000	-
XXVIII.—Subsidized Companies (Repayment of Advances of Interest).	-	-	497	121	618	-	-
Total	£. 10,990,774	900,453	727	177	11,898,131	12,484,900	964,200
IRRIGATION:							
XXIX.—Major Works: Direct Receipts	324,719	750,412	-	-	1,075,131	289,500	563,900
Portion of Land Revenue due to Irrigation.	465,817	-	-	-	465,817	537,500	-
XXX.—Minor Works and Navigation	26,587	108,440	-	-	135,027	29,300	114,400
Total	£. 817,123	858,852	-	-	1,675,975	856,300	678,300
BUILDINGS AND ROADS:							
XXXI.—Military Works	40,415	-	-	-	40,415	40,900	-
XXXII.—Civil Works	29,422	522,614	18,219	4,427	574,682	7,000	470,600
Total	£. 69,837	522,614	18,219	4,427	615,097	47,900	470,600
RECEIPTS BY MILITARY DEPARTMENTS:							
XXXIII.—Army: Effective	687,670	-	64,436	15,657	767,763	768,100	-
Non-effective	43,326	-	3,283	798	47,407	44,900	-
Total	£. 730,996	-	67,719	16,455	815,170	813,000	-
TOTAL REVENUES	£. 50,112,309	20,258,980	256,954	62,438	70,690,681	52,583,500	20,676,500

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold during the year.

A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND.

Transactions in India, including those of "Exchange."]

ESTIMATE, 1885-86.			Increase + Decrease — of Revised as compared with Budget Estimates, 1885-86.	BUDGET ESTIMATE, 1886-87.						Increase + Decrease — of Budget, 1886-87, as compared with Revised Estimates, 1885-86.
England.	Exchange.*	TOTAL.		India.		England.	Exchange.*	TOTAL.		
				Imperial.	Provincial and Local.					
£.	£.	£.	£.	£.	£.	£.	£.	£.		
-	-	22,393,400	+ 59,200	14,254,800	8,505,500	-	-	22,760,300	+ 366,900	
-	-	8,914,700	- 110,800	9,227,600	-	-	-	9,227,600	+ 312,900	
-	-	6,309,700	- 90,300	6,354,600	37,900	-	-	6,392,500	+ 82,800	
-	-	3,655,600	+ 22,200	1,873,100	1,821,300	-	-	3,694,400	+ 38,800	
-	-	4,119,600	+ 49,600	2,101,600	2,033,200	-	-	4,134,800	+ 15,200	
-	-	2,882,700	+ 25,900	2,100	2,907,000	-	-	2,909,100	+ 26,400	
-	-	1,147,600	- 27,400	1,006,300	166,900	-	-	1,173,200	+ 25,600	
-	-	515,000	+ 100	1,200,600	257,500	-	-	1,458,100	+ 943,100	
900	300	1,052,300	- 8,900	562,700	590,600	-	-	1,153,300	+ 101,000	
-	-	304,300	+ 22,500	155,300	154,500	-	-	309,800	+ 5,500	
-	-	693,600	+ 2,300	712,000	-	-	-	712,000	+ 18,400	
900	300	51,988,500	- 55,600	37,450,700	16,474,400	-	-	53,925,100	+ 1,936,600	
9,100	2,900	690,600	+ 18,600	599,500	91,400	10,000	3,300	644,200	- 46,400	
-	-	1,103,300	+ 1,600	1,151,400	5,700	-	-	1,157,100	+ 53,800	
31,400	9,900	617,100	+ 44,000	563,800	400	8,800	2,900	575,900	- 41,200	
-	-	207,800	+ 142,600	181,100	-	-	-	181,100	- 86,500	
31,400	9,900	1,988,000	+ 188,200	1,806,300	6,100	8,800	2,900	1,914,100	- 73,900	
-	-	562,900	- 33,000	58,800	517,200	-	-	576,000	+ 13,700	
-	-	323,000	+ 11,400	5,900	316,900	-	-	322,200	- 800	
-	-	220,600	+ 44,200	71,800	113,000	-	-	184,800	- 35,800	
-	-	194,600	- 7,200	1,200	202,600	-	-	203,800	+ 9,200	
2,400	700	56,700	+ 1,600	100	55,100	2,000	600	57,800	+ 1,100	
500	200	82,500	- 4,200	26,100	62,400	500	200	89,200	+ 6,700	
2,900	900	1,439,700	+ 12,800	163,300	1,267,200	2,500	800	1,433,800	- 5,900	
125,300	39,500	409,900	+ 32,700	235,200	29,400	96,400	32,100	393,100	- 16,800	
-	-	50,700	- 3,400	31,600	39,900	-	-	71,500	+ 20,800	
7,500	2,300	259,900	+ 74,800	50,900	243,600	3,000	1,000	298,500	- 259,900	
-	-	356,400	+ 84,000	-	-	-	-	-	- 57,900	
132,800	41,800	1,076,900	+ 189,000	317,700	312,900	99,400	33,100	763,100	- 313,800	
200	100	9,805,400	+ 615,000	9,798,500	1,042,700	200	100	10,841,500	+ 1,036,100	
-	-	3,644,000	+ 284,000	3,133,500	-	-	-	3,133,500	- 510,500	
-	-	-	-	-	-	-	-	-	-	
200	100	13,449,400	+ 899,000	12,932,000	1,042,700	200	100	13,975,000	+ 525,600	
-	-	847,400	- 27,300	339,800	581,500	-	-	921,300	+ 73,900	
-	-	537,500	+ 7,100	555,700	-	-	-	555,700	+ 18,200	
-	-	143,700	+ 8,300	29,000	115,600	-	-	144,600	+ 900	
-	-	1,528,600	- 11,900	924,500	697,100	-	-	1,621,600	+ 93,000	
-	-	40,000	+ 100	188,100	-	-	-	188,100	+ 147,200	
19,800	6,200	503,600	+ 2,200	7,900	455,400	21,500	7,200	492,000	- 11,600	
19,800	6,200	544,500	+ 2,300	196,000	455,400	21,500	7,200	680,100	+ 135,600	
57,000	18,000	843,100	+ 27,500	744,900	-	33,000	11,000	788,900	- 54,200	
3,000	900	48,800	+ 600	48,100	-	3,500	1,200	52,800	+ 4,000	
60,000	18,900	891,900	+ 28,100	793,000	-	36,500	12,200	841,700	- 50,200	
257,100	81,000	73,598,100	+ 1,270,500	55,273,000	20,287,200	178,900	59,600	75,798,700	+ 2,200,600	

B.—STATEMENT of the EXPENDITURE Chargeable on the

[£. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	ACCOUNTS, 1884-85.					REVISED	
	India.		England.	Exchange.†	TOTAL.	India.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
DIRECT DEMANDS ON THE REVENUES :	£.	£.	£.	£.	£.	£.	£.
1.—Refunds and Drawbacks - - - -	126,098	74,738	- -	- -	200,836	146,100	85,600
2.—Assignments and Compensations - - -	536,100	739,342	- -	- -	1,275,442	602,100	739,700
Charges in respect of Collection, viz. :							
3.—Land Revenue - - - - -	288,828	3,074,047	412	100	3,363,387	286,200	3,097,900
4.—Opium (including cost of production)	2,962,532	- -	3,305	803	2,966,640	3,104,000	- -
5.—Salt (including cost of production) - -	368,886	80,351	73	18	449,328	386,800	21,800
6.—Stamps - - - - -	24,744	60,100	45,528	11,063	141,435	23,400	60,000
7.—Excise - - - - -	51,884	51,733	42	10	103,669	43,900	44,000
8.—Provincial Rates - - - - -	- -	50,660	- -	- -	50,660	- -	47,100
9.—Customs - - - - -	- -	136,860	- -	- -	136,860	- -	131,400
10.—Assessed Taxes - - - - -	6,468	6,468	- -	- -	12,936	6,200	6,500
11.—Forest - - - - -	302,286	372,287	3,881	943	679,397	306,100	388,600
12.—Registration - - - - -	89,544	88,921	- -	- -	178,465	93,100	92,400
TOTAL - - -	4,757,370	4,735,507	53,241	12,937	9,559,055	4,997,900	4,785,000
INTEREST :							
13.—Interest on Debt * other than that charged to Railways and Irrigation Works.	893,245	- -	2,609,687	634,133	4,137,065	664,700	- -
14.—Interest on other Obligations - - - -	474,098	4,588	2,970	722	482,378	455,200	2,900
TOTAL - - -	1,367,343	4,588	2,612,657	634,855	4,619,443	1,119,900	2,900
POST OFFICE, TELEGRAPH, AND MINT :							
15.—Post Office - - - - -	1,020,993	104,282	116,798	28,381	1,270,454	1,051,200	103,900
16.—Telegraph - - - - -	563,241	800	180,527	43,867	788,435	536,900	800
17.—Mint - - - - -	74,183	- -	9,797	2,380	86,360	98,000	- -
TOTAL - - -	1,658,417	105,082	307,122	74,628	2,145,249	1,686,100	109,700
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :							
18.—General Administration - - - - -	591,085	783,824	234,930	57,086	1,666,925	604,300	781,700
19.—Law and Justice - - - - -	167,482	3,137,149	1,084	263	3,305,978	168,100	3,175,400
20.—Police - - - - -	76,189	2,756,536	- -	- -	2,832,725	87,400	2,755,900
21.—Marine (including River Navigation) - -	195,509	144,228	154,656	37,580	531,973	212,300	123,600
22.—Education - - - - -	15,842	1,222,597	280	68	1,238,727	14,500	1,232,900
23.—Ecclesiastical - - - - -	165,774	- -	512	125	166,411	165,400	- -
24.—Medical - - - - -	14,982	718,945	7,880	1,915	743,722	15,700	725,700
25.—Political - - - - -	758,694	573	31,988	7,773	799,028	1,086,800	600
26.—Scientific and other Minor Departments -	249,997	187,961	15,817	3,843	457,618	270,000	197,300
TOTAL - - -	2,235,554	8,951,813	447,147	108,653	11,743,167	2,624,500	8,993,100
MISCELLANEOUS CIVIL CHARGES :							
27.—Territorial and Political Pensions - -	635,459	- -	28,874	7,016	671,349	627,700	- -
28.—Civil Furlough and Absentee Allowances -	14,852	- -	193,275	48,179	261,306	6,200	- -
29.—Superannuation Allowances and Pensions -	227,755	554,767	1,418,741	344,743	2,546,006	214,800	572,100
30.—Stationery and Printing - - - - -	3,797	380,027	129,608	31,494	544,926	28,900	384,600
31.—Exchange - - - - -	- -	- -	- -	- -	- -	- -	- -
32.—Miscellaneous - - - - -	50,390	193,281	31,916	7,755	292,342	80,700	200,600
TOTAL - - -	941,253	1,128,075	1,807,414	439,187	4,315,929	958,300	1,157,300
FAMINE RELIEF AND INSURANCE :							
33.—Famine Relief - - - - -	927	6,423	- -	- -	7,350	- -	38,500
34.—Construction of Protective Railways - -	946,457	- -	- -	- -	946,457	589,000	- -
35.—Construction of Protective Irrigation Works	253,046	- -	- -	- -	253,046	198,600	- -
36.—Reduction of Debt - - - - -	341,504	- -	- -	- -	341,504	673,900	- -
TOTAL - - -	1,541,934	6,423	- -	- -	1,548,357	1,461,500	38,500
Carried over - - -	12,501,871	14,931,488	5,227,581	1,270,260	33,931,200	12,848,200	15,086,500

* The "Interest on Debt" is distributed as follows :—
Interest on Debt (other than that charged to Railways and Irrigation Works) as above
Under Railway Revenue Account
Under Irrigation

TOTAL - - - £.

ACCOUNTS, 1884-85.			
India.	England.	Exchange.	TOTAL.
£.	£.	£.	£.
893,245	2,609,687	634,133	4,137,065
1,367,343	353,326	85,855	2,397,116
932,004	- -	- -	932,004
3,783,184	2,963,013	719,988	7,466,185

† See foot-note to Statement A., p. 42.

REVENUES of INDIA, in INDIA and in ENGLAND.

Transactions in India, including those of "Exchange."]

ESTIMATE, 1885-86.			Increase+ Decrease— of Revised as compared with Budget Estimates, 1885-86.	BUDGET ESTIMATE, 1886-87.					Increase+ Decrease— of Budget, 1886-87, as compared with Revised Estimates, 1885-86.
England.	Exchange.	TOTAL.		India.		England.	Exchange.	TOTAL.	
				Imperial.	Provincial and Local.				
£.	£.	£.	£.	£.	£.	£.	£.	£.	
-	-	231,700	+7,300	131,600	75,400	-	-	207,000	-24,700
-	-	1,341,800	+93,300	560,700	740,300	-	-	1,301,000	-40,800
1,100	400	3,385,600	-58,800	412,700	3,175,300	600	200	3,588,800	+203,200
4,700	1,500	3,110,200	+630,800	2,648,400	-	1,600	500	2,650,500	-459,700
1,700	500	480,800	-11,500	395,800	100,800	-	-	496,600	+15,800
48,500	15,300	147,200	+5,900	23,300	60,800	51,900	17,300	153,300	+6,100
900	300	89,100	-34,400	52,900	52,900	-	-	105,800	+16,700
-	-	47,100	-66,400	-	46,600	-	-	46,600	-500
-	-	131,400	-1,800	-	133,400	-	-	133,400	+2,000
-	-	12,700	-700	52,200	6,500	-	-	58,700	+46,000
3,000	1,100	699,400	-31,300	325,200	413,900	2,400	800	742,300	+42,900
-	-	185,500	+4,400	98,000	95,200	-	-	191,200	+5,700
60,500	10,100	9,862,500	+536,800	4,698,800	4,901,100	56,500	18,800	9,675,200	-187,300
2,429,100	765,300	3,859,100	+61,600	415,400	-	2,603,000	867,700	3,886,100	+27,000
800	300	459,200	+45,300	360,000	2,900	1,000	300	364,200	-95,000
2,429,000	765,600	4,318,300	+106,900	775,400	2,900	2,604,000	868,000	4,250,300	-68,000
105,000	33,100	1,298,200	-23,900	1,090,300	111,600	114,100	98,000	1,354,000	+55,800
268,800	84,700	891,200	-9,900	586,800	800	144,200	48,100	779,900	-111,300
22,600	7,100	127,700	+37,200	84,500	-	6,800	2,300	93,600	-34,100
396,400	124,900	2,317,100	+3,400	1,761,600	112,400	265,100	88,400	2,227,500	-89,600
264,000	83,200	1,793,200	+98,000	612,400	789,600	256,600	85,500	1,744,100	+10,900
1,200	400	3,345,100	-95,300	223,200	3,244,300	2,000	700	3,470,200	+125,100
-	-	2,843,300	-12,400	224,000	2,793,900	-	-	3,017,900	+174,600
145,600	45,900	527,400	-37,200	250,500	125,100	212,500	70,800	658,900	+131,500
400	100	1,247,900	-44,200	15,500	1,310,700	200	100	1,326,500	+78,600
700	200	163,300	-3,800	172,400	-	300	100	172,800	+6,500
9,000	2,800	753,200	-16,800	23,400	755,100	7,600	2,500	788,600	+35,400
32,400	10,200	1,130,000	+463,200	644,900	600	27,300	9,100	621,900	-448,100
18,400	5,800	491,500	-11,200	271,500	195,500	20,200	6,800	494,000	+2,500
471,700	148,600	12,237,900	+340,300	2,437,800	9,214,800	526,700	175,600	12,354,900	+117,000
22,400	7,100	657,200	-24,600	644,800	-	22,100	7,400	674,300	+17,100
198,000	62,400	266,600	-16,500	6,300	-	220,000	73,300	299,600	+33,000
1,516,000	477,600	2,780,500	+60,500	95,500	599,300	1,608,000	536,000	2,838,800	+58,300
78,000	24,600	516,100	-28,400	36,200	301,600	96,300	32,100	556,200	+40,100
-	-	-	-	197,700	-	-	-	137,700	+137,700
31,500	9,900	322,700	+26,100	96,900	207,100	28,500	9,500	342,000	+19,300
1,845,900	581,600	4,543,100	+17,100	1,017,400	1,198,000	1,974,900	658,300	4,848,600	+305,500
-	-	38,500	+5,500	-	1,000	-	-	1,000	-37,500
-	-	589,000	+89,000	500,000	-	-	-	500,000	-89,000
-	-	193,600	-88,700	111,300	-	-	-	111,300	-87,900
-	-	673,900	-5,800	749,000	-	-	-	749,000	+75,100
-	-	1,500,000	-	1,360,300	1,000	-	-	1,361,300	-138,700
5,204,400	1,639,800	34,778,900	+1,004,500	12,051,300	15,430,200	5,427,200	1,809,100	34,717,800	-61,100
REVISED ESTIMATE, 1885-86.				BUDGET ESTIMATE, 1886-87.					
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
£.	£.	£.	£.	£.	£.	£.	£.		
664,700	2,429,100	765,800	3,859,100	415,400	2,603,000	867,700	3,886,100		
2,174,300	847,200	115,400	2,655,000	2,409,100	517,900	172,600	3,099,600		
966,000	-	-	966,000	907,300	-	-	907,300		
3,805,000	2,795,300	880,700	7,481,000	3,822,300	3,120,900	1,040,300	7,983,500		

FINANCIAL STATEMENT OF THE

B.—STATEMENT of the EXPENDITURE Chargeable on the

[£. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	ACCOUNTS, 1884-85.					REVISED	
	India.		England.	Exchange.*	TOTAL.	India.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	£.	£.	£.	£.	£.	£.	£.
Brought forward - -	12,501,871	14,931,488	5,227,581	1,270,260	33,931,200	12,848,200	15,086,500
37.—CONSTRUCTION of RAILWAYS (Charged against Revenue in addition to that under Famias Insurance).	172,825	90,676	- -	- -	263,501	500,000	131,100
RAILWAY REVENUE ACCOUNT :							
38.—State Railways : Working Expenses - -	3,599,880	613,016	- -	- -	4,212,896	4,062,300	677,800
Interest on Debt - - - -	1,616,959	340,976	353,326	85,855	2,397,116	1,804,100	370,200
Annuities in purchase of Railways - - -	- -	- -	1,220,582	296,592	1,517,174	- -	- -
Interest on Capital deposited by Companies - -	118,170	- -	- -	- -	118,170	300	- -
39.—Guaranteed Companies : Surplus Profits, Land, and Supervision.	492,952	- -	- -	- -	492,952	493,500	- -
Interest - - - - -	29,651	- -	3,217,240	781,763	4,028,654	4,100	- -
40.—Subsidized Companies : Land, &c. - - -	27,729	11,822	- -	- -	39,551	31,000	16,800
Advances of Interest - - - - -	- -	- -	36,395	8,844	45,239	- -	- -
41.—Miscellaneous Railway Expenditure - -	80,797	16,757	- -	- -	97,554	91,500	11,400
Total - - - -	5,966,138	982,571	4,827,543	1,173,054	12,949,306	6,486,800	1,076,200
IRRIGATION :							
42.—Major Works : Working Expenses - - -	233,313	338,467	- -	- -	571,780	260,000	333,300
Interest on Debt - - - - -	461,452	470,552	- -	- -	932,004	486,900	479,100
43.—Minor Works and Navigation - - - -	522,983	222,136	65	16	745,200	524,100	221,800
Total - - - -	1,217,748	1,031,155	65	16	2,248,984	1,271,000	1,034,200
BUILDINGS AND ROADS :							
44.—Military Works - - - - -	943,344	- -	5,071	1,232	949,647	985,400	- -
45.—Civil Works - - - - -	465,186	3,512,034	66,300	16,110	4,059,630	378,100	3,234,600
Total - - - -	1,408,530	3,512,034	71,371	17,342	5,009,277	1,363,500	3,234,600
ARMY SERVICES :							
46.—Army : Effective - - - - -	11,201,832	- -	1,614,138	392,222	13,208,192	14,043,300	- -
" Non-Effective - - - - -	821,797	- -	2,360,284	573,530	3,755,611	830,100	- -
TOTAL - - - -	12,023,629	- -	3,974,422	965,752	16,963,803	14,873,400	- -
TOTAL EXPENDITURE, IMPERIAL and PROVINCIAL - - - -	33,290,741	20,547,924	14,100,982	3,426,424	71,366,071	37,342,900	20,562,600
<i>Add,—Portion of Allotments to Provincial Governments not spent by them in the Year</i> - - - - -	- -	73,840	- -	- -	73,840	- -	357,300
<i>Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances</i> - - - - -	- -	—362,784	- -	- -	—362,784	- -	—243,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - - -	£. 33,290,741	20,258,980	14,100,982	3,426,424	71,077,127	37,342,900	20,676,500

	ACCOUNTS, 1884-85.			
	India.	England.	Exchange.	TOTAL.
	£.	£.	£.	£.
EXPENDITURE NOT CHARGED TO REVENUE :				
Capital Outlay on Railways and Irrigation Works :				
47.—State Railways - - - - -	2,186,573	1,077,705	261,874	3,526,152
48.—Irrigation Works - - - - -	694,920	4,458	1,083	700,461
TOTAL - - - -	2,881,493	1,082,163	262,957	4,226,613
49.—SPECIAL DEFENCE WORKS - - - - -	- -	- -	- -	- -
50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES.	- -	1,314,746	- -	1,314,746

* See foot-note to Statement, A., p. 42.

REVENUES of INDIA, in INDIA and in ENGLAND—*continued.*

Transactions in India, including those of "Exchange."]

ESTIMATE, 1885-86.			Increase + Decrease — of Revised as compared with Budget Estimates, 1885-86.	BUDGET ESTIMATE, 1886-87.					Increase + Decrease — of Budget, 1886-87, as compared with Revised Estimates, 1885-86.
England.	Exchange.*	TOTAL.		India.		England.	Exchange.*	TOTAL.	
				Imperial.	Provincial and Local.				
£.	£.	£.	£.	£.	£.	£.	£.	£.	
5,204,400	1,639,800	34,778,900	+ 1,004,500	12,051,300	15,430,200	5,427,200	1,809,100	34,717,800	— 61,100
-	-	631,100	- 162,700	-	109,200	-	-	109,200	- 521,900
-	-	4,740,100	+ 210,700	4,868,500	700,600	-	-	5,569,100	+ 829,000
366,200	115,400	2,655,900	+ 31,800	2,019,400	389,700	517,900	172,600	3,099,600	+ 443,700
1,324,400	417,300	1,741,700	+ 77,700	-	-	1,725,800	575,300	2,301,100	+ 559,400
171,000	53,900	225,200	+ 46,800	400	-	309,000	103,000	412,400	+ 187,200
-	-	493,500	- 22,500	497,500	-	-	-	497,500	+ 4,000
3,180,700	1,002,100	4,186,900	+ 134,100	3,400	-	2,690,600	896,900	3,590,900	- 596,000
-	-	47,800	+ 8,000	50,000	19,500	-	-	69,500	+ 21,700
28,800	9,000	37,800	+ 37,800	-	-	27,500	9,100	36,600	- 1,200
-	-	102,900	- 1,300	105,000	15,000	-	-	120,000	+ 17,100
5,071,100	1,597,700	14,231,800	+ 522,600	7,544,200	1,124,800	5,270,800	1,756,900	15,696,700	+ 1,464,900
-	-	593,300	+ 200	272,300	339,400	-	-	611,700	+ 18,400
-	-	966,000	+ 41,100	509,700	488,100	-	-	997,800	+ 31,800
600	200	746,700	+ 39,100	539,600	201,000	2,100	700	743,400	- 3,300
600	200	2,306,000	+ 80,400	1,321,600	1,028,500	2,100	700	2,352,900	+ 46,900
8,600	2,700	996,700	- 94,400	1,152,300	-	2,300	800	1,155,400	+ 158,700
71,100	22,400	3,706,200	- 430,300	621,000	3,569,900	77,300	25,700	4,293,900	+ 587,700
79,700	25,100	4,702,900	- 524,700	1,773,300	3,569,900	79,600	26,500	5,449,300	+ 746,400
2,017,300	635,500	16,696,100	+ 3,423,800	12,449,000	-	1,969,200	656,400	15,074,600	- 1,621,500
1,671,500	526,600	3,028,200	- 374,100	839,400	-	1,764,000	588,000	3,191,400	+ 163,200
3,688,800	1,162,100	19,724,300	+ 3,049,700	13,288,400	-	3,733,200	1,244,400	18,266,000	- 1,458,300
14,044,600	4,424,900	76,375,000	+ 3,969,800	35,978,800	21,262,600	14,512,900	4,837,600	76,591,900	+ 216,900
-	-	357,300	+ 328,400	-	-	-	-	-	- 357,300
-	-	- 243,400	+ 509,700	-	- 975,400	-	-	- 975,400	- 732,000
14,044,600	4,424,900	76,488,900	+ 4,807,900	35,978,800	20,287,200	14,512,900	4,837,600	75,616,500	- 872,400
REVISED ESTIMATE, 1885-86.				BUDGET ESTIMATE, 1886-87.					
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
£.	£.	£.	£.	£.	£.	£.	£.		
2,546,900	1,800,000	567,100	4,914,000	2,327,100	1,800,000	600,000	4,727,100		
610,700	6,400	2,000	619,100	700,000	-	-	700,000		
3,157,600	1,806,400	569,100	5,533,100	3,027,100	1,800,000	600,000	5,427,100		
-	-	-	-	235,000	155,000	51,700	441,700		
-	1,089,000	-	1,089,000	-	4,844,200	-	4,844,200		

C.—STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE

[£. 1 is recorded for every 10 rupees, in respect of

	ACCOUNTS, 1884-85.			REVISED ESTIMATE, 1885-86.			BUDGET ESTIMATE, 1886-87.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
REVENUE (from Statement No. 2)	70,371,289	256,954	70,628,243	73,260,000	257,100	73,517,100	75,560,200	178,900	75,739,100
Exchange added to Revenue	62,438	-	62,438	81,000	-	81,000	59,600	-	59,600
Total	70,433,727	256,954	70,690,681	73,341,000	257,100	73,598,100	75,619,800	178,900	75,798,700
PERMANENT DEBT INCURRED :									
<i>Sterling Debt :</i>									
3½ per Cent. India Stock	-	239,792*	-	-	1,089,000*	-	-	4,844,200*	-
3 per Cent. Stock	-	3,248,548*	-	-	2,985,000	-	-	-	-
Debenture and Debenture Stock	-	811,616*	-	-	-	-	-	-	-
Proposed Loan	-	-	-	-	-	-	-	5,000,000	-
<i>Rupee Debt :</i>									
4 per Cent. Rupee Loan	20	-	-	-	-	-	-	-	-
Stock Notes	5,352	-	-	1,100	-	-	1,000	-	-
Miscellaneous	8,500	-	-	-	-	-	-	-	-
Proposed Loan	-	-	-	-	-	-	1,200,000	-	-
Total	13,872	4,299,956	4,313,828	1,100	4,074,000	4,075,100	1,201,000	9,844,200	11,045,200
Net	-	-	1,193,924	-	-	4,013,300	-	-	9,415,400
UNFUNDED DEBT :									
Temporary Loans	-	750,000	-	-	1,000,000	-	-	-	-
Special Loans	4,000	-	-	-	-	-	-	-	-
Treasury Notes	344,592	-	-	6,200	-	-	-	-	-
Deposits of Service Funds	715,705	4,547	-	467,200	-	-	121,800	-	-
Savings Bank Deposits	3,141,683	-	-	3,259,900	-	-	3,643,900	-	-
Total	4,205,980	754,547	4,960,527	3,733,300	1,000,000	4,733,300	3,765,700	-	3,765,700
Net	-	-	958,409	-	-	623,100	-	-	478,200
DEPOSITS AND ADVANCES :									
Balances of Provincial Allotments	73,840	-	-	357,300	-	-	-	-	-
Commission for the Reduction of Debt.	341,504	-	-	673,900	-	-	749,000	-	-
Excluded Local Funds	632,150	-	-	635,200	-	-	596,400	-	-
Political, Railway, and Military Prize Funds.	44,823	-	-	60,900	-	-	54,900	-	-
Departmental and Judicial Deposits.	16,634,382	-	-	16,300,000	-	-	15,043,900	-	-
Advances	7,480,577	2,035	-	11,490,400	3,600	-	7,699,200	3,000	-
Suspense Accounts	39,097	-	-	65,700	-	-	11,500	-	-
Exchange on Remittance Accounts.	385,172	-	-	1,419,200	-	-	1,247,500	-	-
Miscellaneous	724,621	250,000	-	38,000	250,300	-	35,500	-	-
Total	26,356,166	252,035	26,608,201	31,049,600	253,900	31,303,500	25,437,900	3,000	25,440,900
Net	-	-	1,132,006	-	-	2,418,800	-	-	733,500
Carried forward	101,009,745	5,569,492	-	108,125,000	5,585,000	-	106,024,400	10,026,100	-

* The debt incurred includes in 1884-85, 1,314,746 l. in respect of the Purchase of the Eastern Bengal Railway and Redemption of Liabilities, and in 1885-86 and 1886-87 respectively, 1,089,000 l. and 4,844,200 l. in Redemption of Liabilities. See entries under "Expenditure not charged to Revenue."

and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND.

Transactions in India, including those of "Exchange."]

	ACCOUNTS, 1884-85.			REVISED ESTIMATE, 1885-86.			BUDGET ESTIMATE, 1886-87.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
EXPENDITURE, IMPERIAL and PROVINCIAL (from Statement No. 3).	53,838,665	14,100,982	67,939,647	57,905,500	14,044,600	71,950,100	57,241,400	14,512,900	71,754,300
Exchange, charged as Expenditure	3,426,424	-	3,426,424	4,424,900	-	4,424,900	4,837,600	-	4,837,600
Add.—Provincial Surpluses, transferred to "Deposits."	73,840	-	73,840	357,300	-	357,300	-	-	-
Deduct—Provincial Deficits charged against "Deposits."	-362,784	-	-362,784	-243,400	-	-243,400	-975,400	-	-975,400
Total - - - £.	56,976,145	14,100,982	71,077,127	62,444,300	14,044,600	76,488,900	61,103,600	14,512,900	75,616,500
EXPENDITURE NOT CHARGED TO REVENUE.									
Capital Outlay on Railways and Irrigation Works.	2,881,493	1,082,163	-	3,157,600	1,803,400	-	3,027,100	1,800,000	-
Special Defence Works - - -	-	-	-	-	-	-	235,000	155,000	-
Capital Charge involved in Redemption of Liabilities.	-	1,314,746	-	-	1,089,000	-	-	4,844,200	-
Add—Exchange on Expenditure not charged to Revenue.	262,957	-	-	569,100	-	-	651,700	-	-
Total - - - £.	3,144,450	2,396,909	5,541,359	3,726,700	2,895,400	6,622,100	3,913,800	6,799,200	10,713,000
PERMANENT DEBT DISCHARGED:									
Sterling Debt:									
East India Bonds - - -	-	1,200	-	-	-	-	-	-	-
India 5 per Cent. Stock - - -	-	363	-	-	-	-	-	-	-
India 4 per Cent. Debentures - - -	-	3,005,500	-	-	1,000	-	-	-	-
India 4 per Cent. Stock - - -	-	-	-	-	-	-	-	-	-
East Indian Railway Debentures.	-	-	-	-	-	-	-	-	-
East Indian Railway Debenture Stock.	-	39,610	-	-	-	-	-	-	-
Eastern Bengal Railway Debentures.	-	52,450	-	-	200	-	-	409,700	-
Eastern Bengal Railway Debenture Stock.	-	600	-	-	-	-	-	-	-
Rupce Debt:									
4 per Cent. Loans - - -	7,797	-	-	-	-	-	-	-	-
Loans under discharge - - -	12,230	-	-	13,500	-	-	1,219,100	-	-
Stock Notes - - -	-	-	-	47,100	-	-	1,000	-	-
Miscellaneous - - -	154	-	-	-	-	-	-	-	-
Total - - - £.	20,181	3,099,723	3,119,904	60,600	1,200	61,800	1,220,100	409,700	1,629,800
Net - - - £.	-	-	0	-	-	0	-	-	0
UNFUNDED DEBT:									
Temporary Loans - - -	-	750,000	-	-	1,000,000	-	-	-	-
Special Loans - - -	14,043	-	-	14,200	-	-	-	-	-
Treasury Notes - - -	168,135	-	-	21,300	-	-	-	-	-
Deposits of Service Funds - - -	631,750	809	-	212,000	30,700	-	63,400	-	-
Savings Bank Deposits - - -	2,437,381	-	-	2,832,000	-	-	3,224,100	-	-
Total - - - £.	3,251,309	750,809	4,002,118	3,079,500	1,030,700	4,110,200	3,287,500	-	3,287,500
Net - - - £.	-	-	0	-	-	0	-	-	0
DEPOSITS AND ADVANCES:									
Balances of Provincial Allotments	362,784	-	-	243,400	-	-	975,400	-	-
Commission for the Reduction of Debt.	2,620	-	-	500	-	-	500	-	-
Excluded Local Funds - - -	625,971	-	-	595,800	-	-	504,200	-	-
Political, Railway, and Military Prize Funds.	99,144	-	-	138,000	-	-	50,000	-	-
Departmental and Judicial Deposits.	16,754,852	-	-	16,409,200	-	-	15,210,800	-	-
Advances - - -	7,313,353	2,666	-	11,332,100	3,600	-	7,818,600	3,000	-
Suspense Accounts - - -	187,256	-	-	36,500	-	-	20,100	-	-
Miscellaneous - - -	127,549	-	-	122,500	3,100	-	34,800	-	-
Total - - - £.	25,473,529	2,666	25,476,195	28,878,000	6,700	28,884,700	24,704,400	3,000	24,707,400
Net - - - £.	-	-	0	-	-	0	-	-	0
Carried forward - - - £.	88,865,614	20,351,089	-	98,189,100	17,978,600	-	94,229,400	21,724,800	-

FINANCIAL STATEMENT OF THE

C.—STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE and

[£. 1 is recorded for every 10 rupees, in respect of

	ACCOUNTS, 1884-85.			REVISED ESTIMATE, 1885-86.			BUDGET ESTIMATE, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	101,000,745	5,583,492	-	108,125,000	5,585,000	-	106,024,400	10,024,100	-
Loans to Municipalities, Native States, &c.	294,339	-	294,339	323,800	-	323,800	484,400	-	484,400
Net - - -	-	-	24,051	-	-	100,500	-	-	0
Capital Receipts from Railway Companies:									
On account of Subscribed Capital.	3,280	2,836,111	-	100	7,300,000	-	2,300	2,058,200	-
Repayments - - -	1,986,383	20,060	-	1,644,100	10,400	-	1,684,700	-	-
Total - - -	1,989,663	2,856,171	4,845,834	1,644,200	7,319,400	8,963,600	1,687,000	2,058,200	3,745,200
Net - - -	-	-	0	-	-	3,848,600	-	-	0
Remittances:									
Inland Money Orders - - -	8,192,822	-	-	8,220,000	-	-	8,250,000	-	-
Other Departmental Accounts	937,591	-	-	1,034,000	-	-	485,300	-	-
Net Receipts by Civil Treasuries from—									
Post Office - - -	618,484	-	-	577,000	-	-	489,900	-	-
Guaranteed Railways - - -	4,370,709	-	-	4,500,200	-	-	3,649,200	-	-
Net Receipts from Civil Treasuries by—									
Telegraph - - -	92,853	-	-	55,300	-	-	103,400	-	-
Marine - - -	305,442	-	-	422,400	-	-	207,100	-	-
Military - - -	11,403,530	-	-	13,280,700	-	-	12,156,000	-	-
Public Works - - -	5,346,649	-	-	5,659,000	-	-	4,989,000	-	-
Remittance Account between England and India.	1,320,897	408,738	-	1,795,900	1,050,600	-	2,731,300	192,500	-
Total - - -	32,588,980	408,738	32,997,718	35,574,500	1,050,600	36,625,100	33,061,200	192,500	33,253,700
Net - - -	-	-	0	-	-	1,228,100	-	-	0
SECRETARY OF STATE'S BILLS DRAWN.	-	13,758,909	13,758,909	-	10,492,800	10,492,800	-	13,331,400	13,331,400
TOTAL RECEIPTS - - -	135,882,727	22,587,310	-	145,667,500	24,447,800	-	141,257,000	25,608,200	-
Opening Balance - - -	13,199,926	4,113,221	-	12,540,532	2,249,378	-	12,401,932	4,777,978	-
GRAND TOTAL - - £.	149,082,653	26,700,531	-	158,208,032	26,697,178	-	153,658,932	30,386,178	-

Fort William, Department of Finance and Commerce,
24 March 1886.E. W. Kellner,
Deputy Comptroller General.

D.—ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE, and held

PROVINCIAL AND

Note.—These Balances do not include the Balances

	India.	Central Provinces.	Burmah.	Assam.
	£.	£.	£.	£.
ACCOUNTS, 1884-85.				
Balance at end of 1883-84 - - -	8,787	313,926	128,169	112,270
Added in 1884-85 - - -	-	34,201	-	-
Spent in 1884-85 - - -	451	-	97,369	35,259
Balance at end of 1884-85 - - £.	8,336	348,127	30,800	77,011
REVISED ESTIMATE, 1885-86.				
Balance at end of 1884-85 (by Accounts)	8,336	348,127	30,800	77,011
Added in 1885-86 - - -	1,300	14,400	-	13,700
Spent in 1885-86 - - -	-	-	10,000	-
Balance at end of 1885-86 - - £.	9,636	362,527	20,800	90,711
BUDGET ESTIMATE, 1886-87.				
Balance at end of 1885-86 (by Revised Estimate).	9,636	362,527	20,800	90,711
Added in 1886-87 - - -	-	-	-	-
Spent in 1886-87 - - -	1,700	185,300	20,600	50,000
Balance at end of 1886-87 - - £.	7,936	177,227	200	40,711

Fort William, Department of Finance and Commerce,
24 March 1886.E. W. Kellner,
Deputy Comptroller General.

EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND—continued.

Transactions in India, including those of "Exchange."]

	ACCOUNTS, 1884-85.			REVISED ESTIMATE, 1885-86.			BUDGET ESTIMATE, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	88,865,614	20,351,089	-	98,189,100	17,978,600	-	94,220,400	21,724,800	-
Loans to Municipalities, Native States, &c.	270,288	-	270,288	223,300	-	223,300	1,382,000	-	1,382,000
Net - - -	-	-	0	-	-	0	-	-	897,600
Payments to Railway Companies on Capital Account:									
For discharge of Debenture	-	1,032,700	-	-	285,500	-	-	1,458,200	-
For Expenditure - - -	2,431,909	1,773,183	-	2,873,400	1,956,100	-	3,420,900	2,028,100	-
Total - - -	2,431,909	2,805,883	5,237,792	2,873,400	2,241,600	5,115,000	3,420,900	3,486,300	6,907,200
Net - - -	-	-	391,958	-	-	0	-	-	3,162,000
Remittances:									
Inland Money Orders - - -	8,197,001	-	-	8,220,600	-	-	8,250,000	-	-
Other Local Remittances (net)	9,195	-	-	-	-	-	-	-	-
Other Departmental Accounts	930,468	-	-	1,071,600	-	-	494,400	-	-
Net Payments into Civil Treasuries by—									
Post Office - - -	609,189	-	-	487,000	-	-	489,900	-	-
Guaranteed Railways - - -	4,370,709	-	-	4,500,200	-	-	3,649,200	-	-
Net Issues from Civil Treasuries to—									
Telegraph - - -	91,206	-	-	55,300	-	-	103,400	-	-
Marine - - -	304,849	-	-	422,400	-	-	207,100	-	-
Military - - -	11,402,158	-	-	13,280,700	-	-	12,156,000	-	-
Public Works - - -	5,323,104	-	-	4,759,000	-	-	4,989,000	-	-
Remittance Account between England and India.	815,099	1,294,181	-	901,800	1,699,000	-	938,800	2,711,300	-
Total - - -	32,052,978	1,294,181	33,347,159	33,698,000	1,699,000	35,397,000	30,677,800	2,711,300	33,389,100
Net - - -	-	-	349,441	-	-	0	-	-	135,400
SECRETARY OF STATE'S BILLS PAID.	12,921,332	-	12,921,332	10,822,300	-	10,822,300	13,331,400	-	13,331,400
TOTAL DISBURSEMENTS -	136,542,121	24,451,153	-	145,806,100	21,919,200	-	143,041,500	27,922,400	-
Closing Balance - - -	12,540,532	2,249,378	-	12,401,932	4,777,978	-	10,617,432	2,463,778	-
GRAND TOTAL - - £.	149,082,653	26,700,531	-	158,208,032	26,697,178	-	153,658,932	30,386,178	-

E. Goy,
Officiating Comptroller General.

D. Barbour,
Secretary to the Government of India.

at the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACTS.

LOCAL BALANCES.

of Deposits and Advances upon Local Fund Accounts.

Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
£.	£.	£.	£.	£.	£.
262,603	721,014	322,050	735,625	543,565	3,143,108
29,639	-	-	-	-	73,840
-	65,481	24,464	123,531	16,229	302,784
302,332	655,533	297,595	612,094	527,336	2,850,164
302,332	655,533	297,595	612,094	527,336	2,850,164
44,500	-	20,700	35,400	227,300	357,300
-	233,400	-	-	-	243,400
343,832	422,133	318,295	647,494	754,636	2,973,064
340,832	422,133	318,295	647,494	754,636	2,973,064
-	-	-	-	-	-
73,700	200,300	70,000	70,400	303,400	975,400
273,132	221,833	248,295	577,094	451,236	1,997,664

R. Goy,
Officiating Comptroller General.

D. Barbour,
Secretary to the Government of India.

E.—STATEMENT of NET REVENUE and EXPENDITURE.—ENGLAND and INDIA.

NET REVENUE. - - - - -

	ACCOUNTS, 1884-85.				
	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	£.	£.	£.	£.	£.
Land Revenue - - - - -	21,832,211	48,541	21,783,670	3,363,387	18,420,283
Opium - - - - -	8,816,469	389	8,816,080	2,963,640	5,849,440
Salt - - - - -	6,507,236	30,980	6,476,256	449,328	6,026,928
Stamps - - - - -	3,606,622	45,105	3,561,517	141,435	3,420,082
Excise - - - - -	4,011,867	26,421	3,985,446	103,669	3,881,777
Provincial Rates - - - - -	2,791,461	6,197	2,785,264	50,660	2,734,604
Customs - - - - -	1,029,943	24,945	1,004,998	136,860	868,138
Assessed Taxes - - - - -	511,828	14,955	496,873	12,936	483,937
Forest - - - - -	986,984	2,232	984,752	679,397	305,355
Registration - - - - -	286,784	1,071	285,713	178,465	107,248
Tributes from Native States - - - - -	699,017	-	699,017	-	699,017
	51,080,422	200,836	50,879,586	8,082,777	42,796,809
<i>Deduct</i> .—Assignments and Compensations - - - - -	-	-	-	-	1,275,442
TOTAL NET REVENUE - - - - - £.	-	-	-	-	41,521,367

NET EXPENDITURE. - - - - -

	ACCOUNTS, 1884-85.		
	Gross Expenditure.	Receipts.	Net Expenditure.
	£.	£.	£.
Interest - - - - -	4,619,443	711,011	3,908,432
Post Office, Telegraph, and Mint - - - - -	2,145,249	1,797,846	347,403
Civil Departments - - - - -	11,743,167	1,373,144	10,370,023
Miscellaneous Civil Charges - - - - -	4,315,929	723,885	3,592,044
Famine Relief and Insurance - - - - -	1,548,357	-	1,548,357
Construction of Railways (charged against Revenue in addition to that under Famine Insurance). - - - - -	263,501	-	263,501
Railways Revenue Account - - - - -	12,949,306	11,898,131	1,051,175
Irrigation - - - - -	2,248,984	1,675,975	573,009
Buildings and Roads - - - - -	5,009,277	615,097	4,394,180
Army Services - - - - -	16,963,803	815,170	16,148,633
	61,807,016	19,610,259	42,196,757
Provincial and Local Surpluses and Deficits - - - - -	Surplus. + 73,840	Deficit. - 362,784	- 288,944
TOTAL NET EXPENDITURE - - - - - £.	-	-	41,907,813
Surplus (+) or Deficit (-) - - - - -	-	-	- 386,446
			41,521,367

E.—STATEMENT of NET REVENUE and EXPENDITURE.—ENGLAND and INDIA.

NET REVENUE.

Rs. 10 = £. 1.

REVISED ESTIMATE, 1885-86.					BUDGET ESTIMATE, 1886-87.				
Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
22,393,400	61,500	22,331,900	3,385,600	18,946,300	22,700,300	51,800	22,702,500	3,588,800	19,119,700
8,914,700	600	8,914,100	3,110,200	5,803,900	9,227,600	600	9,227,000	2,650,500	6,576,500
6,309,700	38,100	6,271,600	480,800	5,790,800	6,392,500	33,100	6,359,400	496,600	5,862,800
3,655,600	47,100	3,608,500	147,200	3,461,300	3,694,400	44,700	3,649,700	153,300	3,496,400
4,119,600	25,800	4,093,800	89,100	4,004,700	4,134,800	23,100	4,111,700	105,800	4,005,900
2,882,700	6,000	2,876,700	47,100	2,829,600	2,909,100	5,800	2,903,300	46,600	2,856,700
1,147,600	33,500	1,114,100	131,400	982,700	1,173,200	31,400	1,141,800	133,400	1,008,400
515,000	15,600	499,400	12,700	486,700	1,458,100	13,100	1,445,000	58,700	1,386,300
1,052,300	2,400	1,049,900	639,400	350,500	1,153,300	2,300	1,151,000	742,300	408,700
304,300	1,100	303,200	185,500	117,700	309,800	1,100	308,700	191,200	117,500
693,600	-	693,600	-	693,600	712,000	-	712,000	-	712,000
51,988,500	231,700	51,756,800	8,289,000	43,467,800	53,925,100	207,000	53,718,100	8,167,200	45,550,900
-	-	-	-	1,341,800	-	-	-	-	1,301,000
-	-	-	-	42,126,000	-	-	-	-	44,249,900

NET EXPENDITURE.

REVISED ESTIMATE, 1885-86.			BUDGET ESTIMATE, 1886-87.		
Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
£.	£.	£.	£.	£.	£.
4,318,300	690,600	3,627,700	4,250,300	644,200	3,606,100
2,317,100	1,988,000	329,100	2,227,500	1,914,100	313,400
12,237,900	1,439,700	10,798,200	12,354,900	1,433,800	10,921,100
4,543,100	1,076,900	3,466,200	4,848,600	763,100	4,085,500
1,500,000	-	1,500,000	1,361,300	-	1,361,300
631,100	-	631,100	109,200	-	109,200
14,231,800	13,449,400	782,400	15,696,700	13,975,000	1,721,700
2,306,000	1,528,600	777,400	2,352,900	1,621,600	731,300
4,702,900	544,500	4,158,400	5,440,300	680,100	4,760,200
19,724,300	891,900	18,832,400	18,266,000	841,700	17,424,300
66,512,500	21,600,600	44,902,900	66,916,700	21,873,600	45,043,100
Surplus. + 357,300	Deficit. - 243,400	+ 113,900	Surplus. -	Deficit. - 975,400	- 975,400
-	-	45,016,800	-	-	44,067,700
-	-	- 2,800,800	-	-	+ 182,200
-	-	42,126,000	-	-	44,249,900

E. Gay,
Officiating Comptroller General.

D. Barbour,
Secretary to the Government of India.

APPENDIX II.

BUDGET ESTIMATE FOR 1885-86.

CONTENTS:

General Statement of the Revenue and Expenditure and Receipts and Disbursements of the Government of India, in India and in England - - - - -	56
Statement of the Revenue of India, in India and in England - - - - -	57
Statement of the Expenditure chargeable on the Revenues of India, in India and in England - - - - -	58
Statement of Receipts and Disbursements other than Revenue and Expenditure of the Government of India, in India and in England - - - - -	60

BUDGET ESTIMATE FOR 1885-86.

GENERAL STATEMENT of the REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of the GOVERNMENT OF INDIA, in INDIA and in ENGLAND.

[£. 1 is recorded for every 10 rupees, in respect of transactions in India, including those of "Exchange."]

	Receipts.		Disbursements.
	£.		£.
REVENUE:		EXPENDITURE:	
Principal Heads of Revenue:		Direct Demands on the Revenues - - -	9,325,700
Land Revenue - - - - -	22,334,200	Interest - - - - -	4,211,400
Opium - - - - -	9,025,500	Post Office, Telegraph, and Mint - - -	2,313,700
Salt - - - - -	6,400,000	Salaries and Expenses of Civil Departments -	11,897,600
Stamps - - - - -	3,633,400	Miscellaneous Civil Charges - - - - -	4,526,000
Excise - - - - -	4,070,000	Famine Relief and Insurance - - - - -	1,500,000
Other Heads - - - - -	6,581,000	Construction of Railways (charged against Revenue in addition to that under Famine Insurance) - - - - -	793,800
TOTAL Principal Heads - - -	52,044,100	Railway Revenue Account - - - - -	13,709,200
Interest - - - - -	672,000	Irrigation - - - - -	2,225,600
Post Office, Telegraph, and Mint - - - - -	1,799,800	Buildings and Roads - - - - -	5,227,600
Receipts by Civil Departments - - - - -	1,426,900	Army Services - - - - -	16,674,600
Miscellaneous - - - - -	887,900	Exchange on Remittance Accounts - - - - -	-
Railways - - - - -	12,550,400	TOTAL Expenditure, Imperial and Provincial } - - - - -	72,405,200
Irrigation - - - - -	1,540,500	<i>Add,—Provincial Surpluses; that is, portion of Allotments to Provincial Governments not spent by them in the year - - -</i>	28,900
Buildings and Roads - - - - -	542,200	<i>Deduct,—Provincial Deficits; that is, portion of Provincial Expenditure defrayed from Provincial Balances - - - - -</i>	-753,100
Receipts by Military Departments - - - - -	863,800	TOTAL Expenditure charged } against Revenue - - - - -	71,681,000
TOTAL Revenue - - -	72,327,600	EXPENDITURE NOT CHARGED TO REVENUE:	
DEBT, DEPOSITS, and ADVANCES:		Capital Expenditure on Public Works not charged against Revenue - - - - -	4,575,100
Permanent Debt (net Incurred) - - - - -	2,205,000	DEBT, DEPOSITS, AND ADVANCES:	
Unfunded Debt (net Incurred) - - - - -	648,400	Deposits and Advances (net) - - - - -	-
Deposits and Advances (net) - - - - -	470,300	Capital of Railway Companies (net Payments) -	1,106,100
Loans to Municipalities, Native States, &c. (net Recoveries) - - - - -	308,100	Secretary of State's Bills paid - - - - -	13,773,700
Remittances (net) - - - - -	170,300	TOTAL Disbursements - - - - -	91,135,900
Secretary of State's Bills drawn - - - - -	13,773,700	Balance on 31st March—India - - - - -	10,204,526
TOTAL Receipts - - -	89,903,400	England - - - - -	2,696,121
Balance on 1st April—India - - - - -	11,920,026	GRAND TOTAL - - - £.	104,036,547
England - - - - -	2,213,121		
GRAND TOTAL - - - £.	104,036,547		

Revenue - - - - -	£.	72,327,600
Expenditure chargeable thereon - - - - -		71,681,000
Surplus (+) or Deficit (—) - - - - -	£.	+646,600

BUDGET ESTIMATE FOR 1885-86.

A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND.

[£. 1 is recorded for every 10 rupees, in respect of transactions in India, including those of "Exchange."]

HEADS OF REVENUE.	INDIA.		England.	Exchange.*	TOTAL.
	Imperial.	Provincial and Local.			
	£.	£.	£.	£.	£.
PRINCIPAL HEADS OF REVENUE:					
I.—Land Revenue	13,493,800	8,840,400	-	-	22,334,200
II.—Opium	9,025,500	-	-	-	9,025,500
III.—Salt	6,367,200	32,800	-	-	6,400,000
IV.—Stampa	1,835,100	1,798,300	-	-	3,633,400
V.—Excise	2,060,100	2,009,900	-	-	4,070,000
VI.—Provincial Rates	2,200	2,854,600	-	-	2,856,800
VII.—Customs	996,800	178,200	-	-	1,175,000
VIII.—Assessed Taxes	257,400	257,500	-	-	514,900
IX.—Forest	475,300	584,800	900	200	1,061,200
X.—Registration	141,600	140,200	-	-	281,800
XI.—Tributes from Native States	691,300	-	-	-	691,300
Total	35,346,300	16,696,700	900	200	52,044,100
XII.—INTEREST	627,700	31,700	10,000	2,600	672,000
POST OFFICE, TELEGRAPH, AND MINT:					
XIII.—Post Office	1,097,700	4,000	-	-	1,101,700
XIV.—Telegraph	539,700	400	26,100	6,900	573,100
XV.—Mint	125,000	-	-	-	125,000
Total	1,762,400	4,400	26,100	6,900	1,799,800
RECEIPTS BY CIVIL DEPARTMENTS:					
XVI.—Law and Justice	42,800	552,500	-	-	595,300
XVII.—Police	7,800	303,800	-	-	311,600
XVIII.—Marine	60,700	115,700	-	-	176,400
XIX.—Education	1,100	200,700	-	-	201,800
XX.—Medical	100	52,500	2,000	500	55,100
XXI.—Scientific and other Minor Departments	20,300	65,800	500	100	86,700
Total	132,800	1,291,000	2,500	600	1,426,900
MISCELLANEOUS:					
XXII.—Receipts in aid of Superannuation, &c.	232,000	25,700	94,600	24,900	377,200
XXIII.—Stationery and Printing	13,500	40,600	-	-	54,100
XXIV.—Exchange	185,100	-	-	-	185,100
XXV.—Miscellaneous	38,800	228,900	3,000	800	271,500
Total	469,400	295,200	97,600	25,700	887,900
RAILWAYS:					
XXVI.—State Railways (gross Earnings)	8,169,600	1,020,500	200	100	9,190,400
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,360,000	-	-	-	3,360,000
XXVIII.—Subsidized Companies (repayment of Advances of Interest)	-	-	-	-	-
Total	11,529,600	1,020,500	200	100	12,550,400
IRRIGATION:					
XXIX.—Major Works: Direct Receipts	302,600	572,100	-	-	874,700
Portion of Land Revenue due to Irrigation	530,400	-	-	-	530,400
XXX.—Minor Works and Navigation	29,900	105,500	-	-	135,400
Total	862,900	677,600	-	-	1,540,500
BUILDINGS AND ROADS:					
XXXI.—Military Works	40,800	-	-	-	40,800
XXXII.—Civil Works	7,700	466,900	21,200	5,600	501,400
Total	48,500	466,900	21,200	5,600	542,200
RECEIPTS BY MILITARY DEPARTMENTS:					
XXXIII.—Army: Effective	770,100	-	36,000	9,500	815,600
Non-Effective	43,900	-	3,400	900	48,200
Total	814,000	-	39,400	10,400	863,800
TOTAL REVENUES	£. 51,593,600	20,484,000	197,900	52,100	72,327,600

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure, which include transactions in England, the exchange thereon calculated in accordance with the average rate estimated to be obtained for bills and telegraphic transfers sold during the year.

BUDGET ESTIMATE FOR 1885-86.

B.--STATEMENT of the EXPENDITURE chargeable on the REVENUES of INDIA,
in INDIA and in ENGLAND.

[£.1 is recorded for every 10 rupees, in respect of transactions in India, including those of "Exchange."]

HEADS OF EXPENDITURE.	INDIA.		England.	Exchange.†	TOTAL.
	Imperial.	Provincial and Local.			
DIRECT DEMANDS ON THE REVENUES :	£.	£.	£.	£.	£.
1. Refunds and Drawbacks - - - - -	145,500	78,000	-	-	224,400
2. Assignments and Compensations - - - - -	584,300	684,200	-	-	1,248,500
Charges in respect of Collection, viz. :-					
3. Land Revenue - - - - -	299,100	3,144,700	500	100	3,444,400
4. Opium (including cost of Production) - - - - -	2,473,700	-	4,500	1,200	2,479,400
5. Salt (including cost of Production) - - - - -	398,400	93,900	-	-	492,300
6. Stamps - - - - -	24,200	60,600	44,700	11,800	141,300
7. Excise - - - - -	61,900	61,700	-	-	123,500
8. Provincial Rates - - - - -	-	113,500	-	-	113,500
9. Customs - - - - -	-	133,200	-	-	133,200
10. Assessed Taxes - - - - -	6,500	6,900	-	-	13,400
11. Forest - - - - -	316,900	408,400	4,300	1,100	730,700
12. Registration - - - - -	90,900	90,200	-	-	181,100
Total - - - - -	4,381,300	4,876,200	54,000	14,200	9,325,700
INTEREST :					
13. Interest on Debt* other than that charged to Railways and Irrigation Works - - - - -	710,200	-	2,444,100	643,200	3,797,500
14. Interest on other Obligations - - - - -	408,000	3,000	2,300	600	413,900
Total - - - - -	1,118,200	3,000	2,446,400	643,800	4,211,400
POST OFFICE, TELEGRAPH, AND MINT :					
15. Post Office - - - - -	1,054,300	107,000	127,300	33,500	1,322,100
16. Telegraph - - - - -	607,300	600	232,100	61,100	901,100
17. Mint - - - - -	77,500	-	10,300	2,700	90,500
Total - - - - -	1,739,100	107,600	369,700	97,300	2,313,700
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :					
18. General Administration - - - - -	601,000	734,700	237,100	62,400	1,635,200
19. Law and Justice - - - - -	167,100	3,270,400	2,300	600	3,440,400
20. Police - - - - -	85,500	2,770,200	-	-	2,855,700
21. Marine (including River Navigation) - - - - -	225,600	140,200	157,400	41,400	564,600
22. Education - - - - -	14,900	1,277,000	200	-	1,292,100
23. Ecclesiastical - - - - -	169,700	-	300	100	170,100
24. Medical - - - - -	16,400	744,000	7,600	2,000	770,000
25. Political - - - - -	629,200	600	29,300	7,700	666,800
26. Scientific and other Minor Departments - - - - -	269,600	208,300	19,600	5,200	502,700
Total - - - - -	2,179,000	9,145,400	453,800	119,400	11,897,600
MISCELLANEOUS CIVIL CHARGES :					
27. Territorial and Political Pensions - - - - -	654,900	-	21,300	5,600	681,800
28. Civil Furlough and Absentee Allowances - - - - -	5,200	-	220,000	57,900	283,100
29. Superannuation Allowances and Pensions - - - - -	192,700	570,700	1,549,000	407,600	2,720,000
30. Stationery and Printing - - - - -	-9,000	383,900	135,000	35,500	544,500
32. Miscellaneous - - - - -	67,500	196,200	26,000	6,900	296,600
Total - - - - -	910,400	1,150,800	1,951,300	513,500	4,526,000
FAMINE RELIEF AND INSURANCE :					
33. Famine Relief - - - - -	-	33,000	-	-	33,000
34. Construction of Protective Railways - - - - -	500,000	-	-	-	500,000
35. Construction of Protective Irrigation Works - - - - -	287,300	-	-	-	287,300
36. Reduction of Debt - - - - -	679,700	-	-	-	679,700
Total - - - - -	1,467,000	33,000	-	-	1,500,000
Carried forward - - - - - £.	11,795,000	15,316,000	5,275,200	1,388,200	33,774,400

	India.	England.	Exchange.	TOTAL.
*The "Interest on Debt" is distributed as follows :-				
Interest on Debt other than that charged to Railways and Irrigation Works, as above	£. 710,200	£. 2,444,100	£. 643,200	£. 3,797,500
Under Railway Revenue Account	2,164,000	363,900	95,800	2,624,600
Under Irrigation	924,900	-	-	924,900
TOTAL - - - - - £.	3,800,000	2,808,000	739,000	7,347,000

† See foot-note (*) to Statement of Revenue, page 57.

BUDGET ESTIMATE FOR 1885-86.

B.—STATEMENT of the EXPENDITURE chargeable on the REVENUES of INDIA, in INDIA and in ENGLAND—continued.

[£. 1 is recorded for every 10 rupees, in respect of transactions in India, including those of "Exchange."]

HEADS OF EXPENDITURE.	INDIA.		England.	Exchange.†	TOTAL.
	Imperial.	Provincial and Local.			
	£.	£.	£.	£.	£.
Brought forward - - -	11,795,000	15,316,000	5,275,200	1,388,200	33,774,400
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance) - - -	500,000	293,800	-	-	793,800
RAILWAY REVENUE ACCOUNT :					
38.—State Railways :					
Working Expenses - - - - -	3,873,800	655,600	-	-	4,529,400
Interest on Debt - - - - -	1,795,000	369,900	363,900	95,800	2,624,600
Annuities in purchase of Railways - - - - -	-	-	1,317,300	346,700	1,664,000
Interest on Capital deposited by Companies - - - - -	300	-	141,000	37,100	178,400
39.—Guaranteed Companies :					
Surplus Profits, Land, and Supervision - - - - -	516,000	-	-	-	516,000
Interest - - - - -	4,400	-	3,205,000	843,400	4,052,800
40.—Subsidized Companies :					
Land, &c. - - - - -	27,500	12,300	-	-	39,800
Advances of Interest - - - - -	-	-	-	-	-
41.—Miscellaneous Railway Expenditure - - - - -	86,400	17,800	-	-	104,200
Total - - -	6,303,400	1,055,600	5,027,200	1,323,000	13,709,200
IRRIGATION :					
42.—Major Works :					
Working Expenses - - - - -	251,100	342,000	-	-	593,100
Interest on Debt - - - - -	444,100	480,800	-	-	924,900
43.—Minor Works and Navigation - - - - -	523,800	182,300	1,200	300	707,600
Total - - -	1,219,000	1,005,100	1,200	300	2,225,600
BUILDINGS AND ROADS :					
44.—Military Works - - - - -	1,088,300	-	2,200	600	1,091,100
45.—Civil Works - - - - -	502,900	3,537,700	75,900	20,000	4,136,500
Total - - -	1,591,200	3,537,700	78,100	20,600	5,227,600
ARMY SERVICES :					
46.—Army :					
Effective - - - - -	11,347,400	-	1,523,900	401,000	13,272,300
Non-Effective - - - - -	814,100	-	2,049,000	539,200	3,402,300
Total - - -	12,161,500	-	3,572,900	940,200	16,674,600
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	33,570,100	21,208,200	13,954,600	3,672,300	72,405,200
<i>Add</i> —Portion of Allotments to Provincial Governments not spent by them in the year - - - - -	-	28,900	-	-	-
<i>Deduct</i> —Portion of Provincial Expenditure defrayed from Provincial Balances - - - - -	-	-753,100	-	-	-724,200
TOTAL EXPENDITURE charged against Revenue - - £.	33,570,100	20,484,000	13,954,600	3,672,300	71,681,000
EXPENDITURE NOT CHARGED TO REVENUE :					
Capital Outlay on Railways and Irrigation Works :					
47.—State Railways - - - - -	1,972,700	1,410,000	371,100	-	3,753,800
48.—Irrigation Works - - - - -	813,700	6,000	1,600	-	821,300
TOTAL - - - £.	2,786,400	1,416,000	372,700	-	4,575,100

† See foot-note (*) to Statement of Revenue, page 57.

BUDGET ESTIMATE FOR 1885-86.

C.—STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE
of the GOVERNMENT of INDIA, in INDIA and in ENGLAND.

[£. 1 is recorded for every 10 rupees, in respect of transactions in India, including those of "Exchange."]

	India.	England.	TOTAL.		India.	England.	TOTAL.
	£.	£.	£.		£.	£.	£.
REVENUE (from Statement A.) - -	72,077,600	197,900	72,275,500	Expenditure, Imperial and Provincial (from Statement B.).	54,778,300	13,954,600	68,732,900
Exchange added to Revenue - -	52,100	-	52,100	Exchange, charged as Expenditure -	3,672,300	-	3,672,300
				Add—Provincial Surpluses, transferred to "Deposits."	28,900	-	28,900
				Deduct—Provincial Deficits, charged against "Deposits."	-753,100	-	-753,100
Total - - -	72,129,700	197,900	72,327,600	Total - - -	57,726,400	13,954,600	71,681,000
				Expenditure not charged to Revenue :			
				Capital Expenditure on Public Works not charged against Revenue.	2,786,400	1,416,000	
				Add—Exchange on Expenditure not charged to Revenue.	372,700	-	
				Total - - -	3,159,100	1,416,000	4,575,100
PERMANENT DEBT INCURRED :				PERMANENT DEBT DISCHARGED :			
<i>Sterling Debt :</i>				<i>Sterling Debt :</i>			
India 3½ per Cent. Stock - - -	-	-	-	East India Bonds - - - - -	-	-	-
India 3 per Cent. Stock - - -	-	-	-	India 5 per Cent. Stock - - -	-	-	-
Debenture and Debenture Stock -	-	-	-	India 4 per Cent. Debentures -	-	-	-
Proposed Loan - - - - -	-	2,225,000	-	India 4 per Cent. Stock - - -	-	-	-
<i>Rupee Debt :</i>				East Indian Railway Debentures -	-	-	-
4 per Cent. Rupee Loan - - -	-	-	-	East Indian Railway Debenture Stock.	-	-	-
Stock Notes - - - - -	-	-	-	Eastern Bengal Railway Debentures	-	-	-
Miscellaneous - - - - -	-	-	-	<i>Rupee Debt :</i>			
Total - - -	-	2,225,000	2,225,000	5½ per Cent. Loans - - - - -	-	-	-
Net - - -	-	-	2,205,000	5 per Cent. Loans - - - - -	20,000	-	20,000
				4 per Cent. Loans - - - - -	-	-	-
UNFUNDED DEBT :				5 per Cent. Debentures - - - -	-	-	-
Temporary Loans - - - - -	-	-	-	4½ per Cent. Loans - - - - -	-	-	-
Special Loans - - - - -	-	-	-	Stock Notes - - - - -	-	-	-
Treasury Notes - - - - -	330,000	-	-	Miscellaneous - - - - -	-	-	-
Deposits of Service Funds - - -	610,200	-	-	Total - - -	20,000	-	20,000
Savings Bank Deposits - - - - -	3,402,200	4,800	-	Net - - -	-	-	0
Total - - -	4,342,400	4,800	4,347,200				
Net - - -	-	-	648,400	UNFUNDED DEBT :			
				Temporary Loans - - - - -	-	-	-
DEPOSITS AND ADVANCES :				Special Loans - - - - -	-	-	-
Balances of Provincial Allotments -	28,900	-	-	Treasury Notes - - - - -	147,500	-	-
Commission for the Reduction of Debt	679,700	-	-	Deposits of Service Funds - - -	612,200	1,000	-
Excluded Local Funds - - - - -	569,800	-	-	Savings Bank Deposits - - - - -	2,938,100	-	-
Political, Railway, and Military Prize Funds.	31,800	-	-	Total - - -	3,697,800	1,000	3,698,800
Departmental and Judicial Deposits -	15,726,900	-	-	Net - - -	-	-	0
Advances - - - - -	9,039,500	2,000	-				
Suspense Accounts - - - - -	18,000	-	-	DEPOSITS AND ADVANCES :			
Exchange on Remittance Accounts -	234,200	-	-	Balances of Provincial Allotments -	753,100	-	-
Miscellaneous - - - - -	38,300	250,000	-	Commission for the Reduction of Debt	2,000	-	-
Total - - -	27,261,100	252,000	27,513,100	Excluded Local Funds - - - - -	535,300	-	-
Net - - -	-	-	470,300	Political, Railway, and Military Prize Funds.	24,900	-	-
				Departmental and Judicial Deposits -	15,633,900	-	-
Carried forward - - - £.	108,733,200	2,679,700	108,412,900	Advances - - - - -	9,963,500	2,000	-
				Suspense Accounts - - - - -	80,100	-	-
				Miscellaneous - - - - -	38,000	-	-
				Total - - -	27,040,800	2,000	27,042,800
				Net - - -	-	-	0
				Carried forward - - - £.	91,644,100	15,373,600	107,017,700

BUDGET ESTIMATE FOR 1885-86.

C.—STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND—continued.

[£. 1 is recorded for every 10 rupees, in respect of transactions in India, including those of "Exchange."]

	India.	England.	TOTAL		India.	England.	TOTAL
	£.	£.	£.		£.	£.	£.
Brought forward - - -	103,743,200	2,679,700	106,412,900	Brought forward - - -	91,644,100	15,373,600	107,017,700
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.	376,900	-	376,900	LOANS TO MUNICIPALITIES, NATIVE STATES, &c.	68,800	-	68,800
Net - - -	-	-	308,100	Net - - -	-	-	0
CAPITAL RECEIPTS FROM RAILWAY COMPANIES :				PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT :*			
On account of Subscribed Capital	1,615,200	3,464,800		For Discharge of Debentures -	2,510,500	3,675,600	
Repayments - - - - -				For Expenditure - - - - -			
Total - - -	1,615,200	3,464,800	5,080,000	Total - - -	2,510,500	3,675,600	6,186,100
Net - - -	-	-	0	Net - - -	-	-	1,106,100
REMITTANCES :				REMITTANCES :			
Inland Money Orders - - -	9,000,000	-		Inland Money Orders - - -	9,000,000	-	
Other Local Remittances (net) -	14,000	-		Other Local Remittances (net) -	-	-	
Other Departmental Accounts -	1,004,400	-		Other Departmental Accounts -	1,003,500	-	
Net Receipts by Civil Treasuries from—				Net Payments into Civil Treasuries by—			
Post Office - - - - -	462,600	-		Post Office - - - - -	462,600	-	
Guaranteed Railways - - -	3,937,300	-		Guaranteed Railways - - -	3,987,300	-	
Net Receipts from Civil Treasuries by—				Net Issues from Civil Treasuries to—			
Telegraph - - - - -	120,000	-		Telegraph - - - - -	120,000	-	
Marine - - - - -	211,600	-		Marine - - - - -	211,600	-	
Military - - - - -	11,629,600	-		Military - - - - -	11,629,600	-	
Public Works - - - - -	5,238,300	-		Public Works - - - - -	5,238,300	-	
Remittance Account between England and India.	1,400,500	1,083,700		Remittance Account between England and India.	859,100	1,474,700	
Total - - -	33,068,300	1,083,700	34,157,000	Total - - -	32,512,000	1,474,700	33,986,700
Net - - -	-	-	170,300	Net - - -	-	-	0
SECRETARY OF STATE'S BILLS DRAWN.	-	13,773,700	13,773,700	SECRETARY OF STATE'S BILLS PAID	13,773,700	-	13,773,700
TOTAL RECEIPTS - - -	138,793,600	21,006,900	159,800,500	TOTAL DISBURSEMENTS - - -	140,509,100	20,523,900	161,033,000
Opening Balance - - -	11,920,026	2,213,121	14,133,147	Closing Balance - - - - -	10,204,526	2,695,121	12,900,647
GRAND TOTAL - - - £.	150,713,626	23,220,021	173,933,647	GRAND TOTAL - - - £.	150,713,626	23,220,021	173,933,647

* This does not include advances to the East Indian Railway Company, or advances to the Bombay, Baroda, and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as remittances.

E. W. Kelner,
Deputy Comptroller General.
Fort William,
Department of Finance and Commerce,
24 March 1886.

E. Gay,
Officiating Comptroller General.

D. Barbour,
Secretary to the Government of India.

APPENDIX III.

ACCOUNTS OF THE GOVERNMENT OF INDIA, 1875-76 to 1884-85.

CONTENTS.

	PAGES.
General Comparative Statement of Revenue and Expenditure and Receipts and Disbursements of the Government of India, in India and in England, 1875-76 to 1884-85	64
Account of the Revenue of India, in India and in England, 1875-76 to 1884-85	68
Account of the Expenditure chargeable on the Revenues of India, in India and in England, 1875-76 to 1884-85	74

N.B.—These accounts differ from the corresponding figures published in 1884, owing to the distribution of exchange over the receipts and payments in England, the re-arrangement of Public Works revenue and expenditure, and small changes of classification in some other heads.

GENERAL COMPARATIVE STATEMENT of REVENUE and EXPENDITURE
and in ENGLAND,

REVENUE AND RECEIPTS. - - - - -

[£. 1 is recorded for every 10 rupees, in respect of transactions in India, including those of "Exchange."]

	1875-76.	1876-77.	1877-78.
REVENUE:			
Principal Heads of Revenue:	£.	£.	£.
Land Revenue - - - - -	21,540,480	19,891,491	19,891,145
Opium - - - - -	8,471,425	9,122,460	9,182,722
Salt - - - - -	6,245,555	6,305,869	6,461,225
Stamps - - - - -	2,835,368	2,838,628	2,993,483
Excise - - - - -	2,494,339	2,523,986	2,458,029
Other Heads - - - - -	6,297,705	5,939,963	6,571,794
Total, Principal Heads - - -	47,884,872	46,622,397	47,558,398
Interest - - - - -	582,206	547,176	537,887
Post Office, Telegraph, and Mint - - - - -	1,187,163	1,400,065	1,639,267
Receipts by Civil Departments - - - - -	1,288,543	1,301,474	1,406,187
Miscellaneous - - - - -	1,291,620	1,199,093	1,134,291
Railways - - - - -	4,574,507	5,494,802	7,243,730
Irrigation - - - - -	575,038	599,301	816,822
Buildings and Roads - - - - -	523,833	554,884	756,664
Receipts by Military Departments - - - - -	1,057,377	932,715	879,235
Total Revenue - - -	58,965,159	58,651,907	61,972,481
DEBT, DEPOSITS, AND ADVANCES:			
Permanent Debt (Net incurred) - - - - -	4,123,022	4,750,145	7,311,394
Unfunded Debt (Net incurred) - - - - -	297,493	232,996	226,284
Deposits and Advances (Net) - - - - -	-	-	1,410,892
Loans to Municipalities, Native States, &c. (Net Recoveries) - - - - -	-	-	-
Capital of Railway Companies (Net Receipts) - - - - -	-	-	125,747
Remittances (Net) - - - - -	944,755	506,130	160,637
Secretary of State's Bills drawn - - - - -	12,389,613	12,695,799	10,134,455
Total Receipts - - -	76,720,042	76,886,977	81,341,890
Balance on 1st April:			
India - - - - -	15,177,814	16,952,494	12,750,698
England - - - - -	2,796,370	910,899	2,713,967
GRAND TOTAL - - - £.	94,694,236	91,759,370	96,806,555

and RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA
1875-76 to 1884-85.

- - - - - REVENUE AND RECEIPTS.

[£. 1 is recorded for every 10 rupees, in respect of transactions in India, including those of "Exchange."]

1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
£.	£.	£.	£.	£.	£.	£.
22,923,868	21,861,150	21,112,095	21,948,022	21,876,047	22,861,899	21,832,211
9,309,401	10,319,162	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469
6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236
3,110,540	3,193,739	3,250,581	3,381,372	3,379,081	3,513,201	3,606,622
2,619,349	2,838,021	3,133,226	3,427,274	3,009,561	3,836,961	4,011,867
7,442,087	7,596,462	7,607,786	7,660,190	6,411,574	6,624,426	6,306,017
51,836,365	53,074,947	52,702,627	53,654,922	50,954,238	52,038,401	51,080,422
631,646	754,764	915,709	908,554	699,401	856,255	711,011
1,515,747	1,740,797	1,651,611	1,489,939	1,688,540	1,677,337	1,797,840
1,301,252	1,448,310	1,471,838	1,523,086	1,438,411	1,428,518	1,373,144
1,085,988	941,586	1,150,598	835,379	714,413	748,211	723,885
6,255,612	7,340,004	9,435,336	10,885,483	10,978,020	11,960,157	11,898,131
917,826	1,510,501	1,626,820	1,479,459	1,533,828	1,612,579	1,675,975
574,642	566,153	550,111	597,043	552,366	552,113	615,097
984,942	1,698,095	4,785,462	4,311,082	1,724,110	968,219	815,170
65,194,020	68,433,157	74,290,112	75,684,987	70,278,337	71,841,790	70,690,681
3,236,490	13,860,022	5,679,570	-	3,086,791	3,062,953	1,193,924
1,182,743	1,598,793	-	335,853	650,744	352,480	958,409
-	-	4,246,268	-	653,737	-	1,132,006
-	178,554	-	195,183	299,042	171,960	24,051
-	465,191	-	-	1,596,619	-	-
-	961,870	696,467	660,373	186,211	10,120	-
13,943,565	15,261,810	15,239,677	18,412,429	14,119,128*	17,599,805	13,758,909
83,561,818	100,759,397	100,152,094	95,488,825	90,870,609	93,039,108	87,757,080
14,498,302	12,792,163	13,029,894	13,371,101	14,522,913	14,821,550	13,190,920
1,070,657	1,117,925	2,270,107	4,127,740	2,020,909	3,429,874	4,113,221
99,136,777	114,069,475	115,452,095	112,987,675	108,014,431	111,200,532	105,071,127

* Exclusive of 1,001,393 £. drawn on account of the Commission for the Reduction of Debt.

GENERAL COMPARATIVE STATEMENT of REVENUE and EXPENDITURE
and in ENGLAND,

EXPENDITURE AND DISBURSEMENTS. - - - -

[£. 1 is recorded for every 10 Rupees, in respect of transactions in India, including those of "Exchange."]

	1875-76.	1876-77.	1877-78.
	£.	£.	£.
EXPENDITURE:			
Direct Demands on the Revenues - - - - -	7,879,441	8,407,356	8,321,008
Interest - - - - -	4,828,940	5,054,845	5,158,310
Post Office, Telegraph, and Mint - - - - -	1,523,705	1,560,428	1,594,705
Salaries and Expenses of Civil Departments - - - - -	10,325,879	10,612,263	10,462,302
Miscellaneous Civil Charges - - - - -	4,379,910	4,255,297	4,177,894
Famine Relief and Insurance - - - - -	602,030	2,145,517	5,347,634
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance) - - - - -	29,680	88,260	50,896
Railway Revenue Account - - - - -	6,133,267	6,641,009	7,393,880
Irrigation - - - - -	1,722,106	1,621,170	1,808,496
Buildings and Roads - - - - -	4,683,930	4,561,185	4,251,110
Army Services - - - - -	15,701,897	16,463,813	17,300,484
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - -	57,810,585	61,361,143	65,866,719
<i>Add</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year - - - - -	10,065	238,962	393,458
<i>Deduct</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial balances - - - - -	- 444,746	- 361,022	- 25,656
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - -	57,375,904	61,236,083	66,234,521
EXPENDITURE NOT CHARGED TO REVENUE:			
Capital Outlay on Public Works - - - - -	4,351,685	3,912,042	4,964,301
Capital Charge involved in Redemption of Liabilities - - - - -	-	-	-
DEBT, DEPOSITS, AND ADVANCES:			
Permanent Debt (Net Discharged) - - - - -	-	-	-
Unfunded Debt (Net Discharged) - - - - -	-	-	-
Deposits and Advances (Net) - - - - -	582,426	323,053	-
Loans to Municipalities, Native States, &c. (Net Advanced) - - - - -	387,487	473,174	1,082,017
Capital of Railway Companies (Net Payments) - - - - -	1,043,184	970,376	-
Remittances (Net) - - - - -	-	-	-
Secretary of State's Bills paid - - - - -	13,081,147	12,379,977	8,950,757
TOTAL DISBURSEMENTS - - -	76,821,839	79,294,705	81,231,596
Balance on 31st March—India - - - - -	16,952,494	12,750,698	14,498,302
England - - - - -	919,899	2,713,967	1,076,657
GRAND TOTAL - - - £.	94,694,226	94,759,370	96,806,555
Revenue - - - - -	58,965,159	58,651,907	61,972,481
Expenditure chargeable thereon - - - - -	57,375,904	61,236,083	66,234,521
Surplus (+) or Deficit (-) under the new System - Difference arising from stating Exchange according to old System (see paragraph 4 of Financial Statement) - - - - -	+ 1,589,255	- 2,584,176	- 4,262,040
	+ 79,690	+ 401,398	+ 718,953
Surplus (+) or Deficit (-) under the old System - - - - -	+ 1,668,945	- 2,182,778	- 3,543,087

and RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA
1875-76 to 1884-85—continued.

EXPENDITURE AND DISBURSEMENTS.

[£.1 is recorded for every 10 Rupees, in respect of transactions in India, including those of "Exchange."]

1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
£.	£.	£.	£.	£.	£.	£.
7,477,863	7,867,085	8,053,405	8,228,316	8,488,957	8,491,594	9,559,055
5,401,001	5,300,069	4,633,336	4,859,395	4,770,346	4,524,763	4,619,443
1,702,312	1,748,102	1,804,364	1,804,523	1,929,207	2,038,056	2,145,249
10,466,415	10,467,674	10,678,589	11,138,381	11,047,913	11,362,323	11,743,167
4,469,196	4,371,956	4,291,204	4,502,782	4,373,349	4,304,431	4,315,929
313,547	104,059	34,840	1,567,886	1,495,972	1,522,813	1,548,357
171,782	1,842,733	2,478,654	512,655	480,923	— 176,295	263,501
8,331,307	8,919,492	10,479,386	11,171,067	12,278,890	12,265,069	12,949,306
1,730,641	1,831,051	1,910,385	2,048,356	2,249,855	2,159,779	2,248,984
4,341,669	3,925,425	4,331,685	5,047,873	5,331,281	5,810,767	5,009,277
17,933,784	22,580,715	28,932,497	19,688,510	18,359,433	18,123,692	16,963,803
62,344,517	69,047,751	77,623,545	70,569,744	70,806,126	70,426,992	71,366,071
716,378	633,077	336,686	1,521,019	112,171	123,501	73,840
— 973	— 19,778	— 38,725	— 1,227	— 1,314,797	— 583,180	— 362,784
63,059,922	69,661,050	77,921,506	72,089,536	69,603,500	69,962,313	71,077,127
4,521,001	3,613,933	3,740,704	2,784,519	4,661,124	3,574,105	4,226,613
- -	9,576,614	- -	586,300	480,333	566,261	1,314,746
- -	- -	- -	292,842	- -	- -	- -
- -	- -	808,694	- -	- -	- -	- -
682,754	1,603,780	- -	1,268,350	- -	1,033,877	- -
1,030,712	- -	174,526	- -	- -	- -	- -
154,531	- -	165,600	485,309	- -	843,589	391,958
1,270,039	- -	- -	- -	- -	- -	349,441
14,507,740	14,914,094	15,142,215	18,336,997	(a) 15,018,050	(b) 17,997,240	12,921,332
85,226,099	99,369,474	97,953,245	95,843,853	89,763,007	93,977,385	90,281,217
12,792,153	13,029,594	13,371,101	14,522,913	14,821,550	13,199,926	12,540,532
1,117,925	2,270,107	4,127,749	2,620,909	3,429,874	4,113,221	2,249,378
99,136,777	114,660,475	115,452,095	112,987,075	108,014,431	111,290,532	105,071,127
65,194,020	68,433,157	74,290,112	75,684,987	70,278,337	71,841,790	70,690,681
63,059,922	69,661,050	77,921,506	72,089,536	69,603,500	69,962,313	71,077,127
+ 2,134,098	— 1,227,893	— 3,631,394	+ 3,595,451	+ 674,837	+ 1,879,477	— 386,446
— 99,852	+ 44,944	— 412,961	— 1,012,724	+ 31,796	— 491,981	+ 236,711
+ 2,034,246	— 1,182,949	— 4,044,355	+ 2,582,727	+ 706,633	+ 1,387,496	— 149,735

(a) Exclusive of Bills drawn on account of the Commission for the Reduction of Debt.

(b) Exclusive of Bills drawn last year on account of the Commission for the Reduction of Debt.

ACCOUNT of the REVENUE of INDIA, in INDIA

[£. 1 is recorded for every 10 rupees, in respect of

HEADS OF REVENUE.	1875-76.				1876-77. -	
	India.	England.	Exchange.*	TOTAL.	India.	England.
PRINCIPAL HEADS OF REVENUE :	£.	£.	£.	£.	£.	£.
Land Revenue	21,540,480	-	-	21,540,480	19,831,491	-
Opium	8,471,425	-	-	8,471,425	9,122,460	-
Salt	6,245,555	-	-	6,245,555	6,305,869	-
Stamps	2,835,368	-	-	2,835,368	2,838,628	-
Excise	2,494,339	-	-	2,494,339	2,523,986	-
Provincial Rates	1,947,255	-	-	1,947,255	1,930,325	-
Customs	2,724,426	-	-	2,724,426	2,484,448	-
Assessed Taxes	14,642	-	-	14,642	14,535	-
Forest	697,543	-	-	697,543	616,468	-
Registration	187,651	-	-	187,651	160,253	-
Tributes from Native States	726,188	-	-	726,188	694,934	-
TOTAL	47,884,872	-	-	47,884,872	46,622,397	-
INTEREST	541,050	36,273	3,983	582,206	516,408	26,291
POST OFFICE, TELEGRAPH, AND MINT :						
Post Office	765,751	-	-	765,751	797,465	-
Telegraph	291,918	17,122	1,880	310,920	326,461	14,766
Mint	110,459	30	3	110,492	258,828	26
TOTAL	1,168,128	17,152	1,883	1,187,163	1,382,754	14,792
RECEIPTS BY CIVIL DEPARTMENTS :						
Law and Justice	593,295	510	56	593,861	609,033	-
Police	234,736	-	-	234,736	216,856	-
Marine	229,732	-	-	229,732	233,166	13
Education	147,140	-	-	147,140	150,036	-
Medical	32,072	2,022	222	34,916	35,132	1,545
Scientific and other Minor Departments	42,131	5,431	596	48,158	33,376	14,554
TOTAL	1,279,706	7,963	874	1,288,543	1,232,619	16,112
MISCELLANEOUS :						
Receipts in Aid of Superannuation, &c.	650,672	93,699	10,288	763,659	516,554	94,651
Stationery and Printing	59,135	-	-	59,135	50,024	-
Exchange (a)	456,762	10,870	1,194	468,826	491,095	26,193
Miscellaneous	-	-	-	-	-	-
TOTAL	1,175,569	104,569	11,482	1,291,620	1,057,673	120,844
RAILWAYS :						
State Railways (Gross Earnings)	292,835	-	-	292,835	380,668	-
Guaranteed Companies (net Traffic Receipts) (b)	4,280,081	890	98	4,281,672	5,114,134	-
Subsidized Companies (Repayment of Advances of Interest).	-	-	-	-	-	-
TOTAL	4,573,519	890	98	4,574,507	5,494,802	-
IRRIGATION :						
Major Works: Direct Receipts	429,679	-	-	429,679	424,850	351
Portion of Land Revenue due to Irrigation.	-	-	-	-	-	-
Madras Irrigation Company (Net Traffic Receipts).	-17,765	-	-	-17,765	-3,229	-
Minor Works and Navigation	162,823	267	29	163,124	177,269	-
TOTAL	574,742	267	29	575,038	598,890	351
BUILDINGS AND ROADS :						
Military Works	10,478	-	-	10,478	39,251	-
Civil Works	487,877	17,551	1,927	507,355	495,512	17,194
TOTAL	504,355	17,551	1,927	523,833	534,763	17,194
RECEIPTS BY MILITARY DEPARTMENTS :						
Army: Effective	922,860	105,844	11,622	1,040,326	858,262	30,912
Non-Effective	15,604	1,304	143	17,051	24,678	11,621
Military Operations in Afghanistan	-	-	-	-	-	-
" " Egypt	-	-	-	-	-	-
TOTAL	938,464	107,148	11,765	1,057,377	882,940	42,533
TOTAL REVENUES	£. 58,641,305	291,813	32,041	58,965,159	58,373,246	238,117

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure which include transactions in England the Exchange thereon, calculated in accordance with the average rate obtained for bills and telegraphic transfers sold during the year.

(a) See para. 6 of Financial Statement (page 5)

(b) Includes transactions on account of the East Indian Railway up to 31st December 1879.

and in ENGLAND, 1875-76 to 1884-85.

Transactions in India, including those of "Exchange."}]

- - 1876-77.		1877-78.				HEADS OF REVENUE.
Exchange.*	TOTAL.	India.	England.	Exchange.*	TOTAL.	
£.	£.	£.	£.	£.	£.	PRINCIPAL HEADS OF REVENUE :
-	19,891,491	19,891,145	-	-	19,891,145	Land Revenue.
-	9,122,460	9,182,722	-	-	9,182,722	Opium.
-	6,305,839	6,461,225	-	-	6,461,225	Salt.
-	2,838,523	2,993,481	-	-	2,993,483	Stamps.
-	2,523,930	2,458,029	-	-	2,458,029	Excise.
-	1,930,325	2,255,937	-	-	2,255,937	Provincial Rates.
-	2,484,448	2,624,123	-	-	2,624,123	Customs.
-	14,535	101,682	-	-	101,682	Assessed Taxes.
-	616,498	665,255	13,434	2,073	680,772	Forest.
-	199,253	234,160	-	-	234,160	Registration.
-	691,934	675,120	-	-	675,120	Tributes from Native States.
-	46,622,397	47,542,891	13,434	2,073	47,558,398	- - - TOTAL.
4,477	547,176	510,623	23,617	3,644	537,887	INTEREST.
-	797,465	850,431	-	-	850,431	POST OFFICE, TELEGRAPH, AND MINT :
2,515	343,742	352,281	-6,839	-977	344,971	Post Office.
4	258,858	443,822	37	6	443,865	Telegraph.
2,519	1,400,065	1,646,534	-6,296	-971	1,639,267	Mint.
-	609,633	618,388	-	-	618,388	- - - TOTAL.
-	216,856	255,254	-	-	255,254	RECEIPTS BY CIVIL DEPARTMENTS :
2	233,181	231,538	-	-	231,538	Law and Justice.
-	150,076	152,990	-	-	152,990	Police.
233	36,940	35,459	2,023	312	38,294	Marine.
2,478	55,408	50,413	51,380	7,930	109,723	Education.
2,743	1,301,474	1,344,542	53,403	8,242	1,406,187	Medical.
16,116	627,321	499,500	102,111	15,759	617,370	Scientific and other Minor Departments.
-	50,024	35,381	-	-	35,381	- - - TOTAL.
4,460	521,748	463,872	15,306	2,362	481,540	MISCELLANEOUS :
20,576	1,199,093	998,753	117,417	18,121	1,134,291	Receipts in aid of Superannuation, &c.
-	340,663	582,077	-	-	582,077	Stationery and Printing.
-	5,114,134	6,661,653	-	-	6,661,653	Exchange (a).
-	5,494,802	7,243,730	-	-	7,243,730	Miscellaneous.
-	599,301	815,939	765	118	816,822	- - - TOTAL.
-	39,251	39,237	-	-	39,237	RAILWAYS :
2,927	515,633	697,705	17,085	2,637	717,427	State Railways (Gross Earnings).
2,927	554,884	736,942	17,085	2,637	756,664	Guaranteed Companies (net Traffic Receipts). (b)
5,263	894,437	791,812	58,588	9,042	859,442	Subsidized Companies (repayment of Advances of Interest).
1,979	33,278	18,204	1,377	212	19,793	- - - TOTAL.
-	-	-	-	-	-	IRRIGATION :
7,242	932,715	810,016	59,965	9,254	879,235	Major Works: Direct Receipts.
40,544	59,651,907	61,649,073	279,390	43,118	61,972,481	Major Works: Portion of Land Revenue due to Irrigation.
-	-	-	-	-	-	Madras Irrigation Company (net Traffic Receipts).
-	-	-	-	-	-	Minor Works and Navigation.
-	-	-	-	-	-	- - - TOTAL.
-	-	-	-	-	-	BUILDINGS AND ROADS :
-	-	-	-	-	-	Military Works.
-	-	-	-	-	-	Civil Works.
-	-	-	-	-	-	- - - TOTAL.
-	-	-	-	-	-	RECEIPTS BY MILITARY DEPARTMENTS :
-	-	-	-	-	-	Army: Effective.
-	-	-	-	-	-	Non-Effective.
-	-	-	-	-	-	Military Operations in Afghanistan.
-	-	-	-	-	-	" " Egypt.
-	-	-	-	-	-	- - - TOTAL.
-	-	-	-	-	-	£. - - - TOTAL REVENUES.

ACCOUNT of the REVENUE of INDIA, in INDIA

[£. 1 is recorded for every 10 rupees, in respect of

HEADS OF REVENUE.	1878-79.				1879-80.	
	India.	England.	Exchange*	TOTAL.	India.	England.
PRINCIPAL HEADS OF REVENUE:	£.	£.	£.	£.	£.	£.
Land Revenue	22,323,868	-	-	22,323,868	21,861,150	-
Opium	9,399,401	-	-	9,399,401	10,319,162	-
Salt	6,941,120	-	-	6,941,120	7,266,413	-
Stamps	3,110,540	-	-	3,110,540	3,193,739	-
Excise	2,619,349	-	-	2,619,349	2,538,021	-
Provincial Rates	2,638,835	-	-	2,638,835	2,882,125	-
Customs	2,326,561	-	-	2,326,561	2,380,793	-
Assessed Taxes	900,920	-	-	900,920	785,318	-
Forest	603,939	1,494	317	605,750	674,743	1,491
Registration	266,361	-	-	266,361	269,239	-
Tributes from Native States	703,659	-	-	703,660	702,451	-
TOTAL	51,834,554	1,494	317	51,836,365	53,073,154	1,491
INTEREST	612,934	15,433	3,279	631,646	714,869	33,181
POST OFFICE, TELEGRAPH, AND MINT:						
Post Office	911,806	-	-	911,806	1,004,372	-
Telegraph	403,627	23,067	4,901	431,595	478,376	22,849
Mint	172,283	52	11	172,346	230,531	38
TOTAL	1,487,716	23,119	4,912	1,515,747	1,713,279	22,887
RECEIPTS BY CIVIL DEPARTMENTS:						
Law and Justice	647,131	-	-	647,131	658,902	-
Police	211,108	-	-	211,108	227,657	-
Marine	250,595	-	-	250,595	255,170	3,017
Education	147,425	-	-	147,425	139,414	-
Medical	42,419	1,913	407	44,739	53,073	3,256
Scientific and other Minor Departments	60,142	24,835	5,277	90,254	63,355	35,927
TOTAL	1,358,820	26,748	5,694	1,391,252	1,397,571	42,200
MISCELLANEOUS:						
Receipts in aid of Superannuation, &c.	571,871	95,614	20,316	687,801	424,198	100,943
Stationery and Printing	47,096	-	-	47,096	55,103	916
Exchange (a)	-	-	-	-	-	-
Miscellaneous	334,692	13,525	2,874	351,091	325,285	12,085
TOTAL	953,659	109,139	23,190	1,085,988	804,586	113,944
RAILWAYS:						
State Railways (gross Earnings) (b)	976,828	-	-	976,828	2,726,420	-
Guaranteed Companies (net Traffic Receipts) (c)	5,278,784	-	-	5,278,784	4,622,584	-
Subsidized Companies (repayment of Advances of Interest).	-	-	-	-	-	-
TOTAL	6,255,612	-	-	6,255,612	7,349,004	-
IRRIGATION:						
Major Works: Direct Receipts	612,718	552	117	613,387	707,074	967
Portion of Land Revenue due to Irrigation.	126,934	-	-	126,934	602,398	-
Madras Irrigation Company (net Traffic Receipts).	8,885	-	-	8,886	15,799	-
Minor Works and Navigation	168,619	-	-	168,619	193,067	-
TOTAL	917,157	552	117	917,826	1,518,338	967
BUILDINGS AND ROADS:						
Military Works	39,554	-	-	39,554	38,255	-
Civil Works	514,741	16,781	3,566	535,088	449,553	15,258
TOTAL	554,295	16,781	3,566	574,642	487,808	15,258
RECEIPTS BY MILITARY DEPARTMENTS:						
Army: Effective	905,662	46,110	9,798	961,570	915,968	74,348
Non-Effective	21,139	1,709	363	23,211	23,997	15,170
Military Operations in Afghanistan	161	-	-	161	50,499	-
" " Egypt	-	-	-	-	-	-
TOTAL	926,962	47,819	10,161	984,942	990,464	89,518
TOTAL REVENUES	£. 64,901,709	241,085	51,226	65,194,020	68,049,073	319,446

* Vide foot-note (*) on page 68.

(a) See para. 6 of Financial Statement (page 5).

(b) Includes transactions on account of the East Indian Railway from 1st January 1880.

(c) Includes transactions on account of the East Indian Railway up to 31st December 1879.

and in ENGLAND, 1875-76 to 1884-85—continued.

Transactions in India, including those of "Exchange."]

- 1879-80.		1880-81.				HEADS OF REVENUE.
Exchange.*	TOTAL.	India.	England.	Exchange.*	TOTAL.	
£.	£.	£.	£.	£.	£.	
-	21,861,150	21,112,995	-	-	21,112,995	PRINCIPAL HEADS OF REVENUE :
-	10,319,162	10,480,051	-	-	10,480,051	Land Revenue.
-	7,266,413	7,115,988	-	-	7,115,988	Opium.
-	3,193,739	3,250,581	-	-	3,250,581	Salt.
-	2,838,021	3,135,226	-	-	3,135,226	Stamps.
-	2,882,121	2,776,370	-	-	2,776,370	Excise.
-	2,280,793	2,539,612	-	-	2,539,612	Provincial Rates.
-	785,318	558,720	-	-	558,720	Customs.
302	676,536	707,718	1,602	325	709,645	Assessed Taxes.
-	269,239	281,230	-	-	281,230	Forest.
-	702,451	742,209	-	-	742,209	Registration.
-	-	-	-	-	-	Tributes from Native States.
302	53,074,947	52,700,700	1,602	325	52,702,627	- - - TOTAL.
6,714	754,764	678,129	197,550	40,030	915,709	INTEREST.
-	1,004,372	1,018,653	-	-	1,018,653	POST OFFICE, TELEGRAPH, and MINT :
4,623	505,848	508,743	28,805	5,837	543,385	Post Office.
8	230,577	89,525	40	8	89,573	Telegraph.
4,631	1,740,797	1,616,921	28,845	5,845	1,651,611	Mint.
-	-	-	-	-	-	- - - TOTAL.
-	658,902	687,764	-	-	687,764	RECEIPTS BY CIVIL DEPARTMENTS :
610	227,657	241,769	-	-	241,769	Law and Justice.
-	199,414	170,238	-	-	170,238	Police.
659	56,988	41,258	2,110	428	43,796	Marine.
7,270	106,552	62,401	16,091	3,260	81,752	Education.
8,539	1,448,310	1,449,949	18,201	3,688	1,471,838	Medical.
-	-	-	-	-	-	Scientific and other Minor Departments.
-	-	-	-	-	-	- - - TOTAL.
20,426	545,567	212,546	103,453	20,963	336,962	MISCELLANEOUS :
185	56,204	62,396	66	13	62,475	Receipts in aid of Superannuation, &c.
2,445	339,815	636,362	95,457	19,342	751,161	Stationery and Printing.
23,056	941,586	911,304	198,976	40,318	1,150,598	Exchange (a).
-	-	-	-	-	-	Miscellaneous.
-	-	-	-	-	-	- - - TOTAL.
-	2,726,420	6,521,746	230	47	6,522,023	RAILWAYS :
-	4,622,584	2,913,313	-	-	2,913,313	State Railways (gross Earnings) (b).
-	-	-	-	-	-	Guaranteed Companies (net Traffic Receipts) (c).
-	-	-	-	-	-	Subsidized Companies (repayment of Advances of Interest).
-	7,349,004	9,435,059	230	47	9,435,336	- - - TOTAL.
196	708,237	638,656	488	99	639,243	IRRIGATION :
-	602,398	797,319	-	-	797,319	Major Works ; Direct Receipts.
-	15,799	-7,650	-	-	-7,650	Portion of Land Revenue due to Irrigation.
-	193,067	197,908	-	-	197,908	Madras Irrigation Company (net Traffic Receipts).
196	1,519,501	1,626,233	488	99	1,626,820	Minor Works and Navigation.
-	-	-	-	-	-	- - - TOTAL.
-	38,255	36,727	-	-	36,727	BUILDINGS AND ROADS :
3,087	467,898	496,775	13,811	2,798	513,384	Military Works.
3,087	506,153	533,502	13,811	2,798	550,111	Civil Works.
-	-	-	-	-	-	- - - TOTAL.
15,044	1,005,360	812,823	81,573	16,529	910,925	RECEIPTS BY MILITARY DEPARTMENTS :
3,069	42,236	24,252	5,479	1,110	80,841	Army ; Effective.
-	50,499	602,607	2,695,000	546,089	3,843,696	Non-Effective.
-	-	-	-	-	-	Military Operations in Afghanistan.
-	-	-	-	-	-	" " Egypt.
18,113	1,098,095	1,439,682	2,782,052	563,728	4,785,462	- - - TOTAL.
64,638	68,433,157	70,391,479	3,241,755	656,878	74,290,112	£. - - - TOTAL REVENUES.

FINANCIAL STATEMENT OF THE

ACCOUNT of the REVENUE of INDIA, in INDIA

[£. 1 is recorded for every 10 rupees, in respect of Transactions,

HEADS OF REVENUE.	1881-82.				1882-83.			
	India.	England.	Exchange.*	TOTAL.	India.	England.	Exchange.*	TOTAL.
PRINCIPAL HEADS OF REVENUE :	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue - - - - -	21,948,022	-	-	21,948,022	21,876,047	-	-	21,876,047
Opium - - - - -	9,862,444	-	-	9,862,444	9,499,594	-	-	9,499,594
Salt - - - - -	7,375,620	-	-	7,375,620	6,177,781	-	-	6,177,781
Stamps - - - - -	3,381,372	-	-	3,381,372	3,379,681	-	-	3,379,681
Excise - - - - -	3,427,274	-	-	3,427,274	3,609,561	-	-	3,609,561
Provincial Rates - - - - -	2,895,490	-	-	2,895,490	2,633,015	-	-	2,633,015
Customs - - - - -	2,361,388	-	-	2,361,388	1,296,119	-	-	1,296,119
Assessed Taxes - - - - -	536,829	-	-	536,829	517,811	-	-	517,811
Forest - - - - -	872,199	2,230	461	874,890	935,494	2,734	627	938,855
Registration - - - - -	284,714	-	-	284,714	285,829	-	-	285,829
Tributes from Native States - - - - -	706,873	-	-	706,873	689,945	-	-	689,945
TOTAL - - - - -	53,652,225	2,230	461	53,654,922	50,950,877	2,734	627	50,954,238
INTEREST - - - - -	840,434	56,470	11,650	908,554	669,727	24,137	5,537	699,401
POST OFFICE, TELEGRAPH, AND MINT :								
Post Office - - - - -	949,907	-	-	949,907	977,797	-	-	977,797
Telegraph - - - - -	417,421	43,124	8,897	469,442	469,941	44,070	10,247	524,858
Mint - - - - -	70,556	28	6	70,590	185,868	14	3	185,885
TOTAL - - - - -	1,437,884	43,152	8,903	1,489,939	1,633,606	44,684	10,250	1,688,540
RECEIPTS BY CIVIL DEPARTMENTS :								
Law and Justice - - - - -	677,454	-	-	677,454	656,934	-	-	656,934
Police - - - - -	248,005	-	-	248,005	227,642	-	-	227,642
Marine - - - - -	237,863	13	2	237,878	222,411	11	2	222,424
Education - - - - -	189,292	-	-	189,292	198,558	-	-	198,558
Medical - - - - -	35,509	3,998	825	40,332	53,841	2,169	498	56,508
Scientific and other Minor Departments - - - - -	76,469	44,480	9,176	130,125	72,783	2,897	665	76,345
TOTAL - - - - -	1,461,592	48,491	10,003	1,523,086	1,432,169	5,077	1,165	1,438,411
MISCELLANEOUS :								
Receipts in aid of Superannuation, &c. - - - - -	250,300	105,973	21,863	378,136	201,265	103,995	23,856	329,116
Stationery and Printing - - - - -	57,799	12	2	57,813	57,845	13	3	57,861
Exchange (a) - - - - -	880,767	15,471	3,192	399,430	295,799	25,734	5,903	327,436
Miscellaneous - - - - -	-	-	-	-	-	-	-	-
TOTAL - - - - -	688,866	121,456	25,057	835,379	554,909	129,742	29,762	714,413
RAILWAYS :								
State Railways (Gross Earnings) (b) - - - - -	7,266,818	230	48	7,267,096	7,386,177	230	53	7,386,460
Guaranteed Companies (Net Traffic Receipts). - - - - -	3,615,625	-	-	3,615,625	3,582,046	-	-	3,582,046
Subsidized Companies (Repayment of Advances of Interest). - - - - -	-	2,290	472	2,762	-	3,680	844	4,524
TOTAL - - - - -	10,882,443	2,520	520	10,885,483	10,968,223	3,910	897	10,973,030
IRRIGATION :								
Major Works : Direct Receipts - - - - -	865,628	171	35	865,834	929,534	1,448	392	931,314
Portion of Land Revenue due to Irrigation. - - - - -	491,220	-	-	491,220	469,081	-	-	469,081
Madras Irrigation Company (Net Traffic Receipts). - - - - -	-8,834	-	-	-8,834	-5,624	-	-	-5,624
Minor Works and Navigation - - - - -	131,239	-	-	131,239	139,057	-	-	139,057
TOTAL - - - - -	1,479,253	171	35	1,479,459	1,532,048	1,448	392	1,533,828
BUILDINGS AND ROADS :								
Military Works - - - - -	50,298	-	-	50,298	44,306	-	-	44,306
Civil Works - - - - -	530,336	13,636	2,813	546,785	490,307	14,440	3,313	508,060
TOTAL - - - - -	580,634	13,636	2,813	597,083	534,613	14,440	3,313	552,366
RECEIPTS BY MILITARY DEPARTMENTS :								
Army : Effective - - - - -	1,063,738	65,455	19,504	1,142,697	902,077	71,960	16,507	990,544
Non-effective - - - - -	29,706	2,808	579	33,093	30,289	3,154	724	34,167
Military Operations in Afghanistan. - - - - -	354,768	2,305,000	475,524	3,135,292	-	-	-	-
Military Operations in Egypt - - - - -	-	-	-	-	84,703	500,000	114,696	699,399
TOTAL - - - - -	1,448,212	2,373,263	489,607	4,311,082	1,017,069	575,114	131,927	1,724,110
TOTAL REVENUES - - - - - £.	72,474,543	2,661,395	540,049	75,684,987	69,293,241	801,286	183,810	70,278,337

(a) See para. 6 of Financial Statement (page 5).

* Vide foot-note (*) on page 68.

(b) Includes transactions on account of the East Indian Railway from 1st January 1880.

(c) Included under Major Works—Direct Receipts, the undertaking having been purchased by Government in 1882-83.

and in ENGLAND, 1875-76 to 1884-85—continued.

in India, including those of "Exchange."]

1883-84.				1884-85.				HEADS OF REVENUE.
India.	England.	Exchange.*	TOTAL.	India.	England.	Exchange.*	TOTAL.	
£.	£.	£.	£.	£.	£.	£.	£.	PRINCIPAL HEADS OF REVENUE:
22,361,899	-	-	22,361,899	21,832,211	-	-	21,832,211	Land Revenue.
9,556,501	-	-	9,556,501	8,816,469	-	-	8,816,469	Opium.
6,145,413	-	-	6,145,413	6,507,236	-	-	6,507,236	Salt.
3,513,201	-	-	3,513,201	3,606,622	-	-	3,606,622	Stamps.
3,836,961	-	-	3,836,961	4,011,867	-	-	4,011,867	Excise.
2,878,731	-	-	2,878,731	2,791,461	-	-	2,791,461	Provincial Rates.
1,187,266	-	-	1,187,266	1,029,943	-	-	1,029,943	Customs.
526,087	-	-	526,087	511,828	-	-	511,828	Assessed Taxes.
1,049,091	3,109	710	1,052,900	984,786	1,768	430	986,984	Forest.
258,953	-	-	258,953	286,784	-	-	286,784	Registration.
720,487	-	-	720,487	699,017	-	-	699,017	Tributes from Native States.
52,034,582	3,109	710	52,038,401	51,078,224	1,768	430	51,080,422	- - - TOTAL.
819,741	20,722	6,792	856,255	667,616	34,912	8,483	711,011	INTEREST.
1,018,743	-	-	1,018,743	1,047,130	-	-	1,047,130	POST OFFICE, TELEGRAPH, AND MINT:
471,146	45,577	10,415	527,138	541,429	23,430	5,693	570,552	Post Office.
131,413	35	8	131,456	180,139	20	5	180,164	Telegraph.
1,621,302	45,612	10,423	1,677,337	1,768,698	23,450	5,698	1,797,846	Mint.
573,859	-	-	573,859	546,059	-	-	546,059	- - - TOTAL.
311,874	-	-	311,874	319,400	-	-	319,400	RECEIPTS BY CIVIL DEPARTMENTS:
192,867	-	-	192,867	165,974	-	-	165,974	Law and Justice.
204,427	-	-	204,427	203,291	-	-	203,291	Police.
52,558	2,113	552	55,223	50,025	2,461	598	53,084	Marine.
88,693	1,038	237	89,968	84,574	613	149	85,336	Education.
1,424,278	3,451	789	1,428,518	1,369,323	3,074	747	1,373,144	Medical.
201,182	101,255	23,138	325,575	199,168	98,021	23,818	321,007	Scientific and other Minor Departments.
50,595	-	-	50,595	47,541	-	-	47,541	- - - TOTAL.
60,817	-	-	60,817	12,383	-	-	12,383	MISCELLANEOUS:
305,228	4,831	1,115	311,224	331,687	9,064	2,203	342,954	Receipts in aid of Superannuation, &c.
617,822	106,136	24,253	748,211	590,779	107,085	26,021	723,885	Stationery and Printing.
8,268,482	230	53	8,268,765	8,418,927	230	56	8,419,213	Exchange. (a)
3,688,143	-	-	3,688,143	3,478,300	-	-	3,478,300	Miscellaneous.
-	2,645	604	3,249	-	497	121	618	- - - TOTAL.
11,956,625	2,875	657	11,960,157	11,897,227	727	177	11,898,131	RAILWAYS:
936,581	-	-	936,581	1,075,131	-	-	1,075,131	State Railways (Gross Traffic Receipts). (b)
534,126	-	-	534,126	465,817	-	-	465,817	Guaranteed Companies (Net Traffic Receipts).
(c)	-	-	(c)	(c)	-	-	(c)	Subsidized Companies (Repayment of Advances of Interest).
141,872	-	-	141,872	135,027	-	-	135,027	- - - TOTAL.
1,612,579	-	-	1,612,579	1,675,975	-	-	1,675,975	IRRIGATION:
44,062	-	-	44,062	40,415	-	-	40,415	Major Works: Direct Receipts.
437,638	16,575	3,788	508,051	552,036	18,219	4,427	574,682	Portion of Land Revenue due to Irrigation.
531,750	16,575	3,788	552,113	592,451	18,219	4,427	615,097	Madras Irrigation Company (Net Traffic Receipts).
823,743	40,102	11,220	884,065	687,670	64,436	15,657	767,763	Minor Works and Navigation.
76,323	3,353	767	80,440	43,326	3,283	798	47,407	- - - TOTAL.
3,708	-	-	3,708	-	-	-	-	BUILDINGS AND ROADS:
903,774	52,458	11,987	968,219	730,996	67,719	16,455	815,170	Military Works.
71,522,453	259,938	59,399	71,841,790	70,371,289	256,954	62,438	70,690,681	Civil Works.
								- - - TOTAL.
								RECEIPTS BY MILITARY DEPARTMENTS:
								Army: Effective.
								Non-effective.
								Military Operations in Afghanistan.
								Military Operations in India.
								- - - TOTAL.
								- - - TOTAL REVENUES.

ACCOUNT of the EXPENDITURE chargeable on the REVENUES of INDIA,

[£. 1 is recorded for every 10 rupees, in respect of Transactions]

HEADS OF EXPENDITURE.	1875-76.				1876-77.	
	India.	England.	Exchange.†	TOTAL.	England.	India.
	£.	£.	£.	£.	£.	£.
DIRECT DEMANDS ON THE REVENUES:						
Refunds and Drawbacks - - - -	302,696	-	-	302,696	251,061	-
Assignments and Compensations - - -	903,524	-	-	903,524	878,983	-
Charges in respect of Collection, viz.:						
Land Revenue - - - - -	2,946,001	4,284	470	2,951,355	2,896,155	2,492
Opium (including cost of Production) - - -	2,217,851	714	78	2,218,643	2,841,644	3
Salt (including cost of Production) - - -	508,381	280	31	508,692	485,936	3,051
Stamps - - - - -	71,166	35,270	3,873	110,309	71,136	25,130
Excise - - - - -	87,226	-	-	87,226	91,345	64
Provincial Rates - - - - -	52,735	-	-	52,735	52,130	-
Customs - - - - -	187,551	144	16	187,711	202,163	11
Assessed Taxes - - - - -	10	-	-	10	919	-
Forest - - - - -	417,263	2,548	280	420,091	456,101	1,998
Registration - - - - -	130,449	-	-	130,449	141,458	-
TOTAL - - -	7,831,453	43,240	4,748	7,879,441	8,369,031	32,749
INTEREST:						
Interest on Debt,* other than that charged to Railways and Irrigation Works.	2,044,182	2,160,855	237,263	4,442,300	1,948,549	2,316,963
Interest on other Obligations - - - - -	386,048	533	59	386,640	394,119	602
TOTAL - - -	2,430,230	2,161,388	237,322	4,828,940	2,342,668	2,317,565
POST OFFICE, TELEGRAPH, AND MINT:						
Post Office - - - - -	838,507	65,127	7,151	910,785	844,143	75,606
Telegraph - - - - -	407,998	85,162	9,351	502,511	371,446	101,681
Mint - - - - -	82,276	25,350	2,783	110,409	90,872	39,729
TOTAL - - -	1,328,781	175,639	19,285	1,523,705	1,306,461	217,016
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:						
General Administration - - - - -	1,205,834	233,045	25,588	1,464,467	1,269,407	230,813
Law and Justice - - - - -	3,100,696	1,471	162	3,102,329	3,172,171	1,574
Police - - - - -	2,473,340	-	-	2,473,340	2,517,708	-
Marine (including River Navigation) - - -	431,492	148,239	16,277	596,008	519,516	131,458
Education - - - - -	1,020,570	300	33	1,020,903	1,005,279	610
Ecclesiastical - - - - -	161,066	1,056	116	162,238	161,097	2,740
Medical - - - - -	663,498	7,570	831	671,899	661,450	7,611
Political - - - - -	415,150	15,293	1,679	432,122	490,634	14,684
Scientific and other Minor Departments - -	358,495	39,537	4,341	402,373	314,017	38,603
TOTAL - - -	9,830,141	446,511	49,027	10,325,679	10,111,279	428,093
MISCELLANEOUS CIVIL CHARGES:						
Territorial and Political Pensions - - -	790,864	19,336	2,123	812,323	772,493	21,067
Civil Furlough and Absentee Allowances - -	768	229,008	25,145	254,921	778	236,171
Superannuation Allowances and Pensions - -	799,915	1,190,113	130,675	2,120,703	579,109	1,268,742
Stationery and Printing - - - - -	253,565	208,962	22,944	485,471	260,818	186,823
Exchange (a) - - - - -	57,058	-	-	57,058	205,423	-
Miscellaneous - - - - -	619,346	27,111	2,977	649,434	389,785	36,273
TOTAL - - -	2,521,516	1,674,530	183,864	4,379,910	2,208,406	1,749,076
FAMINE RELIEF AND INSURANCE:						
Famine Relief - - - - -	601,379	587	64	602,030	2,144,927	504
Construction of Protective Railways - - -	-	-	-	-	-	-
Construction of Protective Irrigation Works -	-	-	-	-	-	-
Reduction of Debt - - - - -	-	-	-	-	-	-
TOTAL - - -	601,379	587	64	602,030	2,144,927	504
Carried forward to page 80 - - - £.	24,549,500	4,501,895	494,310	29,539,705	26,482,772	4,745,063
* The "Interest on Debt" is distributed as follows:						
Interest on Debt (other than that charged to Railways and Irrigation Works) as above.	2,044,182	2,163,855	237,263	4,442,300	1,948,549	2,316,963
Under Railway Revenue Account - - - - -	433,534	-	-	433,534	559,504	-
Under Irrigation - - - - -	539,537	-	-	539,537	583,639	-
TOTAL - - - £.	3,017,253	2,160,855	237,263	5,415,371	3,091,692	2,316,963

† Vide foot-note (*) on page 68.

(a) See para. 6 of Financial Statement (page 5).

in INDIA and in ENGLAND, 1875-76 to 1884-85.

in India, including those of "Exchange."]

- 1876-77.		1877-78.				HEADS OF EXPENDITURE.
Exchange.†	TOTAL.	India.	England.	Exchange.†	TOTAL.	
£.	£.	£.	£.	£.	£.	
-	251,061	230,521	-	-	230,521	DIRECT DEMANDS ON THE REVENUES :
-	873,983	867,122	-	-	867,122	Refunds and Drawbacks.
424	2,809,071	2,939,690	3,367	520	2,943,577	Assignments and Compensations.
-	2,841,647	2,639,504	1,762	272	2,661,538	Charges in respect of Collection, viz. :
520	489,507	545,363	810	125	546,298	Land Revenue.
4,270	100,545	74,213	28,460	4,392	107,065	Opium (including Cost of Production).
11	91,420	94,648	4,702	728	100,076	Salt (including Cost of Production).
-	52,130	65,762	-	-	65,762	Stamps.
2	202,176	207,611	-	-	207,611	Excise.
-	910	602	-	-	602	Provincial Rates.
340	458,439	432,600	7,338	1,132	441,070	Customs.
-	141,458	149,676	-	-	149,676	Assessed Taxes.
5,576	8,407,356	8,267,402	46,439	7,167	8,321,008	Forest.
						Registration.
						- - - TOTAL.
394,509	4,660,021	1,922,533	2,492,282	384,633	4,799,448	INTEREST :
103	394,824	353,036	716	110	358,862	Interest on Debt,* other than that charged to
394,612	5,054,845	2,280,569	2,492,998	384,743	5,158,310	Railways and Irrigation Works.
						Interest on other Obligations.
						- - - TOTAL.
12,873	932,622	867,512	96,586	14,906	979,004	POST OFFICE, TELEGRAPH, AND MINT :
17,313	490,440	396,125	72,288	11,156	479,569	Post Office.
6,765	137,366	105,849	26,234	4,049	136,132	Telegraph.
36,951	1,560,428	1,369,486	195,108	30,111	1,594,705	Mint.
						- - - TOTAL.
39,300	1,539,520	1,277,524	226,412	34,942	1,538,878	SALARIES AND EXPENSES OF CIVIL DEPART-
268	3,174,013	3,208,142	430	66	3,208,638	MENTS :
-	2,517,708	2,487,615	-	-	2,487,615	General Administration.
22,333	873,357	300,731	106,091	16,373	513,195	Law and Justice.
104	1,005,993	1,008,701	391	60	1,009,152	Police.
467	164,304	156,611	1,428	220	158,259	Marine (including River Navigation).
1,293	670,357	683,759	7,601	1,173	692,533	Education.
2,500	507,818	389,888	79,184	12,221	481,293	Ecclesiastical.
6,573	359,193	335,381	32,363	4,995	372,739	Medical.
72,891	10,612,263	9,938,352	453,900	70,050	10,462,302	Political.
						Scientific and other Minor Departments.
						- - - TOTAL.
3,587	797,147	757,904	21,067	3,251	782,222	MISCELLANEOUS CIVIL CHARGES :
40,213	277,162	2,240	236,203	36,453	274,896	Territorial and Political Pensions.
216,029	2,063,830	629,272	1,299,836	200,603	2,129,711	Civil Furlough and Absentee Allowances.
31,810	479,451	252,606	178,613	27,566	458,790	Superannuation Allowances and Pensions.
-	205,423	147,105	-	-	147,105	Stationery and Printing.
6,176	432,234	341,857	37,522	5,791	385,170	Exchange (a).
297,815	4,255,297	2,130,984	1,773,246	273,664	4,177,894	Miscellaneous.
						- - - TOTAL.
86	2,145,517	5,335,300	10,685	1,649	5,347,634	FAMINE RELIEF AND INSURANCE :
-	-	-	-	-	-	Famine Relief.
-	-	-	-	-	-	Construction of Protective Railways.
-	-	-	-	-	-	Construction of Protective Irrigation Works.
86	2,145,517	5,335,300	10,685	1,649	5,347,634	Reduction of Debt.
						- - - TOTAL.
807,931	32,035,706	29,322,093	4,972,376	767,384	35,061,863	- - - Carried forward to page 81.
394,509	4,660,021	1,922,533	2,492,282	384,633	4,799,448	* The "Interest on Debt" is distributed as follows :
-	559,504	703,753	-	-	703,753	Interest on Debt (other than that charged to
-	583,639	621,822	-	-	621,822	Railways and Irrigation Works) as above.
394,509	5,803,164	3,248,108	2,492,282	384,633	6,125,023	Under Railway Revenue Account.
						Under Irrigation.
						- - - TOTAL.

ACCOUNT of the EXPENDITURE Chargeable on the REVENUES of INDIA,

[£. 1 is recorded for every 10 rupees, in respect of Transactions]

HEADS OF EXPENDITURE.	1878-79.				1879-80. -	
	India.	England.	Exchange.†	TOTAL.	India.	England.
DIRECT DEMANDS ON THE REVENUES:						
Refunds and Drawbacks - - - - -	£. 250,529	- - -	- - -	£. 250,529	£. 254,645	- - -
Assignments and Compensations - - -	1,032,118	- - -	- - -	1,032,118	1,142,645	- - -
Charges in respect of Collection, viz.:						
Land Revenue - - - - -	2,958,210	1,794	381	2,960,391	2,936,536	649
Opium (including cost of Production) -	1,497,792	938	199	1,498,929	2,067,336	156
Salt (including cost of Production) - -	404,743	- - -	- - -	404,743	340,464	223
Stamps - - - - -	73,807	41,645	8,849	124,301	76,974	37,350
Excise - - - - -	87,839	- - -	- - -	87,839	92,038	- - -
Provincial Rates - - - - -	64,431	- - -	- - -	64,431	47,866	- - -
Customs - - - - -	200,417	- - -	- - -	200,417	201,280	- - -
Assessed Taxes - - - - -	37,617	- - -	- - -	37,617	29,886	- - -
Forest - - - - -	451,106	3,828	814	455,748	460,079	4,977
Registration - - - - -	160,800	- - -	- - -	160,800	165,208	- - -
TOTAL - - - - -	7,419,415	48,205	10,243	7,477,863	7,814,957	43,355
INTEREST:						
Interest on Debt,* other than that charged to Railways and Irrigation Works.	1,872,668	2,593,112	550,985	5,016,765	1,750,635	2,705,976
Interest on other Obligations - - - -	382,872	1,125	239	384,236	385,397	427
TOTAL - - - - -	2,255,540	2,594,237	551,224	5,401,001	2,136,032	2,706,403
POST OFFICE, TELEGRAPH, AND MINT:						
Post Office - - - - -	942,114	91,356	10,411	1,052,881	1,018,122	127,432
Telegraph - - - - -	443,444	82,477	17,525	543,446	354,290	92,526
Mint - - - - -	94,607	9,384	1,994	105,985	101,266	8,283
TOTAL - - - - -	1,480,165	183,217	38,930	1,702,312	1,473,678	228,241
SALARIES AND EXPENSES OF CIVIL DEPART- MENTS:						
General Administration - - - - -	1,269,500	233,410	49,595	1,552,505	1,278,509	220,211
Law and Justice - - - - -	3,334,082	1,095	233	3,336,310	3,319,536	949
Police - - - - -	2,423,627	- - -	- - -	2,423,627	2,497,755	- - -
Marine (including River Navigation) - -	404,861	100,245	21,300	526,406	368,275	120,510
Education - - - - -	983,507	1,154	245	984,906	967,369	264
Ecclesiastical - - - - -	153,562	1,638	348	155,548	154,912	1,100
Medical - - - - -	664,110	7,208	1,532	672,850	662,319	7,901
Political - - - - -	435,858	12,935	2,748	451,541	418,331	12,240
Scientific and other Minor Departments -	328,312	28,380	6,030	362,722	329,867	28,393
TOTAL - - - - -	9,798,319	386,065	82,031	10,466,415	9,996,879	391,568
MISCELLANEOUS CIVIL CHARGES:						
Territorial and Political Pensions - - -	760,301	34,065	7,238	801,604	670,300	21,065
Civil Furlough and Absentee Allowances -	4,482	228,001	48,446	280,929	5,232	212,919
Superannuation Allowances and Pensions -	683,273	1,356,894	288,313	2,328,480	874,511	1,961,182
Stationery and Printing - - - - -	283,471	172,966	36,752	493,189	314,776	97,293
Exchange (a) - - - - -	225,959	- - -	- - -	225,959	79,075	- - -
Miscellaneous - - - - -	308,025	25,576	5,434	339,035	369,007	19,496
TOTAL - - - - -	2,265,511	1,817,502	386,183	4,469,196	2,312,991	1,711,955
FAMINE RELIEF AND INSURANCE:						
Famine Relief - - - - -	312,823	597	127	313,547	103,647	343
Construction of Protective Railways - - -	- - -	- - -	- - -	- - -	- - -	- - -
Construction of Protective Irrigation Works -	- - -	- - -	- - -	- - -	- - -	- - -
Reduction of Debt - - - - -	- - -	- - -	- - -	- - -	- - -	- - -
TOTAL - - - - -	312,823	597	127	313,547	103,647	343
Carried forward to page 82 - - - - -	23,731,773	5,029,823	1,038,738	29,800,334	23,838,178	5,081,865
* The "Interest on Debt" is distributed as fol- lows:—						
Interest on Debt (other than that charged to Railways and Irrigation Works), as above.	1,872,668	2,593,112	550,985	5,016,765	1,750,635	2,705,976
Under Railway Revenue Account - - - -	860,675	- - -	- - -	860,675	1,029,272	34,397
Under Irrigation - - - - -	656,438	- - -	- - -	656,438	686,713	- - -
TOTAL - - - - -	3,389,781	2,593,112	550,985	6,533,878	3,466,620	2,740,373

† Vide foot-note (*) on page 68.

(a) See para. 6 of Financial Statement (page 5).

in INDIA and in ENGLAND, 1875-76 to 1884-85—continued.

in India, including those of "Exchange."]

1879-80.		1880-81.				HEADS OF EXPENDITURE.
Exchange.†	TOTAL.	India.	England.	Exchange.†	TOTAL.	
£.	£.	£.	£.	£.	£.	
-	254,645	346,240	-	-	346,240	DIRECT DEMANDS ON THE REVENUES :
-	1,142,645	1,215,013	-	-	1,215,013	Refunds and Drawbacks.
131	2,937,310	2,982,098	681	138	2,983,817	Assignments and Compensations.
32	2,067,524	2,028,669	88	19	2,028,775	Charges in respect of Collection, viz. :
45	340,732	363,536	1	-	363,537	Land Revenue.
7,553	121,882	75,863	31,602	6,404	113,869	Opium (including cost of Production).
-	92,038	95,404	-	-	95,404	Salt (including cost of Production).
-	47,866	40,435	-	-	46,435	Stamps.
-	201,280	198,927	-	-	198,927	Excise.
-	22,884	21,237	-	-	21,237	Provincial Rates.
1,007	4,06,063	461,908	4,068	824	466,800	Customs.
-	165,208	173,351	-	-	173,351	Assessed Taxes.
8,773	7,867,085	8,009,581	36,440	7,384	8,053,405	Forest.
						Registration.
						- - - TOTAL
547,548	5,004,150	1,403,777	2,341,218	474,402	4,219,397	INTEREST :
86	385,910	413,464	561	114	414,139	Interest on Debt,* other than that charged to
547,634	5,390,069	1,817,241	2,341,779	474,516	4,633,536	Railways and Irrigation Works.
						Interest on other Obligations.
						- - - TOTAL.
25,785	1,171,339	1,060,147	106,358	21,551	1,197,056	POST OFFICE, TELEGRAPH, AND MINT :
18,722	465,538	403,965	87,340	17,698	514,003	Post Office.
1,676	111,225	89,227	3,391	687	93,305	Telegraph.
46,183	1,748,102	1,567,339	197,089	39,936	1,804,364	Mint.
						- - - TOTAL.
44,559	1,543,279	1,291,433	245,597	49,765	1,586,845	SALARIES AND EXPENSES OF CIVIL DEPART-
192	3,320,677	3,249,479	266	54	3,249,799	MENTS :
-	2,497,755	2,526,663	-	-	2,526,663	General Administration.
24,385	513,170	303,146	110,766	22,445	532,357	Law and Justice.
53	967,686	998,751	407	82	999,240	Police.
223	156,235	157,933	655	133	158,771	Marine (including River Navigation).
1,599	671,819	660,356	7,203	1,460	669,019	Education.
2,477	433,048	444,896	86,287	17,484	548,657	Ecclesiastical.
5,745	304,005	371,328	29,851	6,049	497,223	Medical.
79,213	10,467,674	10,100,085	481,032	97,472	10,678,589	Political.
						Scientific and other Minor Departments.
						- - - TOTAL.
4,262	695,627	658,859	24,901	5,046	688,806	MISCELLANEOUS CIVIL CHARGES :
43,084	261,235	6,217	219,370	44,451	270,038	Territorial and Political Pensions.
275,432	2,511,125	779,815	1,411,023	285,916	2,476,754	Civil Furlough and Absentee Allowances.
19,687	431,756	411,021	69,585	14,100	494,706	Supernunuation Allowances and Pensions.
-	79,075	7,562	-	-	7,562	Stationery and Printing.
3,945	392,538	316,269	30,823	6,246	353,338	Exchange. (a)
346,410	4,371,356	2,179,743	1,755,702	355,759	4,291,204	Miscellaneous.
						- - - TOTAL.
69	104,059	32,638	1,831	371	34,840	FAMINE RELIEF AND INSURANCE :
-	-	-	-	-	-	Famine Relief.
-	-	-	-	-	-	Construction of Protective Railways.
-	-	-	-	-	-	Construction of Protective Irrigation Works.
69	104,059	32,638	1,831	371	34,840	Reduction of Debt.
						- - - TOTAL.
1,028,302	29,948,345	23,706,627	4,813,873	975,438	29,495,938	- - - Carried forward to page 83.
547,548	5,004,150	1,403,777	2,341,218	474,402	4,219,397	* The "Interest on Debt" is distributed as
6,960	1,070,029	1,248,030	343,869	60,678	1,661,577	follows :—
-	686,713	714,046	-	-	714,046	Interest on Debt (other than that charged to
554,508	6,761,501	8,365,853	2,685,087	544,080	6,595,010	Railways and Irrigation Works), as above.
						Under Railway Revenue Account.
						Under Irrigation.
						- - - TOTAL.

ACCOUNT of the EXPENDITURE Chargeable on the REVENUES of INDIA,

[£. 1 is recorded for every 10 rupees, in respect of Transactions]

HEADS OF EXPENDITURE:	1881-82.				1882-83.			
	India.	England.	Exchange.†	TOTAL.	India.	England.	Exchange.†	TOTAL.
DIRECT DEMANDS ON THE REVENUES:	£.	£.	£.	£.	£.	£.	£.	£.
Refunds and Drawbacks - - - - -	272,370	-	-	272,370	316,606	-	-	316,606
Assignments and Compensations - - -	1,194,440	-	-	1,194,440	1,195,087	-	-	1,195,087
Charges in respect of Collection, viz.:								
Land Revenue - - - - -	3,003,251	541	112	3,003,904	3,042,032	459	105	3,042,596
Opium (including cost of Production)	2,056,273	1,062	219	2,057,554	2,281,231	1,585	364	2,283,180
Salt (including cost of Production)	486,209	-	-	486,209	440,030	-	-	440,030
Stamps - - - - -	77,761	32,862	6,730	117,403	78,503	44,895	10,299	133,697
Excise - - - - -	96,883	3	-	96,886	94,431	-	-	94,431
Provincial Rates - - - - -	53,226	-	-	53,226	53,455	-	-	53,455
Customs - - - - -	195,093	17	3	195,113	154,982	-	-	154,982
Assessed Taxes - - - - -	13,074	-	-	13,074	12,853	-	-	12,853
Forest - - - - -	552,357	5,288	1,091	558,736	561,993	5,325	1,221	568,539
Registration - - - - -	179,401	-	-	179,401	184,501	-	-	184,501
TOTAL - - - - -	8,180,338	39,773	8,205	8,228,316	8,424,704	52,264	11,989	8,488,957
INTEREST:								
Interest on Debt,* other than that charged to Railways and Irrigation Works.	1,294,530	2,512,420	518,315	4,325,265	1,249,187	2,481,147	569,158	4,299,492
Interest on other Obligations - - - - -	533,278	706	146	534,130	469,832	831	191	470,854
TOTAL - - - - -	1,827,808	2,513,126	518,461	4,859,395	1,719,019	2,481,978	569,349	4,770,346
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office - - - - -	1,051,123	96,812	19,972	1,167,907	1,092,539	101,471	23,277	1,217,287
Telegraph - - - - -	442,087	85,451	17,629	545,167	478,261	116,314	26,682	621,257
Mint - - - - -	68,509	19,017	3,923	91,449	85,249	6,031	1,383	90,663
TOTAL - - - - -	1,561,719	201,280	41,524	1,804,523	1,654,049	223,816	51,342	1,929,207
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:								
General Administration - - - - -	1,262,925	231,431	47,744	1,542,100	1,314,046	249,836	57,311	1,621,193
Law and Justice - - - - -	3,232,515	226	47	3,232,788	3,233,793	1,278	293	3,235,364
Police - - - - -	2,553,861	-	-	2,553,861	2,642,892	-	-	2,642,892
Marine (including River Navigation) - -	425,584	197,814	40,809	664,207	366,392	123,808	23,400	518,600
Education - - - - -	1,078,161	329	68	1,078,558	1,145,628	342	78	1,146,048
Ecclesiastical - - - - -	161,694	442	91	162,227	161,161	316	72	161,549
Medical - - - - -	675,717	7,468	1,541	684,726	685,510	7,362	1,689	694,561
Political - - - - -	623,514	25,832	5,329	654,675	487,089	26,702	6,125	519,916
Scientific and other Minor Departments -	540,400	20,591	4,248	565,239	455,775	26,041	5,974	487,790
TOTAL - - - - -	10,554,371	484,133	99,877	11,138,381	10,512,286	435,685	99,942	11,047,913
MISCELLANEOUS CIVIL CHARGES:								
Territorial and Political Pensions - -	651,063	31,265	6,450	688,778	654,496	31,265	7,172	692,933
Civil Furlough and Absentee Allowances -	4,895	217,747	44,921	267,563	920	210,988	48,399	260,307
Superannuation Allowances and Pensions	815,187	1,367,140	282,043	2,464,370	813,625	1,390,146	318,890	2,522,661
Stationery and Printing - - - - -	447,190	118,694	24,487	590,371	344,985	162,588	37,297	544,870
Exchange (a) - - - - -	91,240	-	-	91,240	64,640	-	-	64,640
Miscellaneous - - - - -	347,195	44,156	9,109	400,460	252,867	28,527	6,544	287,938
TOTAL - - - - -	2,356,770	1,779,002	367,010	4,502,782	2,131,533	1,823,514	418,302	4,373,349
FAMINE RELIEF AND INSURANCE: §								
Famine Relief - - - - -	34,684	165	34	34,883	22,103	-	-	22,103
Construction of Protective Railways - -	682,403	-	-	682,403	-133,129	-	-	-133,129
Construction of Protective Irrigation Works.	135,449	-	-	135,449	263,443	-	-	263,443
Reduction of Debt - - - - -	715,151	-	-	715,151	1,343,555	-	-	1,343,555
TOTAL - - - - -	1,567,687	165	34	1,567,886	1,495,972	-	-	1,495,972
Carried forward to page 84 - - - - -	26,048,693	5,017,479	1,095,111	32,101,283	25,937,563	5,017,257	1,150,924	32,105,744
* The "Interest on Debt" is distributed as follows:—								
Interest on Debt (other than that charged to Railways and Irrigation Works), as above.	1,294,530	2,512,420	518,315	4,325,265	1,249,187	2,481,147	569,158	4,299,492
Under Railway Revenue Account - - -	1,461,476	352,852	72,794	1,887,122	1,621,147	348,092	79,850	2,049,089
Under Irrigation - - - - -	741,863	-	-	741,863	815,776	-	-	815,776
TOTAL - - - - -	3,497,869	2,865,272	591,109	6,954,250	3,686,110	2,829,239	649,008	7,164,357

† Vide foot-note (*) on p. 68.

(a) See para. 6 of Financial Statement (page 5).

§ For explanation of excess over 1,500,000 L, see para. 39 of Financial Statement (page 21).

in INDIA and in ENGLAND, 1875-76 to 1884-85—continued.

in India, including those of "Exchange."]

1883-84.				1884-85.				HEADS OF EXPENDITURE.
India.	England.	Exchange.†	TOTAL.	India.	England.	Exchange.†	TOTAL.	
£.	£.	£.	£.	£.	£.	£.	£.	
388,270	-	-	388,270	200,836	-	-	200,836	DIRECT DEMANDS ON THE REVENUES :
1,238,840	-	-	1,238,840	1,275,442	-	-	1,275,442	Refunds and Drawbacks.
3,338,887	260	59	3,329,206	3,362,875	412	100	3,363,387	Assignments and Compensations.
1,853,410	1,280	293	1,854,983	2,962,532	3,305	803	2,966,640	Charges in respect of Collection, viz. :
442,556	4,085	933	447,574	449,237	73	18	449,328	Land Revenue.
81,279	27,815	6,356	115,450	84,844	45,528	11,063	141,435	Opium (including cost of Production).
92,359	-	-	92,359	103,617	42	10	103,669	Salt (including cost of Production).
54,547	-	-	54,547	50,660	-	-	50,660	Stamps.
139,345	-	-	139,345	136,860	-	-	136,860	Excise.
13,214	-	-	13,214	12,936	-	-	12,936	Provincial Rates.
643,511	5,864	1,340	650,715	674,573	3,881	943	679,397	Customs.
167,091	-	-	167,091	178,465	-	-	178,465	Assessed Taxes.
								Forest.
								Registration.
8,443,809	39,304	8,981	8,491,594	9,492,877	53,241	12,937	9,559,055	- - - TOTAL.
1,066,077	2,442,210	558,070	4,066,357	893,245	2,609,687	634,133	4,137,065	INTEREST :
452,112	5,123	1,171	458,406	478,686	2,970	722	482,378	Interest on Debt,* other than that charged to Railways and Irrigation Works.
1,518,189	2,447,333	559,241	4,524,763	1,371,931	2,612,657	634,855	4,619,443	Interest on other Obligations.
								- - - TOTAL.
1,127,994	106,487	24,333	1,258,814	1,125,275	116,798	28,381	1,270,454	POST OFFICE, TELEGRAPH, AND MINT :
513,937	150,430	34,375	697,892	564,041	180,527	43,867	788,435	Post Office.
75,910	4,428	1,012	81,350	74,183	9,797	2,380	86,360	Telegraph.
1,716,991	261,345	59,720	2,038,056	1,763,499	307,122	74,628	2,145,249	Mint.
								- - - TOTAL.
1,359,025	239,354	54,695	1,653,074	1,374,909	234,930	57,086	1,666,925	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :
3,238,437	374	85	3,238,896	3,304,631	1,084	263	3,305,978	General Administration.
2,761,054	-	-	2,761,054	2,832,725	-	-	2,832,725	Law and Justice.
392,781	106,787	44,968	634,536	339,737	154,656	37,580	531,973	Police.
1,184,049	145	33	1,184,227	1,238,439	280	68	1,238,787	Marine (including River Navigation).
158,802	310	71	159,183	165,774	512	125	166,411	Education.
709,353	7,472	1,707	718,532	733,927	7,880	1,915	743,722	Ecclesiastical.
506,624	26,041	5,951	538,616	759,267	31,988	7,773	799,028	Medical.
448,534	20,306	4,775	474,205	437,958	15,817	3,843	457,618	Political.
10,758,659	491,379	112,285	11,362,323	11,187,367	447,147	108,653	11,743,167	Scientific and other Minor Departments.
								- - - TOTAL.
670,476	79,776	18,230	768,482	635,459	28,874	7,016	671,349	MISCELLANEOUS CIVIL CHARGES :
3,431	216,916	49,568	269,915	14,852	198,275	48,179	261,306	Territorial and Political Pensions.
730,300	1,416,978	323,794	2,480,072	782,522	1,418,741	344,743	2,546,006	Civil Furlough and Absentee Allowances.
873,139	112,518	25,712	511,369	383,824	129,608	31,494	544,926	Superannuation Allowances and Pensions.
-	-	-	-	-	-	-	-	Stationery and Printing.
249,872	20,123	4,503	274,593	252,671	31,916	7,755	292,342	Exchange. (a)
2,036,218	1,846,311	421,902	4,304,431	2,069,328	1,807,414	439,187	4,315,929	Miscellaneous.
								- - - TOTAL.
9,096	89	20	9,205	7,350	-	-	7,350	FAMINE RELIEF AND INSURANCE : §
649,248	-	-	649,248	946,457	-	-	946,457	Famine Relief.
283,191	26	6	283,223	233,046	-	-	233,046	Construction of Protective Railways.
581,137	-	-	581,137	341,504	-	-	341,504	Construction of Protective Irrigation Works.
1,522,672	115	26	1,522,813	1,548,357	-	-	1,548,357	Reduction of Debt.
								- - - TOTAL.
25,996,038	5,085,787	1,162,155	32,243,980	27,433,359	5,227,581	1,270,200	33,931,200	- - - Carried forward to page 85.
1,066,077	2,442,210	558,070	4,066,357	893,245	2,609,687	634,133	4,137,065	* The "Interest on Debt" is distributed as follows :—
1,784,873	311,593	71,202	2,167,668	1,957,935	353,326	85,855	2,397,116	Interest on Debt (other than that charged to Railways and Irrigation Works), as above.
893,665	-	-	893,665	932,004	-	-	932,004	Under Railway Revenue Account.
3,744,615	2,753,803	629,272	7,127,690	3,783,184	2,963,013	719,988	7,466,185	Under Irrigation.
								- - - TOTAL.

ACCOUNT of the EXPENDITURE Chargeable on the REVENUES of INDIA,

[£. 1 is recorded for every 10 rupees, in re-pect of Transactions]

HEADS OF EXPENDITURE.	1876-76.				1876-77.	
	India.	England.	Exchange.*	TOTAL.	India.	England.
Brought forward from page 74 - -	£. 24,543,500	£. 4,501,895	£. 494,310	£. 29,539,705	£. 26,482,772	£. 4,745,003
CONSTRUCTION OF RAILWAYS (charged against Revenue, in addition to that under Famine Insurance).	29,680	-	-	29,680	38,260	-
RAILWAY REVENUE ACCOUNT:						
State Railways: Working Expenses - -	196,234	-	-	196,234	290,656	-
Interest on Debt - -	433,534	-	-	433,534	559,504	-
Annuities in purchase of Railways.	-	-	-	-	-	-
Interest on Capital deposited by Companies.	-	-	-	-	-	-
Guaranteed Companies: Surplus Profits, Land, and Supervision (a)	310,564	-	-	310,564	347,661	-
Interest (a) - -	33,414	4,606,902	505,841	5,146,157	23,737	4,636,768
Subsidized Companies: Land, &c. - -	-	-	-	-	-	-
Advances of Interest - -	-	-	-	-	-	-
Miscellaneous Railway Expenditure - -	46,778	-	-	46,778	-6,819	-
TOTAL - - -	1,020,524	4,606,902	505,841	6,133,267	1,214,739	4,636,768
IRRIGATION:						
Major Works: Working Expenses - -	350,758	-	-	350,758	363,356	-
Interest on Debt - -	539,537	-	-	539,537	583,639	-
Madras Irrigation Company (b) - -	520	49,984	5,488	55,992	500	49,983
Minor Works and Navigation - -	775,581	214	24	775,819	614,984	168
TOTAL - - -	1,666,396	50,198	5,512	1,722,106	1,562,479	50,151
BUILDINGS AND ROADS:						
Military Works - - -	1,337,738	-	-	1,337,738	1,202,322	-
Civil Works - - -	3,241,388	94,435	10,369	3,346,592	3,252,462	90,920
TOTAL - - -	4,579,126	94,435	10,369	4,683,930	4,454,784	90,920
ARMY SERVICES:						
Army: Effective - - -	11,061,518	2,124,721	233,290	13,419,535	11,204,086	2,259,759
Non-Effective - - -	663,746	1,458,475	160,141	2,282,362	643,105	1,685,162
Military Operations in Afghanistan - -	-	-	-	-	-	-
" " Egypt - - -	-	-	-	-	-	-
TOTAL - - -	11,725,264	3,583,196	393,437	15,701,897	11,847,191	3,944,921
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - -	43,564,490	12,836,626	1,400,460	57,810,585	45,600,235	13,467,763
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	10,065	-	-	-434,681	238,962	-
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	-444,746	-	-	-	-564,022	-
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - -	43,129,809	12,836,626	1,400,460	57,375,904	45,475,165	13,467,763
EXPENDITURE NOT CHARGED TO REVENUE:						
Capital outlay on Public Works:						
State Railways - - -	2,420,110	743,639	81,652	3,245,401	2,247,076	616,118
Irrigation Works - - -	1,101,546	4,269	469	1,106,284	940,319	3,096
Madras Irrigation and Canal Company's Undertaking: Purchase of.	-	-	-	-	-	-
Miscellaneous Public Improvements - -	-	-	-	-	-	-
Total - - -	3,521,656	747,908	82,121	4,351,685	3,187,395	619,214
Capital Charge involved in Redemption of Liabilities.	-	-	-	-	-	-

* Vide foot-note (*) on page 68. (a) Includes transactions on account of the East Indian Railway up to 31st December 1879.
(b) The figures against this head in the columns headed "India" and "England" represent charges for Land and Supervision, and Interest, respectively.

in INDIA and in ENGLAND, 1875-76 to 1884-85—continued.

in India, including those of "Exchange."]

1876-77.		1877-78.				HEADS OF EXPENDITURE.	
Exchange.*	TOTAL	India.	England.	Exchange.*	TOTAL.		
£.	£.	£.	£.	£.	£.		
807,931	32,035,706	29,322,093	4,972,376	767,384	35,061,853	- - - Brought forward from page 75.	
- -	38,260	50,896	- -	- -	50,896	CONSTRUCTION OF RAILWAYS (Charged against Revenue, in addition to that under Famine Insurance).	
- -	290,656	429,734	- -	- -	429,734	RAILWAY REVENUE ACCOUNT: State Railways: Working Expenses (a). Interest on Debt (a). Annuities in purchase of Railways. Interest on Capital deposited by Companies. Guaranteed Companies: Surplus Profits, Land, &c. (b). Interest (b). Subsidized Companies: Land, &c. Advances of Interest. Miscellaneous Railway Expenditure.	
- -	559,504	703,753	- -	- -	703,753		
- -	347,661	866,029	- -	- -	866,029		
789,502	5,450,007	21,354	4,635,491	715,393	5,372,238		
- -	- -	- -	- -	- -	- -		
- -	- 6,879	22,126	- -	- -	22,126		
789,502	6,641,009	2,042,996	4,635,491	715,393	7,393,880		- - - TOTAL.
- -	363,356	370,721	126	19	370,866		IRRIGATION: Major Works: Working Expenses. Interest on Debt. Madras Irrigation Company (c). Minor Works and Navigation.
- -	583,639	621,822	- -	- -	621,822		
8,511	58,994	352	49,983	7,714	58,049		
29	615,181	757,759	- -	- -	757,759	- - - TOTAL.	
8,540	1,621,170	1,750,654	50,109	7,733	1,808,496		
- -	1,202,322	1,153,933	- -	- -	1,153,933	BUILDINGS AND ROADS: Military Works. Civil Works.	
15,481	3,358,863	2,985,620	96,642	14,915	3,097,177		
15,481	4,561,185	4,139,553	96,642	14,915	4,251,110	- - - TOTAL.	
384,769	13,848,614	11,710,983	2,300,719	355,069	14,366,771	ARMY SERVICES: Army: Effective. Non-Effective. Military Operations in Afghanistan. " " Egypt.	
286,932	2,615,199	647,528	1,980,531	305,654	2,933,713		
- -	- -	- -	- -	- -	- -		
671,701	16,463,813	12,358,511	4,281,250	660,723	17,300,484	- - - TOTAL.	
2,293,155	61,361,143	49,664,703	14,035,869	2,166,148	65,866,719	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL: Add—Portion of Allotments to Provincial Governments not spent by them in the year. Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	
- -	- 125,060	393,458	- -	- -	367,802		
2,293,155	61,236,083	50,032,505	14,035,868	2,166,148	66,234,521	TOTAL EXPENDITURE CHARGED AGAINST REVENUE:	
104,906	2,968,100	2,834,679	1,146,549	176,946	4,158,174	EXPENDITURE NOT CHARGED TO REVENUE: Capital outlay on Public Works: State Railways. Irrigation Works. Madras Irrigation and Canal Company's Undertaking: Purchase of. Miscellaneous Public Improvements.	
527	943,942	805,810	274	43	806,127		
- -	- -	- -	- -	- -	- -		
105,433	3,912,042	3,640,489	1,146,823	176,989	4,964,301		
- -	- -	- -	- -	- -	- -	- - - Total.	
- -	- -	- -	- -	- -	- -	{ Capital Charge involved in Redemption of Liabilities.	

ACCOUNT of the EXPENDITURE Chargeable on the REVENUES of INDIA,

[£. 1 is recorded for every 10 rupees, in respect of Transactions

HEADS OF EXPENDITURE.	1878-79.				1879-80	
	India.	England.	Exchange.*	TOTAL.	India.	England.
	£.	£.	£.	£.	£.	£.
Brought forward from page 76 - - -	23,731,773	5,029,823	1,068,738	29,830,334	23,838,178	5,081,865
CONSTRUCTION OF RAILWAYS (Charged against Revenue, in addition to that under Famine Insurance).	171,782	-	-	171,782	1,548,848	244,426
RAILWAY REVENUE ACCOUNT:						
State Railways: Working Expenses (a) - - -	747,748	-	-	747,748	1,450,072	-
Interest on Debt (a) - - -	860,675	-	-	860,675	1,029,272	34,397
Annuities in Purchase of Railways.	-	-	-	-	-	-
Interest on Capital deposited by Companies.	-	-	-	-	-	-
Guaranteed Companies: Surplus Profits, Land, and Supervision (b).	971,563	-	-	971,563	711,223	-
Interest (b) - - -	17,243	4,689,276	996,379	5,702,898	13,861	4,702,479
Subsidized Companies: Land, &c. - - -	-	-	-	-	-	-
Advances of Interest - - -	-	-	-	-	-	-
Miscellaneous Railway Expenditure - - -	48,423	-	-	48,423	19,083	-
TOTAL - - -	2,645,652	4,689,276	996,379	8,331,307	3,224,111	4,736,876
IRRIGATION:						
Major Works: Working Expenses - - -	381,422	128	27	381,577	414,475	126
Interest on Debt - - -	656,438	-	-	656,438	686,713	-
Madras Irrigation Company - - -	585	49,983	10,620	61,188	472	49,983
Minor Works and Navigation - - -	629,484	1,611	343	631,438	607,830	1,092
TOTAL - - -	1,667,929	51,722	10,990	1,730,641	1,769,490	51,201
BUILDINGS AND ROADS:						
Military Works - - -	1,190,593	-	-	1,190,593	966,307	-
Civil Works - - -	3,032,811	97,540	20,725	3,151,076	2,790,735	140,045
TOTAL - - -	4,223,404	97,540	20,725	4,341,669	3,757,042	140,045
ARMY SERVICES:						
Army: Effective - - -	11,819,486	1,970,707	418,737	14,208,930	12,091,466	1,998,620
Non-Effective - - -	689,797	1,936,118	411,987	3,037,902	690,329	2,115,824
Military Operations in Afghanistan - - -	600,270	76,110	16,172	692,552	4,642,143	174,480
" " Egypt - - -	-	-	-	-	-	-
TOTAL - - -	13,109,553	3,982,935	846,296	17,938,784	17,423,938	4,288,924
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	45,550,093	13,851,296	2,943,128	62,344,517	51,561,607	14,543,337
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	716,378	-	-	715,405	633,077	-
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	-973	-	-	-	-19,778	-
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - -	46,265,498	13,851,296	2,943,128	63,059,922	52,174,906	14,543,337
EXPENDITURE NOT CHARGED TO REVENUE:						
Capital Outlay on Public Works:						
State Railways - - -	2,636,605	683,406	145,210	3,465,221	2,284,244	537,749
Irrigation Works - - -	784,950	9,463	2,011	796,424	594,276	3,306
Madras Irrigation and Canal Company's Undertaking: Purchase of.	-	-	-	-	-	-
Miscellaneous Public Improvements - - -	259,356	-	-	259,356	85,000	-
Total - - -	3,680,911	692,869	147,221	4,521,001	2,963,520	540,955
Capital Charge involved in Redemption of Liabilities.	-	-	-	-	10,675	9,565,939

* Vide foot-note (*) on page 68.

(a) Includes transactions on account of the East Indian Railway, from 1st January 1880.

(b) Includes transactions on account of the East Indian Railway up to 31st December 1879.

in INDIA and in ENGLAND, 1875-76 to 1884-85—*continued.*

in India, including those of "Exchange."]

1879-80.		1880-81.				HEADS OF EXPENDITURE.
Exchange.*	TOTAL.	India.	England.	Exchange.*	TOTAL.	
£.	£.	£.	£.	£.	£.	
1,028,302	20,948,345	23,706,027	4,813,873	975,438	29,495,938	- - - Brought forward from page 77.
49,459	1,842,733	1,638,190	694,697	140,767	2,473,654	CONSTRUCTION OF RAILWAYS (Charged against Revenue, in addition to that under Famine Insurance).
-	1,450,072	8,228,260	-	-	3,228,260	RAILWAY REVENUE ACCOUNT:
6,960	1,070,629	1,248,030	348,869	69,678	1,661,577	State Railways: Working Expenses (a).
-	-	-	993,298	201,273	1,194,571	Interest on Debt (a).
-	-	-	-	-	-	Annuities in purchase of Railways.
-	711,223	415,858	-	-	415,858	Interest on Capital deposited by Companies.
-	-	-	-	-	-	Guaranteed Companies: Surplus Profits, Land, and Supervision (b).
951,535	5,667,875	7,447	3,254,504	659,461	3,921,412	Interest (b).
-	-	-	-	-	-	Subsidized Companies: Land, &c.
-	-	-	-	-	-	Advances of Interest.
-	19,683	57,708	-	-	57,708	Miscellaneous Railway Expenditure.
958,495	8,919,482	4,957,303	4,591,671	930,412	10,479,386	- - - TOTAL.
25	414,626	425,347	126	26	425,499	IRRIGATION:
-	686,713	714,046	-	-	714,046	Major Works: Working Expenses.
10,114	80,569	555	49,983	10,128	60,666	Interest on Debt.
221	609,143	703,817	5,286	1,071	710,174	Madras Irrigation Company.
-	-	-	-	-	-	Minor Works and Navigation.
10,360	1,831,051	1,843,705	55,395	11,225	1,910,385	- - - TOTAL.
-	966,307	969,168	-	-	969,168	BUILDINGS AND ROADS:
28,338	2,959,118	3,256,366	88,249	17,882	3,362,517	Military Works.
-	-	-	-	-	-	Civil Works.
28,338	3,925,425	4,225,554	88,249	17,882	4,331,685	- - - TOTAL.
404,416	14,494,502	11,911,315	2,039,610	413,287	14,364,212	ARMY SERVICES:
428,132	3,234,285	702,153	2,064,928	418,417	3,185,498	Army: Effective.
35,305	4,851,928	11,297,928	70,563	14,298	11,382,787	Non-Effective.
-	-	-	-	-	-	Military Operations in Afghanistan.
-	-	-	-	-	-	" " Egypt.
867,853	22,580,715	23,911,394	4,175,101	846,002	28,932,497	- - - TOTAL.
2,942,807	69,047,751	60,282,833	14,418,986	2,021,726	77,623,545	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL:
-	613,299	336,686	-	-	297,961	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
-	-	-38,725	-	-	-	Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.
2,942,807	69,661,050	60,580,794	14,418,986	2,921,726	77,921,506	{ TOTAL EXPENDITURE CHARGED AGAINST REVENUE.
108,812	2,930,805	2,370,319	570,678	116,637	3,056,634	EXPENDITURE NOT CHARGED TO REVENUE:
649	598,131	614,070	-	-	614,070	Capital Outlay on Public Works:
-	-	-	-	-	-	State Railways: Construction.
-	-	-	-	-	-	Irrigation Works.
-	85,000	70,000	-	-	70,000	Madras Irrigation and Canal Company's Undertaking: Purchase of.
109,461	3,613,936	3,054,389	570,678	116,637	3,740,704	Miscellaneous Public Improvements.
-	-	-	-	-	-	- - - Total.
-	9,576,614	-	-	-	-	Capital Charge involved in Redemption of Liabilities.

ACCOUNT of the EXPENDITURE Chargeable on the REVENUES of INDIA,

[£. 1 is recorded for every 10 rupees, in respect of Transactions]

HEADS OF EXPENDITURE.	1881-82.				1882-83.			
	India.	England.	Exchange.*	TOTAL.	India.	England.	Exchange.*	TOTAL.
Brought forward from page 78 - - -	£. 26,048,693	£. 5,017,479	£. -1,035,111	£. 32,101,283	£. 25,937,563	£. 5,017,257	£. 1,150,924	£. 32,103,744
CONSTRUCTION OF RAILWAYS (Charged against Revenue, in addition to that under Famine Insurance).	74,175	363,491	74,989	512,655	331,659	78,302	17,962	480,923
RAILWAY REVENUE ACCOUNT :								
State Railways: Working Expenses (a)	3,365,144	-	-	3,365,144	3,768,314	-	-	3,768,314
Interest on Debt (a)	1,461,476	352,852	72,794	1,887,122	1,621,147	348,092	79,850	2,049,089
Annuities in purchase of Railways.	-	1,239,446	255,699	1,495,145	-	1,216,735	279,111	1,495,846
Interest on Capital deposited by Companies.	-	-	-	-	32,950	-	-	32,950
Guaranteed Companies: Surplus Profits, Land, and Supervision.	408,076	-	-	408,076	558,772	-	-	558,772
Interest - - -	6,958	3,264,813	673,535	3,945,306	8,038	3,309,334	759,253	4,077,125
Subsidized Companies: Land, &c. - - -	13,226	-	-	13,226	25,992	-	-	25,992
Advances of Interest - - -	-	4,301	887	5,188	-	13,671	3,136	16,807
Miscellaneous Railway Expenditure - - -	51,860	-	-	51,860	253,995	-	-	253,995
TOTAL - - -	5,306,740	4,861,412	1,002,915	11,171,067	6,269,208	4,888,332	1,121,350	12,278,890
IRRIGATION :								
Major Works: Working Expenses - - -	455,442	193	40	455,675	501,730	206	47	501,983
Interest on Debt - - -	741,803	-	-	741,803	815,776	-	-	815,776
Madras Irrigation Company - - -	513	49,983	10,312	60,808	75	24,903	5,713	30,691
Minor Works and Navigation - - -	789,984	22	4	790,010	899,888	1,234	283	901,405
TOTAL - - -	1,987,802	50,198	10,356	2,048,356	2,217,469	26,343	6,043	2,249,855
BUILDINGS AND ROADS :								
Military Works - - - - -	1,070,546	-	-	1,070,546	962,547	1,771	406	964,724
Civil Works - - - - -	3,801,500	96,018	19,809	3,977,327	4,265,454	82,238	18,865	4,366,557
TOTAL - - -	4,932,046	96,018	19,809	5,047,873	5,228,001	84,009	19,271	5,331,281
ARMY SERVICES:								
Army: Effective - - - - -	12,485,317	1,765,548	364,234	14,615,099	11,436,355	1,668,474	382,737	13,487,566
Non-Effective - - - - -	733,410	2,231,934	460,451	3,425,801	802,865	2,220,734	511,715	3,545,314
Military Operations in Afghanistan - - -	1,631,924	13,003	2,683	1,647,610	17,869	-	-	17,869
" " Egypt - - - - -	-	-	-	-	1,176,142	107,811	24,731	1,308,684
TOTAL - - -	14,850,657	4,010,485	827,368	19,688,510	13,493,231	4,007,019	919,183	18,359,433
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL :	53,200,113	14,309,083	2,970,548	70,560,744	53,470,131	14,101,262	3,234,733	70,806,126
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	1,521,019	-	-	1,521,019	112,171	-	-	1,521,019
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	-1,227	-	-	-1,227	-1,314,797	-	-	-1,314,797
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - - - -	54,710,905	14,309,083	2,970,548	72,089,536	52,267,505	14,101,262	3,234,733	69,603,500
EXPENDITURE NOT CHARGED TO REVENUE :								
Capital Outlay on Public Works :								
State Railways - - - - -	1,620,227	439,325	90,633	2,150,185	1,427,752	370,114	84,901	1,882,767
Irrigation Works - - - - -	565,428	-	-	565,428	561,643	-	-	561,643
Madras Irrigation and Canal Company's Undertaking: Purchase of - - - - -	-	-	-	-	-	1,762,582	404,324	2,166,906
Miscellaneous Public Improvements - - -	68,006	-	-	68,006	49,808	-	-	49,808
Total - - -	2,254,561	439,325	90,633	2,784,519	2,039,203	2,132,696	489,225	4,661,124
Capital Charge involved in Redemption of Liabilities.	-	586,300	-	586,300	-	480,333	-	480,333

(*) Vide foot-note (*) on page 68.

(a) Includes transactions on account of the East Indian Railway from 1st January 1880.

(b) Included under Major Works, the undertaking having been purchased by the Government in 1882-83.

Fort William,
Department of Finance and Commerce,
24 March 1886.E. W. Kellner,
Deputy Comptroller General.

i. INDIA and in ENGLAND, 1875-76 to 1884-85—continued.

in India, including those of "Exchange."]

1883-84.				1884-85.				HEADS OF EXPENDITURE.
India.	England.	Exchange.*	TOTAL.	India.	England.	Exchange.*	TOTAL.	
£.	£.	£.	£.	£.	£.	£.	£.	
23,906,033	5,085,787	1,162,155	32,243,980	27,433,359	5,227,581	1,270,260	33,931,200	- - - Brought forward from page 79.
-176,414	07	22	-176,295	263,501	-	-	263,501	CONSTRUCTION OF RAILWAYS (Charged against Revenue in addition to that under Famine Insurance).
3,890,122	-	-	3,890,122	4,212,896	-	-	4,212,896	RAILWAY REVENUE ACCOUNT:
1,784,873	311,593	71,202	2,167,668	1,057,935	353,326	85,855	2,397,116	State Railways: Working Expenses (a).
-	1,203,118	274,925	1,478,043	-	1,220,582	296,592	1,517,174	Interest on Debt (a).
85,396	-	-	85,396	118,170	-	-	118,170	Annuities in purchase of Railways.
637,272	-	-	637,272	492,952	-	-	492,952	Interest on Capital deposited by Companies.
12,521	3,284,241	750,484	4,047,246	29,651	3,217,240	781,763	4,028,654	Guaranteed Companies: Surplus Profits, Land, &c.
54,573	-	-	54,573	30,551	-	-	39,551	Interest.
-129,405	27,801	6,353	34,154	-	36,395	8,844	45,239	Subsidized Companies: Land, &c.
6,393,352	4,826,753	1,102,064	12,265,069	6,948,709	4,827,543	1,173,054	12,949,306	Advances of Interest.
-	-	-	-129,405	97,554	-	-	97,554	Miscellaneous Railway Expenditure.
511,794	43	10	514,847	571,780	-	-	571,780	- - - TOTAL.
893,665	-	-	893,665	932,004	-	-	932,004	IRRIGATION:
749,313	1,591	363	751,267	745,119	65	16	745,200	Major Works: Working Expenses.
2,157,772	1,634	373	2,159,779	2,248,903	65	16	2,248,984	Interest on Debt.
1,012,303	5,825	1,331	1,019,459	943,344	5,071	1,232	949,647	Madras Irrigation Company.
4,685,023	80,515	19,770	4,791,308	3,977,220	66,300	16,110	4,059,630	Minor Works and Navigation.
5,697,326	92,340	21,101	5,810,767	4,920,564	71,371	17,342	5,009,277	- - - TOTAL.
11,082,280	1,680,654	384,047	13,140,981	11,201,832	1,614,138	392,222	13,208,192	BUILDINGS AND ROADS:
822,012	3,336,768	762,487	4,921,267	821,797	2,360,284	573,530	3,755,611	Military Works.
47,874	6,162	1,408	55,444	-	-	-	-	Civil Works.
11,952,166	5,023,584	1,147,942	18,123,692	12,023,629	3,974,422	965,752	16,963,803	- - - TOTAL.
51,962,240	15,030,195	3,434,557	70,426,992	53,838,665	14,100,982	3,426,424	71,366,071	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
123,501	-	-	-464,679	73,840	-	-	-288,944	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
-588,180	-	-	-	-362,784	-	-	-	Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.
51,407,561	15,030,195	3,434,557	69,962,313	53,549,721	14,100,982	3,426,424	71,077,127	TOTAL EXPENDITURE CHARGED AGAINST REVENUE.
2,434,281	769,728	175,891	3,379,900	2,186,573	1,077,705	261,874	3,526,152	EXPENDITURE NOT CHARGED TO REVENUE:
701,037	8,573	1,959	711,569	694,920	4,458	1,083	700,461	Capital Outlay on Public Works:
-	12,785	2,921	15,706	-	-	-	-	State Railways.
-533,070	-	-	-533,070	-	-	-	-	Irrigation Works.
2,002,248	791,086	180,771	3,574,105	2,881,493	1,082,163	262,957	4,226,613	Madras Irrigation and Canal Company's Undertaking: Purchase of.
-	-	-	-	-	-	-	-	Miscellaneous Public Improvements.
-	566,261	-	566,261	-	1,314,746	-	1,314,746	- - - Total.
-	-	-	-	-	-	-	-	Capital Charge involved in Redemption of Liabilities.

E. Gay,
Officiating Comptroller General.

D. Barbour,
Secretary to the Government of India.

APPENDIX IV.

TABLE I.—MISCELLANEOUS STATISTICS.

	1877-78.	1878-79.	1879-80.	
	£.	£.	£.	
Deficit of recorded Revenue compared with whole recorded Expenditure.	8,384,139	2,337,507	4,547,279	1
Capital Expenditure on Public Works not charged against Revenue.	4,791,052	4,381,898	3,864,330	2
Recorded Revenue compared with the recorded Expenditure, excluding Capital Expenditure on Public Works not charged against Revenue:				
Surplus	-	2,044,391	-	3
Deficit	3,543,087	-	1,182,940	4
Net Public Debt incurred	7,345,416	4,199,268	* 5,105,160	5
Net Public Debt incurred, including capital transactions with Guaranteed Railway and other Companies and Native States, &c.	6,496,200	3,209,100	5,756,708	6
Value of commodities exported, excluding Gold and Silver	65,222,000	60,937,000	67,212,000	7
Value of commodities imported, excluding Gold and Silver	41,464,000	37,800,000	41,166,000	8
Excess of Exports over Imports, excluding Gold and Silver	23,758,000	23,137,000	26,046,000	9
Net Imports of Gold	468,000	(Exports) 896,000	1,750,000	10
Net Imports of Silver	14,676,000	3,970,000	7,870,000	11
TOTAL Net Imports of Gold and Silver	15,144,000	3,074,000	9,620,000	12
Excess of Exports over Imports, including Gold and Silver	8,614,000	20,063,000	16,426,000	13
Grand Total Value of Imports and Exports of all kinds	126,252,000	109,777,000	122,069,000	14
Secretary of State's Bills sold (rupees)	Rs. 11,69,85,000	Rs. 18,78,21,000	Rs. 18,95,71,000	15
Sterling equivalent received	£. 10,134,000	£. † 15,465,000	£. † 15,749,000	16
Silver coined at the Indian Mints	16,180,000	7,210,770	10,257,093	17
Gold coined in Germany	7,112,000	5,475,340	1,509,877	18
Silver coined in Germany	1,689,000	88,498	-	19
Maximum price of an oz. Troy standard silver in London	55½ d. (8th Oct.)	54½ d. (2nd April)	53½ d. (Nov.)	20
Minimum - ditto - ditto	53½ d. (21st June)	48½ d. (21st Dec.)	49½ d. (April)	21
Maximum price of a sovereign in Calcutta	Rs. a. 11 14 (5th Sept.)	Rs. a. 12 11 (March)	Rs. a. 12 11 (May)	22
Minimum - ditto - ditto	11 4 (10th April)	11 11 (11th June)	11 15 (Jan.)	23
Average exchange upon Secretary of State's Bills sold per rupee	1s. 8-79 d.	1s. 7-761 d.	1s. 7-94 d.	24
Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries.	1s. 9½ d.	1s. 9 d.	1s. 7½ d.	25
Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta.	12 (May)	9 (1st April)	9 (April)	26
Minimum - ditto - ditto	(Dec. and Jan.)	3 (7th Nov.)	3 (Jan.)	27
Maximum rate of discount at the Bank of England	5 (Oct. and Nov.)	6 (Oct. and Nov.)	3 (April to Oct.)	28
Minimum - ditto - ditto	2 (subsequently)	2½ (30th May)	2 (Nov. to Feb.)	29
Maximum Money Balances of the three Presidency Banks	£. 7,574,900 (Jan.)	£. 6,978,500 (July)	£. 7,733,500 (Feb.)	30
Minimum - ditto - ditto	3,672,200 (April)	4,589,300 (Jan.)	4,150,400 (April)	31
Maximum price in Calcutta of Government 4 per cent. Rupee Securities.	98½ (27th June)	97 (July and Aug.)	95½ (July)	32
Minimum - ditto - ditto	92 (8th Sept.)	91½ (March)	91¼ (May)	33
Maximum amount outstanding on London Register of Rupee Securities encased for interest drafts.	£. 14,588,744	£. 15,950,002 (Feb.)	£. 19,431,239 (Mar.)	34
Minimum - ditto - ditto	13,057,964	13,826,493 (Oct.)	15,908,182 (May)	35
Maximum price in London of 4 per cent. Securities (in gold)	84½ (5th April)	81½ (1st April)	80½ (Oct.)	36
Minimum - ditto - ditto	81½ (23rd Jan.)	72 (23rd Oct.)	71½ (May)	37
Maximum price in London of Secretary of State's 4 per cent. sterling Bonds.	104½ (30th Aug.)	104½ (July and Aug.)	105½	38
Minimum - ditto - ditto	100½ (21st Mar.)	97 (Oct.)	100½	39
Maximum Government Paper Currency outstanding	£. 15,757,790 (15th Jan.)	£. 14,584,900 (Sept.)	£. 14,329,700 (Jan.)	40
Minimum - ditto - ditto	11,130,528 (30th April)	11,423,600 (March)	11,113,800 (June)	41
Number of Savings Banks	343	338	371	42
Number of Depositors in Savings Banks	89,518	84,503	91,288	43
Amount deposited in Savings Banks	£. 1,925,395	£. 1,912,401	£. 2,282,823	44
Average of each deposit	23	22	25	45
Net addition to deposits	10,858 (Decrease)	12,934 (Decrease)	370,422	46
Cash Reserve at the Bank of France in December of each year, in 000's of francs.	Frs. 2,042,500	Frs. 2,041,700	Frs. 1,979,017	47
Silver - ditto - ditto	865,400	1,058,100	1,220,501	48
Per-centage of Silver on the Total Reserve	43	52	62	49

* Exclusive of 9,730,862 L., debt incurred for the purchase of the East Indian Railway.

† Includes 1,516,193 L., amount remitted by Bills of Exchange on India.

‡ Includes 486,947 L., Gold Remittances from India.

APPENDIX IV.

TABLE I.—MISCELLANEOUS STATISTICS.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	£.	£.	£.	£.	£.	£. Revised Estimate.	£. Budget Estimate.
1	7,700,644	728,696	3,943,265	2,604,533	6,247,277	9,856,000	12,145,500
2	3,056,505	3,311,423	4,649,898	3,992,029	5,860,831	6,965,200	12,327,700
3	-	2,582,727	706,633	1,387,496	-	-	182,200
4	4,044,139	-	-	-	380,446	2,890,800	-
5	5,679,815	— 466,636	2,509,150	3,062,953	1,193,924	4,013,300	9,415,400
6	5,339,444	— 773,867	4,103,769	2,219,364	801,966	7,861,900	6,253,400
7	74,581,000	81,968,000	83,485,000	88,176,000	83,255,000	—	—
8	53,117,000	49,113,000	52,096,000	55,279,000	55,703,000	—	—
9	21,464,000	32,855,000	31,389,000	32,897,000	27,552,000	—	—
10	3,655,000	4,844,000	4,931,000	5,463,000	4,672,000	—	—
11	3,893,900	5,379,000	7,480,000	6,405,000	7,246,000	—	—
12	7,548,000	10,223,000	12,411,000	11,868,000	11,918,000	—	—
13	13,916,000	22,632,000	18,978,000	21,029,000	15,634,000	—	—
14	138,126,000	143,504,000	150,076,000	157,344,000	154,817,000	—	—
15	<i>Rs.</i> 18,32,77,000	<i>Rs.</i> 22,21,09,350	<i>Rs.</i> 18,58,56,593	<i>Rs.</i> 21,62,15,462	<i>Rs.</i> 17,10,22,119	—	—
16	£. 15,239,677	£. 18,412,429	£. 15,120,521	£. 17,599,805	£. 13,758,909	—	—
17	4,249,676	2,186,275	6,508,457	3,663,400	5,794,200	—	—
18	—	—	—	—	—	—	—
19	—	—	—	—	—	—	—
20	52½ (July)	52½	52½ (June)	51½ (Feb.)	51 (April)	50½ (May)	—
21	51 (Jan.)	50½ (July)	50 (Dec.)	50½ (May and June).	48½ (Feb.)	46½ (Jan.)	—
22	<i>Rs. a.</i> 12 6 throughout the year.	<i>Rs. a. p.</i> 12 6 4 throughout.	—	—	—	—	—
23	1 s. 7-956 d.	1 s. 7-895 d.	1 s. 7-525 d.	1 s. 7-336 d.	1 s. 7-308 d.	1 s. 6-27 d.	—
24	1 s. 8½ d.	1 s. 8 d.	1 s. 8 d.	1 s. 7½ d.	1 s. 7½ d.	1 s. 7½ d.	—
25	7 (April)	9 (Feb.)	10 (April)	9 (Mar.)	11 (April and May)	9 (May)	1 s. 6½ d.
26	3 (Nov. to Jan.)	4 (June)	4 (Sept.)	5	3 (Nov. and Dec.)	4 (From July to Jun.)	—
27	3 (April)	6 (Feb.)	5 (Sept.)	4	5 (Nov., Dec. & Jan.)	4 (Dec.)	—
28	2½	2½ throughout first half year.	3 (March)	3	2 (June to Sept.)	2 (May to Nov.)	—
29	£. 7,472,500 (Feb.)	£. 6,097,600 (July)	£. 6,712,300 (Oct.)	£. 5,556,700 (Aug.)	£. 5,731,200 (Nov.)	£. 6,486,800 (Dec.)	—
30	4,442,700 (March)	3,546,700 (Dec.)	3,424,200 (April)	3,167,100 (Jan.)	2,991,900 (May)	3,638,800 (May)	—
31	102½ (March)	106-6 (July)	102-4 (Feb.)	101-1 (April)	101-2 (June)	99-14 (July)	—
32	93-10 (May)	99-8 (Aug.)	99 (Oct.)	(94-8 Feb.)	94-12 (Mar.)	91-12 (May)	—
33	£. 19,739,473 (June)	£. 21,525,400 (Feb.)	£. 21,420,700 (Feb.)	£. 21,405,500 (May)	£. 21,008,000 (May)	£. 20,562,400 (April)	—
34	18,719,445 (Jan.)	19,013,600 (April)	21,059,000 (Aug.)	20,626,200 (Aug.)	20,594,300 (Feb.)	19,179,300 (Jan.)	—
35	84½ (Feb.)	87 (July)	85½ (May)	81½ (April)	82½ (May)	78½ (July)	—
36	78 (May)	82½ (Sept.)	79½ (Dec.)	77½ (Jan.)	74 (Mar.)	71½ (Jan.)	—
37	105½ (Jan.)	106½ (July)	105 (Jan.)	103½ (Jan.)	104½ (Aug.)	103½ (Aug.)	—
38	101½ (Sept.)	103½ (Sept.)	102½ (Oct.)	101½ (Sept.)	98 (Mar.)	97½ (April)	—
39	£. 14,513,100 (Dec.)	£. 14,422,600 (Sept.)	£. 16,412,200 (Dec.)	£. 14,517,800 (Nov.)	£. 15,762,700 (Nov.)	£. 15,806,900 (Oct.)	—
40	12,528,400 (April)	12,692,200 (April)	13,534,700 (April)	12,023,300 (Feb.)	12,342,500 (April)	12,984,500 (May)	—
41	888	372	349	354	360	—	—
42	107,778	114,942	109,349	119,053	120,438	—	—
43	£. 3,213,671	£. 3,272,649	£. 3,356,247	£. 3,273,242	£. 3,358,203	—	—
44	29	28	30	27	28	—	—
45	930,848	58,978	83,598	—83,005	+80,996	—	—
46	<i>Frs.</i> 1,786,873	<i>Frs.</i> 1,817,164	—	—	—	—	—
47	1,222,604	1,161,468	—	—	—	—	—
48	68	64	—	—	—	—	—
49	—	—	—	—	—	—	—

§ Includes 85,000 l. Hong Kong Bills.

¶ Includes 250,000 l. Hong Kong Bills.

† To 13th March.

APPENDIX IV.—continued.

TABLE II.—SEA-BORNE TRADE for the YEAR. (Principal ARTICLES arranged in Order of their DECLARED VALUE.)

No.	EXPORTS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
1	Cotton—					
	Raw:					
	Quantity - - - - - Cwt.	4,541,539	5,027,453	6,168,278	5,979,404	5,060,057
	Value - - - - - £.	13,241,734	14,935,959	16,049,017	14,323,728	13,286,367
	Average declared value { Annas	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	per lb. - - - - - { Pence, at average exchange -	As. 4 2	As. 3 9	As. 3 9	As. 3 5	As. 3 9
		5 20	4 66	4 58	4 17	4 53
	Twist and Yarn:					
	Quantity - - - - - Lbs.	26,901,346	30,786,304	45,378,040	49,876,606	65,897,183
	Value - - - - - £.	1,282,576	1,368,816	1,816,818	1,926,162	2,441,101
	Average declared value per lb. - - - - - Annas	As. 7 8	As. 7 1	As. 6 5	As. 6 2	As. 5 11
	Other manufactures:					
	Value - - - - - £.	626,558	641,680	761,564	927,008	896,929
	Average declared value { Grey or unbleached - - - - - Annas	As. 2 -	As. 2 -	As. 1 10	As. 1 9	As. 1 9
	per yard - - - - - { Coloured, printed, or dyed - - - - - "	As. 4 9	As. 5 1	As. 4 10	As. 4 7	As. 4 10
	Percentage of manufactures on whole value exported - - - - -	12 60	11 86	13 84	16 55	20 08
2	Opium:					
	Quantity - - - - - Chests	92,190	89,338	91,798	91,963	86,578
	Value - - - - - £.	13,600,148	12,432,142	11,481,376	11,294,460	10,882,606
	Average declared value per chest, in rupees - - - - - Rupees	1,475	1,392	1,251	1,228	1,257
3	Scods:					
	Quantity - - - - - Cwt.	10,229,109	10,466,098	13,139,206	17,355,538	18,250,688
	Value - - - - - £.	6,345,209	6,054,099	7,200,336	10,083,758	10,745,203
	Average declared value { Rupees	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	of linseed, per cwt. - - - - - { Shillings, at average exchange	6 2 8	5 13 7	5 3 10	5 5 10	5 9 10
		10 26	9 70	8 52	8 73	9 03
4	Rice and Paddy:					
	Quantity - - - - - Cwt.	27,266,040	28,888,421	31,258,288	27,039,859	22,051,532
	Value - - - - - £.	9,057,153	8,308,167	8,476,327	8,362,080	7,192,198
	Average declared value { Rupees	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	of husked rice, per cwt. { Shillings, at average exchange	3 5 7	2 14 3	2 11 6	3 1 8	3 4 6
		5 57	4 79	4 42	5 05	5 28
5	Wheat:					
	Quantity - - - - - Cwt.	7,444,375	19,863,520	14,144,407	20,956,495	15,830,754
	Value - - - - - £.	3,277,942	8,004,081	6,068,934	8,877,561	6,309,140
	Average declared value { Rupees	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	per cwt. - - - - - { Shillings, at average exchange	4 6 5	4 5 4	4 4 8	4 3 9	3 15 9
		7 32	7 18	6 98	6 89	6 41
6	Jute:					
	Raw and manufactured—Value - - - - - £.	5,064,701	6,127,891	7,394,757	5,926,780	6,205,238
	Average declared value { Rupees	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	of raw jute per cwt. { Shillings, at average exchange	6 12 4	6 11 2	5 10 5	6 8 8	5 9 1
		11 26	11 11	9 19	10 65	8 96
	Percentage of manufactures on whole value exported - - - - -	22 32	17 91	20 28	22 51	24 28
7	Hides and Skins:					
	Quantity - - - - - No.	23,395,702	24,790,719	26,534,068	28,153,063	29,164,677
	Value - - - - - £.	3,733,565	3,948,792	4,443,770	4,063,736	4,934,340
	Percentage of dressed or manufactured on whole value - - - - -	43 23	48 60	49 97	46 90	42 07
8	Indigo:					
	Quantity - - - - - Cwt.	116,870	150,363	141,041	168,590	154,629
	Value - - - - - £.	3,571,581	4,509,080	3,912,997	4,640,991	4,068,900
	Average declared value { Rupees	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	per cwt. - - - - - { Sterling, at average exchange	305 9 8	299 14 1	277 7 -	275 4 0	263 2 3
		25 41	24 86	22 57	22 40	21 17
9	Tea:					
	Quantity - - - - - Lbs.	46,413,510	48,691,725	57,766,225	59,911,703	64,162,055
	Value - - - - - £.	3,054,240	3,699,136	3,699,496	4,083,880	4,044,759
	Average declared value { Annas	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	per lb. - - - - - { Shillings, at average exchange	As. 10 6	As. 11 10	As. 10 3	As. 10 11	As. 10 1
		1 09	1 23	1 04	1 11	1 01
10	Coffee:					
	Quantity - - - - - Cwt.	360,357	346,364	353,324	340,025	328,317
	Value - - - - - £.	1,599,669	1,447,465	1,392,204	1,438,863	1,245,566
	Average declared value { Rupees	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	per cwt. - - - - - { Shillings, at average exchange	43 4 11	41 12 8	39 6 5	42 5 1	37 15 -
		72 02	69 29	64 11	68 87	61 05
11	Wool:					
	Raw and manufactured—Value - - - - - £.	1,224,412	1,011,234	948,755	876,541	831,919
	Average declared value { Annas	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	of raw wool per lb. { Pence, at average exchange	As. 7 2	As. 6 -	As. 5 10	As. 6 -	As. 6 -
		8 94	7 46	7 12	7 32	7 24
12	Silk:					
	Raw and manufactured—Value - - - - - £.	771,016	609,880	820,719	913,345	792,354
	Average declared value { Rupees	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	of raw silk per lb. - - - - - { Shillings, at average exchange	4 3 4	3 7 7	4 - 1	3 14 8	2 15 4
		7 00	5 76	6 52	6 37	4 76
13	Lac:					
	Value - - - - - £.	578,320	719,528	699,016	556,799	599,399
14	Sugur:					
	Value - - - - - £.	311,751	598,232	808,776	943,218	546,069
15	Oils:					
	Value - - - - - £.	581,139	468,227	416,277	495,977	534,041
16	Teak Wood:					
	Quantity - - - - - Cubic Tons	61,626	56,377	59,187	46,471	47,556
	Value - - - - - £.	500,047	506,792	611,260	525,447	532,129
	Average declared value { Rupees	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	per cubic ton - - - - - { Sterling, at average exchange	76 3 2	89 14 4	103 4 5	113 1 1	111 14 4
		6 34	7 45	8 40	9 20	9 00
17	Saltpetre:					
	Quantity - - - - - Cwt.	352,995	354,860	399,565	491,668	451,917
	Value - - - - - £.	351,728	359,437	388,766	464,410	425,000
	Average declared value { Rupees	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
	per cwt. - - - - - { Shillings, at average exchange	9 15 5	10 2 1	9 11 8	9 7 2	9 6 6
		16 57	16 80	15 83	15 38	15 14

APPENDIX IV.—continued.

TABLE II.—Sea-borne Trade for the Year, &c.—continued.

No.	IMPORTS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
1	Cotton—					
	Twist and Yarn:					
	Quantity - - - - - Lbs.	45,877,379	40,763,209	44,859,383	45,379,516	45,801,307
	Value - - - - - £.	3,609,273	3,222,252	3,378,220	3,465,968	3,360,540
	Average declared value per lb. { Annas	12-00	12-65	12-05	12-22	11-72
	Peence, at average exchange	1 s. 4-09 d.	1 s. 3-73 d.	1 s. 2-70 d.	1 s. 2-92 d.	1 s. 2-14 d.
	Other Manufactures:					
	Value - - - - - £.	22,914,314	20,777,985	21,442,372	21,651,392	21,207,106
	TOTAL COTTON GOODS—Gross Imports - £.	26,613,587	24,000,237	24,820,592	25,117,360	24,567,646
	Re-exports—					
	Twist and Yarn:					
	Quantity - - - - - Lbs.	625,810	717,129	862,913	1,314,396	958,419
	Value - - - - - £.	67,475	51,901	57,645	86,857	65,516
	Other Manufactures:					
	Value - - - - - £.	1,151,417	1,272,869	1,331,582	1,399,010	1,183,088
	Total Re-exports - £.	1,198,892	1,324,770	1,389,227	1,485,867	1,248,604
	TOTAL COTTON GOODS—Net Imports - £.	25,414,695	22,675,467	23,431,365	23,631,493	23,319,042
2	Metals - - - - - Value £.	3,846,096	3,585,491	4,831,492	5,380,181	4,978,577
3	Railway plant and rolling stock - - - - - "	2,742,639	2,241,695	2,028,349	2,870,942	2,830,082
4	Sugar - - - - - "	1,611,157	1,243,758	1,086,961	1,148,370	2,140,838
5	Silk (Raw and Manufactured) - - - - - "	2,417,402	1,960,916	2,051,923	2,170,923	2,020,917
6	Machinery and mill-work - - - - - "	895,503	1,265,672	1,391,660	1,839,816	1,570,824
7	Liquors - - - - - "	1,537,812	1,490,526	1,473,742	1,554,819	1,360,280
8	Woolen Manufactures - - - - - "	1,468,121	1,276,263	1,076,388	1,372,403	1,326,669
9	Oils - - - - - "	529,175	560,585	1,050,807	654,228	1,229,497
10	Coal (excluding Coke and Patent Fuel):					
	Quantity - - - - - Tons	712,020	628,738	638,304	681,244	713,972
	Value - - - - - £.	1,280,060	992,081	1,012,208	1,104,788	1,199,739
	Average declared value per ton { Rupees	17-98	15-78	15-86	16-22	16-80
	Shillings, at average exchange	29-90	26-16	25-81	26-40	27-03
11	Provisions - - - - - Value £.	920,181	1,053,083	1,087,186	1,033,932	1,103,321
12	Apparel - - - - - "	688,403	672,087	796,633	909,084	890,923
13	Salt:					
	Quantity - - - - - Tons	373,376	357,224	398,065	383,090	412,839
	Value - - - - - £.	665,517	569,067	515,184	623,011	649,233
	Average declared value per ton { Rupees	17-82	15-93	15-24	16-26	15-73
	Shillings, at average exchange	29-63	26-41	24-80	26-46	25-31
14	Spices - - - - - Value £.	542,861	507,138	510,854	557,109	602,165

TABLE III.—SEA-BORNE TRADE for the first TEN MONTHS of the Year (Principal ARTICLES arranged in Order of their DECLARED VALUE).

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£.	£.	£.	£.	£.
Value of commodities Exported, excluding gold and silver	64,500,626	65,843,136	71,852,316	66,818,681	66,480,578
Value of commodities Imported, excluding gold and silver	40,976,036	43,690,335	46,379,559	46,718,204	45,868,409
EXCESS EXPORTS - - -	23,524,590	22,152,801	25,472,757	20,100,477	20,612,169
Net Imports of silver - - - - -	2,846,781	6,798,851	4,251,775	5,618,909	9,377,812
Net Imports of gold - - - - -	4,214,855	4,394,654	4,815,829	4,501,665	2,207,449
TOTAL NET IMPORTS of Gold and Silver - - -	7,061,636	11,193,505	9,067,604	10,120,574	11,645,261
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS - - - - - } £.	114,389,296	122,416,665	129,050,361	127,002,903	126,076,835

APPENDIX IV.—continued.

TABLE III.—Sea-borne Trade for the first Ten Months of the Year, &c.—continued.

No.	EXPORTS.	TEN MONTHS, 1ST APRIL TO 31ST JANUARY.				
		1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
1	Cotton, Raw :					
	Quantity - - - - Cwts.	3,855,408	4,651,431	4,595,435	4,112,165	2,832,544
	Value - - - - - £.	10,200,944	12,242,440	11,010,168	10,813,138	7,460,378
	Average value per lb. - - - Rs.	- 3 10	- 3 9	- 3 5	- 3 9	- 3 9
	Cotton Manufactures—					
	Twist and Yarn :					
	Quantity - - - - Lbs.	26,346,556	33,178,298	41,658,492	54,767,258	64,248,493
	Value - - - - - £.	1,185,818	1,531,742	1,608,689	2,038,178	2,256,315
	Average value per lb. - - - Rs.	- 7 2	- 6 5	- 6 2	- 5 11	- 5 7
	Other Manufactures—Value - - £.	540,940	620,720	764,580	717,264	736,227
	TOTAL COTTON (Raw and Manufactured) - - } £.	12,017,702	14,406,902	13,383,437	13,568,580	10,452,920
2	Opium :					
	Quantity - - - - Chests	75,983	75,702	77,268	72,216	72,904
	Value - - - - - £.	10,656,679	9,531,430	9,468,546	9,086,327	8,920,583
	Average value per chest - - - Rs.	1,402 8 2	1,257 9 3	1,225 6 8	1,258 3 5	1,223 9 9
3	Seeds :					
	Quantity - - - - Cwts.	8,535,734	11,161,413	14,094,300	15,195,625	15,039,478
	Value - - - - - £.	4,085,910	6,052,491	8,598,302	8,883,008	8,580,374
	Average value per cwt. - - - Rs.	5 13 6	5 6 9	6 12 1	5 13 6	5 11 3
4	Wheat :					
	Quantity - - - - Cwts.	18,052,510	11,827,496	10,479,869	13,097,578	19,416,724
	Value - - - - - £.	7,844,116	5,089,329	8,220,783	5,271,635	7,372,504
	Average value per cwt. - - - Rs.	4 5 6	4 4 10	4 3 6	4 - 5	3 12 9
5	Rice and Paddy :					
	Quantity - - - - Cwts.	17,765,378	19,496,126	17,533,512	12,889,218	10,922,266
	Value - - - - - £.	5,398,348	5,295,699	5,351,000	4,480,014	5,680,927
	Average value per cwt. - - - Rs.	3 - 7	2 11 5	3 - 10	3 7 9	3 5 6
6	Jute (Raw and Manufactured)—Value £.	4,840,050	5,972,915	4,995,786	5,404,182	4,406,838
7	Hides and Skins :					
	Quantity - - - - Cwts.	637,238	699,500	734,474	774,187	833,456
	Value - - - - - £.	3,099,957	3,561,480	3,768,614	3,827,329	4,095,575
	Average value per cwt. - - - Rs.	48 10 4	50 14 6	51 5 -	49 7 -	49 2 3
8	Tea :					
	Quantity - - - - Lbs.	43,607,393	51,304,426	55,085,039	58,361,667	63,878,622
	Value - - - - - £.	3,261,580	3,295,322	3,768,115	3,699,835	4,000,263
	Average value per lb. - - - Rs.	- 11 11	- 10 3	- 10 11	- 10 2	- 10 -
9	Indigo :					
	Quantity - - - - Cwts.	115,660	109,609	143,141	113,007	109,578
	Value - - - - - £.	3,531,766	3,061,912	3,989,208	3,011,763	3,167,612
	Average value per cwt. - - - Rs.	305 5 9	279 5 7	278 11 1	266 8 2	289 1 2
10	Wool (Raw and Manufactured)—Value £.	827,210	803,094	749,311	701,724	747,306
11	Coffee :					
	Quantity - - - - Cwts.	204,103	221,811	193,728	206,220	211,407
	Value - - - - - £.	858,105	849,087	792,383	745,514	726,344
	Average value per cwt. - - - Rs.	42 - 8	38 4 5	40 14 5	36 2 5	34 5 9
12	Silk (Raw and Manufactured)—Value £.	502,786	633,368	782,498	651,515	535,157
13	Teak :					
	Quantity - - - - Cubic Tons	48,485	47,367	35,328	40,498	45,508
	Value - - - - - £.	434,519	481,936	396,684	454,285	503,006
	Average value per cubic ton - - Rs.	89 9 11	101 11 11	112 4 7	112 2 10	110 8 6
14	Lac - - - - - £.	538,509	543,035	466,009	464,358	470,078
15	Sugar - - - - - £.	511,158	732,547	601,626	531,412	457,191
16	Saltpetre :					
	Quantity - - - - Cwts.	271,574	339,392	399,965	350,522	349,312
	Value - - - - - £.	276,183	329,377	380,531	332,259	320,169
	Average value per cwt. - - - Rs.	10 2 9	9 11 3	9 8 3	9 7 8	9 2 8
17	Oils - - - - - £.	371,424	326,609	377,477	407,750	317,188

APPENDIX IV.—continued.

TABLE III.—Sea-borne Trade for the first Ten Months of the Year, &c.—concluded.

No.	IMPORTS.	TEN MONTHS, 1st APRIL TO 31st JANUARY.				
		1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
1	COTTON—					
	Twist and Yarn:					
	Quantity - - - - Lbs.	34,326,134	38,302,359	37,788,920	39,868,937	36,943,471
	Value - - - - - £.	2,706,399	2,909,336	2,873,305	2,938,866	2,564,598
	Average value per lb. - - Rs.	- 12 7	- 12 2	- 12 2	- 11 10	- 11 1
	Ditto - in sterling, at average exchange.	1 s. 3½ d.	1 s. 3 d.	1 s. 3 d.	1 s. 2½ d.	1 s. -¾ d.
	Other Manufactures—Value - £.	17,204,922	18,147,253	18,603,096	17,720,147	17,095,757
	TOTAL COTTON GOODS—					
	Gross Imports - - } £.	19,911,321	21,056,589	21,476,401	20,659,033	19,660,355
	Re-exports—					
	Twist and Yarn:					
	Quantity - - - - Lbs.	632,768	708,175	1,086,992	771,442	950,939
	Value - - - - - £.	43,567	45,339	68,011	52,844	60,596
	Average Value per lb. - - Rs.	- 11 -	- 10 11	- 10 -	- 10 11	- 10 2
	Other Manufactures—Value - £.	1,018,867	1,066,632	1,159,872	949,263	1,127,051
	Total Re-exports - - - £.	1,062,434	1,114,971	1,227,883	1,002,107	1,187,647
	TOTAL COTTON GOODS—					
	Net Imports - - } £.	18,848,887	19,941,618	20,248,518	19,656,926	18,472,708
2	Metals - - - - - Value £.	2,911,939	4,004,558	4,402,987	4,212,882	4,099,920
3	Railway Plant and Rolling Stock.	1,899,350	1,610,244	2,344,819	2,259,278	3,507,540
4	Silk (Raw and Manufactured) - "	1,748,434	1,813,882	1,871,627	1,762,895	1,606,645
5	Woollen Manufactures - - "	1,166,314	938,474	1,220,713	1,181,190	1,290,423
6	Sugar - - - - - "	1,071,976	841,985	908,970	1,675,814	1,242,430
7	Liquors - - - - - "	1,203,909	1,189,247	1,266,500	1,110,379	1,146,611
8	Provisions - - - - - "	894,308	925,256	885,372	923,718	1,018,745
9	Coal (excluding Coke and Patent Fuel) :					
	Quantity - - - - Tons	528,226	465,909	499,696	521,276	626,449
	Value - - - - - £.	835,042	740,092	795,663	872,549	1,002,423
	Average Value per Ton - - Rs.	15 12 11	15 14 2	14 14 3	16 11 10	16 - -
10	Machinery and Millwork - Value £.	985,823	1,090,309	1,425,642	1,319,618	806,351
11	Apparel - - - - - "	573,998	676,078	773,366	769,191	801,673
12	Oils - - - - - "	444,337	946,164	526,582	1,083,189	788,959
13	Spices - - - - - "	425,017	441,471	485,603	499,934	590,558
14	Salt :					
	Quantity - - - - Tons	303,547	287,131	313,132	364,549	305,749
	Value - - - - - £.	491,252	426,616	506,896	569,967	497,530
	Average Value per Ton - - Rs.	16 2 11	14 13 9	16 3 -	15 10 2	16 4 4

APPENDIX IV.—continued.

TABLE IV.—WHOLESALE PRICES OF TYPICAL COMMODITIES IN GOLD AND SILVER IN London and Calcutta in December of each Year.

(Prices of March 1873 = 100.)

	Measured in Gold.								Measured in Silver.*							
	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.
IN LONDON—																
(Prices quoted from the London "Economist"):																
Scotch pig-iron (warrants)	36	55	43	44	41	36	36	35	44	63	50	51	49	42	43	45
Coals, Hetton, Wallsend, (London).	60	50	52	51	54	54	52	51	72	57	60	59	65	63	62	60
Copper, Chili bars - - -	64	74	68	79	73	65	54	45	77	85	78	91	87	76	64	58
Straits tin - - - - -	42	62	63	76	64	58	52	64	50	71	79	88	76	68	62	81
Wheat - - - - -	72	85	77	80	74	70	57	55	87	97	89	92	88	82	68	69
Flour, town-made - - -	69	86	81	91	71	67	54	53	83	98	93	105	85	78	65	68
Beef, inferior - - - -	90	85	100	97	97	97	98	75	108	97	116	112	116	113	117	95
Cotton, No. 40, mule twist	61	77	75	77	70	69	70	64	73	87	87	89	84	81	83	82
Wool, Southdown hogs -	65	71	76	68	59	61	52	51	78	81	87	78	71	71	63	65
Sugar, foreign Muscovado	80	95	80	71	62	64	44	60	96	108	92	82	74	75	52	77
Coffee - - - - -	73	83	71	64	74	83	66	65	88	94	81	74	88	97	79	83
Saltpetre - - - - -	89	96	102	105	90	87	81	78	108	110	118	121	108	102	97	100
Gold - - - - -	-	-	-	-	-	-	-	-	120	114	115	115	119	117	119	127
Silver - - - - -	83	88	86	87	84	85	84	79	-	-	-	-	-	-	-	-
IN CALCUTTA—(Prices quoted from the "Calcutta Price Current"):																
Grey shirtings (8½ lbs.) - - - - -	-	-	-	-	-	-	-	-	74	81	80	78	75	74	76	80
Mule twist, white, good, No. 40	-	-	-	-	-	-	-	-	75	88	83	81	75	75	72	71
" " Turkey red, No. 40 (12 lbs.)	-	-	-	-	-	-	-	-	78	77	69	69	55	65	58	57
" " Orange, No. 40—60	-	-	-	-	-	-	-	-	73	87	88	85	80	82	78	73
Copper, sheathing - - - - -	-	-	-	-	-	-	-	-	80	87	80	87	79	77	65	58
Iron, flat, bolt, bar, and square -	-	-	-	-	-	-	-	-	56	76	56	65	60	62	54	50
Spelter, hard - - - - -	-	-	-	-	-	-	-	-	107	121	95	96	125	79	84	97
Hides, buffalo, slaughtered	-	-	-	-	-	-	-	-	69	96	93	88	87	72	71	79
Indigo, good - - - - -	-	-	-	-	-	-	-	-	100	119	105	113	101	116	103	110
Jute, picked - - - - -	-	-	-	-	-	-	-	-	153	169	148	140	96	164	110	118
Lac dye, fine - - - - -	-	-	-	-	-	-	-	-	54	73	49	36	27	-	-	-
Shell lac, fine orange	-	-	-	-	-	-	-	-	56	153	122	93	80	98	56	59
Linseed, fine bold clean	-	-	-	-	-	-	-	-	Nil	120	104	93	86	95	95	101
Rice, Ballam - - - - -	-	-	-	-	-	-	-	-	259	153	103	97	100	138	139	Nil
Silk, raw, Cossimbazar - - - - -	-	-	-	-	-	-	-	-	69	87	80	86	78	66	60	73
Ten, good Souchong - - - - -	-	-	-	-	-	-	-	-	77	82	64	82	59	64	55	64
Wheat, Doodiah - - - - -	-	-	-	-	-	-	-	-	109	109	92	92	84	85	66	72
Gold - - - - -	-	-	-	-	-	-	-	-	109	110	112	112	115	112	119	127

*The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX IV.—continued.

TABLE V.—STATEMENT showing the true Financial Results to the REVENUES of India of the Guarantee of Interest upon the Capital of GUARANTEED RAILWAY COMPANIES.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.†	1885-86.†		1886-87.†
						Budget Estimate.	Revised Estimate.	Budget Estimate.
Open mileage at end of official year.	Miles. 4,568	Miles. 4,600	Miles. 4,616	Miles. 4,611	Miles. 4,636	Miles. 4,523	Miles. 4,528	Miles. 3,922½
Gross Earnings - - - -	£. 6,488,787	£. 7,632,677	£. 7,784,881	£. 7,836,035	£. 7,606,685	£. 7,240,000	£. 7,729,000	£. 6,740,000
Working Expenses - - - -	3,575,474	4,017,052	4,202,835	4,147,892	4,128,385	3,880,000	4,085,000	3,606,500
Percentage of Working Expenses on Earnings.	55.10	52.63	53.94	52.86	54.27	53.59	52.85	53.50
Net Traffic Earnings - - -	2,913,313	3,615,625	3,582,046	3,688,143	3,478,300	3,360,000	3,644,000	3,133,500
Net gain by the remittance to England of Capital Receipts and Disbursements in India at the Contract Rates of Exchange, instead of at the average yearly rates obtained for the Secretary of State's bills - - - -	-	-	-	-	1,036	-	-	-
TOTAL Revenue - - £.	2,913,313	3,615,625	3,582,046	3,688,143	3,479,336	3,360,000	3,644,000	3,133,500
Gross Guaranteed Interest paid in India.	7,447	6,958	8,038	12,521	29,650	4,400	4,120	3,400
Gross Guaranteed Interest paid in London.*	3,254,504	3,264,813	3,309,834	3,284,241	3,217,240	3,205,000	3,180,500	2,687,500
Total Guaranteed Interest (Sterling Payments converted at the average exchange of the year).	3,824,152	3,945,410	4,077,298	4,038,148	4,028,705	4,000,200	4,186,700	3,586,700
Surplus Paid to Railway Companies.	91,619	333,330	486,590	569,946	431,494	428,500	410,100	417,500
Land and Supervision - - -	57,613	74,746	72,181	67,325	61,457	87,000	83,900	81,000
Interest on Revenue Balances -	1,216	1,750	1,647	1,872	1,865	2,300	1,450	2,000
Net Loss on Receipts and Disbursements of Capital in India, calculated in the same way as the gain.	60,046	77,335	66,305	86,675	-	33,000	8,300	58,400
TOTAL Expenditure - - £.	4,034,646	4,432,569	4,704,021	4,763,966	4,523,521	4,551,000	4,690,450	4,145,600
Net Expenditure from the Public Treasury.	1,121,333	816,944	1,121,975	1,075,823	1,044,185	1,191,500	1,046,450	1,012,100
Net Revenue - - - -	-	-	-	-	-	-	-	-

* With the exception of the figures in this line, which are true sterling figures, all the amounts in this table have been converted into English currency at the rate of Rs. 10 = £. 1.

† Excluding the Eastern Bengal Railway after 30th June 1884.

‡ Excluding the Eastern Bengal, and Scinde, Punjab, and Delhi Railways.

APPENDIX IV.—continued.

TABLE VI.—ACTUAL CAPITAL EXPENDITURE on STATE RAILWAYS in 1884-85, and ESTIMATED EXPENDITURE on such Works in 1885-86 and 1886-87, and to the End of 1886-87.

RAILWAYS.	Accounts, 1884-85.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.	To End of 1886-87.	Sanctioned Outlay.	Balance remaining Unspent.
	£.	£.	£.	£.	£.	£.
East Indian - - - - -	621,150	(a) 271,000	200,000	(a) 13,655,156	13,655,156	—
Eastern Bengal - - - - -	1,140,824	(a) 235,350	111,600	(a) 2,645,191	2,645,191	—
Rajputana-Malwa - - - - -	162,114	110,000	47,500	8,728,657	8,728,657	—
Holkar - - - - -	3,150	5,000	2,500	1,285,745	1,285,745	—
Rawari-Ferozepore - - - - -	278,799	51,000	30,000	1,224,778	1,224,778	—
Sindia - - - - -	916	5,000	5,000	900,149	900,149	—
Bhopal - - - - -	-	-	-	131,057	131,057	—
Wardha Coal - - - - -	17,042	14,300	31,758	707,967	707,967	—
Nagpur and Chhattisgarh - - - - -	63,002	45,000	64,920	1,153,416	1,153,416	—
Bilaspur-Etawah - - - - -	8,349	—500	-	18,056	18,056	—
Umaria Colliery - - - - -	9,383	21,000	21,000	51,383	51,383	—
Katni-Umaria - - - - -	96,108	293,000	53,160	443,168	* 443,095	—73
Burma - - - - -	298,577	100,750	5,300	2,734,619	2,734,619	—
Jorhat - - - - -	27,837	5,700	2,340	55,258	55,258	—
Cherapoonji Mountain - - - - -	21,011	21,400	2,490	52,521	52,521	—
Tirhoot and Extensions - - - - -	101,664	—50,750	12,500	1,469,007	1,469,007	—
Patna-Gya - - - - -	17,698	9,800	12,500	416,282	416,282	—
Nalhati - - - - -	—703	—600	—493	33,740	33,740	—
Northern Bengal - - - - -	72,862	29,300	52,500	2,249,075	2,249,075	—
Narainganj-Dacca-Mymensingh - - - - -	207,671	111,360	38,193	640,852	659,085	18,233
Ranaghat-Bhagwangola - - - - -	2,877	—500	1,200	29,989	29,989	—
Assam-Bihar { Tirhoot Section - - - - -	89,682	195,500	64,515	364,452	* 518,132	153,680
Assam-Bihar { Assam-Bihar Section - - - - -	187,135	255,800	41,300	524,399	* 1,635,838	1,111,439
Nagpur-Bengal - - - - -	77,668	55,000	8,000	171,257	171,257	—
Kaunia-Dhurla - - - - -	3,310	1,600	1,500	97,019	97,019	—
Lucknow-Sitapur-Kheri - - - - -	38,518	102,400	102,900	250,302	512,690	262,388
Cawnpore-Achnera - - - - -	99,386	69,150	15,100	1,161,580	1,161,580	—
Dildarnagar-Ghaziपुर - - - - -	—1,758	100	-	70,801	70,801	—
Barailly-Pilibhit - - - - -	41,579	7,000	1,500	146,617	146,617	—
Cawnpore-Kalpi - - - - -	154,181	—154,180	-	-	-	—
Sind, Punjab, and Delhi - - - - -	-	232,000	-	-	-	-
Indus Valley - - - - -	266,821	75,100	-	-	-	-
Punjab Northern, Southern Section - - - - -	61,280	34,070	5,143,900	21,623,816	21,623,816	—
„ „ Northern „ - - - - -	—7,106	-	-	-	-	-
Sind-Pishin—Southern Section - - - - -	—42,655	30,000	-	-	-	-
Ferozepore Tramway - - - - -	-	8,000	-	-	-	-
Kandahar Reserve Rolling Stock - - - - -	-	-	486,400	486,400	486,400	—
Amritsar-Pathankote - - - - -	87,211	2,000	4,500	563,945	563,945	—
Dhond and Manmad - - - - -	10,178	1,900	8,500	1,036,654	1,036,654	—
Stores and Reserve - - - - -	163,744	167,467	—258,695	237,700	-	—237,700
Carried forward - - - £.	4,388,505	2,360,417	6,313,386	65,961,008	66,668,975	1,307,967

Note.—The figures of the Budget Estimate for 1886-87 include exchange.

* Estimated cost.

(a) Excludes 1,089,000 l. on account of debt incurred in England for the East Indian Railway (548,000 l.) and Eastern Bengal Railway (541,000 l.)

APPENDIX IV.—continued.

TABLE VI.—CAPITAL EXPENDITURE ON STATE RAILWAYS—continued.

RAILWAYS.	Accounts, 1884-85.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.	To End of 1886-87.	Sanctioned Outlay.	Balance remaining Unspent.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	4,388,505	2,360,417	6,313,386	65,361,008	66,668,975	1,307,967
Jhansi-Manickpur - - - -	195,569	—313,400	—	—	—	—
Cuddapah-Nellore - - - -	142,077	177,500	179,400	525,642	* 366,400	—159,242
Bellary-Kistna - - - -	351,813	388,900	500,000	1,333,916	1,775,000	441,084
Kadiri Extension Survey - - -	4,464	9,000	3,400	17,608	17,608	—
Hindupur Extension Survey - - -	3,452	-	-	3,452	3,452	—
Damalchera-Villupuram Survey - - -	2,236	7,000	4,000	13,236	13,236	—
Vizagapatam-Raipur - - - -	6,861	-	-	24,504	24,504	—
Southern Mahratta - - - -	-	-	-	32,556	32,556	—
Sutlej Bridge - - - -	24,584	174,355	239,550	438,489	400,000	—38,489
Sind-Sagar, Western Section - - -	17,946	445,960	1,092,640	1,556,546	† 2,468,983	912,437
„ Eastern „ - - - -	21,266	111,207	34,938	167,411	† 143,977	—23,434
Sind-Pishin, Northern Section - - -	669,066	1,692,561	930,816	3,414,779	† 3,722,356	307,577
„ Durwaza Quetta Section - - -	-	144,000	151,000	295,000	† 295,000	—
Bolan, Lower and Ghat Sections - - -	-	262,300	4,600	266,900	† 266,900	—
Kandahar reserve material - - - -	-	145,300	188,800	334,100	† 334,100	—
Reserves:						
Kwaja-Amran Extension - - - -	-	-	200,000	200,000	200,000	—
Punjab Northern, Gradient Improve- ments - - - -	-	-	40,000	40,000	† 40,000	—
Sind-Pishin—Northern Section - - -	-	-	100,000	100,000	† 100,000	—
Crossing Amran to Frontier - - -	-	-	150,000	150,000	† 150,000	—
Bezbara to Hyderabad Frontier - - -	-	-	100,000	100,000	† 100,000	—
Add.—Exchange - - - -	5,827,839	5,605,100	10,232,530	74,375,147	77,123,047	2,747,900
Deduct.—Exchange on English Stores paid for in previous years, likely to be issued to Revenue in 1886-87 - - - -	174,677	529,000	-	2,059,814	2,059,814	—
TOTAL - - - £.	6,002,516	6,134,100	10,232,530	76,434,961	79,182,861	2,747,900
Distributed as under:—						
Capital Expenditure on Public Works not charged against Revenue—State Railways - - - -	4,693,502	(a) 4,385,000	9,623,300	65,738,669	—	—
Famine Relief and Insurance:						
Protective Railways - - - -	898,100	589,000	500,000	3,099,039	—	—
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) - - - -	236,237	631,100	109,230	5,537,439	—	—
Exchange - - - -	5,827,839	5,605,100	10,232,530	74,375,147	—	—
TOTAL - - - £.	174,677	529,000	—52,000	2,007,814	—	—
TOTAL - - - £.	6,002,516	6,134,100	10,180,530	76,382,961	—	—

* Revised Estimate under consideration.

† Estimated cost.

‡ Estimates for these lines have not yet been sanctioned, hence the outlay is quoted.

(a) Excludes 1,089,000 l. on account of debt incurred in England for the East Indian and Eastern Bengal Railways.

APPENDIX IV.—continued.

TABLE VII.—ACTUAL CAPITAL EXPENDITURE ON IRRIGATION—MAJOR WORKS, and PROTECTIVE IRRIGATION WORKS, in 1884-85, and ESTIMATED EXPENDITURE ON such Works in 1885-86, 1886-87, and to the End of 1886-87, &c.

	Actuals, 1884-85.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.	TOTAL to End of 1886-87.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be Spent.
	£.	£.	£.	£.	£.	£.
IRRIGATION;						
MAJOR WORKS:						
Orissa Canals - - - - -	77,359	62,500	64,000	2,260,223	3,110,213	849,990
Midnapore Canal - - - - -	2,407	1,000	3,000	819,224	824,900	5,676
Tidal Canal - - - - -	-	-	-	177,270	177,270	-
Sone Canals - - - - -	39,222	24,500	20,000	2,509,341	2,788,870	279,529
Ganges Canal - - - - -	13,280	6,070	24,590	2,671,618	2,923,442	251,824
Lower Ganges Canal - - - - -	70,886	96,860	124,080	2,765,952	2,772,451	6,499
Agra Canal - - - - -	16,593	2,810	8,180	833,188	871,670	38,482
Eastern Jumna Canal - - - - -	8,449	4,260	6,900	299,359	344,191	44,832
Western Jumna Canal - - - - -	52,515	24,800	28,200	1,015,043	1,079,050	64,007
Bari Doab Canal - - - - -	24,319	12,800	15,600	1,560,900	1,579,860	18,960
Sirhind Canal - - - - -	61,991	89,700	84,200	2,115,339	2,079,283	-
Chenab Canal - - - - -	50,603	57,100	60,400	196,835	293,559	96,724
Godavari Delta System - - - - -	37,325	29,017	33,600	1,063,620	1,108,869	45,249
Kistna Delta System - - - - -	46,509	38,226	48,000	754,118	1,389,978	635,860
Sangam Anicut System - - - - -	61,681	49,159	37,700	283,571	289,644	6,073
Desert Canal - - - - -	4,809	1,540	6,430	114,744	126,684	11,940
Begari Canal - - - - -	8,654	4,274	-	160,107	162,885	2,778
Eastern Nara Works - - - - -	32,424	27,789	32,870	497,347	515,903	18,556
Mutha Canals - - - - -	6,930	8,838	5,880	594,559	605,323	10,764
Other projects - - - - -	83,440	88,577	104,171	2,832,500	-	-
	699,396	629,820	707,801	23,524,853	-	-
<i>Deduct</i> ,—Outlay incurred from Ordinary Funds - - - - -	-	12,710	7,801	20,511	-	-
TOTAL - - - £.	699,396	617,110	700,000	23,504,347	-	-
FAMINE RELIEF AND INSURANCE:						
PROTECTIVE IRRIGATION WORKS:						
Betwa Canal - - - - -	82,982	62,500	20,300	399,752	425,141	25,389
Swat River Canal - - - - -	31,418	12,500	16,200	331,902	354,581	22,679
Rushikulya project - - - - -	13,673	18,774	28,000	61,242	260,139	198,897
Nira Canal - - - - -	41,452	49,740	20,830	343,917	397,736	53,819
Other projects - - - - -	83,521	55,060	25,970	393,848	-	-
	253,046	198,574	111,300	1,530,661	-	-
<i>Deduct</i> ,—Outlay incurred from Ordinary Funds - - - - -	-	-	-	285,433	-	-
TOTAL - - - £.	253,046	198,574	111,300	1,245,228	-	-
GRAND TOTAL - - - £.	952,442	815,684	811,300	24,749,575	-	-

APPENDIX IV.—continued.

TABLE VIII.—GROSS RECEIPTS, WORKING EXPENSES, and NET TRAFFIC RECEIPTS of GUARANTEED and STATE RAILWAYS, for Five Years ending 1884-85, with REVISED ESTIMATES for 1885-86, and BUDGET ESTIMATES for 1886-87.

	ACCOUNTS.					Revised	Budget
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	Estimate, 1885-86.	Estimate, 1886-87.
GUARANTEED RAILWAYS.							
Open mileage at beginning of year - - -	Miles. 4,568	Miles. 4,600	Miles. 4,616	Miles. 4,611	Miles. 4,636	Miles. 4,528	Miles. * 3,922½
<i>Gross Receipts.</i>	£.	£.	£.	£.	£.	£.	£.
East Indian - - - - -	18,660	29,635	-	-	-	-	-
Eastern Bengal - - - - -	484,480	584,879	642,331	488,951	82,325	-	-
Madras - - - - -	617,619	641,334	682,571	691,041	716,965	750,000	750,000
South Indian - - - - -	368,547	376,036	376,278	400,362	423,774	442,500	450,000
Bombay, Baroda, and Central India - - -	733,173	976,455	1,075,380	1,211,703	1,221,595	1,290,000	1,305,000
Great Indian Peninsula - - - - -	2,615,587	3,483,259	3,496,761	3,342,850	3,514,397	3,620,000	3,620,000
Oudh and Rohilkhund - - - - -	459,744	531,386	479,388	578,859	517,633	559,000	615,000
Sind, Punjab, and Delhi - - - - -	1,190,977	1,009,693	1,032,172	1,122,269	1,129,996	1,067,500	-
TOTAL - - - £.	6,489,787	7,632,677	7,784,881	7,836,035	7,606,685	7,729,000	6,740,000
<i>Working Expenses.</i>							
East Indian - - - - -	-	29,489	-	-	-	-	-
Eastern Bengal - - - - -	215,984	237,278	266,346	262,305	85,153	-	-
Madras - - - - -	419,988	426,289	433,274	404,655	424,121	445,000	490,000
South Indian - - - - -	231,370	248,467	240,198	252,836	281,515	300,000	304,000
Bombay, Baroda, and Central India - - -	356,168	419,097	553,807	497,646	550,449	570,000	580,000
Great Indian Peninsula - - - - -	1,411,751	1,638,756	1,725,000	1,751,373	1,779,690	1,800,000	1,850,000
Oudh and Rohilkhund - - - - -	252,545	325,890	324,210	303,145	307,793	370,000	382,500
Sind, Punjab, and Delhi - - - - -	687,668	691,786	660,000	675,932	699,664	600,000	-
TOTAL - - - £.	3,575,474	4,017,052	4,202,835	4,147,892	4,128,385	4,085,000	3,608,500
<i>Net Traffic Receipts.</i>							
East Indian - - - - -	18,660	146	-	-	-	-	-
Eastern Bengal - - - - -	268,496	347,601	375,985	226,646	-2,828	-	-
Madras - - - - -	197,631	215,045	249,297	286,386	292,844	305,000	200,000
South Indian - - - - -	187,177	127,569	136,080	147,526	142,259	142,500	146,000
Bombay, Baroda, and Central India - - -	377,005	557,358	521,573	714,057	671,146	720,000	725,000
Great Indian Peninsula - - - - -	1,203,836	1,844,503	1,771,761	1,591,477	1,734,707	1,820,000	1,770,000
Oudh and Rohilkhund - - - - -	207,199	205,496	155,178	275,714	209,840	189,000	232,500
Sind, Punjab, and Delhi - - - - -	503,309	317,907	372,172	446,337	430,332	467,500	-
TOTAL - - - £.	2,913,313	3,615,625	3,582,046	3,688,143	3,478,300	3,644,000	3,133,500
OTHER STATE RAILWAYS.							
Open mileage at beginning of year - - -	Miles. 3,814	Miles. 4,534	Miles. 4,821	Miles. 5,153	Miles. 5,632	Miles. † 6,860	Miles. † 7,151
<i>Gross Receipts.</i>	£.	£.	£.	£.	£.	£.	£.
East Indian Railway - - - - -	4,253,071	4,710,506	4,601,288	4,999,409	4,310,369	4,700,200	4,750,200
Eastern Bengal - - - - -	-	-	-	-	453,881	452,500	650,000
Rajputana-Malwa - - - - -	611,949	1,012,348	1,113,335	1,319,710	1,306,991	1,650,000	1,650,000
Rewari-Ferozepore - - - - -	-	-	-	45,140	92,601	-	-
Sindia - - - - -	22,980	32,863	32,030	25,155	36,832	39,500	39,500
Bhopal - - - - -	-	-	1,438	2,557	1,281	2,600	4,000
Wardah Coal - - - - -	24,586	52,980	67,287	76,529	67,822	69,000	70,000
Umaria Colliery - - - - -	-	-	-	-	1,572	2,500	25,000
Nagpur and Chhattisgarh - - - - -	15,905	41,870	85,890	129,505	136,239	149,000	150,000
Burma State Railway - - - - -	141,146	152,933	158,688	167,717	216,640	237,000	260,000
Jorhat - - - - -	-	-	-	-	383	3,500	4,600
Patna-Gya - - - - -	49,828	53,636	39,834	47,019	51,793	51,600	51,700
Northern Bengal - - - - -	170,325	192,741	227,991	213,274	216,628	230,000	230,000
Tirhoot - - - - -	54,338	57,878	70,981	98,167	124,972	125,000	137,500
Nalhati - - - - -	6,732	6,787	7,406	8,068	7,638	7,700	7,700
Calcutta and South Eastern - - - - -	14,667	15,902	22,007	31,806	9,465	-	-
Kaunia-Dhurla - - - - -	-	-	10,627	14,080	15,676	12,500	14,500
Narainganj-Dacca-Mymensingh - - - - -	-	-	-	-	2,559	11,500	55,000
Cawnpore-Achnera - - - - -	18,606	48,785	54,333	57,736	92,930	95,000	103,500
Dildarnagar-Ghazipur - - - - -	1,788	4,113	4,847	3,480	4,673	4,700	4,700
Bareilly-Pilibhit - - - - -	-	-	-	-	899	8,200	10,000
Sind, Punjab, and Delhi - - - - -	-	-	-	-	-	-	-
Punjab Northern, including Northern Section -	401,140	327,018	304,756	319,015	330,908	1,750,000	2,450,000
Indus Valley and Sind-Pishiu - - - - -	682,027	542,580	567,669	691,048	789,493	-	-
Amritsar-Pathankote - - - - -	-	-	-	-	19,958	28,500	29,500
Dhond and Maunad ‡ - - - - -	52,988	14,047	15,998	19,165	20,427	22,300	22,500
Cherrapunji - - - - -	-	-	-	-	-	-	4,000
Bellary-Kistna - - - - -	-	-	-	-	-	-	11,500
Carried forward - - - £.	6,521,976	7,267,047	7,380,407	8,208,635	8,318,630	9,652,800	10,615,400

* The Eastern Bengal Railway, 160 miles, was purchased by the State on 30th June 1884, and the Sind, Punjab, and Delhi Railway, 691 miles, on 1st January 1886, and the mileage is shown under State Railways.

† Includes one-fifth the length of the Bhopal Railway, and the whole length of the Sind, Punjab, and Delhi Railway.

‡ Includes one-fifth the length of the Bhopal Railway.

§ The working of this line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

APPENDIX IV.—continued.

TABLE VIII.—RECEIPTS AND EXPENSES OF RAILWAYS—continued.

	ACCOUNTS.					Revised	Budget
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	Estimate, 1885-86.	Estimate, 1890-87.
	£.	£.	£.	£.	£.	£.	£.
OTHER STATE RAILWAYS—continued.							
<i>Gross Receipts—continued.</i>							
Brought forward - - -	6,521,976	7,237,047	7,386,407	8,268,635	8,318,630	9,652,800	10,615,400
Katni-Umaria - - - - -	-	-	-	-	-	-	6,000
Southern Mahratta - - - - -	-	-	-	77	33,244	100,000	160,000
Bengal Central - - - - -	-	-	-	-	-	52,500	60,000
Exchange - - - - -	-	-	-	-	56	63	67
TOTAL - - - £.	6,521,976	7,237,047	7,386,407	8,268,712	8,351,930	9,805,363	10,841,467
<i>Working Expenses.</i>							
East Indian Railway - - - - -	1,482,316	1,448,794	2,069,398	1,996,842	1,829,235	1,790,000	1,955,000
Eastern Bengal - - - - -	-	-	-	-	188,662	282,500	283,500
Rajputana-Malwa - - - - -	430,206	581,520	588,661	697,384	708,222	} 910,000	940,000
Rewari-Ferozepore - - - - -	-	-	-	31,326	63,947		
Sindia - - - - -	19,808	23,792	23,830	11,361	19,572	19,200	20,600
Bhopal - - - - -	-	-	1,976	2,984	1,746	3,000	3,400
Wardah Coal - - - - -	44,678	44,743	45,442	21,620	47,603	51,500	53,000
Umaria Colliery - - - - -	-	-	-	-	1,379	9,000	21,500
Nagpur-Chhattisgarh - - - - -	11,436	24,602	49,134	64,572	80,480	93,000	104,000
Burma State Railway - - - - -	85,953	89,676	98,816	102,117	134,468	173,500	175,000
Jorhat - - - - -	-	-	-	-	725	4,000	4,500
Patna-Gya - - - - -	27,563	34,117	27,100	23,356	29,825	26,800	28,500
Northern Bengal - - - - -	92,519	96,046	107,153	123,543	152,031	146,000	136,500
Tirhoot - - - - -	31,551	34,904	44,052	67,863	96,847	90,000	90,000
Nalhati - - - - -	6,970	5,500	5,059	5,632	7,213	6,400	6,500
Calcutta and South Eastern - - - - -	9,021	19,693	11,623	19,513	8,600	-	-
Kaunia-Dhurla - - - - -	-	-	9,039	10,075	11,980	11,000	12,000
Naraingunj-Dacca-Mymensingh - - - - -	-	-	-	-	707	18,000	32,500
Cawnpore-Achnera - - - - -	10,865	35,503	36,578	36,802	68,492	77,000	73,500
Dildarnagar-Ghazipur - - - - -	2,318	3,580	4,169	1,222	2,727	2,400	2,600
Bareilly-Pilibhit - - - - -	-	-	-	-	1,385	6,000	7,000
Sind, Punjab, and Delhi - - - - -	-	-	-	-	-	-	-
Punjab Northern, including Northern Section - - - - -	306,608	286,750	261,124	252,260	235,918	} 825,000	1,350,000
Indus Valley and Sind-Pishin - - - - -	480,956	405,965	370,542	301,727	364,337		
Amritsar-Pathankote - - - - -	-	-	-	-	17,535	53,700	24,000
Dhond and Manmad* - - - - -	47,016	-	-	-	-	-	4,000
Cherrapunji - - - - -	-	-	-	-	-	-	10,000
Bellary-Kistna - - - - -	-	-	-	-	-	-	4,500
Katni-Umaria - - - - -	-	-	-	-	-	-	120,000
Southern Mahratta - - - - -	-	-	-	172	33,183	77,500	55,000
Bengal Central - - - - -	-	-	-	-	-	38,795	52,000
Exchange - - - - -	-	-	-	-	-	-	-
TOTAL - - - £.	3,089,844	3,135,185	3,753,696	3,860,371	4,145,614	4,740,100	5,569,100
<i>Net Traffic Receipts.</i>							
East Indian Railway - - - - -	2,770,755	3,261,719	2,531,890	3,002,567	2,481,134	2,910,200	2,795,200
Eastern Bengal - - - - -	-	-	-	-	265,219	170,000	266,500
Rajputana-Malwa - - - - -	181,743	430,828	524,674	622,326	598,769	} 740,000	710,000
Rewari-Ferozepore - - - - -	-	-	-	13,814	28,654		
Sindia - - - - -	3,012	9,071	8,200	13,794	17,260	20,300	18,900
Bhopal - - - - -	-	-	538	427	465	400	600
Wardah Coal - - - - -	20,092	8,237	21,845	54,909	20,219	17,500	17,000
Umaria Colliery - - - - -	-	-	-	-	193	6,500	3,500
Nagpur and Chhattisgarh - - - - -	4,469	17,268	36,756	64,993	55,759	56,000	46,000
Burma State Railway - - - - -	55,193	63,257	59,872	65,600	82,172	63,500	85,000
Jorhat - - - - -	-	-	-	-	342	500	100
Patna-Gya - - - - -	22,265	19,519	12,734	23,663	21,968	24,800	23,200
Northern Bengal - - - - -	77,806	96,695	120,838	89,731	64,597	84,000	93,500
Tirhoot - - - - -	22,787	22,974	26,929	30,304	28,125	35,000	47,500
Nalhati - - - - -	238	1,287	2,347	2,431	425	1,300	1,200
Calcutta and South Eastern - - - - -	5,646	3,731	10,384	12,293	865	-	-
Kaunia-Dhurla - - - - -	-	-	1,583	4,005	3,696	1,500	2,500
Naraingunj-Dacca-Mymensingh - - - - -	-	-	-	-	1,852	6,500	2,500
Cawnpore-Achnera - - - - -	7,741	13,282	17,755	20,934	24,438	18,000	30,000
Dildarnagar-Ghazipur - - - - -	530	533	678	2,253	1,946	2,300	2,100
Bareilly-Pilibhit - - - - -	-	-	-	-	486	2,200	3,000
Sind, Punjab, and Delhi - - - - -	-	-	-	-	-	-	-
Punjab Northern, including Northern Section - - - - -	94,533	40,268	43,634	66,755	100,990	} 925,000	1,100,000
Indus Valley and Sind-Pishin - - - - -	201,071	136,615	197,127	299,321	425,156		
Amritsar-Pathankote - - - - -	-	-	-	-	2,423	4,800	5,500
Dhond and Manmad* - - - - -	5,972	14,047	15,998	19,165	20,427	22,300	22,500
Cherrapunji - - - - -	-	-	-	-	-	-	1,500
Bellary-Kistna - - - - -	-	-	-	-	-	-	1,500
Katni-Umaria - - - - -	-	-	-	-	-	22,500	40,000
Southern Mahratta - - - - -	-	-	-	95	61	4,000	5,000
Bengal Central - - - - -	-	-	-	-	-	-	5,000
Exchange - - - - -	-	-	-	-	38,739	38,037	51,933
TOTAL - - - £.	3,432,132	4,131,862	3,632,711	4,408,341	4,206,316	5,065,263	5,272,367

* The working of this line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

APPENDIX IV.—continued.

TABLE IX.—GROSS EARNINGS, WORKING EXPENSES and NET EARNINGS of IRRIGATION MAJOR WORKS, and PROTECTIVE IRRIGATION WORKS, for Five Years ending 1884-85, with REVISED ESTIMATES for 1885-86, and BUDGET ESTIMATES for 1886-87.

	ACTUALS.					Revised	Budget
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	Estimates, 1885-86.	Estimates, 1886-87.
	£.	£.	£.	£.	£.	£.	£.
DIRECT RECEIPTS :							
Orissa Canals - - - - -	26,978	22,315	32,001	23,787	14,358	20,000	20,000
Midnapore Canal - - - - -	21,646	25,007	26,801	26,457	25,796	24,500	24,500
Tidal Canal - - - - -	5,449	4,729	4,503	6,359	4,351	5,500	5,500
Sone Canals - - - - -	47,864	73,629	68,468	60,381	86,247	85,000	83,000
Ganges Canal - - - - -	180,289	193,048	234,125	242,697	291,662	191,200	202,800
Lower Ganges Canal - - - - -	102,828	141,379	157,833	151,441	169,434	135,800	118,000
Agra Canal - - - - -	25,316	59,084	52,793	64,373	79,190	44,500	54,500
Eastern Jumna Canal - - - - -	-	73,918	83,545	76,452	79,374	57,400	73,200
Betwa Canal - - - - -	-	-	-	-	-	-	6,400
Western Jumna Canal - - - - -	91,013	120,125	115,949	139,240	160,237	96,300	117,000
Chenab Canal - - - - -	-	-	-	-	-	-	500
Bari Doab Canal - - - - -	107,492	112,869	109,429	100,354	105,421	120,000	117,500
Sirhind Canal - - - - -	-	-	-	22	3,249	11,700	43,000
Swat River Canal - - - - -	-	-	-	-	-	-	2,500
Godavari Delta System - - - - -	-	9,995	7,675	7,560	9,601	10,400	10,000
Kistna Delta System - - - - -	-	3,956	4,973	3,356	3,300	2,940	3,000
Desert Canal - - - - -	-	1,010	1,566	1,519	2,865	3,876	3,035
Begari Canal - - - - -	-	1,850	3,531	3,117	3,456	5,243	2,813
Eastern Nara Works - - - - -	30,269	2,012	2,057	2,193	1,804	2,242	2,270
Mutha Canals - - - - -	-	14,160	12,461	15,834	14,069	13,990	14,430
Nira Canal - - - - -	-	-	-	-	-	22	155
Other projects - - - - -	-	6,713	13,272	11,439	20,612	16,719	17,104
TOTAL - - - £.	639,144	865,799	930,982	936,581	1,075,026	847,332	921,207
PORTION OF LAND REVENUE DUE TO IRRIGATION :							
Ganges Canal - - - - -	44,301	44,301	44,302	44,301	44,301	44,301	44,301
Lower Ganges Canal - - - - -	20,783	20,783	20,783	20,783	20,783	20,783	20,783
Eastern Jumna Canal - - - - -	-	22,153	22,153	22,154	22,154	22,154	22,154
Western Jumna Canal - - - - -	90,761	3,809	5,836	6,265	5,832	5,500	5,000
Bari Doab Canal - - - - -	70,400	29,623	27,997	66,189	27,557	36,700	37,000
Godavari Delta System - - - - -	-	157,072	146,845	153,262	160,678	163,400	165,775
Kistna Delta System - - - - -	-	93,190	81,761	94,929	101,609	95,475	100,130
Sangam Anicut System - - - - -	-	-	-	-	-	3,990	3,990
Desert Canal - - - - -	571,074	10,028	8,645	8,534	10,834	13,950	13,130
Begari Canal - - - - -	-	10,305	14,440	15,163	20,386	22,994	24,384
Eastern Nara Works - - - - -	-	15,376	10,515	14,236	17,880	21,956	27,157
Other projects - - - - -	-	84,682	85,804	88,310	33,804	86,337	91,489
TOTAL - - - £.	797,319	491,220	469,081	534,126	465,818	537,540	555,293
TOTAL REVENUE :							
Orissa Canals - - - - -	26,978	22,315	32,001	23,787	14,358	20,000	20,000
Midnapore Canal - - - - -	21,646	25,007	26,801	26,457	25,796	24,500	24,500
Tidal Canal - - - - -	5,449	4,729	4,503	6,359	4,351	5,500	5,500
Sone Canals - - - - -	47,864	73,629	68,468	60,381	86,247	85,000	83,000
Ganges Canal - - - - -	224,500	237,349	278,427	286,908	335,963	235,501	247,101
Lower Ganges Canal - - - - -	123,611	162,162	178,016	172,224	190,217	156,583	138,783
Agra Canal - - - - -	25,316	59,084	52,793	64,373	79,190	44,500	54,500
Eastern Jumna Canal - - - - -	-	96,071	105,698	98,606	101,528	79,554	95,354
Betwa Canal - - - - -	-	-	-	-	-	-	6,400
Western Jumna Canal - - - - -	181,774	123,934	121,785	145,505	160,069	101,800	122,000
Chenab Canal - - - - -	-	-	-	-	-	-	500
Bari Doab Canal - - - - -	177,892	142,392	137,426	166,543	132,078	156,700	154,500
Sirhind Canal - - - - -	-	-	-	22	3,249	11,700	43,000
Swat River Canal - - - - -	-	-	-	-	-	-	2,500
Godavari Delta System - - - - -	-	167,067	154,520	160,822	170,279	173,800	175,775
Kistna Delta System - - - - -	-	97,146	86,734	98,285	104,009	98,415	103,130
Sangam Anicut System - - - - -	-	-	-	-	-	3,990	3,990
Desert Canal - - - - -	-	11,036	10,211	10,053	13,609	17,826	16,165
Begari Canal - - - - -	601,343	12,155	17,971	18,280	23,842	28,237	27,197
Eastern Nara Works - - - - -	-	17,388	12,572	16,429	19,084	24,198	29,427
Mutha Canals - - - - -	-	14,160	12,461	15,834	13,752	13,990	14,430
Nira Canal - - - - -	-	-	-	-	-	22	155
Other projects - - - - -	-	91,395	99,076	99,749	54,733	103,056	108,593
TOTAL - - - £.	1,436,463	1,357,019	1,400,063	1,470,707	1,540,844	1,384,872	1,476,500

APPENDIX IV.—continued.

TABLE IX.—EARNINGS AND EXPENSES OF WORKS OF IRRIGATION, &c.—continued.

	ACTUALS.					Revised	Budget
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	Estimates, 1885-86.	Estimates, 1886-87.
	£	£	£	£	£	£	£
WORKING EXPENSES:							
Orissa Canals - - - - -	30,607	32,866	34,154	29,313	31,573	34,460	31,500
Midnapore Canal - - - - -	18,922	22,847	23,808	21,565	22,317	20,540	20,500
Tidal Canal - - - - -	2,559	2,868	4,057	4,658	3,689	4,900	4,100
Sone Canals - - - - -	47,257	45,732	52,984	51,447	60,398	56,800	56,400
Ganges Canal - - - - -	81,559	80,833	82,949	80,198	92,609	93,020	95,260
Lower Ganges Canal - - - - -	40,992	50,101	63,215	64,751	82,154	76,574	82,540
Agra Canal - - - - -	20,651	22,638	21,761	23,859	26,565	26,700	27,240
Eastern Jumna Canal - - - - -	-	17,287	19,917	19,564	19,164	20,275	21,890
Betwa Canal - - - - -	-	-	-	-	-	300	10,170
Western Jumna Canal - - - - -	37,343	39,143	44,655	44,284	44,177	47,570	42,500
Chenab Canal - - - - -	-	-	-	-	-	-	2,100
Bari Doab Canal - - - - -	38,792	46,114	51,897	52,960	47,289	52,800	47,200
Sirhind Canal - - - - -	-	-	-	1,653	14,022	20,760	22,600
Swat River Canal - - - - -	-	-	-	-	-	2,200	3,000
Godavari Delta System - - - - -	-	20,710	31,583	38,243	50,476	47,503	42,000
Kistna Delta System - - - - -	-	24,307	27,217	27,922	27,691	29,474	31,200
Sangam Aicut System - - - - -	-	-	-	-	-	521	2,800
Desert Canal - - - - -	-	1,268	1,173	2,040	3,149	2,034	2,910
Begari Canal - - - - -	106,791	4,936	7,066	5,549	5,835	5,762	6,410
Eastern Nara Works - - - - -	-	5,143	5,602	5,903	6,488	6,745	5,905
Mutha Canals - - - - -	-	6,224	5,795	5,961	6,831	6,288	6,280
Nira Canal - - - - -	-	-	-	-	-	1,519	3,125
Other projects - - - - -	-	23,620	24,103	28,967	26,998	36,463	44,040
TOTAL - - - £.	425,473	455,635	501,936	514,837	571,423	593,208	611,670
NET REVENUE:							
Orissa Canals - - - - -	-3,629	-10,551	-2,153	-5,526	-17,215	-14,460	-11,500
Midnapore Canal - - - - -	2,724	2,160	2,993	4,892	3,479	3,960	4,000
Tidal Canal - - - - -	2,890	1,861	448	1,701	662	600	1,400
Sone Canals - - - - -	607	27,897	35,484	8,934	25,851	28,200	26,600
Ganges Canal - - - - -	143,031	156,516	195,478	200,800	243,354	142,481	151,841
Lower Ganges Canal - - - - -	82,619	112,061	115,401	107,473	108,063	80,009	56,243
Agra Canal - - - - -	4,665	36,446	31,032	40,514	52,625	17,800	27,260
Eastern Jumna Canal - - - - -	-	78,784	85,781	79,042	82,364	59,279	73,464
Betwa Canal - - - - -	-	-	-	-	-	-300	-3,770
Western Jumna Canal - - - - -	144,431	84,791	77,130	101,221	121,892	54,230	79,500
Chenab Canal - - - - -	-	-	-	-	-	-	-1,600
Bari Doab Canal - - - - -	139,100	96,273	85,529	113,583	85,689	103,900	107,300
Sirhind Canal - - - - -	-	-	-	-1,631	-10,773	-9,060	20,400
Swat River Canal - - - - -	-	-	-	-	-	-2,200	-500
Godavari Delta System - - - - -	-	137,357	122,937	122,579	119,803	126,297	133,775
Kistna Delta System - - - - -	-	72,839	59,517	70,363	77,218	68,941	71,930
Sangam Aicut System - - - - -	-	-	-	-	-	3,469	1,190
Desert Canal - - - - -	-	9,770	9,038	8,013	10,550	15,792	13,255
Begari Canal - - - - -	494,552	7,219	10,905	12,731	18,007	22,475	20,787
Eastern Nara Works - - - - -	-	12,245	6,970	10,526	13,196	17,453	23,522
Mutha Canals - - - - -	-	7,936	6,666	9,873	6,921	7,702	8,150
Nira Canal - - - - -	-	-	-	-	-	-1,497	-2,970
Other projects - - - - -	-	67,775	74,973	70,782	27,735	66,593	64,553
TOTAL - - - £.	1,010,990	991,384	898,127	955,870	969,421	791,664	864,830

CAPITAL ACCOUNT OF GUARANTEED AND SUBSIDIZED RAILWAYS.

TABLE X.—ABSTRACT OF BUDGET ESTIMATES OF CAPITAL TRANSACTIONS OF GUARANTEED RAILWAYS, 1885-86 AND 1886-87.

RAILWAYS.	AMOUNT IN RUPEES.			AMOUNT OF EXCHANGE.			AMOUNT IN POUNDS STERLING.		
	1885-86.		Budget, 1886-87.	1885-86.		Budget, 1886-87.	1885-86.		Budget, 1886-87.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
GUARANTEED RAILWAYS.									
RECEIPTS.	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>£.</i>	<i>£.</i>	<i>£.</i>
Madras - - - - -	19,50,000	18,50,000	50,50,000	1,63,000	1,54,000	4,21,000	178,700	169,600	462,900
South Indian - - - - -	11,20,000	13,00,000	12,75,000	47,000	54,000	53,000	107,300	124,600	122,200
Bombay, Baroda, and Central India - - - - -	21,00,000	27,00,000	27,50,000	2,00,000	2,25,000	2,29,000	220,000	247,500	252,100
Great Indian Peninsula - - - - -	75,00,000	74,00,000	75,00,000	6,25,000	6,17,000	6,25,000	687,500	678,300	687,500
Oudh and Rohilkhand - - - - -	16,00,000	17,20,000	16,00,000	-	-	-	160,000	172,000	160,000
Sind, Punjab, and Delhi - - - - -	28,30,000	27,50,000	-	2,30,000	2,29,000	-	259,400	252,100	-
TOTAL - - - - -	1,74,00,000	1,77,29,000	1,81,75,000	12,71,000	12,79,000	13,28,000	1,612,900	1,644,100	1,684,700
ADVANCES.									
Madras - - - - -	14,50,000	15,00,000	18,90,000	1,21,000	1,25,000	1,58,000	132,900	137,500	173,200
South Indian - - - - -	9,80,000	8,00,000	10,25,000	41,000	33,000	43,000	93,900	76,700	98,200
Bombay, Baroda, and Central India - - - - -	22,50,000	21,00,000	24,00,000	1,88,000	1,75,000	2,00,000	206,200	192,500	220,000
Great Indian Peninsula - - - - -	50,00,000	44,00,000	45,00,000	4,17,000	3,67,000	3,75,000	458,300	403,300	412,500
Oudh and Rohilkhand - - - - -	57,00,000	50,00,000	44,00,000	-	-	-	570,000	500,000	440,000
Sind, Punjab, and Delhi - - - - -	19,30,000	19,00,000	-	1,61,000	1,58,000	-	176,900	174,200	-
TOTAL - - - - -	1,73,10,000	1,57,00,000	1,42,15,000	9,28,000	8,58,000	7,76,000	1,638,200	1,484,200	1,343,900
NET RECEIPTS.									
Madras - - - - -	5,00,000	3,50,000	31,60,000	42,000	29,000	2,63,000	45,800	32,100	289,700
South Indian - - - - -	1,40,000	5,00,000	2,50,000	6,000	21,000	10,000	13,400	47,900	24,000
Bombay, Baroda, and Central India - - - - -	1,50,000	6,00,000	3,50,000	12,000	50,000	29,000	13,800	55,000	32,100
Great Indian Peninsula - - - - -	25,00,000	30,00,000	30,00,000	2,08,000	2,50,000	2,50,000	229,200	275,000	275,000
Oudh and Rohilkhand - - - - -	41,00,000	32,80,000	28,00,000	-	-	-	410,000	328,000	280,000
Sind, Punjab, and Delhi - - - - -	9,00,000	8,50,000	-	75,000	71,000	-	82,500	77,900	-
TOTAL - - - - -	90,000	20,20,000	39,60,000	3,43,000	4,21,000	5,52,000	-25,300	159,900	340,800
SUBSIDIZED RAILWAYS.									
RECEIPTS.									
Capital received in India :									
Southern Mahratta - - - - -	28,000	1,500	27,000	5,000	250	4,500	2,300	125	2,250
Indian Midland - - - - -	-	-	-	-	-	-	-	-	-
Gain on Remittances to India :									
Southern Mahratta - - - - -	-	-	-	1,54,000	1,36,000	2,67,000	-15,400	-13,600	-26,700
Indian Midland - - - - -	-	-	-	-	47,000	3,33,300	-	-4,700	-33,330
Total - - - - -	28,000	1,500	27,000	1,59,000	1,83,250	6,04,800	-13,100	-18,175	-57,780
WITHDRAWALS.									
Southern Mahratta - - - - -	1,04,68,000	87,50,000	93,43,000	17,45,000	14,58,000	15,57,000	872,300	729,200	778,600
Indian Midland - - - - -	-	82,50,000	1,62,30,000	-	10,50,000	32,46,000	-	660,000	1,298,400
TOTAL - - - - -	1,04,68,000	1,70,00,000	2,55,73,000	17,45,000	31,08,000	48,03,000	872,300	1,389,200	2,077,000
Net Withdrawals - - - - -	1,04,40,000	1,69,98,500	2,55,46,000	15,86,000	29,24,750	41,98,200	885,400	1,407,375	2,134,780
GUARANTEED AND SUBSIDIZED RAILWAYS.									
Net Withdrawals - - - - -	1,03,50,000	1,49,78,500	2,15,86,000	12,43,000	25,03,750	36,46,200	910,700	1,247,475	1,793,980