

181



SUPPLEMENT TO The Gazette of India.

No. 2.] CALCUTTA, SATURDAY, JANUARY 11, 1890.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA DEPARTMENT OF FINANCE AND COMMERCE.

EXPENDITURE ON THE ADMINISTRATION OF CIVIL JUSTICE IN INDIA.

No. 101, dated Calcutta, the 9th January 1890.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

1. A question having been raised as to the extent to which the cost of the administration of Civil Justice in British India was met by the revenue derived from Court-fees and other receipts of Civil Courts, the Government of India issued instructions for the preparation of as complete and accurate a statement of the receipts and charges of Civil Courts for one year as was practicable. The enquiry was first undertaken in the beginning of 1886, and the figures now published are therefore those for the calendar year 1885. It has taken longer than was anticipated to collect all the required information, but it is believed that the figures, though not up to date, sufficiently illustrate the question in dispute.

2. The undermentioned items were to be included in *Receipts*:—

(a) Receipts in Court-fee stamps:

This item was to represent the value of all Court-fee stamps filed in Civil Courts with plaints or petitions, and in connection with the service of processes. The value of the Court-fee stamps on probates, letters of administration, and certificates was not to be included.

(b) Receipts in cash:

This item was to include all cash receipts finally credited to Government. Amounts which are merely paid into Court in order to be paid away again, such as diet money for witnesses or sums paid in proceedings for the execution of decrees, were not to be included.

3. The undermentioned items were to be included in *Charges* :—

- (a) The whole of the salaries of officers and establishments and the contingent and other expenditure of Courts which, like Small Cause Courts, are engaged solely in the administration of Civil Justice.
- (b) A share of the salaries of officers and establishments and of the contingent and other expenditure of Courts which are engaged only partly in the administration of Civil Justice. It was stated that the share might be determined in proportion to the time devoted by the Courts to civil work, but that each Local Government should determine it on principles which seemed to it fair.
- (c) A share of the cost of the Stamp establishment.
- (d) A share of the discount on the sale of Court-fee stamps.
- (e) The refunds of Court-fee stamps used in Civil Courts.
- (f) A share of the expenditure on "Law Officers."
- (g) A share of the cost of pensions and leave allowances of officers who have been engaged during any portion of their service in the administration of Civil Justice.
- (h) The rent actually paid, or, in the case of buildings which are the property of Government, a fair rent (according to the Public Works Department valuation of the building) for the buildings or portions of buildings used by Civil Courts.
- (i) Cost of stationery and printing for the several Courts.

4. Statements were prepared in accordance with these instructions, in the first instance, by the Local Governments, and these were afterwards subjected to a careful examination in the offices of Account. The figures thus obtained, with some further corrections made on account of the cost of pensions, and, omitting the expenditure on Law Officers, whose share as legal advisers of the Government in the administration of Civil Justice is too indirect to be taken into consideration, are set out in the appended statement. The result is shown to be that in Bengal only is there a surplus, which amounts to 14½ lakhs; in Madras the receipts and charges are practically equal; and in all other Provinces the charges are much in excess of the receipts, so that the deficit on the whole account exceeds 12½ lakhs.

5. The calculations are extremely intricate, and, notwithstanding the labour that has been bestowed on them, the results can only be considered to be approximately correct. If the full measure of the expenditure incurred in the administration of Civil Justice could be shown, it is probable that the deficit would be somewhat greater than that now obtained: for instance, item (h), Rent for buildings used by the Courts, should apparently be increased in some instances; the estimated annual rents for the Calcutta High Court and Small Cause Court buildings given by the Public Works Department, and included in the abstract, being R68,000 and R14,400, while the Municipal assessment for those buildings, in accordance with which taxes are paid, is R84,000 and R24,000 respectively. There are, moreover, certain charges which have not been included, such as the cost of Police guards, Treasury charges, share of rent of Stamp offices, and the cost of manufacturing and despatching from England the stamps by which the revenue is realised.

ORDERED, that this Resolution be published in the *Gazette of India*.

J. F. FINLAY,
Offg. Secretary to the Government of India.

Abstract Statement of Receipts and Charges connected with the Administration of Civil Justice for the year 1885.

	Assam.	Bengal.	Bombay.	Burma.	Central Provinces.	Madras.	North-Western Provinces and Oudh.	Punjab.	Ajmere and Coorg.	TOTAL.
RECEIPTS.	R	R	R	R	R	R	R	R	R	R
(a) Court-fee stamps	4,30,000	73,59,000	20,32,000	5,14,000	7,15,000	31,75,000	36,78,000	17,37,000	1,05,000	1,97,45,000
(b) Cash receipts	2,000	2,17,000	30,000	21,000	5,000	50,000	1,00,000	4,000	2,000	4,31,000
TOTAL	4,32,000	75,76,000	20,62,000	5,35,000	7,20,000	32,25,000	37,78,000	17,41,000	1,07,000	2,01,76,000
CHARGES.										
(a) The salaries of Judicial Officers employed exclusively in the administration of Civil Justice.	87,000	24,58,000	13,76,000	1,24,000	40,000	8,44,000	10,77,000	2,42,000	7,000	62,55,000
(b) A proportionate share of the salaries of Judicial Officers engaged partly in the administration of Civil Justice.	3,15,000	24,13,000	10,58,000	10,25,000	5,52,000	17,71,000	21,72,000	15,51,000	83,000	1,09,40,000
(c) A share of the cost of the Stamp establishment.	13,000	81,000	46,000	8,000	6,000	21,000	36,000	15,000	1,000	2,27,000
(d) A share of the discount on sale of Court-fee stamps.	7,000	1,13,000	9,000	6,000	10,000	34,000	...	23,000	1,000	2,38,000
(e) Refunds of Court-fee stamps.	3,000	30,000	41,000	7,000	4,000	34,000	46,000	16,000	1,000	2,32,000
(f) Pension and leave allowances.	58,000	7,28,000	3,71,000	1,54,000	96,000	3,42,000	5,03,000	2,64,000	12,000	25,28,000
(g) Rent for buildings used by Civil Courts.	21,000	1,96,000	1,65,000	45,000	39,000	1,15,000	*1,50,000	1,09,000	6,000	8,46,000
(h) Stationery and Printing	4,000	32,000	13,000	14,000	5,000	27,000	64,000	35,000	2,000	1,96,000
TOTAL	5,08,000	31,01,000	30,79,000	13,83,000	7,52,000	31,88,000	40,48,000	22,55,000	1,13,000	2,14,27,000
Excess of Receipts over Charges.	...	14,75,000	...	...	...	37,000	...	...	...	Net 12,51,000
Excess of Charges over Receipts.	76,000	...	10,17,000	8,48,000	32,000	...	2,70,000	5,14,000	6,000	

* The local figure estimated at 7½ per cent. on the capital cost of each building was Rs. 68,000, but this has been reduced with reference to the figures for other n-

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, December 30th, 1889.

The weather during the week under review has been unsettled over the southern half of the Indian region, and these unsettled conditions have extended to a limited extent up the Bay into Bengal and up the Irrawaddy Valley into Upper Burma. The depression which occasioned this disturbed weather was apparently at no time very serious, though at Masulipatam and Vizagapatam the abnormal depression of the barometer amounted to as much as two-tenths of an inch. The centre of the storm hung about the Madras coast from the 24th to the 26th, and then in a very feeble condition crossed the coast and passed to the west of Madras. As is frequently the case when a depression of any magnitude occurs off the Madras coast, abnormally low readings appeared off the Malabar coast, and within this low pressure area a feeble depression seems to have been formed and drifted slowly northward along the west coast of the Peninsula. The wind shifted to the south-eastward of the Bombay coast and blew freshly at some stations, but the storm was either feeble or at a considerable distance from the shore, as the weather, except to the south of Mangalore, was very little affected by it.

The chart of the 24th showed that the depression noticed at the close of the previous summary was close to the Madras coast, the lowest pressure reported being 29.80 inches at Coconada. Strong cyclonic winds prevailed over the western half of the Bay, the sea was rough, and the sky in places overcast, though the only rain reported was a slight shower at Gopalpore. On the 25th the centre had advanced slightly inland, the lowest reading of the barometer (29.774 inches) being still reported from Coconada. Cyclonic winds strong to a gale continued, and overcast weather with drizzling rain was reported from the Circars coast. Very cloudy and rather unsettled weather was also reported from Bengal, but with the exception of these two regions the weather over India was unaffected by the disturbance and was very fine. The depression filled up quickly during the night of the 25th, and on the morning of the 26th the centre appeared to be moving slightly south-westward. Strong squally winds continued to prevail on the Circars coasts and the weather was cloudy and unsettled in Madras and Bengal. On the 27th the storm had almost filled up. It had apparently continued to move south-westward and the observations of wind and barometer seemed to show that the centre lay just to the west of the station of Madras. At the same time a fresh but very slight depression had appeared off the west coast. The winds were irregular over the Peninsula and the Bay area, with a feeble cyclonic movement around a centre between Bangalore and Madras. The force was still fresh at some Madras stations, and at Bombay the wind had risen. By the morning of the 28th the storm from the Bay had disappeared, while that off the west coast was drifting slowly northward. A large high pressure area was reported from Northern India. The wind directions were fairly normal, while the force was still fresh at Bombay. The chart of the 29th showed that the west coast depression had left the neighbourhood of the Indian coast though there were still evidences of its existence in the winds and pressure at Bombay, Rajkot and Karachi. The barometer was falling everywhere, but the general distribution was unchanged. On the 30th the barometer was rising except in North-Eastern India where it was falling slowly. The general distribution and the winds were fairly normal.

Temperature.—The high temperatures which prevailed last week have continued and intensified during the week under review. In Bombay on the 24th,

in the Central Provinces on the 24th, and in Central India on the 27th and 28th the mean temperature was somewhat below the normal average of those days, but in all other provinces on all days and in the above provinces on all other days than those quoted the mean has largely exceeded the normal. In Bengal on the 25th the excess was as much as 7.5.

The following table shows the variations of the mean temperature of the present and of the past week from the normal average :—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	+0.2	+3.3
Bengal	+1.4	+4.6
North-Western Provinces	+2.7	+2.3
Punjab	+4.1	+3.2
Bombay	—0.5	+1.0
Central Provinces	+2.3	+1.0
Guzerat and Central India	+2.9	+1.1
Sind and Rajputana	+3.7	+2.3
Madras	—0.4	+3.9

This table shows that compared with the average there has been a considerable rise of temperature over Burma, Bengal and the Indian Peninsula and a slight fall elsewhere. During a large part of the week the night temperatures in Arrakan, Bengal, Orissa and part of the Peninsula were remarkably high, probably owing to the cloudy weather.

Rain.—The general distribution of rainfall is similar to that reported last week, i.e., the fall has taken place over parts of Burma, Bengal and the east and south of the Peninsula, while none has occurred elsewhere. The amounts reported are, however, generally lighter, and there is by no means the same amount of excess in Madras as there was last week. The week's rainfall so far as it has extended has, however, been good, nearly all districts reporting an excess. The following is a brief account of the daily distribution.

On the 24th the only rain reported was slight showers in Upper Burma, Tipperah, and Gopalpore. On the 25th showers were reported from Tenasserim, several districts in Upper Burma, from Sylhet, from one or two places in Central Bengal, and from Vizagapatam. On the 26th rain continued in Upper Burma, and was also falling in East Bengal and Khoolna. It had extended in Madras and had commenced in the south of the Peninsula. On the 27th a similar distribution obtained except that the fall had ceased in Bengal and had extended and become heavier over the Peninsula. On the 28th there was again very little change, but on the two following days there was hardly any rain.

From this it will be seen that over the greater part of Bengal, the whole of Behar, the North-Western Provinces, Oudh, the Punjab, the Bombay-Presidency, the Deccan, the Central Provinces and Rajputana there was no rain whatever during the week. The deficiency in the majority of these districts is not large, but the total deficiency for the season in several parts of Northern India is becoming large.

In Burma the districts of Tenasserim, Lower Burma, and Arakan have all had slightly more than the normal for the week. In Eastern and Deltaic Bengal there is also a trifling excess. Malabar, Madras (South Central) and Mysore—all received good rains, but in the east of the Peninsula the distribution was less regular, thus the East Coast (North, Central and South) and Madras (Central) received more rain than usual, while Hyderabad (South) and Madras (South) had less than the normal amount.

The final column of the table shows that the seasonal deficiency in Madras continues to decrease but that in Northern India there is still no alteration.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 30TH DECEMBER 1889.			RAINFALL DATA FROM OCTOBER 15TH TO 30TH DECEMBER 1889.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 30th Dec- ember.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA . . .	Tenasserim . . .	0'04	0	+0'04	16'98	5'02	+233
	Lower Burma . . .	0'07	0'04	+0'03	7'53	6'01	+26
	Central do. . . .	0	0'01	-0'01	6'08	4'13	+47
	Upper do.	0'25	?	?	3'92	?	?
	Arakan	0'02	0	+0'02	7'46	5'71	+31
BENGAL AND ASSAM	Eastern Bengal . .	0'17	0	+0'17	7'50	4'11	+82
	Assam (Surma) . .	0'01	0'10	-0'09	4'60	3'95	+16
	Do. (Brahmaputra) .	0	0'08	-0'08	1'44	3'01	-52
	Deltaic Bengal . .	0'03	0	+0'03	9'55	3'03	+210
	Central do.	0'01	0'01	0	3'58	2'51	+43
	North do.	0	0'01	-0'01	0'69	2'60	-73
	Orissa	0	0'03	-0'03	15'44	5'88	+163
	Chutia Nagpur . .	0	0'02	-0'02	2'99	2'00	+50
	Behar (South) . .	0	0'03	-0'03	0'54	1'71	-68
	Do. (North) . . .	0	0'02	-0'02	0'42	1'43	-71
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0'08	-0'08	1'23	1'05	+17
	Oudh (South) . . .	0	0'12	-0'12	0'05	0'69	-93
	Do. (North) . . .	0	0'11	-0'11	0'04	0'57	-93
	North-Western Provinces (Central)	0	0'15	-0'15	0'01	0'66	-98
	North-Western Provinces (West)	0	0'09	-0'09	0	0'37	-100
	North-Western Provinces (Sub-montane) . .	0	0'11	-0'11	0'14	0'73	-81
PUNJAB	Punjab (South) . .	0	0'10	-0'10	0	0'48	-100
	Do. (Central) . . .	0	0'15	-0'15	0	0'64	-100
	Do. (Sub-montane) .	0	0'15	-0'15	0	0'97	-100
	Do. (Hill Districts) .	0	0'31	-0'31	0	2'21	-100
	Do. (North-West) .	0	0'40	-0'40	0'02	1'70	-99
	Do. (West)	0	0'15	-0'15	0	0'49	-100
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0'05	0'06	+0'89	12'40	11'41	+9
	Madras (South Central) .	1'14	0'27	+0'87	6'97	12'30	-43
	Coorg	0	0'04	-0'04	12'25	9'08	+35
	Mysore	0'70	0'03	+0'68	3'02	4'38	-31
	Konkan	0	0'03	-0'03	4'90	2'55	+139
	Bombay—Deccan . .	0	0'02	-0'02	5'10	3'72	+37
	Hyderabad (North)						
	Khandeish	0	0'21	-0'21	1'26	3'15	-60
CENTRAL PROVIN- CES AND BERAR.	Berar	0	0'14	-0'14	3'14	2'76	+14
	Central Provinces (West) .	0	0'09	-0'09	2'95	1'55	+90
	Do. (Central) . . .	0	0'09	-0'09	1'72	1'37	+26
	Do. (East)	0	0'07	-0'07	1'97	1'35	+46
BOMBAY (NORTH)	Guzerat	0	0'02	-0'02	0'02	0'55	-96
	Kathiawar	0	0	0	0	0'29	-100
	Sind	0	0'04	-0'04	0'01	0'18	-94
RAJPUTANA AND CENTRAL INDIA.	Central India (East) .	0	0'04	-0'04	0'13	0'98	-87
	Rajputana (East), Central India (West) . . .	0	0'04	-0'04	0	0'51	-100
	Rajputana (West) . .	0	0'02	-0'02	0	0'18	-100
MADRAS	East Coast (North) .	0'58	0'05	+0'53	12'85	9'00	+43
	Do. (North) (a) . .	0'55	?	?	9'45	?	?
	Hyderabad (South) .	0'25	0'03	-0'22	2'71	2'18	+24
	Madras (Central) . .	0'15	0'10	+0'05	5'06	4'60	+10
	East Coast (Central) .	0'51	0'35	+0'16	10'77	14'95	-28
	Do. (South) . . .	0'97	0'54	+0'43	11'22	17'49	-36
	Madras (South) . .	0'15	0'23	-0'13	4'39	13'31	-67

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

SIMLA, 2nd January, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of
the Crops.

Madras.—For week ending 4th January.—No rain in Ganjam, Godavari, Kistna, Bellary, Anantapur, Kurnool and Madras; slight elsewhere. Crops generally good, but feeling want of rain in limited portions of Nellore, Chingleput, South Arcot, Tanjore, Salem and Coimbatore, and over considerable areas in Madura and Tinnevely. Prices generally falling or stationary. General prospects fair.

Bombay.—For week ending 8th January.—Standing crops generally good except where suffering for want of rain in parts of the Deccan or damaged by locusts in parts of Sind. Cotton prospects favourable except in parts of Broach. Harvesting and sowing operations progressing. Fodder generally sufficient and agricultural stock good.

Bengal.—For week ending 7th January.—No rain; weather fine throughout the week. Winter rice harvest almost over, and the outturn, as previously reported, generally fair, except in parts of Western and Central Bengal, the sudder sub-division of Balasore, and the Palamow sub-division of Lohardugga, where it is considerably below the average. In parts of thanas Balasore and Soro in the sudder sub-division of Balasore the failure of the rice crop has been very complete, and some relief measures may be necessary. The *rabi* crops are generally in good condition, but in Behar a shower of rain would do much good. Poppy progressing well, except in the Hajipore sub-division of Mozufferpore, where the later sowings will be almost a complete failure. Sugarcane promises to be a fair crop on the whole, although in certain quarters a deficient outturn is expected. Tobacco doing well, as also *ganja* in the Rajshahye district. A rise of rice has fallen in many districts, but from some districts in Behar a slight rise has been reported during the week.

North-Western Provinces and Oudh.—For week ending 8th January.—The weather is dry and seasonable and the *rabi* crops are still thriving, though rain is much needed in parts. Food stocks are ample and fluctuations in prices unimportant.

Punjab.—For week ending 8th January.—No rain has fallen except a slight fall at Murree (Rawalpindi district). Prices rising in Rawalpindi, Shahpur and Peshawar, unsettled in Delhi, and stationary elsewhere. Sowing and weeding of *rabi* crops going on. Rain badly wanted throughout the Province. Prospects of standing *rabi* crops are said to be average. Crops are now suffering from drought in some districts. Crops slightly damaged by locusts in Zira, district Ferozepur. Fodder sufficient except in Peshawar. Poppy weedings going on in Jullundur.

Central Provinces.—For week ending 8th January.—Weather clear and cold. Harvesting of *kharij* crops nearly completed; outturn good. Rain is required everywhere for wheat, especially in Saugor and Bilaspur. Prices generally steady.

Burma.—For week ending 4th January.—No rain. The crop prospect continues to be good in Lower Burma. In Upper Burma the crops are generally good, but in Shwebo the yield will be short. The price of paddy has fallen in Pegu, Shwegyin, Tavoy, Mandalay, Bhamo, Shwebo, Myingyan and Pokoku, and has risen in Katha; elsewhere prices are stationary or the changes are but slight.

Assam.—For week ending 8th January.—Weather cold and cloudy. Slight rain in all districts. Harvesting of winter rice and gathering of pulses continue. Tea pruning not yet finished.

Mysore and Coorg.—For week ending 8th January.—Slight rain reported in parts of Kadur, Shimoga and Hassan districts. Crops good. Prospects generally favourable. Harvesting continues in parts. Prices fallen slightly in the Bangalore district and risen somewhat in the Tumkur district, Harvest still in progress in Coorg.

Berar and Hyderabad.—For week ending 8th January.—In Berar the weather is clear and cold. Reaping of *jowari* almost finished; threshing in progress. Cotton-picking continues. *Rabi* in good condition. Prices stationary. Fodder sufficient.

Rainfall '67 at Hyderabad during the week ending 1st January. Total since 1st January 1889, 38.37 inches. Harvesting of *abi* crops concluded; sowing of *tabi* commenced; *rabi* crops thriving. Rainfall of week rather injurious to standing crops. Prices stationary.

Rainfall '2 at Hyderabad during week ending the 8th January. Sowing of *tabi* crops in progress; *rabi* crops prospering. Prices stationary.

Central India.—For week ending 1st January.—Crops and prospects good, but in parts of Jhallawar they are slightly damaged by white-ants and winter rain is much wanted.

For week ending 8th January.—Condition of standing crops in Bhopal fair, except in Pathari where wheat is withering for want of rain. Only half the average outturn expected from crops in the Nimar pargana of Bhopawar. Winter rain wanted for crops on Ghats.

Rajputana.—For week ending 8th January.—Agricultural operations satisfactory. Standing crops good, but rain needed in Kotah and Alwar. Agricultural stock generally good. Pasturage or fodder sufficient except in Marwar and Dholepore. Prices steady generally.

Nepal.—For week ending 2nd January.—No rain. Weather cloudy. Prospect of winter crops good. Rain wanted.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXVII of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column Total Receipts from 1st April to date, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 15TH DECEMBER, 1888.			WEEK ENDING 14TH DECEMBER, 1889.			TOTAL RECEIPTS FROM 1ST APRIL TO 15TH DECEMBER, 1888.		TOTAL RECEIPTS FROM 1ST APRIL TO 14TH DECEMBER, 1889.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total length open.	RECEIPTS.		Total length open.	RECEIPTS.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
	State Lines worked by Companies.		R	R		R	R	R	R	R	R		
21st Dec., 1889	East Indian	1,514	8,85,747	585	1,526	(a) 9,85,781	646	3,03,54,594	542	(a) 3,04,72,368	540	1,17,774	...
21st ditto	Patna-Gya	57	7,796	137	57	10,023	176	3,47,354	164	3,49,490	165	2,136	...
...	Dildarnagar-Ghazipur	12	860	72	...	(b)	...	44,019	99	(b)	...	...	44,019
...	Sindia	75	5,728	76	...	(c)	...	2,48,418	90	(c)	...	...	2,48,418
21st Dec., 1889	Rajputana-Malwa	1,664	3,02,402	218	1,672	3,77,000	225	1,26,50,325	205	1,33,94,318	218	7,43,993	...
21st ditto	Bengal-Nagpur (d)	225	44,399	197	305	(e) 39,205	129	10,19,530	147	(e) 12,23,798	110	2,04,262	...
21st ditto	Southern Mahratta (f)	854	70,831	83	978	81,021	83	27,05,917	87	28,07,502	87	1,01,585	...
21st ditto	Ditto Mysore Section	140	11,244	80	296	19,800	67	4,18,232	80	6,71,819	71	2,53,587	...
14th ditto	Indian Midland	136	9,747	72	746	(g) 78,912	106	4,59,640	91	(g) 21,40,556	85	16,80,916	...
21st ditto	Villupuram-Guntakal, Nellore Branch	83	4,481	54	83	5,110	62	1,74,896	57	1,76,241	58	1,345	...
7th ditto	Bareilly-Pilibhit	...	...	...	...	(h)	...	(i) 57,575	46	(j) 71,079	56	13,504	...
	TOTAL	4,760	14,03,295	295	5,663	15,96,912	282	4,85,40,506	276	5,13,67,171	253	28,26,665	...
	State Lines worked by Government.												
14th Dec., 1889	North-Western (k)	2,411	5,16,170	214	2,477	6,48,554	262	1,80,16,751	202	2,00,00,573	219	19,83,822	...
14th ditto	Oudh and Rohilkhand	692	1,18,072	171	692	1,60,009	231	47,42,582	185	53,14,199	208	5,71,617	...
21st ditto	Bengal Central	125	12,958	104	125	13,470	108	5,14,657	112	5,39,325	117	24,668	...
14th ditto	Wardha Coal	45	20,839	463	45	17,955	399	5,70,532	343	5,52,612	333	...	17,920
21st ditto	Eastern Bengal	673	2,41,280	358	747	2,91,670	390	76,26,906	306	80,20,058	301	3,93,152	...
14th ditto	Nalhati	27	1,820	67	27	1,942	72	70,791	72	68,519	70	...	2,272
21st ditto	Tirhoot	273	32,578	119	273	44,900	164	11,69,124	124	13,74,994	140	2,05,870	...
14th ditto	Lucknow-Sitapur-Sih-ramau	105	5,182	49	105	5,807	55	1,77,288	46	2,23,537	58	46,249	...
21st ditto	Jorhat	31	1,502	48	30	1,395	46	43,790	38	43,617	39	...	...
7th ditto	Cherra-Companyganj.	...	...	...	...	(h)	...	(i) 5,629	22	(j) 7,208	29	1,579	...
14th ditto	Burma (l)	441	59,472	135	553	80,414	145	20,80,700	148	31,89,775	161	11,09,075	...
	TOTAL	4,823	10,09,873	209	5,074	12,66,116	250	3,50,18,750	198	3,93,34,417	211	43,15,667	...
	Lines worked by Guaranteed Companies.												
14th Dec., 1889	Madras	840	1,67,217	199	840	1,88,945	225	60,20,118	194	65,91,633	213	5,71,515	...
21st ditto	South Indian	654	1,11,817	171	654	1,11,711	171	39,15,348	162	41,01,189	170	1,85,841	...
14th ditto	Great Indian Peninsula	1,504	(m) 8,20,339	545	1,447	(n) 8,77,766	602	22,82,44,383	509	22,31,95,555	436	...	50,48,728
21st ditto	Baroda and Ahmedabad	461	2,62,952	570	461	2,52,000	547	86,11,323	505	88,09,707	518	1,98,384	...
	TOTAL	3,459	13,62,325	394	3,402	14,24,422	419	4,67,91,172	366	4,26,98,184	340	...	40,92,988
	GRAND TOTAL (GUARANTEED AND STATE)	13,042	37,75,493	289	14,139	42,87,450	303	13,03,50,428	271	13,33,99,772	259	30,49,344	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,80,19,315	142	6,98,58,403	136	18,39,148	...
	NET RECEIPTS	...	...	...	...	...	...	6,23,31,113	129	6,35,41,369	123	12,10,196	...
	Assisted Companies												
21st Dec., 1889	Tarakeshwar	22	4,119	187	22	4,212	191	1,97,036	242	1,93,988	239	...	3,048
14th ditto	Dibru-Sadiya	78	7,594	97	78	7,970	102	3,14,088	109	3,30,675	117	22,587	...
21st ditto	Bengal and North-Western	376	31,522	84	376	35,990	96	15,80,239	114	16,34,424	118	54,185	...
7th ditto	Rohilkhand-Kumaun	...	...	...	...	(h)	...	(i) 2,55,142	109	(j) 2,83,976	121	28,834	...
	TOTAL	476	43,235	91	476	48,172	101	23,46,505	117	24,49,063	122	1,02,558	...
	Native States.												
21st Dec., 1889	His Highness the Nizam's Guaranteed	310	38,755	125	354	45,048	127	12,00,232	111	16,29,506	125	4,29,274	...
21st ditto	His Highness the Gaekwar's	59	2,308	39	59	2,420	41	95,134	44	95,727	44	593	...
21st ditto	His Highness the Gaekwar's Viramgam	25	...	35	27	800	29	31,969	41	36,489	37	4,520	...
14th ditto	Mehsana-Vadnagar	209	24,621	118	329	21,012	64	7,28,208	99	9,01,937	87	1,73,729	...
21st ditto	Bhavanagar-Gondal	68	2,957	43	68	2,716	40	1,21,307	48	1,30,841	52	9,534	...
21st ditto	Junagarh-Porbandar	124	6,420	52	124	7,200	58	2,41,896	53	2,42,246	53	350	...
	TOTAL	795	75,941	96	961	79,196	82	24,18,746	85	30,36,746	90	6,18,000	...

- (a) Includes the Dildarnagar-Ghazipur State Railway.
(b) Included with East Indian Railway.
(c) Included with Indian Midland Railway.
(d) Includes the Katni-Umaria Branch.
(e) Includes the Sanctoria Coal Section of the Bengal-Nagpur Railway.
(f) Includes the Bellary-Kistna State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Return not received.

- (i) Total receipts from 1st April to 8th December 1888.
(j) Total receipts from 1st April to 7th December 1889.
(k) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(l) Includes the Toungoo-Mandalay extension.
(m) Includes the Dhond-Manmad, Khamsaon, Amraoti and Bhopal-Itarsi State Railways.
(n) Includes the Dhond-Manmad, Khamsaon and Amraoti State Railways.
(o) Includes the Patni Branch.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

CALCUTTA,

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1889.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

[illegible][illegible]

+ The price of rice was 16 sers per rupee just after the storm of the 20th November.

Not sold.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
1	17	1	16	9	27	0	21	14	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23	12	23

• Not sold.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eriocaulis caroliniana</i>).		KANGNI OR ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADLAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADIAN PEA (<i>Cajanus indicus</i>).		FIRKWOOD.		SALT.	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Aligarh	18 0	18 0	26 0	26 0	10 0	10 0	26 0	26 0	25 0	25 0	22 0	22 0	1 1	1 1	16 0	16 0	26 0	26 0	17 0	17 0	11 0	11 0	10 0	10 0	10 0	10 0
Amroha	20 0	20 0	34 0	34 0	9 0	9 0	20 0	20 0	20 0	20 0	27 0	27 0	1 1	1 1	16 0	16 0	30 0	30 0	20 0	20 0	12 0	12 0	100 0	100 0	13 0	13 0
Bahawalpur	18 0	18 0	28 0	28 0	10 0	10 0	20 0	20 0	20 0	20 0	20 0	20 0	1 1	1 1	16 0	16 0	28 0	28 0	24 0	24 0	25 0	25 0	200 0	200 0	12 0	12 0
Banars	16 0	16 0	25 0	25 0	9 0	9 0	25 0	25 0	25 0	25 0	21 0	21 0	1 1	1 1	13 0	13 0	23 0	23 0	24 0	24 0	20 0	20 0	130 0	130 0	11 0	11 0
Barrackpore	17 0	17 0	24 0	24 0	12 0	12 0	22 0	22 0	22 0	22 0	19 0	19 0	1 1	1 1	16 0	16 0	24 0	24 0	23 0	23 0	20 0	20 0	80 0	80 0	11 0	11 0
Bombay	18 0	18 0	21 0	21 0	10 0	10 0	20 0	20 0	20 0	20 0	20 0	20 0	1 1	1 1	16 0	16 0	24 0	24 0	23 0	23 0	20 0	20 0	120 0	120 0	10 0	10 0
Brehat	18 0	18 0	26 0	26 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	18 0	18 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Bulandshahr	19 0	19 0	34 0	34 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	20 0	20 0	26 0	26 0	20 0	20 0	120 0	120 0	10 0	10 0
Burdwan	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Calcutta	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0	16 0	22 0	22 0	27 0	27 0	12 0	12 0	85 0	85 0	12 0	12 0
Chandigarh	20 0	20 0	35 0	35 0	11 0	11 0	30 0	30 0	30 0	30 0	18 0	18 0	1 1	1 1	16 0											

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1889—continued.

DISTRICTS.	QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.									
	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Madras—										
Madras Coast—										
S. Canara	8 10	8 10	8 10	8 10	10 8	10 8	10 14	11 5	20 6	20 6
S. Canara	9 2	8 2	9 2	8 2	11 14	9 6	13 13	12 13	21 13	21 13
South, central—										
Bombay	11 2	11 2	11 2	11 2	12 3	12 3	13 2	13 2	26 3	26 3
Mysore	10 11	10 11	10 11	10 11	11 13	11 13	13 11	13 11	32 2	32 2
Salem	10 11	10 11	10 11	10 11	11 13	11 13	13 11	13 11	32 2	32 2
Central—										
Belary	13 6	13 6	13 6	13 6	11 13	11 13	13 3	13 3	33 0	33 0
Anantapur	10 10	10 10	10 10	10 10	12 13	12 13	14 0	14 0	34 0	34 0
Gudalapur	12 8	12 8	12 8	12 8	12 0	12 0	14 0	14 0	34 0	34 0
Kurnool	11 6	11 6	11 6	11 6	9 14	9 14	10 11	10 11	31 0	31 0
East Coast, north—										
Ganjam	8 14	8 14	8 14	8 14	10 2	10 2	11 14	11 14	22 13	22 13
Gudalapur	12 8	12 8	12 8	12 8	15 13	14 12	16 13	16 0	32 13	32 13
Godavari	9 14	9 8	9 14	9 8	10 2	10 2	11 14	11 14	25 5	25 5
East Coast, central—										
Kistna	10 6	10 6	10 6	10 6	13 2	13 2	14 13	14 13	25 5	25 5
Nellore	12 8	12 8	12 8	12 8	13 13	13 13	14 13	14 13	28 13	28 13
East Coast, south—										
Madras	10 10	10 10	10 10	10 10	11 5	11 5	13 13	13 13	25 5	25 5
Chingleput	10 10	10 10	10 10	10 10	11 5	11 5	13 13	13 13	25 5	25 5
N. Arcot	10 3	9 6	10 3	9 6	11 5	11 5	13 13	13 13	25 5	25 5
S. Arcot	10 3	9 6	10 3	9 6	11 5	11 5	13 13	13 13	25 5	25 5
Tanjore	10 3	9 6	10 3	9 6	11 5	11 5	13 13	13 13	25 5	25 5
Tamil	10 3	9 6	10 3	9 6	11 5	11 5	13 13	13 13	25 5	25 5
Tichinopoly	8 10	8 10	8 10	8 10	10 13	10 13	12 5	12 5	24 2	24 2
Southern—										
Tinnevely	8 8	8 8	8 8	8 8	10 5	11 2	12 0	12 0	32 0	32 0
Madras	10 2	9 13	10 2	9 13	10 14	11 13	11 6	12 5	24 13	27 14
Mysore—										
Mysore	10 4	10 0	10 0	10 0	9 8	9 8	10 8	10 8	32 0	31 0
Bangalore	10 8	11 8	11 8	11 8	9 8	9 8	10 8	10 8	34 0	34 0
Kolar	10 8	11 8	11 8	11 8	9 8	9 8	10 8	10 8	34 0	34 0
Tamil	10 8	11 8	11 8	11 8	9 8	9 8	10 8	10 8	34 0	34 0
Hassan	10 8	11 8	11 8	11 8	9 8	9 8	10 8	10 8	34 0	34 0
Kolar	10 8	11 8	11 8	11 8	9 8	9 8	10 8	10 8	34 0	34 0
Shimoga	10 8	11 8	11 8	11 8	9 8	9 8	10 8	10 8	34 0	34 0
Chikmagalur	10 8	11 8	11 8	11 8	9 8	9 8	10 8	10 8	34 0	34 0
Coorg—										
Coorg	9 0	9 0	9 0	9 0	12 0	12 0	14 8	14 8	37 8	37 0
Assam—										
Assam	8 0	8 0	8 0	8 0	6 3	6 3	8 0	8 0	37 8	37 0

* Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Bureau)J. F. FINLAY,
Offg. Secretary to the Government of India.GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.
(STATISTICS.)

IMPORTS OF COTTON, WHEAT, LINSEED AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed and Indigo, by rail and river into Calcutta, Bombay Town and Karachi, during the month of October 1889.

Articles and whither imported.	WHENCE EXPORTED.									
	Madras.	Bombay.	Sind.	Bengal.	N.-W. P. and Oudh.	Punjab.	Central Provinces.	Berar.	Assam.	Rajputana and Central India.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Cotton, raw—										
Calcutta	519	564	332	2,715	24,087	437	70	196	36	1,533
Bombay Town	519	564	332	2,715	24,087	437	70	196	36	1,533
Karachi	519	564	332	2,715	24,087	437	70	196	36	1,533
TOTAL	519	564	332	2,715	24,087	437	70	196	36	1,533
Wheat—										
Calcutta	57,031	57,031	2,624,419	62,633	84,205	39,324	804	18,283	...	41,715
Bombay Town	57,031	57,031	2,624,419	62,633	84,205	39,324	804	18,283	...	41,715
Karachi	57,031	57,031	2,624,419	62,633	84,205	39,324	804	18,283	...	41,715
TOTAL	57,031	57,031	2,624,419	62,633	84,205	39,324	804	18,283	...	41,715
Linseed—										
Calcutta	16,172	16,172	...	2,18,803	97,447	...	688	29,575	...	7,419
Bombay Town	16,172	16,172	...	2,18,803	97,447	...	688	29,575	...	7,419
Karachi	16,172	16,172	...	2,18,803	97,447	...	688	29,575	...	7,419
TOTAL	16,172	16,172	...	2,18,803	97,447	...	688	29,575	...	7,419
Indigo—										
Calcutta	83	83	...	2,18,803	97,447	...	688	29,575	...	7,419
Bombay Town	83	83	...	2,18,803	97,447	...	688	29,575	...	7,419
Karachi	83	83	...	2,18,803	97,447	...	688	29,575	...	7,419
TOTAL	83	83	...	2,18,803	97,447	...	688	29,575	...	7,419
GRAND TOTAL	602	78,847	2,62,751	2,84,770	2,91,757	9,39,298	2,93,605	48,054	36	50,702

* The imports into Bombay Town and Karachi are not returned.
c DEPT. OF REVENUE AND AGRICULTURE,
Simla, the 31st December 1889.E. C. BUCK,
Secretary to the Government of India.



SUPPLEMENT TO
The Gazette of India.

No. 3.} CALCUTTA, SATURDAY, JANUARY 18, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.
HOME DEPARTMENT.

PROGRESS OF EDUCATION IN INDIA DURING THE YEAR 1888-89.

No. $\frac{1 R}{10-21}$.

Extract from the Proceedings of the Government of India in the Home Department (Education),—under date Calcutta, the 16th January 1890.

READ the several Reports on the Progress of Education in India during the year 1888-89, with the Resolutions and Orders thereon by Local Governments and Administrations.

RESOLUTION.

IN Home Department Resolution No. 2—79-89, dated 11th February 1889, the Governor General in Council published the statistics of education in British India in 1887-88. The figures for the year ending 31st March 1889 have now been tabulated, and are published for general information.

2. The number of Institutions referred to in the educational reports have declined from 133,125 in the previous year to 131,709. The decrease has occurred entirely in the number of public institutions, which have fallen from 94,636 to 92,865.

3. The number of pupils on the registers of all the schools and colleges, to which the statistics relate, was, on 31st March 1889, 3,544,257 as compared with 3,460,844, on the same date in 1888. The percentage of pupils to the population of school-going age was 11·2 as compared with 11·0 in 1887-88. In spite of the decline in the number of public institutions the number on the rolls of attendance at them rose from 3,021,721 to 3,047,251. There was a more substantial increase in the numbers enrolled at the private institutions from 439,123 to 497,006, mainly at elementary schools. The average monthly attendance at public institutions was slightly better than in the previous year, except at aided institutions, among which the falling off occurred.

From a statistical point of view, with which alone this Resolution deals, the year's results are satisfactory, especially as regards the increased attendance at schools and the growth of private contributions towards the maintenance of schools and promotion of education.

Madras.	Central Provinces.
Bombay.	Burma.
Bengal.	Assam.
North-Western Provs. and Oudh.	Coorg.
Punjab.	Hyderabad.

(True Extract.)

A. P. MACDONNELL,
Secretary to the Government of India.

EDUCATION—GENERAL TABLE I.

Abstract Return of Colleges, Schools, and Scholars in the several Provinces comprised in British India for the official year 1888-89.

(For Details see General Table III.)

AREA AND POPULATION.			INSTITUTIONS.	PUBLIC INSTITUTIONS.										PRIVATE INSTITUTIONS.		PERCENTAGE OF GRAND TOTAL.	REMARKS.
TOTAL AREA IN SQUARE MILES.	NUMBER OF TOWNS AND VILLAGES.	POPULATION.		UNIVERSITY EDUCATION.	SCHOOL EDUCATION, GENERAL.				SCHOOL EDUCATION, SPECIAL.		Total of Public Institutions.		Advanced.	Elementary.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
973.175			{ For Males For Females	95	26	4,335	82,908	110	428	87,902	7,243	39,000	125,145	{ Institutions to number of towns and villages. 21.5 1.1			
				3	..	364	4,554	34	8	4,963	..	1,601	6,564				
		Towns . 1,359	Males . 106,576,908	98	26	4,699	87,462	144	436	92,865	7,243	31,601	131,709	..	22.6		
		Villages . 578,863	Females . 102,607,538														
	TOTAL . 580,222	TOTAL . 209,184,446	{ Males Females SCHOLARS.	11,234	2,641	422,893	2,338,093	4,066	12,722	2,791,649	79,956	382,391	3,253,996	{ Male scholars to male population of school-going age.* 20.3			
				16	50	29,165	225,201	871	299	255,602	1,934	33,625	290,261	{ Female scholars to female population of school-going age.* 1.8			
			TOTAL	11,234	2,691	452,058	2,563,294	4,937	13,021	3,047,251	80,990	416,016	3,544,257	{ Total scholars to total population of school-going age.* 11.2			

ised in British India for the official year 1888-89.

TOTAL INDIRECT EXPENDITURE ON PUBLIC INSTRUCTION.

Inspection.	Scholarships.	Buildings.	Special Grants for Furniture and Apparatus.	Miscellaneous.	TOTAL.	TOTAL EXPENDITURE ON PUBLIC INSTRUCTION.	REMARKS.
11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
17,11,839	7,02,453	16,87,373	2,15,256	6,62,489	57,43,760	2,70,92,324	
7,11,839	7,02,453	16,87,373	2,15,256	6,62,489	57,43,760	2,70,92,324	
	5'5	7'4	0'9	2'2	35'6	100'0	
11'1	1'9	7'5	0'7	2'9	24'1	100'0	
1'4	3'5	5'3	1'1	2'7	14'2	100'0	
6'3	2'6	6'2	0'8	2'4	21'2	100'0	

EDUCATION—GENERAL TABLE III.

Return of Colleges, Schools, and Scholars in the several Provinces comprised in British India for the official year 1888-89.

PUBLIC INSTITUTIONS.																																					
CLASS OF INSTITUTIONS.	UNDER PUBLIC MANAGEMENT.																UNDER PRIVATE MANAGEMENT.								Grand total of Public Institutions.	Grand total of scholars on the 31st of March.	NUMBER OF SCHOLARS ON THE 31ST OF MARCH LEARNING			CLASSIFICATION OF SCHOLARS ON THE 31ST OF MARCH ACCORDING TO RACE OR CREED.					REMARKS.		
	Maintained by the Department.				Maintained by Local Fund and Municipal Board.				Maintained by Native States.				Maintained or aided by other Departments of Government or in other ways.				Aided by the Department or by Local Fund or Municipal Boards.				Unaided.						English.	A classical language.	A vernacular language.	Europeans and Eurasians.	Native Christians.	Hindus.	Muhammadans.	Others.			
	Number of Institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.	Number of Institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.	Number of Institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.	Number of Institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.	Number of Institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.	Number of Institutions.	Number of scholars on the rolls on 31st March.	Average number on the rolls monthly during the year.	Average daily attendance.													
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
UNIVERSITY EDUCATION.	Arts Colleges.																																				
	English	23	3,275	3,322	2,900	5	184	170	148	2	122	92	83	...	...	...	41	3,024	3,774	3,278	24	3,112	2,977	2,276	95	10,617	10,555	7,059	2,110	129	355	9,193	529	411			
	Oriental	1	473	438	398	...	...	...	...	...	...	...	...	...	...	...	2	160	177	150	...	...	...	...	3	633	114	604	51	...	...	530	96	7			
	Colleges or Departments of Colleges for Professional Training.																																				
	Law	9	581	569	491	...	...	...	...	...	...	...	...	2	91	93	69	1	98	97	67	4	807	728	539	16	1,582	1,532	...	...	11	20	1,386	97	68		
	Medicine	4	564	612	592	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	504	564	...	...	155	49	244	25	91			
	Engineering	3	301	288	273	...	...	...	...	...	...	...	...	1	11	...	...	...	...	...	...	...	...	...	4	498	301	...	...	97	6	345	27	23			
	Teaching	1	11	8	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	11	11	...	...	...	1	10	...	...			
	Agriculture	1	36	37	35	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	36	36	...	...	...	...	1	35	...	...		
	TOTAL	42	5,241	5,274	4,698	5	184	170	148	2	122	92	83	3	203	194	44	4,182	4,048	3,495	28	3,010	3,705	2,865	124	13,941	13,163	7,663	2,161	392	432	11,743	774	600			
SCHOOL EDUCATION, GENERAL.	Secondary Schools.																																				
	For Boys.																																				
	English	190	36,328	35,781	29,805	379	41,180	41,439	34,620	60	5,902	5,610	4,787	1	22	25	19	1,313	1,603	140,803	115,051	528	60,644	63,489	51,048	2,470	296,145	236,759	91,214	220,317	10,335	12,417	223,619	36,442	13,159		
	Vernacular	50	4,455	4,178	3,131	647	56,779	56,038	46,432	...	...	...	...	...	...	...	...	1,044	58,784	54,010	43,112	121	8,451	7,839	6,129	1,405	128,469	9,884	11,935	127,019	8	352	99,115	25,690	3,304		
	Girls.																																				
	English	7	741	712	625	3	253	241	190	...	...	...	...	...	...	...	...	210	15,127	14,709	12,020	8	733	680	651	228	16,554	14,666	1,315	6,849	9,798	4,112	2,706	53	835		
	Vernacular	18	1,580	1,509	1,249	11	686	673	450	...	...	...	...	...	...	...	...	102	7,877	7,600	5,051	5	444	502	292	131	10,517	451	157	10,557	6	3,218	6,096	215	252		
	TOTAL	265	43,104	42,270	34,820	1,030	98,898	98,991	81,692	69	5,902	5,610	4,787	1	22	25	19	2,669	227,820	218,301	176,143	665	76,312	72,510	58,180	4,690	452,058	282,067	104,621	365,042	20,127	20,000	331,706	62,440	17,550		
	Primary Schools.																																				
	For Boys.																																				
English	955	51,245	50,438	36,673	13,090	615,410	624,000	474,640	1,404	105,111	100,860	75,578	7	310	309	251	50,535	1,314,838	1,213,240	990,750	15,612	308,406	281,174	238,033	82,008	2,425,640	37,887	131,055	2,415,795	1,337	40,476	1,759,378	494,674	129,745			
For Girls	109	4,595	4,361	3,292	721	29,826	28,460	19,100	103	9,673	9,036	5,091	...	...	...	...	3,013	82,813	78,500	59,641	488	16,636	9,635	7,445	4,554	137,634	2,881	3,773	130,215	1,463	8,600	98,336	20,297	8,198			
TOTAL	1,065	55,841	54,970	39,965	14,771	675,236	653,459	493,840	1,507	115,084	109,896	81,169	7	330	309	251	53,548	1,397,681	1,291,740	1,050,431	16,100	319,062	290,809	246,378	87,466	2,563,204	40,768	137,828	2,552,010	2,830	49,336	1,858,214	514,971	137,943			
SCHOOL EDUCATION, SPECIAL.	Schools for Special Instruction.																																				
	Training Schools for Masters																																				
	Ditto " Mistresses	8	214	212	187	5	30	37	31	2	35	32	27	...	...	...	16	560	532	445	5	36	40	37	110	4,109	321	1,427	3,936	2	427	2,816	469	395			
	Schools of Art	4	749	857	559	...	...	...	...	...	...	...	...	...	...	...	...	10	505	451	402	3	38	45	36	34	828	320	51	765	43	495	241	26	23		
	Law Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	48	47	42	1	6	7	6	2	54	43	...	11	2	...	37	11	4		
	Medical Schools	9	1,092	1,107	1,077	2	48	41	38	...	...	...	...	1	107	203	103	...	...	...	...	3	238	231	190	15	1,575	315	...	953	49	120	1,078	276	52		
	Engineering and Surveying Schools	13	664	627	553	3	60	57	46	...	...	...	...	...	...	...	...	1	12	12	11	...	...	...	...	17	736	244	...	481	43	40	356	52	245		
	Industrial Schools	14	313	313	247	17	501	462	353	2	119	98	74	...	...	...	...	30	1,792	1,687	1,455	9	272	232	200	81	2,977	613	38	1,733	113	671	1,362	555	276		
	Agricultural Schools	2	48	53	48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	48	48	...	...	1	1	44	1	1			
	Other Schools	219	3,434	3,226	2,519	7	74	71	58	5	...	...	...	23	2,137	1,837	1,237	10	308	316	235	22	929	906	752	315	6,882	1,056	2,265	3,686	105	28	3,923	2,712	113		
TOTAL	312	8,743	8,596	7,162	78	1,906	1,858	1,595	11	251	216	166	44	2,334	2,040	1,480	92	3,225	3,045	2,590	43	1,499	1,461	1,221	530	17,958	3,254	3,781	11,565	424	1,835	10,376	4,166	1,157			
TOTAL OF COLLEGES AND SCHOOLS OF PUBLIC INSTRUCTIONS		1,684	112,929	111,139	86,635	15,884	776,284	754,478	577,264	2,053	121,359	115,823	86,205	55	2,079	2,628	2,004	56,353	1,632,908	1,517,134	1,241,659	16,836	400,792	368,535	308,584	92,865	3,047,251	339,252	253,893	2,930,778	23,773	71,792	2,212,039	522,357	157,250		
PRIVATE INSTITUTIONS																																					
1. ADVANCED TEACHING.																																					
(a) Arabic or Persian																																					
(b) Sanskrit																																					
(c) Any other Oriental Classic																																					
2. ELEMENTARY TEACHING A VERNACULAR ONLY OR MAINLY																																					
Ditto																																					
3. OTHER SCHOOLS NOT CONFORMING TO DEPARTMENTAL STANDARDS																																					
For Boys																																					
For Girls																																					
TOTAL																																					
GRAND TOTAL																																					

EDUCATION—GENERAL TABLE IV.

of Expenditure on Public Instruction in the several Provinces comprised in British India for the official year 1888-89.

[illegible]

* Includes R25 not in detail.

EDUCATION—GENERAL TABLE V.

Return of the Stages of Instruction of Pupils in Public Schools for General Education in the several Provinces comprised in British India for the official year 1888-89.

CLASS OF SCHOOLS.			Number of schools.	Number of Pupils on the rolls on 31st March.	HIGH STAGE.			MIDDLE STAGE.			UPPER PRIMARY STAGE.			LOWER PRIMARY STAGE.						TOTAL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
					COMPRISING ALL PUPILS WHO HAVE PASSED BEYOND THE LOWER SECONDARY (MIDDLE) STAGE, BUT HAVE NOT PASSED THE MATRICULATION EXAMINATION.			COMPRISING ALL PUPILS WHO HAVE PASSED BEYOND THE UPPER PRIMARY STAGE, BUT HAVE NOT PASSED BEYOND THE UPPER SECONDARY (MIDDLE) STAGE.			COMPRISING ALL PUPILS WHO HAVE PASSED BEYOND THE LOWER PRIMARY STAGE, BUT HAVE NOT PASSED BEYOND THE UPPER PRIMARY STAGE.			COMPRISING ALL PUPILS WHO HAVE NOT PASSED BEYOND THE LOWER PRIMARY STAGE.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
					1			2			3			4			5																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
					Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
SECONDARY SCHOOLS—																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

EDUCATION—GENERAL TABLE VI.

Return showing the Results of Prescribed Examinations in the several Provinces comprised in British India for the official year 1888-89.

NATURE OF EXAMINATION.	NUMBER OF INSTITUTIONS SENDING EXAMINEES.				NUMBER OF EXAMINEES.					NUMBER PASSED.					RACE OR CREED OF PASSED SCHOLARS.					REMARKS.
	Institutions under Public management.	Aided Institutions.	Other Institutions.	TOTAL.	Institutions under Public management.	Aided Institutions.	Other Institutions.	Private Students.	TOTAL.	Institutions under Public management.	Aided Institutions.	Other Institutions.	Private Students.	TOTAL.	Europeans and Eurasians.	Native Christians.	Hindus.	Muhammadians.	Others.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16a	16b	16c	16d	16e	
ARTS COLLEGES.																				
Master of Arts	9	6	3	18	80	37	19	23	159	40	20	9	6	75	12	44	69	3	3	
Bachelor of Arts	21	25	17	63	795	800	634	204	2,433	395	389	268	59	1,111	11	962	35	47		
Bachelor of Science	2	...	...	2	2	...	...	...	2	1	...	...	...	1	...	...	...	...	1	
First B. A.	4	4	...	8	168	106	...	...	274	102	69	...	...	171	2	3	125	5	36	
First B. Sc.	3	1	...	4	8	1	...	1	10	6	1	...	1	8	...	...	6	...	2	
First Arts and Equivalent Examinations	32	45	33	110	1,687	1,825	1,718	205	5,435	572	580	429	22	1,609	36	56	1,367	78	72	
ORIENTAL COLLEGES.																				
Master of Oriental Learning	...	6	...	6	...	11	...	...	14	...	5	...	2	7	...	...	5	2	...	
Bachelor of Oriental Learning	...	1	...	1	...	3	...	...	3	...	...	...	...	4	...	...	...	4	...	
Honours in Sanskrit	...	1	...	1	...	5	...	...	7	...	5	...	2	6	...	...	6	7	...	
" " Arabic	...	1	...	1	...	10	...	...	13	...	5	...	1	6	...	...	...	6	...	
" " Persian	...	1	...	1	...	5	...	...	6	...	5	...	...	1	...	...	...	1	...	
High Proficiency in Sanskrit	...	1	...	1	...	4	...	...	4	...	3	...	...	3	...	...	...	3	...	
" " Arabic	...	1	...	1	...	5	...	...	5	...	7	...	3	15	...	...	15	...	...	
" " Persian	...	2	...	2	...	7	...	...	8	...	7	...	...	7	...	...	...	7	...	
" " Gurmukhi	...	1	...	1	...	1	...	...	1	...	1	...	3	4	...	...	...	4	...	
Proficiency in Sanskrit	3	3	3	9	8	10	...	...	28	5	7	...	...	7	...	...	...	...	...	
" " Arabic	...	1	1	2	...	1	...	...	4	...	1	...	3	4	...	...	...	...	...	
" " Persian	...	1	...	1	...	1	...	...	3	...	...	...	1	2	...	...	...	...	2	
" " Gurmukhi	...	1	...	1	...	2	...	...	3	...	...	...	1	2	...	...	...	...	...	
COLLEGES OF DEPARTMENTS OF COLLEGES FOR PROFESSIONAL TRAINING.																				
Law.																				
Doctor of Law	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	
Master of Law	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	
Honours in Law	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bachelor of Law	10	1	6	17	285	2	303	1	590	101	2	152	...	255	...	3*	60*	2*	3*	
Medicine.																				
M. D.	1	...	...	1	1	...	...	...	6	...	...	...	...	...	...	...	...	...	...	
M. B.	1	...	...	1	6	...	...	...	...	4	...	...	...	4	1	...	3	...	...	
Second M. B.	1	...	...	1	10	...	...	...	10	7	...	...	...	7	...	...	...	...	...	
First M. B.	2	...	...	2	31	...	...	...	31	12	...	...	...	12	1*	...	3*	...	...	
Honours in Medicine and Surgery	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
L. M. S.	3	...	...	3	106	...	...	...	106	60	...	...	...	60	6	11	25	4	14	
Second L. M. S.	2	...	...	2	78	...	...	...	78	24	...	...	...	24	...	1*	5*	...	3*	
First L. M. S.	4	...	...	4	147	...	...	...	147	58	...	...	...	58	5*	6*	25*	1*	10*	
Preliminary Scientific	1	...	...	1	10	...	...	...	10	5	...	...	...	5	...	1	4	...	...	
Engineering.																				
M. C. E.	...	...	...	...	...	...	...	...	18	3	...	...	...	3	...	...	...	...	...	
B. C. E.	2	...	...	2	18	...	...	...	...	27	...	...	...	27	...	...	21*	...	2*	
L. C. E.	2	...	...	2	35	...	...	...	35	73	...	...	4	78	1*	2*	50*	1*	16*	
First L. C. E.	4	...	1	5	105	...	...	...	111	...	...	...	1	...	...	...	...	...	...	
Teaching.																				
Licentiate in teaching	...	...	...	...	...	...	...	5	5	...	...	...	3	3	1	...	2	...	...	
Agriculture.																				
Examination in Agriculture	1	...	...	1	9	...	...	...	9	9	...	...	...	9	...	...	8	...	1	
SCHOOLS OF GENERAL EDUCATION.																				
Matriculation { Boys†	196	334	246	776	3,776	5,031	5,584	1,777	18,668	1,694	1,702	1,375	443	5,214	122*	213*	3,242*	264*	199*	
Girls	1	22	2	25	5	54	6	13	78	4	29	6	4	43	20*	4*	1*	...	2*	
Middle School Ex-amination { Boys	926	1,650*	334*	2,910*	9,101*	10,515*	3,174*	1,09*	27,899*	4,901*	5,469*	1,556*	1,612*	15,400*	259*	426*	10,711*	1,722*	420*	
Girls	9*	79*	18*	106*	78*	414*	91*	49*	612*	47*	204*	53*	25*	463*	212*	127*	23*	1*	26*	
Upper Primary Ex-amination { Boys	2,170*	2,786*	181*	5,137*	17,694*	11,072*	6,38*	274*	29,578*	11,344*	5,787*	553*	86*	31,080*	148*	45*	12,546*	2,948*	2,086*	
Girls	64*	111*	1*	176*	334*	917*	1*	1*	1,253*	217*	457*	...	...	1,184*	157*	36*	240*	40*	201*	
Lower Primary Ex-amination { Boys	3,076*	11,762*	159*	14,997*	27,615*	52,422*	778*	120*	81,328*	18,733*	25,617*	726*	354*	74,809*	144*	64*	32,331*	8,212*	4,679*	
Girls	141*	339*	15*	495*	748*	4,122*	35*	...	4,928*	486*	1,472*	13*	3*	3,603*	178*	63*	932*	190*	611*	
Public Service Certificate Examination { English	704*	81	109	894	3,013	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Vernacular	6	...	...	6	10	...	...	4	14	7	...	...	3	10	...	...	7	3	...	
SCHOOLS OF SPECIAL INSTRUCTION.																				
Training School Ex-amination for Mas-ters { Upper	29	1	2	32	978	...	...	...	1,280	738	...	11	126	875	...	...	409	71	14	
Lower	29	2	2	34	843	13	...	...	1,178	504	11	58	73	646	...	11	492	117	26	
Training School Examination for Mistresses { Upper	15	26	13	54	216	103	...	...	443	147	71	45	32	295	114	38	132	9	2	
Lower	2	...	1	3	39	...	...	...	57	32	...	16	...	48	...	5	42	...	1	
School of Arts Examination	73	24	16	113	1,719	303	...	7	2,161	469	50	24	...	543	12	12	345	23	26	
Medical Examination	5	...	...	5	131	...	...	...	131	101	...	...	...	101	...	...	68	22	2	
Engineering and Surveying	31	15	1	47	583	28	...	...	844	319	4	9	70	402	24	2	118	12	220	
Industrial School Examination	3	...	...	3	270	...	...	...	270	202	...	...	...	202	...	...	7	2	...	
Veterinary Examination	2	...	...	2	59	...	...	...	59	43	...	...	...	43	...	...	2*	20*	3*	
Law Examination	4	5	3	12	16	53	7	322	398	5	24	3	135	167	...	1*	24*	5*	2*	
Agricultural Examination	15	...	...	15	152	...	...	...	152	113	...	...	...	113	...	...	75*	...	...	

EDUCATION—GENERAL TABLE VII.

Return showing the Distribution of Local Fund and Municipal Expenditure on Public Instruction in the several Provinces comprised in British India for the official year 1888-89.

EXPENDITURE OF LOCAL FUND BOARDS ON PUBLIC INSTRUCTION.																EXPENDITURE OF MUNICIPAL BOARDS ON PUBLIC INSTRUCTION.																REMARKS.		
OBJECTS OF EXPENDITURE.	IN INSTITUTIONS OF LOCAL FUND BOARDS.											IN INSTITUTIONS MAINTAINED BY				Total Local Fund Expenditure on Public Instruction.	IN INSTITUTIONS MAINTAINED BY MUNICIPAL BOARDS.											IN INSTITUTIONS MAINTAINED BY					Total Municipal Expenditure on Public Instruction.	Total Expenditure of Local Fund and Municipal Boards on Public Instruction.
	Number of Institutions.	Number of scholars on the rolls on the 31st of March.	Average number on the rolls monthly during the year.	Average daily attendance.	Provincial Grants.	Local Fund Grants.	Municipal Grants.	Fees.	Subscriptions.	Endowments and other sources.	TOTAL.	The Department.	Municipal Boards.	Private persons or Associations.	Number of Institutions.		Number of scholars on the rolls on the 31st of March.	Average number on the rolls monthly during the year.	Average daily attendance.	Provincial Grants.	Municipal Grants.	Local Fund Grants.	Fees.	Subscriptions.	Endowments and other sources.	TOTAL.	The Department.	Local Fund Boards.	Private persons or Associations.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33		
UNIVERSITY EDUCATION.																																		
Arts Colleges.					R	R	R	R	R	R	R	R	R	R	R					R	R	R	R	R	R	R	R	R	R	R	R			
English	1	30	24	20	...	2,857	...	833	...	...	3,700	...	...	5,627	8,404	3	99	87	79	3,103	3,211	...	3,781	...	...	10,395	...	...	24,052	27,273	35,767			
Oriental	...	...	...	...	...	...	...	...	...	...	...	...	...	752	752	...	...	...	...	...	...	...	...	...	...	...	...	...	1,745	1,745	2,497			
PROFESSIONAL COLLEGES.																																		
Law	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Medicine	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Engineering	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Teaching	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Agriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
TOTAL	1	30	24	20	...	2,857	...	...	...	...	3,700	...	...	6,370	9,446	3	99	87	79	3,403	3,211	...	3,781	...	...	10,395	...	...	25,807	29,018	38,264			
SECONDARY SCHOOLS.																																		
For Boys	167	15,264	15,159	12,711	1,015.10	1,76,474	7,973	1,67,723	4,136	9,605	2,85,431	147	21,531	2,10,100	4,08,152	201	25,012	26,012	21,653	30,054	1,01,017	21,538	2,30,117	3,210	4,629	5,87,665	37,059	7,973	1,19,350	4,73,179	8,31,531			
Vernacular	580	47,910	47,041	37,376	5	2,12,862	4,974	50,595	7,146	1,107	2,63,999	...	19,361	91,02	3,25,515	67	9,799	9,027	8,046	...	20,104	19,361	14,871	575	273	61,794	4,310	4,074	17,634	53,041	3,78,556			
For Girls	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Vernacular	5	293	24	212	307	1,577	...	34	...	...	1,014	...	440	4,424	6,441	6	30	399	218	238	245	410	82	...	...	...	...	...	...	...				
TOTAL	252	62,637	62,474	51,309	18,822	3,90,913	12,957	1,68,318	11,282	10,710	5,49,430	140	41,330	3,15,053	7,47,445	268	35,805	36,178	30,653	30,322	3,275	41,330	2,46,028	3,785	4,912	6,52,962	43,038	12,057	1,57,656	5,46,227	12,93,672			
PRIMARY SCHOOLS.																																		
For Boys	13,109	525,169	509,677	397,760	3,90,653	17,35,057	3,314	2,29,726	16,993	4,727	23,77,432	77,124	41,503	7,38,913	25,90,645	863	83,385	81,324	61,171	99,593	1,61,877	44,563	99,059	435	3,165	5,09,607	18,117	3,314	1,41,303	4,13,176	30,33,782			
For Girls	599	73,801	73,045	51,123	7,703	5,11,824	610	33	470	430	6,017	4,045	6,303	4,1357	2,12,487	271	14,211	13,657	8,914	26,719	60,73	6,303	1,149	306	1,958	98,098	3,718	680	18,920	83,101	105,588			
TOTAL	13,618	600,973	582,722	448,883	3,98,356	22,46,881	3,924	2,29,759	17,463	5,157	29,79,869	81,149	47,806	7,43,026	27,03,132	1,135	97,597	94,981	70,085	1,26,487	3,226	50,866	1,01,808	741	5,123	5,09,607	21,835	3,994	1,60,218	4,94,277	30,39,370			
SCHOOLS FOR SPECIAL INSTRUCTION.																																		
Training Schools for Masters	41	1,187	1,189	1,079	22,459	89,123	2,377	...	...	41	1,14,799	2,135	...	711	1,18,519	...	...	...	...	1,182	...	...	...	...	...	1,182	816	2,377	...	3,193	1,21,712			
Training Schools for Mistresses	3	18	13	16	1,367	48	...	...	...	...	4,177	3,495	347	...	3,090	2	18	19	15	347	...	347	...	...	...	797	79	...	1,160	1,351	5,342			
Schools of Art	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Law Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Medical Schools	1	17	18	17	...	2,854	750	...	...	...	4,720	8,384	21,745	...	24,097	1	31	23	21	...	...	...	...	...	...	10,380	750	...	11,070	35,760				
Engineering and Surveying Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Industrial Schools	6	305	278	228	6,800	650	...	...	...	...	15,091	22,248	...	210	6,580	7,440	11	191	184	125	2,119	55	310	131	...	451	8,457	24	...	2,763	8,326			
Agricultural Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Other Schools	4	24	23	21	580	1,625	...	43	...	391	2,364	754	...	...	2,380	3	50	49	37	...	...	...	...	...	...	755	3,100	...	392	4,217	6,627			
TOTAL	58	4,551	4,566	4,151	30,866	94,600	3,127	43	...	23,016	2,51,612	84,550	557	7,454	2,57,171	20	351	332	244	2,798	7,727	557	237	...	462	12,761	14,339	3,127	4,714	(d) 30,042	2,97,223			
Buildings	...	...	...	...	12,937	2,01,734	127	318	4,531	2,312	3,08,989	31,147	2,013	25,637	(u) 3,36,098	...	...	...	...	5,011	38,551	2,053	93	...	2	65,710	2,116	77	3,267	(v) 70,186	1,26,378			
Furniture and Apparatus (Special Grants only)	...	...	...	...	1,093	25,513	33	323	612	12	27,615	75	1,395	1,361	(b) 30,152	...	...	...	...	3	3,077	1,305	650	15	...	6,081	5,122	33	3,212	(f) 15,882	44,034			
TOTAL	...	...	...	...	14,030	3,27,277	160	640	5,143	2,324	3,36,604	32,222	3,448	30,998	(c) 3,66,250	...	...	...	...	8,014	42,552	2,448	722	25	2	71,731	2,638	220	6,484	(g) 76,435	1,70,412			
SCHOLARSHIPS HELD IN																																		
Arts Colleges	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Professional Colleges	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Secondary Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Primary Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Special School other than Training Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
GRAND TOTAL	14,430	602,091	586,746	449,035	4,61,371	22,46,881	20,128	4,08,362	17,773	42,000	36,17,143	1,59,382	95,870	11,41,173	47,76,775	1,434	1,34,047	1,31,878	1,07,841	1,68,984	7,48,724	96,810	3,52,376	4,341	10,499	13,61,514	95,960	20,128	3,55,074	13,05,660	6,41,385			

(a) Rs. 512 not shown in detail.

(b) Rs. 778 not shown in detail.

(c) Rs. 500 not shown in detail.

(d) Rs. 105 not shown in detail.

(e) Rs. 975 not shown in detail.

(f) Rs. 1,236 not shown in detail.

(g) Rs. 7,313 not shown in detail.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF
CALCUTTA DURING THE MONTH OF NOVEMBER, 1889.

No. 1.—As to Age and Sex.

	TRINIDAD.				MAURITIUS.				TOTAL.		GRAND TOTAL.
	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	
Under 2 years	18	20	38	42.9 women per every 100 men.	22	19	41	38.8 women per every 100 men.	40	39	79
From 2 to 10 years	34	35	69		56	45	101		90	80	170
„ 10 „ 20 „	69	45	114		81	26	107		150	71	221
„ 20 „ 30 „	194	77	271		355	135	490		549	212	761
„ 30 „ 40 „	62	23	85		115	48	163		177	71	248
„ 40 „ 50 „	19	3	22		15	11	26		34	14	48
Above 50 „	1	...	1		...	...	...		1	...	1
GRAND TOTAL	397	203	600		644	284	928		1,041	487	1,528

No. 2.—As to places whence Emigrants came to Calcutta for Embarkation.

Orissa	2	...	2	...	5	...	5	...	7	...	7
Western Bengal	4	1	5	...	10	3	13	...	14	4	18
Central „	1	1	2	...	7	1	8	...	8	2	10
Eastern „	2	...	2	...	...	...	...	...	2	...	2
Behar	134	72	206	...	222	114	336	...	356	186	542
North-Western Provinces	171	109	280	...	277	147	424	...	448	256	704
Oodh	77	20	97	...	101	14	115	...	178	34	212
Central India	...	...	...	...	3	4	7	...	3	4	7
Punjab	3	...	3	...	6	...	6	...	9	...	9
Nepal and Native States	3	...	3	...	10	1	11	...	13	1	14
Mixed, Bombay & Madras	...	...	...	...	3	...	3	...	3	...	3
GRAND TOTAL	397	203	600	...	644	284	928	...	1,041	487	1,528

No. 3.—As to Caste and Religion.

Brahmins and high castes	39	23	62	...	68	22	90	...	107	45	152
Agriculturists	105	56	161	...	204	69	273	...	309	125	434
Artisans	42	17	59	...	96	43	139	...	138	60	198
Low castes	139	71	210	...	172	95	267	...	311	166	477
Musulmans	66	35	101	...	99	55	154	...	165	90	255
Christians	6	1	7	...	5	...	5	...	11	1	12
GRAND TOTAL	397	203	600	...	644	284	928	...	1,041	487	1,528

MEMORANDUM.	Male.	Female.	TOTAL.
1. Hindus	865	396	1,261
2. Musulmans	165	90	255
3. Christians	11	1	12
TOTAL	1,041	487	1,528

J. W. P. MUIR-MACKENZIE,
Under-Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first nine months of the official year 1889-90, and of the eighteen preceding years.
(IN THOUSANDS OF RUPEES.)

FOR THE NINE MONTHS, APRIL TO DECEMBER.																										
YEAR.	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.					YEAR.
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.		
1871-72	7.65	55.99	16.59	80.23	5.00	33.67	3.10	41.77	93	1.38	3.24	21.51	1.17	3.16	12.78	17.11	1,02.67	1,20.68	43.78	1,63.86	1871-72					
1872-73	9.08	57.55	18.12	79.75	3.93	31.83	2.59	38.35	81	1.62	3.35	19.52	2.19	3.54	22.31	28.04	97.52	1,16.41	52.60	1,69.01	1872-73					
1873-74	7.79	51.64	14.08	73.51	4.51	34.03	2.64	41.18	90	77	90	22.81	2.38	3.46	16.41	22.25	1,00.14	1,18.42	43.90	1,62.32	1873-74					
1874-75	8.85	58.68	11.14	78.67	4.97	34.99	3.01	42.97	86	63	1,10	22.52	2.92	5.10	11.22	19.24	20.31	1,09.57	1,29.88	36.11	1,65.99	1874-75				
1875-76	9.37	57.45	11.65	78.47	4.95	30.55	3.77	39.27	97	79	1,02	22.16	2.87	3.67	19.35	25.89	21.31	1,02.87	1,24.18	44.39	1,68.57	1875-76				
1876-77	9.65	49.49	10.93	70.07	6.18	31.26	83	38.27	116	58	20	18.80	3.14	3.80	13.59	20.53	24.24	94.19	1,18.43	31.18	1,49.61	1876-77				
1877-78	10.71	59.44	13.04	83.19	6.31	35.95	77	43.03	149	70	32	12.18	3.62	4.60	10.17	18.39	26.19	1,07.27	1,33.46	25.84	1,59.30	1877-78				
1878-79	9.68	49.72	11.62	71.02	6.28	33.26	1.54	41.08	142	44	19	14.23	4.92	5.07	15.33	25.32	26.33	95.30	1,21.63	32.07	1,53.70	1878-79				
1879-80	9.04	46.91	7.68	63.63	7.04	28.75	1.46	37.25	240	55	19	16.11	5.07	4.91	18.00	27.98	27.45	88.05	1,15.50	32.61	1,48.11	1879-80				
1880-81	9.73	45.62	9.27	64.62	6.36	40.98	1.77	49.11	339	86	18	17.80	3.51	5.94	21.87	31.32	26.91	1,01.39	1,28.30	38.98	1,67.28	1880-81				
1881-82	9.61	40.83	11.24	61.68	7.43	35.08	1.21	43.72	283	97	26	14.53	5.10	5.87	25.38	36.35	28.63	89.99	1,18.62	41.72	1,60.34	1881-82				
1882-83	10.40	11	11.91	22.42	7.36	-1.04	1.15	7.47	259	3	44	6.94	5.73	6	30.23	36.02	30.12	-82*	29.30	46.61	75.91	1882-83				
1883-84	10.45	22	12.98	23.65	7.96	41	1.08	9.45	264	4	38	7.68	5.77	11	21.97	27.85	30.55	85	31.40	40.29	71.69	1883-84				
1884-85	9.13	26	8.16	17.55	7.70	33	1.39	9.42	287	5	43	7.39	5.67	4	16.07	21.78	28.04	72	29.66	29.83	59.49	1884-85				
1885-86	9.73	22	10.08	20.03	8.90	40	88	10.18	317	5	59	6.45	4.65	4	25.40	30.09	30.10	79	30.89	39.67	70.56	1885-86				
1886-87	9.79	37	8.08	18.24	9.00	42	1.05	10.47	382	9	70	8.73	6.42	9	21.86	28.37	33.67	1,10	34.77	35.05	70.42	1886-87				
1887-88	9.52	38	10.72	20.62	10.63	40	1.38	12.41	361	6	59	10.80	6.67	2	22.14	28.83	37.91	92	38.83	38.09	76.92	1887-88				
1888-89	11.04	4.85	10.63	26.52	10.88	3.04	1.10	15.02	383	65	33	12.19	6.32	77	14.91	22.00	39.81	10.02	49.83	30.71	80.54	1888-89				
1889-90	10.70	6.97	8.39	26.06	11.60	2.43	1.34	15.37	409	51	45	13.27	6.29	1.87	24.99	33.15	40.29	12.35	52.64	40.26	92.90	1889-90				

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,

STATISTICAL BRANCH.

J. F. FINLAY,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXVIII of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 22ND DECEMBER, 1888.			WEEK ENDING 21ST DECEMBER, 1889.			TOTAL RECEIPTS FROM 1ST APRIL TO 22ND DECEMBER, 1888.		TOTAL RECEIPTS FROM 1ST APRIL TO 21ST DECEMBER, 1889.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total mean length open.	RECEIPTS.		Total mean length open.	RECEIPTS.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
			R	R		R	R	R	R	R	R		
Last 10 days of Dec., 1889	State Lines worked by Companies.	1,514	10,04,065	663	1,526	(a) 9,16,496	601	3,13,58,659	545	(a) 3,13,64,090	541	5,440	...
Ditto	East Indian	57	9,111	160	57	11,319	199	3,56,405	104	3,91,403	166	4,998	...
...	Patna-Gya	12	1,163	97	...	(b) ...	...	45,182	99	(b) ...	...	...	45,182
...	Dildarnagar-Ghazipur	75	6,154	82	...	(c) ...	...	2,54,572	90	(c) ...	...	...	2,54,572
28th Dec., 1889	Sindia	1,664	3,87,584	233	1,672	3,81,000	228	1,30,37,909	206	1,37,87,743	218	7,49,834	...
Last 10 days of Dec., 1889	Rajputana-Malwa	225	52,901	235	347	(e) 42,169	122	10,72,437	150	(e) 12,05,947	110	1,03,510	...
Ditto	Bengal-Nagpur (d)	854	67,679	79	978	84,881	87	28,33,596	87	29,57,980	87	1,24,384	...
Ditto	Southern Mahratta (f)	140	10,763	77	296	22,409	76	4,28,905	81	6,95,282	71	2,66,287	...
...	Ditto Mysore Section	130	10,792	79	740	(g) 82,187	110	4,70,432	91	(g) 22,25,385	85	17,54,953	...
28th Dec., 1889	Indian Midland	83	4,106	49	83	4,357	52	1,70,002	57	1,80,618	57	1,616	...
21st ditto	Villupuram-Guntakal, Nellore Branch	36	1,982	55	30	2,159	60	61,812	40	75,083	57	13,871	...
	Bareilly-Pilibhit	4,796	15,56,300	334	5,741	15,47,007	269	5,00,90,061	277	5,20,14,200	253	28,15,130	...
	TOTAL	2,411	5,36,465	223	2,477	6,25,718	253	1,85,53,216	203	2,07,06,291	221	21,53,075	...
Last 10 days of Dec., 1889	State Lines worked by Government.	692	1,33,076	192	692	1,80,405	269	48,75,058	185	55,00,004	209	6,24,940	...
...	North-Western (h)	125	12,330	99	125	13,870	111	5,26,087	111	5,53,853	117	26,860	...
...	Oudh and Rohilkhand	45	18,824	418	45	15,730	349	5,89,356	345	5,68,358	334	...	20,998
28th Dec., 1889	Bengal Central	673	2,55,740	380	747	2,62,690	352	78,82,646	287	82,71,375	302	3,88,729	...
Ditto	Wardha Coal	27	1,954	72	27	2,079	77	72,745	71	70,773	69	...	1,972
Ditto	Eastern Bengal	273	35,022	128	273	43,124	158	12,04,145	124	14,17,078	140	2,13,533	...
...	Nalhati	105	5,543	53	105	6,459	62	1,82,831	46	2,20,096	58	47,165	...
...	Tirhoot	31	1,689	54	30	1,207	40	45,479	39	44,824	39	...	655
28th ditto	Lucknow-Sitapur-Sihramau	7	227	32	7	436	62	6,084	23	7,925	30	1,841	...
21st ditto	Jorhat	441	51,813	117	553	75,507	137	21,32,513	147	32,60,351	100	11,33,838	...
Ditto	Cherra-Companyganj, Burma (i)	4,830	10,52,083	218	5,081	12,33,315	243	3,60,71,060	199	4,00,38,028	212	45,66,368	...
	TOTAL	840	1,70,293	203	840	1,68,359	200	61,00,411	104	67,40,593	212	5,56,182	...
28th Dec., 1889	Lines worked by Guaranteed Companies.	654	1,30,813	200	654	1,04,917	100	40,49,211	103	42,85,300	170	1,02,095	...
...	Madras	1,504	(f) 9,24,398	615	1,447	(k) 8,83,934	611	2,91,08,781	512	3,20,87,087	441	...	30,81,604
...	South Indian	461	2,77,870	603	461	2,46,000	534	88,89,193	507	90,56,700	519	1,67,507	...
...	Great Indian Peninsula	3,459	15,03,424	435	3,402	14,03,210	412	4,82,04,596	367	4,40,68,686	344	...	41,95,910
...	Bombay, Baroda and Central India (l)	13,085	41,12,407	314	14,224	41,83,592	294	13,44,65,317	272	13,76,50,914	260	31,85,597	...
	TOTAL	...	...	...	...	...	...	7,01,47,124	142	7,21,11,568	136	19,04,444	...
	GRAND TOTAL (GUARANTEED AND STATE)	...	...	...	...	...	...	6,43,18,193	130	6,55,39,346	124	12,21,153	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	...	...	...	...	...	...
	NET RECEIPTS	...	...	...	...	...	...	...	...	...	...	...	...
Last 10 days of Dec., 1889	Assisted Companies	22	3,913	179	22	4,135	188	2,00,970	240	1,98,176	238	...	2,803
...	Taraksheshwar	...	...	...	...	(m) ...	...	(n) 3,14,088	109	(o) 3,36,075	117	22,587	...
...	Dibru-Sadiya	376	34,860	93	376	38,380	102	16,15,090	113	16,66,523	117	51,494	...
28th Dec., 1889	Bengal and North-Western	67	4,037	60	67	5,113	70	2,04,758	107	2,02,408	118	27,710	...
21st Dec., 1889	Rohilkhand-Kumaun	405	43,440	93	405	47,028	102	23,94,924	116	24,03,842	121	98,918	...
	TOTAL	310	46,086	52	354	41,234	116	12,47,218	111	16,70,740	125	4,23,522	...
Last 10 days of Dec., 1889	Native States.	59	3,063	52	59	2,220	38	98,197	44	98,184	44	...	13
...	His Highness the Nizam's Guaranteed	27	1,018	38	27	1,000	37	32,987	41	37,677	37	4,690	...
...	His Highness the Gackwar's	209	24,365	117	329	22,465	68	7,52,573	90	9,25,722	87	1,23,149	...
...	His Highness the Gackwar's Virangam	68	2,779	41	68	3,873	57	1,24,080	48	1,34,780	52	10,694	...
...	Mehsana-Vadnagar	124	7,413	60	124	6,000	48	2,49,308	53	2,48,087	53	...	321
28th Dec., 1889	Bhavanagar-Gondal	797	85,624	107	961	76,792	80	25,04,369	86	31,16,090	90	6,11,721	...
...	Junagarh-Porbandar	...	...	...	...	...	...	...	...	...	...	...	...
21st Dec., 1889	Morvi	...	...	...	...	...	...	...	...	...	...	...	...
28th ditto	Jodhpore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	...	...	...	...	...	...	...	...	...	...	...	...

(a) Includes the Dildarnagar-Ghazipur State Railway.

(b) Included with East Indian Railway.

(c) Included with Indian Midland Railway.

(d) Includes the Katni-Umaria Branch.

(e) Includes the Asansol-Purulia Section of the Bengal-Nagpur Railway.

(f) Includes the Bellary-Kistna State Railway.

(g) Includes the Sindia and Bhopal-Itarsi State Railways.

(h) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.

(i) Includes the Toungoo-Mandalay extension.

(j) Includes the Dhond-Manmad, Khamsaon, Amraoti and Bhopal-Itarsi State Railways.

(k) Includes the Dhond-Manmad, Khamsaon and Amraoti State Railways.

(l) Includes the Patni Branch.

(m) Return not received.

(n) Total receipts from 1st April to 15th December 1888.

(o) Total receipts from 1st April to 14th December 1889.

M. C. BRACKENBURY, Major, R.E.,

Secretary.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—For week ending 11th January.—No rain in four northern districts, Nellore, Ceded districts and Kurnool and South Canara; slight or moderate elsewhere. Crops generally good, but withering in parts of Nellore and Coimbatore. Want of rain felt in limited portions of Chingleput, Tanjore and Tinnevely. Prices fairly steady. General prospects fair.

Bombay.—For week ending 15th January.—Fowari and other late crops suffering for want of rain in parts of Deccan; cotton blighted in parts of Karnataka and not satisfactory in parts of Guzerat, prospects otherwise generally good. Poppy in Baroda fair. Fodder scarce in parts, but generally sufficient and agricultural stock healthy.

Bengal.—For week ending 14th January.—No rain, except light showers in Darjeeling and Julpiguri. Rice still being harvested in the low-lying tracts. General outturn of this crop for the whole province expected to be about average. Rabi crops generally doing well, but a little rain wanted in parts of Behar and Chota Nagpore. Poppy a promising crop, except in the Hajipore Sub-division of Mozauffpore. Tobacco prospects good, and the ganja cultivation in the Rajshahye district flourishing. Boro or spring rice being sown in some districts. Cultivation of indigo in Behar begun. Sugarcane being cut and pressed in certain districts. Prices almost stationary during the week. Common rice comparatively cheaper, but still dear for the season.

North-Western Provinces and Oudh.—For week ending 15th January.—Clear weather continues and the rabi crops so far are in good condition, though backward for want of rain. Poppy sowings in the Lucknow district have suffered slightly from caterpillars and beetles. Supplies are ample, but prices show a tendency to rise in a few places.

Punjab.—For week ending 15th January.—No rain. Prices unsettled in Delhi, rising in Amballa, Ferozepur, Rawalpindi, Shahpur and parts of Lahore, stationary elsewhere. Sowings of rabi crops nearly over. Rain badly wanted throughout the province. Prospects of standing crops are reported average. Crops are beginning to suffer in most districts from drought. Fodder sufficient except in Dera Ismail Khan and Peshawar and part of Lahore. Poppy weeding in progress in Jullundur.

Central Provinces.—For week ending 15th January.—Weather clear and cool. Rain required for rabi crops in Saugor, Seoni, Hoshangabad and Bilaspur. Prospects continue generally favourable and the want of rain will not seriously affect them. Prices steady.

Burma.—For week ending 11th January.—Slight rain fell in Sandoway in Lower Burma and in Bhamo and Katha in Upper Burma. The crop prospects continue good in Lower Burma. In Upper Burma the prospect is good in most districts. In Meiktila, the paddy crop is somewhat short and in Yamethin the outturn is estimated at ten annas. In Lower Burma prices of paddy have fallen in Akyab, Prome, Thongwa, Thayetmyo, Amherst and Shwegyin, and have risen slightly in Pegu, Tharrawaddy, Bassein and Henzada. In Upper Burma prices show no fluctuations.

Assam.—For week ending 15th January.—Weather seasonable. Slight rain in the Brahmaputra Valley districts. Harvesting of winter paddy nearly finished. Gathering of pulses and pruning of tea continue.

Mysore and Coorg.—*For week ending 15th January.*—In Mysore the standing crops are in good condition. Sowing operations in progress. Sugarcane harvested in parts. Prospects favourable. Prices fallen in Bangalore and Kolar districts and risen in Tumkur district.

Season favourable for harvest in Coorg. Health fair.

Berar and Hyderabad.—*For week ending 15th January.*—Weather clear and cold. Cotton picking continues. Cutting of *jowari* nearly completed. Threshing in progress. *Rabi* in excellent condition. Fodder sufficient. Prices unchanged. Land is being prepared for ensuing year.

No rain at Hyderabad. Sowing of *tabi* crops continues. *Rabi* thriving. Prices stationary.

Central India.—*For week ending 15th January.*—No material changes this week in condition of crops and weather.

Rajputana.—*For week ending 15th January.*—Agricultural operations satisfactory. Standing crops good, but rain required in Alwar. Agricultural stock generally good. Pasturage or fodder sufficient except in Marwar. Prices steady generally.

Nepal.—*For week ending 9th January.*—No rain. Weather cold and cloudy at times. Agricultural operations satisfactory.

E. C. BUCK,
Secretary to the Government of India.



SUPPLEMENT TO The Gazette of India.

No. 4.} CALCUTTA, SATURDAY, JANUARY 25, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA. PUBLIC WORKS DEPARTMENT. CIVIL WORKS. Telegraph.

ADMINISTRATION REPORT OF THE INDIAN TELEGRAPH DEPARTMENT FOR THE YEAR 1888-89.

No. 14 T., dated Calcutta, the 18th January 1890.

RESOLUTION,—By the Government of India, Public Works Department.

Read—

Letter from the Director General of Telegraphs, No. 471 T., dated the 12th November 1889, and its enclosure, the Administration Report of the Indian Telegraph Department for the year 1888-89.

OBSERVATIONS.—The Administration Report of the Indian Telegraph Department for the year 1888-89 was submitted by the Director General on November 12th, the same date as in the preceding year. The Report deals with the whole of the system administered by the Director General, with the exception of the Indo-European Telegraph line, the accounts of which have been separately submitted and reviewed.

2. The Capital expenditure of the year amounted to Rs. 17,43,620, of which Rs. 14,58,746, or 83·6 per cent., was for lines, and Rs. 88,711, or 5·08 per cent., was for buildings, the balance being for tools and plant and stores. The Capital expenditure up to the close of the year amounted to Rs. 4,45,21,203, which is divided as follows :—

	Rs.	Percentage.
Lines	3,37,22,327	75·74
Buildings	52,25,508	11·74
Tools and Plant	17,69,266	3·97
Stores, Exchange and Suspense Heads	38,04,102	8·55

3. During the year, 1,568 miles of telegraph line and 6,137 miles of wire were put up to facilitate work in connection with the railways under construction

or survey in various parts of the country. Among these may be mentioned the Bengal-Nagpur Railway, which took 194 miles of permanent three wires and 130 miles of temporary single wire; the Villapuram-Guntakul State Railway, which took 278 miles of temporary single wire; and the Southern Mahratta Railway, which took 450 miles of extra single wire. The most important new lines constructed for departmental or military purposes were those from Chittagong to Demagiri, 89 miles, and from Loralai to Dera Ghazi Khan, 179 miles. The line from Bhamo to Mogong was in course of construction, and 42 miles of it were finished. This work, the Director General states, is of a very difficult nature, as the line runs through an almost unknown and rough country with exceptionally heavy forest.

4. The following statement shows, for the last five years, the Capital expenditure, the miles of line, wire and cable, and the number of offices open at the close of each year, and may be taken to indicate in a general form the progress which the Department is making in extending telegraphic facilities:—

	Capital expenditure.	Miles of line.	Miles of wire.	Miles of cable.	Departmental and Postal-Combined Telegraph offices opened.
Up to beginning of 1884-85 . . .	Rs. 3,19,19,558	23,341	68,694	135	349
During 1884-85 . . .	34,60,360	2,046	6,279	7	172
„ 1885-86 . . .	29,36,842	2,123	6,507	45	113
„ 1886-87 . . .	21,11,273	2,524	5,410	9	65
„ 1887-88 . . .	23,49,550	1,860	6,627	30	46
„ 1888-89 . . .	17,43,620	1,568	6,137	4	52
To end of 1888-89 . . .	4,45,21,203	33,462	99,654	230	797

5. The following statement shows the Revenue receipts and charges for a period of five years:—

YEAR.	Gross Receipts.	Charges.	Net Receipts.	Percentage of Net to Gross receipts.	Dividend on Capital.
	Rs.	Rs.	Rs.		
1884-85 . . .	47,27,143	35,59,225	11,67,918	24.7	3.30
1885-86 . . .	51,10,936	36,18,695	14,92,291	29.1	3.89
1886-87 . . .	59,76,131	41,21,873	18,54,258	31.0	4.59
1887-88 . . .	66,28,660	42,92,248	23,36,412	35.2	5.46
1888-89 . . .	63,22,476	43,42,231	19,80,245	31.3	4.45

6. These Gross Receipts are derived from both State and Private messages, inland and foreign, and it is important to distinguish the several sources of revenue. This is done in the following table. A small amount (Rs. 4,336) was also taken at three Provincial offices, and is credited to Provincial Revenues:—

	1887-88.		1888-89.	
	Number.	Value.	Number.	Value.
State Inland	535,513	Rs. 16,43,389	439,558	Rs. 9,24,556
„ Foreign	6,286	64,268	5,888	55,377
TOTAL STATE	541,799	17,07,657	445,446	9,79,933
Private Inland	1,958,005	19,79,173	2,113,526	22,20,013
„ Foreign	403,748	14,81,166	420,026	16,33,436
TOTAL PRIVATE	2,261,753	34,60,339	2,533,552	38,62,449
GRAND TOTAL	2,803,552	51,67,996	2,978,998	48,42,382

7. There has been a great decrease in State telegrams, especially in inland telegrams, and this reduction has taken place mainly in Burma. Half the cost of inland State telegrams in 1887-88, and only one-fifth in 1888-89, was due to messages sent from Burma; this decrease is attributed partly to the pacification of the country, but more largely to the enforcement of cash payments for messages, which curtailed the length even more than the number of the telegrams. The cost of Foreign State telegrams continues to decrease, mainly owing to the use of the Word-Code; the average cost of a telegram was Rs. 84 against Rs. 95 and Rs. 102 in the two preceding years, and in the first three months of the current year the cost fell to Rs. 67.

8. The most satisfactory item in the foregoing table is the growth of private traffic, especially inland. The number of private telegrams increased by 13.73 and their value by 12.59 per cent. above the preceding year—a larger ratio of increase than any previous year has shown. The Director General estimates that about three-quarters of this increase may be due to the opening of new offices and at least one-quarter to the operation of the new tariff which was introduced in 1882. The charge for foreign telegrams to Europe was raised in July 1888 from Rs. 2.13 per word to Rs. 3, which reduced the loss on exchange from Rs. 39,881 to Rs. 592.

9. Of these private messages, 48 per cent. were deferred, 46 per cent. ordinary, and 6 per cent. urgent—ratios which are almost identical with those which obtained in the two preceding years. Urgent State telegrams, on the other hand, which used to be 31 and 32 per cent. of the whole, have fallen this year to 16 per cent., in consequence of the permission to send such messages as “Ordinary” telegrams.

10. The average number of words of each inland message in the various classes was as follows:—

CLASS.	Urgent.	Ordinary.	Deferred.
State	20	15	22
Private	10	9	10
Press	177	93	152

11. The increase in the working expenses, Rs. 49,983, is entirely accounted for by the increase in the number of signal offices. In other respects there is very little change as compared with last year.

12. The percentage of the total revenue charges due to establishment is as follows:—

YEAR.	LINE MAINTENANCE.				SIGNALLING.			
	Establishment.	Other heads.	Total charges.	Percentage of cost of establishment.	Establishment.	Other heads.	Total charges.	Percentage of cost of establishment.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
1894-95	6,28,080	3,62,140	9,90,220	63.4	24,53,352	1,15,653	25,69,005	99.3
1895-96	6,90,204	2,10,418	9,00,622	76.6	25,82,675	1,35,398	27,18,073	95.0
1886-87	7,12,732	5,12,670	12,25,402	58.1	27,32,671	1,68,800	28,96,471	94.3
1887-88	7,98,937	4,09,543	12,08,480	66.1	28,84,010	1,99,758	30,83,768	93.5
1888-89	8,02,161	4,00,930	12,03,091	66.6	29,22,850	2,16,290	31,39,140	93.1

The average cost of signalling for each message dealt with was Rs. 1.05, and the cost of line maintenance per mile of wire was Rs. 12.04.

13. The total number of offices open for the receipt of telegrams at the close of the year was 2,740; of these 1,943 were Railway and Canal offices, 599 were worked by extra-departmental agency, and 198 by the Department. Of the extra-departmental offices, 45 were worked by soldiers, and 552 officered on the new “Combined” system by postal officials who are trained to signal messages as well as to carry on post-office work. There were, at the close of the year, 1,344 telegraph masters and signallers and 17 soldiers on the strength of the establishment. This gives an average of nearly 7 to each of the 198 departmental offices, in which are included of course all the large

central offices. The departmental offices, it may be added, produce about six-sevenths of the total revenue of the Department. Only 670 postal clerks were engaged in working the 552 postal telegraph offices. The cost of the Imperial Signalling Establishment proper was Rs. 20,19,087, and that of the Postal-Combined Establishment Rs. 2,02,497.

14. The number of faults that occurred on departmental lines was 1,428, which is 140 less than the previous year. The average duration of the interruption was, however, 22 hours against 19. A cyclone in Ganjam, another in the neighbourhood of Madras, and floods in Upper Burma caused the more serious of the interruptions.

15. The Department was called upon to erect and work field-telegraph lines in connection with the Sikhim, Hazara and Chin expeditions. In all these cases the work was successfully done, and the services of the officers concerned received due recognition from the military authorities. The Director General believes that the difficult problem of a suitable, portable, field-telegraph post has been satisfactorily solved by the use of posts made of wrought iron in four pieces, all fitting inside each other, 18 feet in height, and weighing 40 lbs., to carry two light wires. These underwent a severe test in the Hazara expedition and came through it successfully.

16. There were 925 complaints received during the year as compared with 913 for the previous year. Of these 538 were admitted and 387 rejected. Those admitted are about equally divided under the heads of non-delivery, delay and error. The total number of telegrams, which for various reasons could not be delivered, amounted to 13,555, which is 0.389 per cent. of the whole number sent.

17. Nothing novel is reported in the way of electrical improvements. Twenty-six circuits were worked on the duplex system. Three main circuits, viz., Bombay, Madras, Calcutta-Rangoon, and Calcutta-Agra, were worked on the quadruplex system. Of these the Bombay-Madras circuit of 796 miles is worked direct, and is probably the longest line in the world on which this system has been attempted. Its success is attributed to the substitution of copper for iron wire.

18. The number of telegraphic advices of money remittances transmitted by the Telegraph Department for the Postal Department amounted to 58,770 as compared with 46,420 for the previous year. The Telegraph Department is not concerned with the amount of the remittances.

19. Among the more important telephone lines erected during the year were those for the Mandalay Municipality, for the East Indian Railway at Howrah, and for the North Western Railway in connection with the Khojak Tunnel works. A trial was made of Cardew's vibrating sounders, which transmit signals over a faulty line which cannot be actuated by any other instrument.

20. The Government of India desires to record its satisfaction with the manner in which Colonel Mallock and the officers directly associated with him have administered the Telegraph Department during the year 1888-89.

ORDER.—Ordered, that a copy of this Resolution, and of the Report, be forwarded to the Secretary of State and to the Local Governments and Administrations noted on the margin, and to the Government of Ceylon for information.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Residents at Hyderabad and Mysore.
The Agents to the Governor General for Central India, Rajputana and Baluchistan.

Also that a copy of this Resolution be forwarded to the Director General of Telegraphs for information.

Also that a copy of this Resolution and of the Report and Appendices A, B and F be forwarded to the Home Department of the Government of India for information, and be published in the *Gazette of India*.

R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Govt. of India.

ADMINISTRATION REPORT OF THE INDIAN TELEGRAPH DEPARTMENT FOR 1888-89.

I.—GENERAL REVIEW.

Although throughout the year the Indian Telegraph Department and the Indo-European Department have been administered by one Director General, the Administration Report of each is written separately, so as to render the respective operations comparable with those of previous years.

2. The great feature of the year is the unusual increase of private message traffic, which has sprung from 1,860,390 messages producing Rs. 19,81,814 to 2,115,863 producing Rs. 22,31,514. The increase in the number of messages compared with that of the previous year is greater than that of any year since 1882-83, which was the first complete year of the present tariff, and the increase in the receipts on this account is larger than that of any previous year except 1876-77, when the receipts were abnormally high on account of the famine in Southern India. In Foreign Private Traffic the increase in number and receipts on account of messages is fairly satisfactory, but not so great as it was last year.

3. **Finance.**—The capital expenditure during the year was Rs. 17,43,620, raising the total capital of the Department to Rs. 4,45,21,203; the working expenses were Rs. 43,42,231; the receipts were Rs. 63,22,476; giving a surplus of Rs. 19,80,245, which represents a dividend of 4.45 per cent.

Omitting the value of State messages and other *pro forma* revenue, the net receipts by Government were Rs. 9,60,159, which is the highest net dividend yet reached. Previous to 1882-83 the receipts, exclusive of *pro forma* revenue, were less than the working expenses; but for that year and since, the net dividend has been as follows:—

Year.	Interest on Capital.
1882-83	0.396
1883-84	Nil.
1884-85	1.199
1885-86	1.050
1886-87	0.303
1887-88	1.389
1888-89	2.15

Inclusive of receipts from State messages and *pro forma* revenue, the dividend for the same years has been—

Year.	Dividend.
1882-83	2.77
1883-84	3.56
1884-85	3.30
1885-86	3.89
1886-87	4.59
1887-88	5.46
1888-89	4.45

4. **Traffic.**—State telegrams, inland and foreign, showed a decline of 96,216 in number and Rs. 7,28,297 in value; a nominal loss, not compensated for by the unusual increase in private message receipts noticed in paragraph 2. The net result is an increase in the number of messages of 175,535 and a decrease in their value of Rs. 3,26,327.

Para. 52.

Paras. 58-65.

Para. 64.

Para. 36.

Para. 34

Para. 61.

Paras. 45-47.

Paras. 66-79.

Para. 72.

Paras. 66-68.

Paras. 76-79.

Para. 77.

Para. 78.

Press Telegrams gave an increased revenue of ₹19,935.

With the object of ascertaining to what extent the increase in revenue from inland messages is due to the present tariff and how much of it is derived from the increased facilities given to the public by the opening of combined offices, an account has been taken of the number of paid telegrams sent from such offices, which shows that 139 offices, originally departmental but transferred to postal agency, produced a revenue of ₹2,79,330 whilst 413 new combined offices produced ₹4,45,177, or a total of ₹7,24,507. Obviously, the revenue from the transferred offices cannot be taken into account in considering the increase due to the combined office system; therefore, the most that can be taken is the sum of ₹4,45,177, to which may perhaps be added an equal sum for the return traffic.

The revenue from inland traffic has increased from ₹19,96,448 in 1882-83 to ₹31,57,905 in 1888-89, showing an increase in six years of ₹11,60,457. It is therefore impossible that more than three-quarters of the increase is due to new offices, and the present tariff must receive its share of the credit of the new revenue. The increase in the number of telegraph offices since 1883, rendered possible by the economical combined office system, besides giving the public greater facilities for ordinary telegraph business, has rendered possible the introduction of the telegraphic money order system, and 58,770 of such orders were transacted during the year.

5. Telegraph Offices.—There were 552 combined offices open at the end of the year, of which 139 are offices formerly departmental and transferred for economical reasons, 90 have been opened for the convenience of the public within a radius of five miles of a Central Telegraph Office and 323 for branch extensions. It is to these latter that any increase of revenue on this account is due.

New departmental and combined offices were opened to the number of 52, whilst 109 were established on railways, making a total for the year of 161 extra offices for public traffic. The total number of telegraph offices in India at the end of the year was 2,740, of which number 797 are departmental and combined, and 1,943 are on railways and canals.

6. Extensions of lines.—The line mileage was increased by 1,568 miles, and the wire mileage by 6,137 miles. Of the latter, 1,163 miles were trunk wires for facilitating traffic between the departmental telegraph offices.

Of the wire erected during the year the figures are, for departmental purposes 3,321 miles of wire and 4 miles of cable; for railways 2,734 miles; and for canals 105 miles. At the end of the year the department maintained 35,734 miles for railways and 702 miles for canals.

7. Field Telegraphs.—Those supplied during the year may be summarised as follows:—

	Miles of wire.	Offices opened.
Sikkim	105	12
Hazara	206	23
Chin	70	3
TOTAL	381	38

In the Sikkim expedition a telegraph office was opened at Bhutong at an altitude of 13,500 feet, which was remarkable for being the highest telegraph station in the world.

In the Hazara campaign, ground wires which enable a temporary line to be rapidly laid, were used for the first time in India.

This satisfactory manner in which the Field telegraph, with the Hazara Field Force, was worked was brought to the notice of the Government of India by His Excellency the Commander-in-Chief, who, in submitting the despatches of the General Officer Commanding the Force, wrote as follows:—

"His Excellency cannot refrain from noticing, with special approbation, the Telegraph Department which, although outside the organisation of the army, fulfilled the utmost requirements of a commander in the field. The enterprise with which the telegraph line was carried forward with the advance, and its efficient working throughout, are specially commendable."

His Excellency the Viceroy in Council was also pleased to express much satisfaction, and the services of Mr. R. C. Barker, the officer in charge, were recognised by his being appointed a Companion of the Order of the Indian Empire.

The services rendered by Mr. W. H. M. Hare and his subordinates in connection with the Sikkim Field Telegraph, and the cheerful manner in which they met and overcame all difficulties, were acknowledged by the General Officer Commanding the Force.

Telephones.—The earnings of the Telephone Companies continue to show a small but steady increase. Paras. 90-92.

Twenty-two additional telephone offices were opened by this department.

8. Electrical.—No essential change was made in either of the systems of simplex, duplex or quadruplex telegraphy in use, although some minor improvements were the result of the experiments which are continually being carried on. Paras. 93-98.

9. On the 8th January 1889 the death, at Southsea, was reported of Sir W. B. O'Shaughnessy Brooke, who inaugurated the Electric Telegraph in India, by the construction of a line from Calcutta to Diamond Harbour in October 1851, and whose immediate subsequent operations up to 1856 were described by Earl Dalhousie in his minute, dated 28th February 1856, on his administration of India. This document not being generally accessible, an extract from it, is given in Appendix P. Appendix P.

II.—FINANCE.

10. The Capital account of the Indian Telegraph Department was raised by the expenditure of the year to a total sum of ₹4,45,21,203, as shewn in the following statement:—

	Expenditure during the year.	Expenditure to the end of the year 1887-88.	Expenditure to the end of the year 1888-89.
	₹	₹	₹
Lines	14,58,746	3,22,63,581	3,37,22,327
Buildings	88,711	51,36,797	52,25,508
Tools and Plant	56,652	17,12,614	17,69,266
Stores, Exchange and Suspense heads	1,39,511	36,64,591	38,04,102
TOTAL	17,43,620	4,27,77,583	3,45,21,203

This total of ₹4,45,21,203 does not, however, include an outlay of ₹91,58,325, the cost of lines in Ceylon, experimental lines abandoned, and excess valuation on original lines, which was written off from the capital account some years ago.

11. Revenue Account.—The Receipts and working expenses of 1888-89 are compared below with those of 1887-88:—

RECEIPTS.	1887-88.	1888-89.	EXPENDITURE.	1887-88.	1888-89.
	₹	₹		₹	₹
Message Revenue	51,67,996	48,42,382	Repairs of lines	3,40,355	3,38,075
Receipts from Railways and Canals for rent of lines and instruments for them	12,55,080	12,79,902	Direction	1,71,267	1,83,434
Rent of Private Lines and claims against guarantees	1,18,866	1,07,759	Accounts	63,254	66,789
Sale of books, gazettes, &c.	15,955	18,285	Superintendence	8,10,708	8,19,064
Miscellaneous	30,241	33,995	Line maintenance establishment	2,83,630	2,77,055
News-free and other <i>pro-forma</i> messages	34,522	40,153	Check Office	60,250	60,736
			Signal Offices.		
			Departmental	22,88,539	23,28,339
			Non-departmental	1,37,085	1,44,989
			Minor undertakings	6,503	7,409
			Telegraph Stamps	6,896	9,644
			Stationery and printed forms	1,09,852	85,250
			Other items	13,909	21,387
			Total expenditure	42,92,248	43,42,231
			Net revenue	23,36,412	19,80,245
TOTAL	66,28,660	63,22,476	TOTAL	66,28,660	63,22,476

12. *Working Expenses.*—As compared with 1887-88, these show an increase of Rs. 49,983. The increases under "Direction," "Accounts," and "Superintendence" are due to a smaller share of establishment having been charged to the Capital Account, owing to less expenditure on works during this year. The general increase under establishment has been caused by the annual increments to graded establishments, additional establishment for extensions, and to the new scale of pay to the superior establishment having been in force the whole year. The increase under the charges for "Departmental" and "Non-departmental" Signal offices is accounted for by the increase in the numbers of those offices, alluded to in paragraph 47.

13. *Receipts.*—Under Message Revenue, there is a decrease of Rs. 3,25,614, due entirely to a decrease in the number of State messages and their value, which has fallen from Rs. 17,07,657 in 1887-88 to Rs. 9,79,933. The revenue from Private messages shows a satisfactory increase, having risen from Rs. 34,60,339 in 1887-88 to Rs. 38,62,449, or an increase of Rs. 4,02,110.

14. The receipts from Railways and Canals for rent of wires and instruments have increased by Rs. 24,822, which is due to extensions.

15. On account of private lines and guarantees there is a decrease of Rs. 11,101, chiefly due to delay in the recovery of certain claims.

16. In the sale of books, gazettes, &c., there is an increase of Rs. 2,330, principally due to greater issues of the Telegraph Gazette in Calcutta.

17. Miscellaneous receipts are less than in 1887-88 in consequence of outstanding balances of suspense accounts having been adjusted in that year.

18. *Net Revenue.*—This amounts to Rs. 19,80,245 as against Rs. 23,36,412 in 1887-88, or a falling off of Rs. 3,56,167, which is more than accounted for by the loss of Rs. 7,27,644 on State message traffic. Including all receipts, the dividend on the capital expenditure to the end of the year, which amounts to Rs. 4,45,21,203, is Rs. 4.45 per cent. Omitting the value of State messages and other *pro forma* revenue, the actual net revenue received by Government is Rs. 9,60,159, or a dividend on Capital of Rs. 2.15 per cent. in addition to the free carriage of all State messages.

III.—TRAFFIC.

19. A detailed return of the number and value of Inland and Foreign paid telegrams, subdivided into the two classes of State and Private, with the corresponding figures for the previous year, will be found in Appendix B. Of this Appendix, the following is an abstract:—

CLASS OF MESSAGE.	1888-89.		1887-88.	
	No.	Value.	No.	Value.
		R		R
State Inland	441,375	9,26,391	537,193	16,45,797
State Foreign	5,888	55,377	6,286	64,268
TOTAL STATE	447,263	9,81,768	543,479	17,10,065
Private Inland	2,115,863	22,31,514	1,860,390	19,81,814
Private Foreign	420,026	16,33,436	403,748	14,81,166
TOTAL PRIVATE	2,535,889	38,64,950	2,264,138	34,62,980
Total State and Private	2,983,152	48,46,718	2,807,617	51,73,045

It will be observed that while State telegrams, both Inland and Foreign, shew a decline in number and value, Private telegrams, both Inland and Foreign, have increased numerically as well as in value, the net result being an increase in number of 175,535 and a decrease in value of Rs. 3,26,327.

20. The above abstract includes the telegrams despatched from three offices* the receipts of which are, under special arrangements with the local Governments concerned, credited to Provincial Revenues; their number and values are as follows:—

CLASS OF MESSAGE.	1888-89.		1887-88.	
	No.	Value.	No.	Value.
		R		R
State	1,817	1,835	1,680	2,408
Private	2,337	2,501	2,385	2,641
TOTAL	4,154	4,336	4,065	5,049

21. Deducting Provincial from gross revenue, the net Imperial message earning of the last two years have been as follows:—

	1888-89.	1887-88.
	R	R
State	9,79,933	17,07,657
Private	38,62,449	34,60,339
TOTAL	48,42,382	51,67,996

22. The percentage of State and Private telegrams, Inland and Foreign, is shewn in the following table:—

CLASS.	INLAND.		FOREIGN.		TOTAL.	
	No.	Value.	No.	Value.	No.	Value.
State	14.79	19.12	0.19	1.14	14.98	20.26
Private	70.93	46.04	14.09	33.70	85.02	79.74
TOTAL	85.72	65.16	14.28	34.84	100.00	100.00

INLAND STATE TELEGRAMS.

23. Notwithstanding the Hazara, Lushai and Sikkim Expeditions, Inland State telegrams, the value of which in 1887-88 comprised 31.18 per cent. of the total message revenue, fell in 1888-89 to 19.12 per cent. The decrease is partially due to the curtailment of the military operations in Burma, but this cause alone would not account for the marked falling off in the number and value of Inland telegrams on the public service, which suddenly shewed itself from the 1st April 1888. It was on this date that cash payment for State telegrams was enforced in Upper Burma, and it was a peculiar coincidence that not only their number but also their length at once exhibited a decrease, the figures for the two years being as follows:—

Inland State Telegrams sent from Offices in Upper Burma.

	No.	Value.	Average value per message.
		R	R
1887-88	169,084	8,18,776	4.84
1888-89	74,184	1,80,973	2.43

It would certainly appear from these figures that the enforcement of cash payment on public officials imperceptibly deters them from an undue use of the telegraph.

24. With effect from the 1st August 1888 the prohibition to send State telegrams as 'Ordinary' was withdrawn, and from that date such telegrams have been classed 'Urgent,' 'Ordinary' or 'Deferred' at the discretion of the sender.

The effect of this ruling on the figures of the year has been as follows :—

YEAR.	PERCENTAGE OF STATE TELEGRAMS.		
	Urgent.	Ordinary.	Deferred.
1887-88	32·71	3·22	64·07
1888-89	15·93	16·58	67·49

'Urgent' State telegrams have thus been reduced by about one half, while 'ordinary' have increased almost to a corresponding extent. The slight increase in 'deferred' is perhaps traceable to the subsidiary order of Government that when it is not necessary that a reply (by post or wire) should be despatched within office hours of the same day a State telegram should be classed 'deferred.' The average value of state Inland telegram from the four months April to July 1888 was R2·125; that for the eight months August 1888 to March 1889 (after the removal of the prohibition above referred to) was R2·089.

The operation of the three causes above mentioned, *viz.*, the curtailment of military operations in Upper Burma, the enforcement of cash payment for State telegrams in Upper Burma, and the removal of the prohibition against State telegrams being classed 'ordinary,' has resulted in a decrease in Inland telegrams on the public service of 95,818 in number and R7,19,406 in value, being a fall of 17·83 and 43·71 per cent. respectively as compared with the previous year. The number of messages of this class must always depend to a great extent on military operations, and there is little doubt that had it not been for the military operations in Hazara, Sikkim and Lushai, the nominal earnings of the Department under this head would have been still less.

Foreign State Telegrams.

25. The decrease recorded in 1887-88 in the number and value of State telegrams exchanged with places beyond Indian limits continued during the year under review to the extent of 6·38 per cent. in number and 13·83 per cent. in value. The total number of Foreign State telegrams sent and received was 5,888, and the *Indian share* of the charges on these was R55,376. This sum must be multiplied by nine to give approximately the total charges (including the shares of telegraph administrations beyond India) incurred by Government on these messages.

Inland Private Telegrams.

26. A greater than ordinary increase has taken place in this class of traffic which is of course the mainstay of the revenue of the department. As compared with the previous year, the number of Inland Private telegrams is higher by 13·74 per cent. and their value by 12·59 per cent. By the return of collections in each division, given in Appendix B, this increase is shewn to be very general throughout the Department.

Foreign Private Telegrams.

27. Under this head there has been an increase over the previous year of 16,278 in number and R1,52,269 in value, being at the rate of 4·03 and 10·28 per cent. respectively. The increase is about evenly divided between Indian and Transit telegrams.

From the 1st July 1888, the charge to the public on telegrams from India to Europe was, owing to the continued unfavourable exchange, raised from R2·13·0 to R3·0·0 per word, a corresponding increase being made in the rates to other countries. As a result of this measure the loss shown under 'Adjustments' in settlement of accounts with foreign administrations in gold was only R591·10·0 as against R39,881 in the previous year.

28. The average value of a Foreign State telegram during the last ten years has been as follows :—

YEARS.	Average Indian share.	Approximate Total average cost per telegram.	REMARKS.
	R	R	
1879-80	15·16	136	Afghan War.
1880-81	13·83	124	1st year of Word-Code.
1881-82	9·42	84	
1882-83	8·67	76	
1883-84	7·54	67	Despatch of Indian Force to Egypt.
1884-85	8·62	77	Extensive military preparations in Baluchistan; Afghan Boundary Commission; Occupation of Upper Burma.
1885-86	15·74	141	
1886-87	11·37	102	Military operations in Upper Burma.
1887-88	10·57	95	Military operations in Upper Burma, Hazara, Sikkim and Lushai.
1888-89	9·40	84	

It will be observed that the cost of Government telegrams to and from places beyond Indian limits is largely influenced by political occurrences. These cause lengthy telegrams in figure cipher, and the transmission of each figure between India and Europe costs one rupee. Instances have occurred of cipher telegrams costing from four to five thousand rupees.

Effect of the Word-Code for Foreign State Telegrams on their cost.

29. On cipher messages the Word-Code for Foreign State telegrams which was first used in 1881 can exercise no effect; but the saving, otherwise resulting from its use, is apparent from the above table. In estimating this saving it is to be remembered that the tariff for Foreign telegrams has been raised by 10 per cent. during the period in question. For three months of the current year the average charge on a Foreign State telegram has fallen to R67 per message, about $\frac{2}{3}$ of which is money paid out to other administrations. A new and more comprehensive edition of the Word-Code, now in the press, will, it is hoped, result in still greater economy in this direction.

Classification of Inland Telegrams.

30. The following abstract shews the number and value of Inland State, Private, and Press telegrams and their classification under Urgent, Ordinary and Deferred :—

CLASS.	URGENT.		ORDINARY.		DEFERRED.		TOTAL.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.
		R		R		R		R
State	70,312	3,64,026	73,164	1,44,810	297,899	4,18,207	4,41,375	9,27,043
Private	130,839	3,28,070	961,942	11,58,001	998,320	6,66,551	20,91,107	21,52,622
Press	1,336	14,836	9,251	27,160	14,169	33,879	24,756	75,875
TOTAL	202,487	7,06,932	1,044,357	13,29,971	1,310,394	11,18,637	2,557,238	31,55,540

31. Of the State and Private Inland paid telegrams carried during the year, 79·2 per cent. were classed 'Urgent,' 40·84 per cent. 'Ordinary' and 51·24 per cent. 'Deferred': the cause of the decrease under 'Urgent' is due to the new ruling in respect of State telegrams as explained in paragraph 24. The following is a

* Exclusive of R13,975 on account of fees for abbreviated addresses, and a debit adjustment of R11,639.
† Includes 58,770 telegraph money orders advices, value R58,770.

detailed statement of the classification of State, Private and Press telegrams for the year as compared with previous years :—

CLASS.	1888-89.	1887-88.	Average of five years from 1883-84 to 1887-88.
<i>State.</i>			
Deferred	67'49	64'07	59'95
Ordinary	16'58	3'22	8'97
Urgent	15'93	32'71	31'08
TOTAL	100'00	100'00	100'00
<i>Private.</i>			
Deferred	47'74	47'34	47'22
Ordinary	46'01	46'65	46'37
Urgent	6'25	6'01	6'41
TOTAL	100'00	100'00	100'00
<i>Press.</i>			
Deferred	57'23	56'90	51'27
Ordinary	37'38	36'78	41'31
Urgent	5'39	6'32	7'42
TOTAL	100'00	100'00	100'00

Inland Tariff.

32. It will be observed that as regards Private traffic the proportion of Urgent, Ordinary and Deferred telegrams has practically undergone no variation in the last six years: the cheap service of the deferred system appears to satisfy the popular requirements of the country. It need scarcely be pointed out that had the moiety of Inland Traffic, now disposed of at leisure as "deferred," to be carried with equal expedition to that classed as Ordinary, a heavy expenditure for additional wires, apparatus and signallers would be necessary.

33. The following translated extracts are from an article by M. Linckens, Commissioner in the General Direction of Dutch Posts and Telegraphs, on "Telegraphy regarded from a financial point of view (High speed and low speed)" originally published in the *Journal des Economistes* and reproduced in the *Electrical Review*: they will be seen to have an important bearing on the Indian Inland Tariff, and it is gratifying to find that an administrative measure adopted in India seven years ago is now advocated as the remedy for the financial failure of the telegraphic service of almost all the European States.

After shewing from the example of Switzerland that a rise of charges has not the desired result, that a very low and uniform tariff on the basis of letter postage is equally inapplicable, since "the post can double its traffic with a slight increase of outlay, whilst in the telegraph a small increase of despatches would suffice to require new wires, new apparatus and new officials," M. Linckens proceeds to say :—

- "The means which, in my opinion, whilst developing the traffic would increase the returns, and the application of which would direct the institution towards its double object, consists in the classification of the despatches under three heads:
1. Telegrams for accelerated transmission (urgent telegrams) to be sent in preference to despatches of the following classes.
 2. Telegrams for normal transmission.
 3. Telegrams at low speed (with a reduction of price) to be sent after the despatches of the second class have been finished.

We may first note that with the exception of the four following States, Great Britain, Bulgaria, Norway and Switzerland, 'urgent telegrams' are already admitted in European relations, and let us observe that these full speed correspondences, the utility of which is duly recognised, do not come in in such numbers that their treatment can sensibly affect the rapidity of transmission of ordinary telegrams. Further, if the number of the former increased so as to become an

obstacle to the free disposal of the general correspondence, the extra fees which would be charged would largely contribute to the expenses of laying down and operating new wires and apparatus for multiple transmission where the want was felt.

The telegram of the third class (low speed) which would be the complement of the urgency telegrams (high speed) has not yet made its appearance in Europe.

I have shewn elsewhere what might be expected from a reduction of charges for correspondences which might undergo a delay in transmission without running the risk of failing in their objects. These telegrams would be numerous, seeing that there are thousands of circumstances in life in which the telegraph would be utilised, to get rid of small epistolary jobs which generally cost more time than we care to devote to them. And as the transmission of slow telegrams might be effected at moments when at present the wires are unoccupied, without increasing the outlay, the profits would accrue to the Treasury.

On the lines which are now idle for the greatest part of the day, the creation of a class of cheap telegrams between the offices on such lines would be equivalent to a general reduction of charges, and the results which might be involved would not necessitate any increase in the means of transmission.

* * * * *

It remains merely to shew the advantages of the system proposed. These advantages would appear :—

1. In an increased transmission power of the system of wires, by leaving to the last place the transmission of telegrams which will bear delay, we should enlarge the means of action for business hours, which would enable us, without additional expense in wages, to increase the total number of transmissions effected on the totality of lines in a given time."

There is nothing to shew that M. Linckens was aware that his proposal had been forestalled by India, and it would appear that in independently working out the scheme, he has brought forward much the same arguments as those which in 1881 induced the Government of India to sanction the present Inland Tariff.

Telegraphic Money Orders.

34. As Agent for the Postal Department, which collects the usual commission for Inland money orders, the Telegraph Department carried during the year 58,770 telegraphic advices of remittances under this head, at a fixed charge of one rupee each, irrespective of their length. The rules define a telegraphic money order as an order granted by one Post Office for the payment of a sum of money through the agency of another, the remittance being advised from one to the other by a telegraphic advice. The duties of the Telegraph Department in connection therewith are confined to the transmission of telegraphic advices, and the Telegraph Department has no dealings with remitters or payees, nor any concern with the amounts remitted or contents of the telegrams. The increase in the number of telegraphic advices carried, as compared with the previous year, is 12,350, or 20'66 per cent.

Total number of operations in signalling Telegrams.

35. The total number of signalling operations entailed by the sending, repeating at intermediate stations, and receiving at the station of destination, of the traffic of the year, both paid and free, has been as follows, as compared with previous years—

1881-82	6,719,621
1882-83	7,862,671
1883-84	8,271,509
1884-85	9,776,896
1885-86	12,177,387
1886-87	14,096,713
1887-88	15,929,199
1888-89	16,686,085

These figures shew that the work of the signalling staff has doubled every sixth year. The average number of signalling operations entailed in the disposal of each message during the year under review was 5'14.

36. Inland Traffic.—The fluctuations in the number and value of Inland State and Private messages during the last seven years are shewn in the figures given below, from which the steady growth of private messages and the variations due to political causes of State messages will be seen. The results for the year under the two heads have been reviewed in paragraphs 23 and 26 :—

YEAR.	STATE.				PRIVATE.				TOTAL.				Number of departmental offices remaining open at the close of each year.						
	Number.	Value.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		Number.	Value.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		Number.	Value.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.								
			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.							
														Increase.	Decrease.	Increase.	Decrease.		
1882-83	253,731	6,09,518	3.21	...	12.69	...	1,159,437	13,86,630	14.90	...	5.30	...	1,443,168					19,96,448	12.66
1883-84	226,840	4,71,232	...	10.60	...	22.73	...	1,236,140	14,15,754	3.92	...	2.10	...	1,462,980	18,86,986	1.37	...	5.48	349
1884-85	286,966	6,63,649	26.50	...	40.83	...	1,364,814	15,04,633	10.40	...	6.27	...	1,651,780	21,68,282	12.90	...	14.90	...	521
1885-86	382,732	9,24,445	33.37	...	39.29	...	1,527,990	16,38,165	11.95	...	8.87	...	1,910,722	25,62,610	15.67	...	18.18	...	634
1886-87	452,277	16,20,626	18.17	...	75.30	...	1,683,755	18,17,798	10.19	...	10.96	...	2,136,035	34,38,424	11.79	...	34.17	...	699
1887-88	537,193	16,45,797	18.77	...	1.55	...	1,860,390	19,81,814	10.49	...	9.02	...	2,397,583	36,27,611	12.24	...	5.50	...	745
1888-89	441,375	9,26,391	...	17.83	...	43.71	2,115,863	22,31,514	13.73	...	12.59	...	2,557,238	31,57,905	6.65	...	...	12.94	797

37. Foreign Traffic.—The following table gives for Foreign Traffic the figures corresponding to those shewn in the preceding paragraph for Inland Traffic. The cause of the decrease in Foreign State Messages has been explained in paragraphs 25 and 27 :—

YEAR.	STATE.				PRIVATE.				TOTAL.												
	Number.	Indian share of charge.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		Number.	Indian share of charge.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.		Number.	Indian share of charge.	PERCENTAGE OF NUMBER COMPARED WITH PREVIOUS YEAR.										
			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.									
													Increase.	Decrease.	Increase.	Decrease.					
1882-83	5,473	47,491	28.18	...	18.02	...	350,538	12,31,669	6.82	...	6.59	...					356,011	12,79,160	7.10	...	6.98
1883-84	4,918	37,124	...	10.15	...	21.82	...	357,616	12,95,957	2.01	...	5.21	...	362,534	13,33,081	1.83	...	4.21	...		
1884-85	6,088	52,493	23.79	...	41.39	...	360,229	12,77,253	0.73	...	1.44	...	366,317	13,29,746	1.04	...	...	...	0.25	...	
1885-86	8,105	1,27,617	33.13	...	143.11	...	371,111	12,70,825	3.02	...	0.50	...	379,216	13,98,442	3.52	...	...	...	5.16	...	
1886-87	6,898	78,494	...	14.89	...	38.49	...	373,893	13,13,321	0.74	...	3.34	...	380,791	13,91,815	0.41	...	...	...	0.47	...
1887-88	6,286	64,268	...	8.87	...	18.12	...	403,748	14,81,166	7.98	...	12.78	...	410,034	15,45,434	7.67	...	...	11.03	...	...
1888-89	5,888	55,377	...	6.33	...	13.83	...	420,026	16,33,436	4.03	...	10.28	...	425,914	16,88,813	3.87	...	...	9.27	...	...

Communication between India and Europe.

38. Appendix C gives in detail the percentage of traffic passing by the Suez, Teheran and Turkish routes to and from India since 1871-72.

The comparative results for the last five years are as follows:—

ROUTE.		1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
Red Sea	<i>via</i> Suez .	55'50	52'08	58'23	64'01	54'16
Indo-European	„ Teheran .	43'03	46'55	40'67	34'50	43'92
	„ Turkey .	1'47	1'37	1'10	1'49	1'92
TOTAL		100'00	100'00	100'00	100'00	100'00

The decrease in the traffic carried by the Red Sea route and the corresponding increase by the Indo-European lines were due to both the cables between Bombay and Aden having been interrupted for 32 days in August and September 1888.

Communication with the Straits, China, Australia, &c.

39. All telegraphic communication with Australia was cut off from the 30th June to the 18th July 1888, by the failure of the two cables between Java and Australia: one cable was repaired on the latter date and the second on the 7th August 1888. The cable between Madras and Penang was interrupted from the 22nd September to the 13th October 1888, necessitating the diversion of Eastward traffic *via* the Indian land lines to Elephant Point (Rangoon) and thence by cable to Penang. The cable between Elephant Point and Penang was interrupted from the 2nd to the 8th of January 1889.

Principal Interruptions on International Routes.

40. Bombay to Aden . . . 11th August to 12th September 1888.
 Madras to Penang . . . 22nd September to 13th October 1888.
 Banjoewanjie to Port Darwin . 30th June to 18th July 1888.
 Elephant Point to Penang . 2nd to 8th January 1889.
 Saigon to Hongkong . . . 28th to 30th April 1888.

Indo-Siam Line.

41. There was a considerable increase in the traffic carried by this alternative route between India, Bangkok and Saigon, 1,214 telegrams to and from India having been exchanged as against 832 during the previous year. The number passing through India by this route also increased in about the same proportion.

There was a slight improvement in the working of this line beyond the Indian frontier during the year, but very much remains to be done before it can be regarded as a reliable international route. The northern route starting from Moulmein *via* Raheng was interrupted for 270 days during the year as against practically the whole of the previous year. The southern route from Tavoy *via* Kanburi was interrupted for 50 days as against 80 days during the previous year. Within the Indian frontier the only serious interruption was one of 7 days caused by the line being cut by dacoits between Yeh and Tavoy in June 1888. The line from Bangkok to Saigon did not work so well as during the previous year, the number of days it was interrupted having been 80 as against 57 in 1887-88.

Principal International Extensions.

42. In China the Island of Formosa was connected by cable with the Pescadore Islands: several extensions were made in the interior, and the line towards the Indian frontier was opened to Yung Chang about 30 miles east of Momein and probably not more than 150 miles from Bhamo. There were no other extensions of any importance or of interest to India.

International Tariffs.

43. These are fixed in francs and the administration which collects the whole charge from the public has to pay the shares of the other administrations in-

terested, in gold: provision is accordingly made in the International Convention that every State which is a party to that convention shall notify the ratio of the currency of the country to the franc, and that the charge collected shall be based on this ratio. The continued depreciation of silver rendered it necessary in July 1888 to raise the equivalent of the franc from 0'56 to 0'60 of a rupee and the charges to the public had to be raised accordingly; that to Europe from stations west of Chittagong being enhanced from Rs 2-13-0 to Rs 3 per word. As explained in paragraph 27, this measure practically eliminated the loss which India had for some time been incurring in adjusting accounts with other telegraph systems.

The unremunerative rate of six pence per word, which competition between the several Atlantic Cable Companies had in 1886 caused to be adopted between Europe and North America, was from the 1st September 1888 raised to one shilling per word. Two additional cables belonging to the Western Union Telegraph Company, which had previously been reserved for special traffic, were from the 1st October 1888 thrown open to International Traffic generally.

Traffic Statistics.

44. Diagrams A and B give the number and value respectively of Inland and Foreign Paid telegrams as far back as the record is available.

45. Appendix D is a classified abstract of Signal Offices, grouped according to the number of messages sent from each, year by year, since 1877-78.

46. Appendix E shows the number of signal offices open in each Division at the close of the year. The number of departmental, including "combined" offices open on the 31st March 1889 was 797: the Department supervised 1,592 Railway and Canal Telegraph offices, of which it also provided the apparatus, and of these 1,334 were available for public messages: there were also 675 Railway Telegraph offices managed entirely by Railway Companies, of which 609 were open to the public.

47. The total number of telegraph offices open to the public at the end of each of the past five years is shown below:—

	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
Departmental and Postal Combined					
Railway and Canal Offices	521	634	699	745	797
	1,514	1,577	1,690	1,834	1,943
TOTAL	2,035	2,211	2,389	2,579	2,740

Appendix M is a list, arranged by Provinces, of departmental offices opened during the year, *viz.*:—

Assam	2
Bengal	13
Bombay	5
Burma	16
Central Provinces	1
Kathiawar	4
Madras	19
Mysore	2
North-Western Provinces and Oudh	19
Punjab	4
Rajputana	2
Sind	1
Travancore	2
Offices opened in connection with the Sikkim expedition	8
Offices opened in connection with the Hazara expedition	23
Offices opened in connection with His Excellency the Viceroy's Tour	3
Offices opened in connection with His Excellency the Commander-in-Chief's Tour.	4

The number closed * (permanently or temporarily) . . . 128
 . . . 76

Leaving a net increase of . . . 52
 or a percentage of 6'98:

* For particulars see Appendix N.

The 797 Departmental and Postal-Combined offices were worked as shewn below:—

By the Post Office (<i>see</i> paragraphs 58 to 65)	552
„ Soldiers	45
„ a clerk of a Public Office	1
„ a Light-house-keeper	1
Total worked by extra-Departmental Agency	599
„ „ „ purely Departmental Agency	198
TOTAL	797

Speed of transmission.

48. In the following table and in Diagram C are given the average time intervals occupied in the transmission* of telegrams (excluding deferred) over the principal main routes during the past five years:—

	1884-85.		1885-86.		1886-87.		1887-88.		1888-89.	
	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.
Calcutta to Karachi	0	57	0	51	0	51	0	32	0	36
Karachi to Calcutta	0	35	0	36	0	35	0	20	0	20
Calcutta to Bombay	0	47	0	34	0	40	0	34	0	44
Bombay to Calcutta	0	48	0	36	0	43	0	31	0	31
Calcutta to Madras	1	1	0	50	0	54	0	34	0	30
Madras to Calcutta	0	59	0	46	0	59	0	45	0	33
Madras to Bombay	0	33	0	33	0	24	0	27	0	17
Bombay to Madras	0	28	0	36	0	32	0	31	0	17
Bombay to Karachi	0	35	0	31	0	28	0	24	0	20
Karachi to Bombay	0	24	0	21	0	14	0	17	0	13
Rangoon to Calcutta	2	10	1	22	3	17	2	22	1	30

In only two cases has there been a falling off in the speed of transmission, *viz.*, Calcutta to Karachi and Calcutta to Bombay. This is accounted for by the diversion *via* Elephant Point and Calcutta of a larger proportion of the trans-Indian traffic, the number of Foreign telegrams by this route for the year having been 47,415 against 18,333 for the previous year: this increase thrown upon the heavily worked lines from Calcutta to Bombay and Karachi necessarily caused a decrease in average speed: the same cause afforded relief to the normal Foreign transit route between Bombay and Madras which it will be observed exhibits an improvement over the previous year. The most striking increase of speed in transmission, however, is observable on the line from Rangoon to Calcutta where the erection of an additional wire has almost halved the average time in transmission. This extra wire has enabled Calcutta and Elephant Point to dispose of Foreign telegrams direct without the necessity for repetition at any intermediate office. It must also be explained that these figures include, 'ordinary' telegrams and are no criterion of the speed at which Foreign telegrams all of which are classed 'Urgent' are disposed of.

Complaints.

49. Appendix F contains particulars of all complaints, in respect of telegrams, made to the Check Office by the public during the year, those concerning this administration being separately shewn from those in which other Telegraph systems were in fault. In the former category 925 complaints were received of which 368 were groundless and 19 were rejected for want of the particulars necessary to admit of their being investigated: the percentage of messages which formed the subject of complaint (admitted and rejected) was '028 against '029 during the previous year. In the return of complaints in which other Telegraph Administrations were in fault in respect of telegrams jointly transmitted over their systems and that of this Department, the complaints received amounted to 650 of which 339 were admitted as against 287 for the previous year.

* To save the labour of compiling the real average delay from the actual time occupied in transmission of all telegrams, the averages above referred to are calculated on the mean of the daily maximum and minimum delay on each route.

News-Free and Concessional Telegrams.

50. 754 telegrams sent free for public information, such as Mail Steamer Reports, were transmitted during the year to the nominal value of ₹31,237-4-0 as against 933 valued at ₹28,909-3-0 during the previous year. The increased average value per telegram is due to the greater number of stations to which the news was transmitted.

There were also carried free 1,654 telegrams of the value of ₹8,915-13-0 on the service of the French and Portuguese Governments and of the Kalat State. By special agreements no charge is made for these.

Traffic interchanged with Railways and Canals.

51. The number of telegrams interchanged with Railway and Canal systems during the past five years has been as follows:—

	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
Transferred to Railways, &c.	132,330	124,288	118,764	100,469	105,881
Received from Railways, &c.	*185,261	†201,264	‡236,152	§236,455	257,645
TOTAL	317,591	325,552	354,916	336,924	363,526

Press Telegrams.

52. Appendix G is a statement of the number and value of Inland and Foreign Press telegrams during each month of the year. An abstract of the yearly totals for the last five years given below shews that Inland Press business, which had for the previous three years been nearly stationary, increased during the year by more than 54 per cent. in number and 32 per cent. in value, while the increase of Foreign Press business is also satisfactory:—

YEARS.	INLAND.		FOREIGN.		TOTAL.		REMARKS.
	No.	Value.	No.	Value.	No.	Value.	
		₹		₹			
1884-85	12,996	49,347	877	3,937	13,873	53,284	
1885-86	15,175	57,985	975	11,442	16,150	69,427	
1886-87	15,963	57,167	1,522	12,573	17,485	69,740	
1887-88	16,040	57,413	1,824	15,125	17,864	72,538	
1888-89	24,756	75,876	2,232	16,597	26,988	92,473	

Undelivered Telegrams.

53. A comparative statement for the past two years of the number of telegrams which for various reasons could not be delivered is given below. The

* Includes 857 Foreign telegrams originating on Railway lines and transferred to this Department.									
†	716	„	„	„	„	„	„	„	„
‡	525	„	„	„	„	„	„	„	„
§	558	„	„	„	„	„	„	„	„
	630	„	„	„	„	„	„	„	„

total percentage of undelivered telegrams is '389 against '409 for the previous year:

CAUSE OF NON-DELIVERY.	1887-88.		1888-89.	
	No.	Percentage.	No.	Percentage.
1. Not found: address insufficient	2,365	'073	2,209	'063
2. Not found at address given	3,933	'122	3,636	'104
3. Address changed in transmission	51	'002	85	'002
4. Left station; new address not known	597	'018	697	'020
5. Left India	208	'006	214	'006
6. Left for original station	1,950	'061	2,123	'061
7. Returned by Dead Letter Office	2,750	'085	3,193	'092
8. Addressee, or address given, unknown	901	'028	1,071	'031
9. Refused	177	'005	128	'004
10. Other reasons	187	'006	199	'006
TOTAL	13,119	'406	13,555	'389

Signalling Establishment.

54. At the close of the year there were 1,344 Departmental Telegraph Masters and Signallers, and 17 Non-commissioned Officers on the Unattached list on the strength of the Establishment. 249 Military Signallers were employed in Departmental, including Field Service, Telegraph Offices; and 670 Postal clerks, 3 Lighthouse-keepers, 6 inspectors, 2 temporary signallers and 1 clerk in a public office, were also more or less employed on telegraph duties.

55. The number of soldiers who obtained certificates of having been trained in telegraphy during the year was 188, and at its close 184 were under instruction.

56. The casualties in the Departmental Signalling Staff amounted to 54 from the causes, noted in the margin, being a percentage of 3'95 as against 4'27 during the previous year. It is satisfactory to notice a decrease from 11 to 3 in the number of men who were dismissed for misconduct.

57. The list of efficient members of Volunteer Corps in the Telegraph Department at the end of the year showed a strength of 434 against 404 for the previous year.

58. **Post Office Agency.**—The means for opening a number of branch or feeder Telegraph extensions rendered possible by the economical Post Office Agency or Combined Office system, which was introduced in 1883, were utilised to as great an extent as funds for the construction of the necessary lines were available. During the six years this scheme has been in operation it has enabled the Telegraph Department to open 413 new Local and Branch Telegraph Offices. So far as can be ascertained the field for extensions of this nature is limited only by the funds which can be spared for extensions. There are at present many places known of to which the Telegraph might be extended with every prospect of a remunerative return on expenditure, but it is evident that for financial reasons such extensions can only be made by degrees.

59. It has not been previously explained that offices opened under this system may be grouped under three classes, viz.:—

I. **Departmental Transferred.**—These are offices of small technical importance, the management of which can be entrusted to a cheaper agency than to that of a skilled Telegraph Master and which have been transferred, for economical reasons, to Post Office management. The transfer of these has not increased the receipts but has reduced the expenditure.

II. **Local Offices.**—These are offices, newly open under Post Office management, within 5 miles of the Central Telegraph Offices, the opening of

which, entirely for the convenience of the public, has caused an increase of expenditure with probably little increase of revenue.

III. **Branch Offices.**—These are offices which have been newly opened under Post Office management at a distance of more than 5 miles from a Central Telegraph Office, entailing some capital expenditure, but which the aid afforded by the cheaper agency of the Postal Department has enabled to be profitably worked. Such offices bring in an entirely new revenue, not only by their own receipts, but by the return traffic to them.

60. The gross increase in the number of offices worked by the agency of the Post Office during the year was 77; on the other hand, 10 were closed as financially unsuccessful and one was transferred to departmental management, making

I.—Departmental Transferred	18
II.—Local	8
III.—Branch	51
TOTAL	77

the net increase 66.

61. The number of Combined Offices at the close of the year, under the three classes described above was—

I.—Departmental Transferred	139
II.—Local	90
III.—Branch	323
TOTAL	552

62. To open the 59 new offices it was necessary to construct 348 miles of single wire lines and erect 1,009 miles of wire on existing supports. The number of Combined Offices opened year by year and the mileage of line and wire thereby entailed is shown in the following statement:—

YEAR.	NUMBER OF COMBINED OFFICES OPEN ON 31ST MARCH.		MILEAGE OF LINE AND WIRE ADDED IN CONNECTION WITH THESE EXTENSIONS.	
	Transferred to Postal Agency.	New.	New wire on existing supports.	New supports and wire.
1883-84	24	31	612	405
1884-85	73	194	636	1,216
1885-86	92	296	1,662	2,150
1886-87	114	326	1,851	2,434
1887-88	125	361	2,193	2,802
1888-89	139	413	3,202	3,150
Net additions during 1888-89	14	52	1,009	348

63. In order to meet local requirements and to stimulate traffic, one 2nd class Combined Office was raised to 1st class (full day and night service) and eleven 3rd class offices were raised to 2nd class (working 7 A. M. to 9 P.M.) This measure, at first experimental, has proved not only of convenience to the public, but financially successful; and the result of the experiment, so far, seems to be that if the revenue of an office should be fairly in excess of its expenses it is almost certain that an increase of the number of working hours will produce an increased revenue, at very slightly increased cost. Consequently, all receipts are now carefully watched and whenever there appears a justification for it, the hours of business are lengthened.

64. The number of paid telegrams sent from Combined Offices during the year was 674,953 of the value of Rs. 24,507. It was pointed out in last year's report that although Combined Offices largely exceed in number those worked by this Department the bulk of the work is performed by this Department, and although the revenue collected at Combined Offices is about one-seventh of that of the whole Department, it is necessary to explain that this portion of the revenue is not altogether due to extensions which were rendered possible by the Combined Office system, as 139 of the 552 stations worked by the agency of the Post Office are 'Departmental Transferred.' The following figures show

that the average revenue of each of these is nearly double of that of the new offices :—

Revenue of 139 offices originally Departmental, transferred to	R
Postal Agency	
Revenue of 413 offices newly opened under Postal Agency	2,79,330
	4,45,177

Taking each class as a whole, about two-fifths of the revenue of Combined Offices was thus obtained from "transferred" offices.

65. Of the remaining three-fifths of the total revenue of Combined Offices, a certain portion is not new revenue but has only been diverted from the pre-existing offices by the opening of Local Offices for public convenience. Of the 413 new offices worked by Postal Agency, 90, or 21 per cent., are Local Offices within 5 miles (or within the free delivery radius) of Central Offices, and although a convenience to the public, a very large portion of their traffic cannot be new.

IV.—EXTENSION OF LINES AND LINE MAINTENANCE.

66. During the year under review 1,568 miles of line, 6,137 miles of wire and four miles of cable were added to the system maintained by the department, of which the following figures show the extent at the close of each of the past five years :—

Year.	Miles of line.	Miles of wire.	Miles of cable.
1884-85	25,387	74,973	142
1885-86	27,510	81,480	187
1886-87	30,034	86,890	196
1887-88	31,894	93,517	226
1888-89	33,462	99,654	230

67. The wires and cables were maintained for the following purposes :—

	Miles of wire.	Miles of cable.
Imperial lines	62,098	219
Provincial "	64	...
Native States	137	...
Railway Systems	*35,734	9
Canal "	702	...
Private lines	919	2
TOTAL	99,654	230

68. Appendix I shows the mileage of lines, wire and cables maintained in each division classified according to the purpose for which used. Appendix J shows the extent of the system maintained for each railway or canal.

69. The following are some of the more important works undertaken for railways and canals.

For the Bengal-Nagpur Railway.—The permanent telegraph line of three wires was extended eastward from Bilaspur to Raigarh, 80 miles, replacing the temporary single-wire line erected on this section during the previous year. The one-wire temporary line for railway construction purposes was also completed from Raigarh to the Konia River, 130 miles, giving through wire communication from the Nagpur to the Bengal end of the line. At the Bengal end of the line, the permanent three-wire line was erected for 114 miles from Asansol towards Jaraikola, replacing on the same section the temporary line previously erected for Railway construction purposes.

On the Katni-Bilaspur branch, the section from Umaria to Sohagpur, 43 miles, was permanently re-constructed with two wires, and 118 miles of single temporary line erected thence to Bilaspur.

For the South Indian Railway.—Temporary lines for Railway construction purposes were constructed on the following sections :—

	Miles.
Pakal to Dharmavaram	136
" Tirupati.	26
" Villapuram	116

* Including nine miles of crossings.

For the Assam-Bihar State Railway.—Fifty-one miles of line carrying 88 miles of wire were erected between Purneah and Ancheraghat.

For the Bhavnagar-Gondal-Junagad-Porbandar Railway.—A line of two wires was constructed from Dhoraji to Porbandar, 69 miles.

For the Rajpura-Patiala-Bhatinda Railway.—A two-wire line to connect Patiala with Bhatinda was in progress at the end of the year, sixteen miles out of ninety-two having been completed.

For the Indian Midland Railway.—A line was constructed with one wire from Etawa (afterwards called Bina) to Saugor, 47 miles. A second wire was subsequently added to this section, also a second wire on the section Jhansi to Gwalior, 61 miles.

For the Southern Mahratta Railway.—The following works which were in progress at the end of the preceding year were completed during the year under review :—

	Miles.
Extra wire from Poona to Londa	276
" " " " " " " "	174
Three wires from Bellary to Guntakul	30

For the Bellary-Kistna State Railway.—A second wire was erected between Cumbum and Kistna Terminus, 124 miles.

For the North-Western State Railway.—An extra wire was put up from Lahore to Raewind, 26 miles; another from Sibi to Hirok, 68 miles; and another from Hirok to Quetta Railway Station, 34 miles. The erection of an additional wire from Sukkur to Quetta *via* Harnai, 306 miles, which was in progress at the end of 1887-88 was duly completed. The line was also extended from Shela-bagh to the Khojak Tunnel, and a system of telephones established for the tunnel works. Lines were also constructed to the East and West banks of the Chenab River, near Multan, to establish communication between the North-Western Railway proper and the Sind-Sagar Branch Railway.

For the Burma State Railway.—The erection of a third wire from Rangoon to Toungoo, 170 miles, was in progress at the end of the year.

For the Toungoo-Mandalay Extension.—an extra wire was put up from Toungoo to Mandalay, 223 miles, and from Mandalay to Myitha, 39 miles.

For the Baridoab Canal.—Eighteen miles of line and 99 miles of wire were erected between Amritsar, Madhopur and Mokaisar, with branches to Aliwal and Tibri.

70. The most important new lines constructed for Departmental or Military purposes were the lines from Chittagong to Demagiri, 89 miles, and from Loralai to Dera Ghazi Khan, 179 miles. The line from Bhamo to Mogong, 100 miles, was in course of erection, 42 miles of it having been finished by the end of the year. This work was one of very difficult nature, as the line ran through a district that was almost unknown, and exceptionally heavy forest and rough country had to be traversed. Lines were also erected in Upper Burma between Sagain and Myinmu, 32 miles, and from Meiktila Road to Meiktila, 13 miles.

71. The temporary line between Tamnu and Kendat was in course of re-construction as a permanent line at the close of the year.*

72. Amongst the additions of wires made to the main lines during the year, the following, most of which are trunk wires, may be mentioned :—

	Miles.
From Rangoon to Toungoo	170
" Calcutta to the Pudda River near Faridpur	185
" Multan to Lalla Musa <i>via</i> the Sind-Sagar State Railway	367
" Lala Musa to Rawalpindi	94
" Rawalpindi to Peshawar	94
" " to Abbottabad	57
" Quetta to Gulistan Junction	57
" Toungoo to Meiktila Road	139

* This was completed towards the end of April and established reliable direct communication between Burma and Assam, which has been excellently maintained during the monsoon of 1889.

73. As was stated in paragraph 62, 348 miles of posts and 1,357 miles of wire were put up for combined office branches. Of these works the following are the most extensive :—

<i>Assam Division.</i>		Miles of wire.
From Kalighat to Habiganj		26
„ Patharkandi to Dullabcherra		13
<i>Bellary Division.</i>		
From Vengurla to Malvan		27
<i>Bengal Division.</i>		
From Agra to Mainpuri <i>via</i> Etawah		108
„ Shibpur to Uluberiya		19
„ Ghaziabad to Kurja with branches		54
„ Raniganj to Purulia		58
„ Allahabad to Ahraura with branches		91
„ Bankipur to Gya		68
<i>Bombay Division.</i>		
From Jetpur to Dhoraji		12
„ Dhoraji to Porbandar		70
<i>Ganjam Division.</i>		
From Bhadrak to Dharamshala <i>via</i> Jajpur		53
„ Hukitola to False Point		16
„ Vizianagram to Parvatipur with branches		66
„ Chicacole to Parlakimedi		58
<i>Madras Division.</i>		
From Manamadura to Sivaganga		23
„ Periyakulam to Kodaikanal		14
<i>Malabar Division.</i>		
From Nagercoil to Colachel		14
<i>Oudh and Rohilkhand Division.</i>		
From Sewan to Gorakhpur		75
„ Gorakhpur to Uska		40
„ Gorakhpur to Gonda		103
„ Fyzabad to Pertabgarh		62
„ Lucknow to Rae Bareilly		46
„ Moradabad to Rurki		97
<i>Punjab Division.</i>		
From Delhi to Ghaziabad		11
„ Rurki to Hardwar		29
„ Hapur to Babugarh		5
<i>Rajputana Division.</i>		
From Delhi to Ulwar		97

Telephone Lines.

74. Among the more important of these lines erected during the year may be mentioned systems for the Mandalay Municipality, for the East Indian Railway at Howrah, and for the North-Western Railway in connection with the Khojak tunnel works. Telephone lines were also constructed in connection with the Periyar Irrigation Project from Periyar to Thekady and from the Superintending Engineer's office, Trichinopoly, to the grand Anicut on the Cauvery, a distance of 13 miles. Several telephone lines for private firms were also constructed, and additions made to existing systems.

Cable Operations.

75. Cables were laid across the Pudda, Dhulessary and Irrawaddy Rivers, and two of the existing cables in the Pudda were considerably lengthened.

Field Telegraphs.

76. The department was called upon to erect and work Field Telegraph lines in connection with the following military operations :—

The Sikkim Expedition.

„ Haza „
„ Chin „

77. *Sikkim Expedition.*—Telegraph operations in Sikkim commenced in March 1888, but were not sufficiently advanced, at the close of the year, to call for notice in the Report for 1887-88. The field lines were connected with the Darjeeling Telegraph Office, and 105 miles of wire in all were erected. The line was first constructed as far as Pedong, 31 miles, where an office was opened on the 17th of March. It was afterwards extended, in May, from Pedong to Gnatong, 24 miles, where an office was opened on the 2nd of June. On the 6th July a branch line from Pedong to Pakyoung, 13 miles, was commenced, and completed on the 11th July. In September the line was extended from Gnatong to Mt. Paul, 4 miles, and arrangements made for a further rapid advance to the Jelap-la Pass with the troops. The line to Mt. Paul was, however, broken down by the Thibetans, and it was not till the evening of the action on the 24th September that it was possible with great exertions to temporarily repair the line, with field cable, and open communication. The office at Mt. Paul was opened on the morning of the 25th, and the line continued in the rear of the troops towards the Jelap-la Pass. On the 26th the line was completed to within a short distance of Rinchagong in Thibet where an office would have been opened but for the rapid return of the troops to Sikkim territory, orders being received to dismantle the telegraph line to Gnatong without delay. The branch line from Pedong to Pakyaung was extended to Gantok, a distance of 12 miles, by the 4th October and an office opened at the latter place on that date. At the beginning of November a temporary line of telegraph was extended, in connection with road-making operations from Gnatong, over the Jelap-la Pass to Bhutong, two miles on the Thibet side of the Pass, and an office was maintained in this elevated position, 13,500 feet above sea level, from the 12th November to the 6th December. Twelve offices in all were opened in connection with the expedition of which seven were still open at the end of the year.

The offices were worked almost entirely by British soldiers, who together with the construction party suffered much fatigue and hardship, owing to heavy rain, extremes of temperature, and the difficult nature of the country generally.

The whole work was under Mr. W. H. M. Hare, Assistant Superintendent, who, on leaving at the close of the operations, received the thanks of the General Officer in command of the force.

78. *The Hazara Expedition.*—The telegraph work done in connection with this expedition may be conveniently described under two heads, *viz.*, (1) that carried out by the Telegraph Department, (2) the work of the Bengal Sappers and Miners.

Regarding (1), operations commenced on the 14th September by the erection of the line from Abbottabad to Oghi, 34 miles, and before the end of the month this line, as well as two extensions beyond Oghi to Koolikkuh and Dilbooree, were completed and offices working at Mansera, Khakee, Oghi, Koolikkuh and Dilbooree. Early in October, the line was extended in connection with the advance of the troops up the Black Mountain, and offices opened at Samalbut on the 3rd October, at Kaimgully on the crest of the mountain on the 5th October, at Karun on the 6th, and at Chittabut on the 15th. Between the 18th and 21st October, a line, 17 miles in length, was constructed from Oghi to Tili, three miles from the Indus, and an office opened at the latter place. Meanwhile, Lieutenant Perceval, R.E., Commanding the Detachment of Sappers and Miners, connected Tili with Kunhar on the Indus, thus establishing direct telegraphic communication between the 4th column, operating along the Indus, and the Head-Quarters and remaining columns that had advanced *via* Oghi. On the 18th October orders were received to extend the telegraph line northward from Dilbooree in connection with the advance of the troops on Thakot. The telegraph line was rapidly constructed as the column advanced, and offices opened at Chirmang on the 21st, Maidan on the 25th, Dabrai on the 28th, and

Serai, a short distance from Thakot, on the same date. On the 30th, the line from Serai to Maidan, ten miles, was dismantled in consequence of the return of the troops after Thakot had been visited, and another extension, 14 miles in length, was commenced from Maidan to the Allai country, offices being opened at Mazrai on the 31st, Chel on the 1st November and Allai, the extreme point reached in this direction, on the 2nd November. On the withdrawal of the troops on the 4th November from Allai the dismantlement of the telegraph line was carried on simultaneously with the movements of the troops, and by the 14th of November not a single office north of Oghi remained open, and the whole of the line material had been removed, with the exception of $1\frac{1}{2}$ miles of cable which was stolen in the neighbourhood of Chittabut.

The operations connected with the 4th column devolved on Lieutenant Perceval, R.E., and the Bengal Sappers and Miners under his command. Work commenced on the 14th September by the erection of a light line from Haripur to Derband, 28 miles, at which place an office was opened on the 20th idem. On the arrival of the General Officer Commanding, orders were received for the advance of the telegraph with the force, and offices were opened at Chamb on the 2nd October, at Kotkai on the 5th October, and Kunhar on the 11th October. The office at Kotkai was opened on the day of the action at that place. From Kunhar an extension was made to Tilli, as previously mentioned, and another to Palosi on the 27th October. The supports of the light line erected by the Sappers between Haripur and Derband were replaced towards the end of October by a more substantial line in the new pattern field telegraph (iron) posts erected by the Telegraph Department, as it was found that the light line erected by the Sappers required too much supervision and too large a staff to permit of its maintenance being continued. The offices opened in connection with this column were all closed by the 17th November, the last being the Derband office.

The total extent of the operations may be summarised as follows:—

The campaign lasted roughly two months, from the middle of September to the middle of November, during which 158 miles of air line and 48 miles of field cable were put down by the Telegraph Department, and 38 miles of air line and eight miles of cable by the Bengal Sappers and Miners. Twenty-three offices were opened, of which all except Oghi were closed on the withdrawal of the troops. The heavy traffic through these offices involved the employment in them of between forty and fifty military signallers, besides which the staff of the neighbouring permanent offices in the Punjab had all to be strengthened to meet the extra work thrown on them.

The construction of the lines and the supervision of the work generally necessitated the detachment on this duty of a large staff of officers, upper subordinates and line establishment, the total requirements representing a much larger drain on the resources of the Department than the actual length of line made would seem to call for.

This small campaign afforded some valuable practical experience for the conduct of similar operations in future. In the first place it illustrated how important a part the telegraph now plays in modern warfare. At the outset it was anticipated by the military authorities that only four offices and eighty miles of line would be required, and in the end over five times that number of offices were opened and over 200 miles of wire were erected.

In General McQueen's report on the expeditions he writes:

"On only two occasions have I been without a telegraph office in my camp—once at Dabrai, owing to a fault in the cable, and again at the top of the Ghorapher Pass when it was impossible for any baggage to reach the bivouac."

It would appear that when once the advantages of telegraphic communication have been realised in military operations, there is every possibility they will be availed of to the utmost, and in the organisation of the Telegraph Department, as well as in the actual preparation for future campaigns, the eventuality of the telegraph line accompanying the troops, almost wherever they go, must be provided for.

The Hazara campaign also gave an excellent opportunity of trying practically the various forms of telegraph material and equipment which have been under consideration for some years past. It is satisfactory to find that the

patterns of materials, instruments, &c., which had been adopted, proved generally very efficient. Some mistakes were discovered and these will be remedied.

In connection with this subject, special mention may be made of the use of field cable for the purpose of rapidly establishing communication when time does not admit of even the lightest air line being erected sufficiently quickly. Good use of this cable was made in following up the troops both by Lieutenant Perceval, R.E., with the 4th column and by Mr. Barker, C.I.E., in the advance up the Black Mountain and also in those to Thakot and to the Allai country. Without this light cable, it would not have been possible for offices to have been opened at the end of the day's march. Mr. Barker, writing on this subject, says—

"The cable has proved invaluable; 20 miles a day could easily be paid out were it not that marching with a column on a mountain road it is not possible to get the transport along quickly enough and so delays occur in getting up the cable from the rear or wherever it is blocked. I generally carried five or six miles by coolies and as their loads were expended sent them back for more to the mules or camels. I was always able to keep up with the column."

A cable thus lying on the ground is however necessarily much exposed to injury either from pack animals breaking it or from its being stolen or cut, and one of the lessons learned in Hazara was the importance of replacing it as quickly as practicable by an air line to be erected by a party following up the advance party.

Another experience gained was in connection with Field Telegraph posts. A post made of wrought iron in four pieces all fitting inside each other, 18 feet in height and weighing 40 lbs., had been recently designed, to carry two light iron wires, and a large number of these posts were used in the expedition. The reports on their portability, lightness and strength are very satisfactory. In the re-construction of the line from Haripur to Derband, the number of posts required for a mile of line were loaded on each camel, and they were expeditiously and easily distributed over very rough ground. Coolies can handle them easily and carry them to points where animal carriage cannot go, and the pieces can be fitted together without any difficulty at the site where they are to be erected. The best pattern for a field telegraph post has always been a difficult question. Bamboos are only procurable in certain localities and they are also unwieldy, unless cut into short lengths that can be fitted together. Wooden posts are also often unprocurable and their weight is against them. In the new pattern of iron posts now made up in the Departmental workshops at Calcutta, it is believed that we have solved a troublesome problem, as the test to which the posts were put in the Hazara expedition is not likely to be exceeded in severity in any future campaign.

The good services rendered by the Telegraph Department during the Expedition were borne generous testimony to in the following extract from the report of Brigadier-General McQueen, K.C.B., published in the *Gazette of India* of the 8th December 1888:—

Telegraph Department.—I cannot speak in too high terms of the energy with which the work of the Telegraph Department under Mr. R. C. Barker has been carried on, often under most adverse circumstances.

The promptitude with which his work was executed, and the distance covered, shows the excellence of the organisation and administration of the Department.

During the operations, 17 offices were opened with the Agror Columns, and six with the River Column, 11,531 messages passing through the Oghi office alone.

The force in the field caused very heavy additional work to fall on the Rawal Pindi Subdivision, in charge of Mr. A. D. Hill, Assistant Superintendent, the Abbotabad and Haripur offices being specially affected.

The subordinates of the department, military signallers and non-commissioned officers and men of the Sappers and Miners, have had unusually severe work, and have been indefatigable in their endeavours to carry out their duties to my satisfaction, in which they have thoroughly succeeded.

On only two occasions have I been without a telegraph office in my camp—once at Dabrai, owing to a fault in the cable, and again at the top of the Ghorapher Pass, when it was impossible for any baggage to reach the bivouac.

The detachment of Sappers and Miners, under Lieutenant C. C. Perceval, R.E., in whose charge the river line was placed, are reported by General Galbraith to have worked satisfactorily; but I am fully convinced that for any extended campaign the whole telegraphic operations should be placed in the hands of the Government Telegraph Department.

Brigadier-General McQueen, when writing his report, of course only referred to the work done under his immediate observation, and was not aware that, however energetic Mr. R. C. Barker was, or however much work was thrown on the Abbottabad and Haripur offices of Mr. A. D. Hill's subdivision, the success of the telegraph arrangements was greatly due to Mr. Bignell, the Superintendent of the Punjab Division, and to Mr. A. D. Hill, the Assistant Superintendent of the subdivision from which the Field Telegraph lines branched.

On Mr. Bignell fell, as it fell throughout the Afghan Campaign, the whole management of the supply of soldier signallers, who had been almost without exception trained under his supervision, and to replace whom when sent to the front he had to train others. He raised the greater number of the native line establishment and sent forward all stores, keeping Mr. Barker fully supplied.

Mr. A. D. Hill, before Mr. Barker's arrival, commenced all the arrangements for the Field Telegraph, including a portion of the line from Abbottabad to Oghi, and in his own subdivision had to erect one extra wire from Rawalpindi to Haripur and three from Haripur to Abbottabad. He had also to supervise the large increase of traffic in his own offices, which work he did excellently. The reason he was not selected for the charge of the Field Telegraphs was that it was considered of prime importance for his subdivision, from which the Field line branched, to remain in the hands of the most capable Assistant Superintendent who had the local experience necessary to work it efficiently at the time of high pressure, and this Mr. A. D. Hill did.

79. *The Chin Expedition* involved the erection of 70 miles of flying telegraph lines. The first section from Kalewa to Kambalè, 28 miles, was completed on the 26th of December and an office opened at Kambalè on the 28th idem. A branch line from Kambalè to the 2nd stockade was completed by the 13th January and another branch from Kambalè to Sihaung, 28 miles, was completed by the 23rd of February. There was some inevitable delay in effecting these communications, owing to the absence of escorts, sickness, and to the difficulty in procuring carriage and labour at a time when everything of the kind had been taken up by the military authorities. Three offices were opened, *viz.*, Kambalè, 2nd stockade and Sihaung, and they were all of them open at the end of the year. The two latter offices were closed in May of the current year and the lines dismantled, and as a proof of the utility of the telegraph, it may be mentioned that during the five months from the 28th December to the 28th May, 8,253 telegrams passed through the Kambalè office, many of them long Press messages.

Interruptions to Communication.

80. The number, nature and duration of all faults on lines and in offices which have in any way affected communication during the year, will be found in Appendix K. The statement does not include interruptions on the wires of Licensed systems or of Private Lines, which are dealt with separately.

81. Although the number of faults on departmental lines, due to ascertained causes, has been less during the year than in the previous year, being 1,428 against 1,568, the average duration of each fault has been somewhat greater, being 22 hours against 19. The lines in Burma largely account for the high average duration, owing to the difficulties of travelling in parts of that province, more especially during the rains, and the delay that often unavoidably occurs in obtaining the escorts necessary in disturbed districts. In the Upper Burma division alone the average duration was 48 hours. In Lower Burma floods and dacoits also contributed largely to the total number of hours of interruption. Making allowance for these exceptional causes, which are beyond departmental control, and for the growth of the lines, the year's maintenance operations compare favourably with those of past years.

82. The number of interruptions caused by neglect or other causes in telegraph offices has fallen from 273 in 1887-88 to 204 in 1888-89, of which 151 occurred in combined offices, 30 in departmental offices worked by civilian signallers and the remainder, 23, in departmental offices worked by military signallers. The duration of these stoppages, which are sometimes due to illness of the staff in isolated places, aggregated 3,818 hours against 3,229 hours in the preceding year.

83. Unknown causes accounted for 263 stoppages aggregating 2,911 hours against 194 in number and 1,902 hours in duration during 1887-88.

84. The following is a summary of the interruptions to communication, classified as far as possible under the principal causes to which they were definitely traced:—

	No.	Hours of duration.
Defects in lines and cables (preventible)	264	4,280
Cyclones and exceptional storms (unpreventible)	204	5,215
Floods (unpreventible)	51	2,069
Lightning (unpreventible)	23	644
Falling trees (other than those caused by cyclone, &c.) (unpreventible)	354	8,107
Birds and other animals (unpreventible)	127	2,008
Malice (unpreventible)	159	4,105
Other causes (unpreventible)	222	5,049
Faults in offices (unpreventible)	204	3,818
Unknown causes	263	2,911
TOTAL	1,903	38,729

It will be noticed that interruptions due to trees form the largest item in the above list, and in addition to those traced directly to this cause, many interruptions under other heads are more or less connected with falling trees and boughs. Jungle clearing and tree pruning require unremitting attention throughout the year to an extent which is unknown in countries which have not to contend with tropical vegetation, and the difficulties of the department in maintaining communication are greatly enhanced by the necessity of sparing as much as possible all trees which are valuable either for shade or for their products.

85. In the Assam Division much trouble was given by falling trees on the Golghat-Kohima and Manipur-Tammu sections. In one case the wire was broken maliciously in Manipur territory and the offender was sentenced by the Darbar authorities to 20 days' confinement.

In the Bellary Division the failure of the cable across the Mandovy River near Goa caused a long interruption of 454 hours, but traffic was very little delayed as a boat service was at once established, until arrangements could be made for the repair of the cable.

In the Bengal Division floods gave some trouble, also breakage of the wire from the masts of boats sailing off their usual track during such floods.

In the Burma Division, the lines suffered a great deal from exceptional causes. On the Tavoy-Yeh section, a serious outbreak of dacoity occurred in April and May, during which much damage was done to the telegraph lines, and a rest-house at Pinlaywah belonging to the department was burned down. The repairing parties had to be protected by troops and volunteers. Another outbreak of dacoity occurred on the 1st July near Zigon Railway Station between Rangoon and Prome, when all the wires were cut and many posts thrown down over a distance of 2½ miles. In August very heavy floods occurred in the Sittang Valley between Shwegyin and Moulmein, the country being inundated in many places to a depth of from 15 to 20 feet, so that the wires were either in contact with the water or totally submerged. At these latter places the repairing parties had to raise the wires on bamboos, which were lashed to the submerged posts. At the Sittang end of the Pegu-Sittang Canal, the country presented the appearance of a vast sheet of water, large boats were sailing over the fields and elephant-grass jungle in all directions, and the position of the canal itself could only be detected by the tops of those telegraph posts planted alongside of it, that had withstood the effects of the flood. Before the repairs in the Sittang Valley were completed, a hurricane of extraordinary violence passed through the forest near Bilin, levelling everything in its path for a width of from five to eight hundred yards. The telegraph line was blown down and much injured, the wires being buried under hundreds of fallen trees. Another incident that may be mentioned, as shewing the various difficulties the telegraph officer has to contend with, was the damage done to the lines by an escaped and very vicious elephant between Thayetamine and Sittang, which was driven by the inundations into some low hills in the vicinity of the line and is

reported to be still at large and constantly tearing down the posts and doing other damage, all efforts to destroy the animal having hitherto proved unsuccessful.

In the Dacca Division an interruption was caused in May between Khulna and Barisal by the theft of a lightning discharger from the cable-house at Boga. Our cable-houses on the banks of rivers are often in most isolated places, very difficult of protection, and fortunately this class of very troublesome theft is rare. The matter in the present case was reported to the Government of Bengal and though the Police were unable to trace the thief, an order was issued that all District Magistrates and Superintendents of Police should exercise special surveillance over the cable-houses.

In the Ganjam Division a cyclone struck the coast between Pooree and False Point and swept inland in a north-westerly direction doing very considerable damage to the lines and causing interruptions which aggregated 374 hours.

In the Madras Division a severe cyclone occurred in the neighbourhood of Madras itself on the 31st October, doing very serious damage to the lines, and for a short time cutting off all telegraphic communication between Madras and India generally. Between Madras and Arkonam alone over one hundred posts were blown down and many broken.

In the Punjab Division much damage was done by floods between the 18th and 20th of September on the lines in the neighbourhood of Umballa, Meerut and Rurki, resulting in interruptions which aggregated 202 hours. A landslip also occurred at the same time on the Mohan Pass near Dera Dun which broke through the line in two places. Repairs were much delayed owing to the flooded state of the country. A case of malicious interruption also occurred in December on the line between Baraut and Chaprauli, a long piece of wire having been cut out and stolen. The Police were enabled to bring this offence home to the perpetrator, a village Chowkidar, who was punished by a year's imprisonment. In this case, as in another that occurred near Budaon in the Oudh and Rohilkhand Division, the perpetrator of which was not punished, it is believed that the wire was cut and stolen, not for its value but to subserve private malice by throwing suspicion on innocent persons.

In the Upper Burma Division no less than 32 faults, lasting 1,616 hours, are ascribed to dacoits or malice, and falling trees account for 54 faults, lasting 3,765 hours.

Railway and Canal Systems.

86. Appendix L is a statement showing all faults which have occurred on the lines and in the offices of railway and canal systems whose telegraphs are maintained by this department, their nature, number and duration, as well as the mileage of wire in use by each system at the close of the year.

87. The interruptions on the lines, per mile of wire were '019 against '018 in the previous year.

88. The interruptions due to defects in offices, the principal causes of which are the ignorance or inexperience of the signallers, were '086 per office against '065 in the previous year. Interruptions distinctly traced to the carelessness of signallers were '252 per office, a slight improvement on the figures of the previous year, when the rate was '267.

98. One of the interruptions on the lines was due to a daringly illegal act, a post having been thrown down, and the wire cut and a portion stolen, on the branch railway between Kasganj and Soron on the Cawnpore-Achnera extension of the Rajputana-Malwa State Railway. The offender was not discovered.

V.—PRIVATE LINES AND TELEPHONE EXCHANGES.

Private Lines.

90. These systems aggregate 919 miles of wire, and 293 offices. There were 58 faults on the wires and 76 in the offices. With regard to the interruptions on the lines, no less than five cases of theft of copper wire occurred in the town of Madras, a considerable quantity of wire being stolen. The thief was

not discovered, but on a reward being offered for his detection and the posts being surrounded with rings of barbed wire, the thefts ceased.

91. The Telephone Companies at Calcutta, Madras, Bombay, Karachi, Moulmein and Rangoon earned ₹14,500 more than in 1887.

The following table shows the extent of their operations for the past seven years:—

YEAR.	Number of Subscribers on 31st December.	Number of Exchange connections.	Number of Private lines.	Amount of gross rentals.
				₹
1882	244	244	5	73,009
1883	411	392	34	1,19,165
1884	699	703	77	1,37,490
1885	822	837	100	1,51,349
1886	849	871	95	1,66,876
1887	808	842	104	1,79,448
1888	893	923	113	1,93,948

92. The extent of the *departmental* operations in the same class of business is shewn in the following table:—

YEAR.	Number of Exchanges.	Number of connections to Exchanges.	Number of Private line offices.	Amount of subscriptions.
				₹
1882	8	56	147	40,069
1883	12	92	148	47,131
1884	9	72	200	53,213
1885	8	71	257	61,443
1886	8	79	247	60,182
1887	11	105	195	58,118
1888	11	97	217	58,981

VI.—ELECTRICAL.

93. No change was made in the differential system of Duplex working (which enables a message to be simultaneously transmitted in each direction on the same wire) except in the matter of using manual or electro-magnetic current reversers, and a single battery, instead of an ordinary transmitting key and two batteries. Experiments were being tried in this direction at the close of the year and it is anticipated that before the next report is written these experiments will have resulted in marked progress. Twenty-sixth circuits were being worked Duplex at the close of the year.

94. As regards Quadruplex working (by which two messages are simultaneously sent in each direction on a single wire) there were three main circuits so working at the close of the year, of which the last was added during the year, *vis*:—

Bombay-Madras.
Calcutta-Rangoon.
Calcutta-Agra.

The Bombay-Madras circuit is worked direct, that is to say, there is no repetition of traffic, manual or automatic. This is probably the longest line (796 miles) on which Quadruplex working has been attempted in any country and its success is doubtless mainly due to the employment of a copper in place of the usual iron conductor.

On the Calcutta-Rangoon Quadruplex circuit messages are automatically repeated at Akyab and on the Calcutta-Agra circuit at Allahabad.

95. Although the Duplex and Quadruplex systems on one wire necessitate the employment of as many signallers as would be required for 2 or 4 wires they save a large capital expenditure on extra lines.

96. Among other experiments with new apparatus may be mentioned a trial of Cardew's Vibrating sounders in conjunction with telephones by the use of which signals can be transmitted over a line, or through a cable, so faulty that the infinitesimal remnant of current reaching the distant station fails to actuate any other pattern of instrument.

97. The number of stations from which regular tests of the condition of the lines are taken was increased during the year from 22 to 24 by the addition of Golaghat and Nagpur.

98. In addition to the ordinary routine work of the Electrical Branch in connection with testing of lines, insulators, cables and apparatus, the Electrician was employed in conducting many useful experiments and investigations with a view to improving our signalling apparatus, in localising faults in cables across large rivers resulting in many cases in rendering their repair practicable, in drawing up technical instructions for the guidance of the employes and in making tours of inspection to report on the technical arrangements of some of the more important offices in India and Burma.

VII.—STORES AND WORKSHOPS.

99. There is nothing special to note with regard to the Store Branch, which met all demands promptly and efficiently.

100. A complete stocktaking of all the workshops, stores and materials was finished during the year.

101. A list of the principal line stores, tools, and office instruments manufactured is given in Appendix O. The number of relays manufactured has increased from 30 in 1887-88 to 100 in 1888-89, and the workshops are now able to supply every description of Telegraph instruments which is ordinarily used. The instruments and apparatus which were repaired in addition to those manufactured amounted to 3,359.

SIMLA;

The 9th November 1889.

APPENDIX A.

Summary of Financial Results of the Indian Telegraph Department for the year 1888-89.

	MILES OF LINE.		MILES OF WIRE.		MILES OF CABLE.	
	To end of previous year.	To end of 1888-89.	To end of previous year.	To end of 1888-89.	To end of previous year.	To end of 1888-89.
INDIAN TELEGRAPH.						
<i>Capital Account.</i>						
Departmental property in joint use	8,080.9	1,432.5	9,533.4	...	...	...
In departmental use only	16,182.3	451.9	16,634.2	3,315.4	4.4	206.4
In use by Guaranteed and Subsidised Lines	1,114.9	12.1	1,127.0	79.7	7	12.8
Property of Native States worked by the Department	129.9	.1	130.0	16.8	...	...
Departmental property rented to Railways	5,656.0	384.6	5,271.4	2,711.1	8.7	8.7
Railway property maintained by the Department	...	...	...	...	...	...
Departmental property rented to Canals	288.3	59.5	228.8	105.1	...	...
Canal property maintained by the Department	117.1	80.0	197.1	...	...	...
Private lines	228.8	30.0	238.8	74.8	1.9	2.3
Railway property rented by Telegraph Department	6.6	...	6.6	...	...	...
Property of Native States maintained by the Telegraph Department, but offices worked by Railways	19.7	...	19.7	...	...	...
PROVINCIAL LINES						
TOTAL	31,824.5	1,582.5	33,407.0	6,143.5	226.1	230.2
	69.1	14.0	55.1	6.0	...	...
GRAND TOTAL	31,893.6	1,568.5	33,462.1	6,137.5	226.1	230.2

Note.—The figures in Antique type represent reductions.

Summary of Financial Results of the Indian Telegraph Department for the year 1888-89—continued.

	To end of previous year.	1888-89.	To end of 1888-89.
	R	R	R
Lines { Departmental Railway Guaranteed	3,15,56,913 7,06,668	12,45,994 2,12,752	3,28,02,907 9,19,420
TOTAL	3,22,63,581	14,58,746	3,37,22,327
Buildings { Signal Offices Quarter for Officers Cable houses and Tanks Store houses Workshop buildings	44,94,539 11,248 38,599 3,58,506 2,33,905	87,975 736	45,82,514 11,248 38,599 3,58,506 2,34,641
TOTAL	51,36,797	88,711	52,25,518
Tools and Plant { First fitting of Offices Other Tools and Plant	15,54,603 1,58,011	53,792 2,860	16,08,395 1,60,871
TOTAL	17,12,614	56,652	17,69,266
Stores Suspense heads Charge for exchange on expenditure in England	35,48,628 81,893 90,815	1,81,187 41,676 ...	37,29,815 40,207 90,815
TOTAL PRESENT CAPITAL	4,28,34,328	17,43,620	4,45,77,948
Temporary Telegraphs for military purposes	56,745	...	56,745
TOTAL CAPITAL EXPENDITURE	4,27,77,583	17,43,620	4,45,21,203

Outlay

Revenue Account.		No.	No.	No.
Number of	Divisions	17	...	17
	Signal Offices	745	52	797
	Messages	2,29,82,320	25,33,552	2,55,15,872
		39,65,359	4,45,446	44,10,805
		1,39,449	2,408	1,41,857
	TOTAL	2,70,87,128	29,81,406	3,00,68,534
Revenue.	From paid messages	494,80,164	R	R
		1,46,77,734	38,62,449	5,33,42,613
			9,79,933	1,56,57,667
	TOTAL	6,41,57,898	48,42,382	6,90,00,280
	" free	21,17,510	40,153	21,57,663
	TOTAL	6,62,75,408	48,82,535	7,11,57,943
	Railway Telegraphs	81,37,101	12,79,902	94,17,003
	Guaranteed	9,47,007	1,07,759	10,54,766
	Miscellaneous	9,79,435	52,280	10,31,715
	TOTAL	7,63,38,951	63,22,476	8,26,61,427
Working Expenses.	Net charge (difference between Revenue and Working Expenses)	7,67,80,228	43,42,231	8,11,22,459
	Per mile of line	4,41,277	19,80,245	15,38,968
	Percentage on Capital Outlay	2,398,71	189,26	2,474,37
	Value of unissued balance of Stores at end of year	13,87	59,28	46,07
		178,45	14,20	185,67
		1,03	4,45	345
		35,48,628	1,81,187	37,29,815
	TOTAL EXPENDITURE ON CAPITAL AND REVENUE	11,95,57,811	60,85,851	12,56,43,662
	DEFICIT ON TOTAL EXPENDITURE	4,32,18,860	2,36,625	4,29,82,235

of India and Foreign Telegrams sent and of Foreign Telegrams received during the year 1888-89, showing also the Increase and Decrease under each head on the figures for the previous year—continued.

DIVISION.	INCREASE.										DECREASE.									
	INLAND.					FOREIGN.					INLAND.					FOREIGN.				
	State.		Private.		Grand Total.	State.		Private.		Grand Total.	State.		Private.		Grand Total.	State.		Private.		Grand Total.
	No.	Value.	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.	
Andam	1,145	2,267 15	1,023	...	2,168	2,267 15	...	1,023	...	2,168	2,267 15	...	1,023	...	2,168	2,267 15	...	1,023	...	2,168
Amam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	2,211	...	...	...	2,211	...	...	...	...	2,211	...	...	...	...	2,211	...	...	...	...	...
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coast	8,346	35,062 15	10,690	...	19,036	35,062 15	...	10,690	...	19,036	35,062 15	...	10,690	...	19,036	35,062 15	...	10,690	...	19,036
Gaujam	2,582	2,889 7	14,007	...	16,599	2,889 7	...	14,007	...	16,599	2,889 7	...	14,007	...	16,599	2,889 7	...	14,007	...	16,599
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	421	227 1	6,662	...	7,222	227 1	...	6,662	...	7,222	227 1	...	6,662	...	7,222	227 1	...	6,662	...	7,222
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Orissa & R.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab	8,686	24,133 4	28,533	...	37,219	24,133 4	...	28,533	...	37,219	24,133 4	...	28,533	...	37,219	24,133 4	...	28,533	...	37,219
Rajputana	2,994	3,519 11	22,737	...	26,751	3,519 11	...	22,737	...	26,751	3,519 11	...	22,737	...	26,751	3,519 11	...	22,737	...	26,751
Sind & Baluchistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	26,708	68,10 5	257,157	2,63,059 8	323,867	68,10 5	...	257,157	2,63,059 8	323,867	68,10 5	...	257,157	2,63,059 8	323,867	68,10 5	...	257,157	2,63,059 8	323,867
Adjustments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NET TOTAL (INCLUDING ADJUSTMENTS)	26,708	68,10 5	257,157	2,63,059 8	323,867	68,10 5	...	257,157	2,63,059 8	323,867	68,10 5	...	257,157	2,63,059 8	323,867	68,10 5	...	257,157	2,63,059 8	323,867

NOTE.—This Return only includes Collections belonging to the Government of India and Provincial Governments.

Abstract of Foreign Traffic with India by the Indo-European and Red Sea routes for the year 1888-89.

ROUTE.	NUMBER OF TELEGRAMS BY EACH ROUTE (EXCLUSIVE OF TRANSIT).			PERCENTAGE OF NUMBER.		
	To India.	From India.	TOTAL.	To India.	From India.	TOTAL.
INDO-EUROPEAN	...	...	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
RED SEA	...	...	...	...	...	...
TOTAL	80,518	91,755	172,273	100'00	100'00	100'00

APPENDIX F.

Synopsis of complaints relating to the Indian Government Telegraph Department for the year 1888-89.

(The figures in Antiqu type are those for last year.)

NATURE OF COMPLAINTS.	NUMBER OF COMPLAINTS RECEIVED.				NUMBER DISPOSED OF.										NUMBER OF PAID MESSAGES.				PERCENTAGE OF MESSAGES WHICH FORMED THE SUBJECT OF COMPLAINTS.			
	Inland.	Railway.	Foreign.	Total.	ADMITTED.				REJECTED.													
					Inland.	Railway.	Foreign.	Total.	Being groundless.			Not investigated for want of documents.										
									Inland.	Railway.	Foreign.	Total.	Inland.	Railway.	Foreign.	Total.						
Non-delivery	370	38	29	437	139	16	13	168	220	21	15	11	1	1	269	Inland. *2,451,357 2,225,292	Railway. 363,526 408,188	Foreign. 425,914 410,034	Inland.	Railway.	Foreign.	Total.
Delay	346	48	45	439	129	13	24	166	185	35	19	32	...	2	273				'015	'011	'006	'013
	162	27	8	197	112	23	6	141	47	4	1	3	1	...	56				'016	'012	'012	'014
Error	159	25	7	191	98	9	4	111	59	16	3	2	...	...	80				'006	'007	'006	'006
Miscellaneous	153	23	27	203	141	23	23	187	12	...	4	...	...	...	16	'006	'006	'006	'006			
	143	15	27	185	122	13	22	157	21	...	5	...	1	...	28	'006	'003	'006	'006			
Total	74	3	11	88	34	2	6	42	38	1	5	2	...	...	46	'003	'001	'003	'003			
	83	8	7	98	42	5	5	52	34	3	2	7	...	...	46	'004	'002	'001	'003			
Total	759	91	75	925	426	64	48	538	317	26	25	16	2	1	387	'030	'025	'017	'028			
	731	96	86	913	391	40	55	486	299	55	29	41	1	2	427	'033	'023	'021	'029			

Increase of Traffic : : 10.15 per cent. : : Departmental : : 8.95 per cent.
 Decrease " : : 3.87 " : : Railway : : 60.00 " "
 " : : 10.94 " : : Foreign : : 12.72 " "
 " : : 6.48 " : : Net Increase : : 10.69 " "

* This does not include 1,05,881 telegrams, the number transferred to Railways, which are shown under the head 'Railway' in this Return, but under 'Departmental' in Appendix B.

APPENDIX F—continued.

Synopsis of Complaints relating to other Telegraph Administrations for the year 1888-89—continued.

[The figures in Antiqu are those for last year.]

NATURE OF COMPLAINTS.	NUMBER OF COMPLAINTS RECEIVED.			TRANSFERRED TO OTHER TELEGRAPH ADMINISTRATIONS.										NOT TRANSFERRED TO OTHER TELEGRAPH ADMINISTRATIONS.			NUMBER OF PAID MESSAGES.			PERCENTAGE OF MESSAGES WHICH FORMED THE SUBJECT OF COMPLAINTS.		
	NUMBER OF COMPLAINTS RECEIVED.			DISPOSED OF.										NOT TRANSFERRED TO OTHER TELEGRAPH ADMINISTRATIONS.			NUMBER OF PAID MESSAGES.			PERCENTAGE OF MESSAGES WHICH FORMED THE SUBJECT OF COMPLAINTS.		
				Admitted.			Rejected.			Transferred not yet disposed of.												
				Being groundless.		On technical grounds.		TOTAL REJECTED.		Railway.		Foreign.										
				Railway.	Foreign.	TOTAL.	Railway.	Foreign.	TOTAL.	Railway.	Foreign.	Railway.	Foreign.									
Non-delivery	125	146	271	60	67	136	39	33	17	6	95	3	9	22	...	9	...	...	0.34	0.34	0.34	
	127	177	304	55	51	106	45	28	24	...	97	3	11	15	...	12	...	...	0.28	0.28	0.30	
Delay	74	35	109	45	15	60	12	8	17	...	37	...	1	...	...	...	...	...	0.20	0.08	0.14	
	101	37	138	52	23	75	22	9	27	...	59	...	...	...	...	...	...	...	0.25	0.09	0.17	
Error	64	129	193	58	45	103	4	14	2	...	20	...	2	...	...	3	...	...	0.18	0.30	0.24	
	51	70	121	45	34	79	2	1	4	...	7	...	3	...	...	4	...	...	0.12	0.18	0.14	
Miscellaneous	22	55	77	7	33	40	9	16	2	1	28	2	5	...	2	...	...	...	0.06	0.13	0.10	
	22	27	49	9	18	27	6	6	7	1	20	...	...	...	...	1	...	...	0.05	0.06	0.06	
TOTAL FOR THE YEAR.	285	365	650	179	160	339	64	71	38	7	180	2	17	98	...	12	...	...	0.78	0.85	0.82	
	301	251	552	161	126	287	75	44	62	2	183	3	14	48	...	17	...	...	0.73	0.61	0.67	
Balance for last year.	3	14	17	3	12	15	...	2	...	...	2	...	...	...	...	...	...	...	...	...	...	
	3	37	40	3	33	36	...	3	...	...	3	...	1	...	...	...	...	...	...	...	...	
Total	288	379	667	182	172	354	64	73	38	7	182	2	17	98	...	12	...	...	0.79	0.88	0.84	
	304	268	572	164	159	323	75	47	62	2	186	3	15	48	...	17	...	...	0.74	0.70	0.72	

Increase in the number of admitted complaints. : : : : : 11.18 per cent.
 Railway : : : : : 26.98 " "
 Foreign : : : : : 18.11 " "
 Net : : : : : 18.11 " "

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1889.

Kachhwar Hill Tracts Kachhwar Hill Tracts Kachhwar Hill Tracts Kachhwar Hill Tracts	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
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*** Not sold.**

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1889—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR COMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR KAKUM, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arctiatum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADIAN, PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.			
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Bengal—continued.																												
Behar, south—																												
Monghyr	17 13	20 8	15 12	21 0	12 1	12 1	18 14	18 6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gya	17 0	17 8	20 0	19 0	10 0	10 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Patna	17 8	17 12	24 0	22 0	10 8	10 8	18 6	17 13	24 0	24 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shahabad	15 4	15 2	20 0	20 0	9 0	9 0	16 8	14 0	22 8	23 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Behar, north—																												
Purneah	20 0	21 4	...	...	20 0	19 0	22 0	21 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhagalpur	16 6	18 15	20 3	18 15	12 10	12 10	18 6	15 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Darbhanga	16 0	14 13	20 8	18 0	12 8	12 8	18 6	15 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Muzafferpore	13 0	13 0	18 0	18 0	10 8	10 8	18 6	15 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Saran	15 12	15 8	21 0	21 0	8 8	8 8	14 14	14 6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Champarnin	12 0	12 0	20 0	15 0	9 0	9 0	19 0	20 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
N.-W. Provinces—																												
Eastern—																												
Mirzapur	13 8	13 8	18 0	18 0	9 0	8 0	16 0	14 0	20 0	22 0	18 0	18 0	16 0	16 0	12 8	12 8	18 0	18 0	...	...	...	...	...	...	...	...	...	...
Benares	14 10	14 6	20 5	20 1	10 9	9 8	15 11	15 3	19 8	20 10	19 0	18 7	16 4	16 13	12 8	13 0	19 8	19 4	...	...	...	...	...	...	...	...	...	...
Ghazipur	14 14	14 6	18 11	17 6	7 2	6 7	11 0	11 0	15 7	16 12	12 15	15 6	22 3	28 4	16 12	20 10	16 12	16 12	...	...	...	...	...	...	...	...	...	...
Jaunpur	13 0	13 0	19 8	19 0	7 0	7 0	14 0	14 0	22 0	22 0	18 0	15 0	25 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Allahabad	13 8	13 8	19 8	19 8	7 0	7 0	11 0	11 0	22 0	22 0	18 0	18 0	22 0	23 0	22 0	24 0	19 0	19 0	...	...	...	...	...	...	...	...	...	...
Central—																												
Etah	15 8	16 8	24 0	22 8	7 8	7 8	12 0	11 8	30 0	30 0	23 0	23 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Etah	14 12	14 0	21 0	21 0	13 4	13 0	13 0	13 0	27 8	27 8	23 0	23 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hamirpur	16 0	15 12	21 8	...	9 0	9 0	10 0	10 0	30 0	30 0	23 0	23 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jaunpur	17 0	17 0	21 0	22 0	9 0	9 0	10 0	10 0	30 0	30 0	23 0	23 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cawnpore	16 8	16 4	23 0	23 0	6 8	6 8	12 8	12 8	32 0	32 0	22 0	22 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Etawah	17 0	16 12	24 0	24 0	6 0	6 0	12 0	12 0	34 8	34 8	24 0	24 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Farrukhabad	15 12	16 8	24 0	23 0	6 8	6 8	10 8	10 8	32 0	32 0	21 0	21 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mainpuri	17 4	17 4	23 8	23 4	4 8	4 8	8 8	8 8	32 0	32 0	20 0	20 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Etah	16 12	16 6	23 0	22 4	7 8	7 8	12 8	12 8	32 0	32 0	15 0	15 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Western—																												
Lalitpur	18 8	18 0	24 0	24 0	9 0	9 0	11 0	11 0	38 0	38 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jaunsi	18 9	18 4	26 12	26 10	8 0	8 0	11 8	11 8	34 8	34 8	15 0	15 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Agra	15 0	15 0	21 0	21 0	5 0	5 0	9 0	9 0	21 8	21 8	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mathura	15 0	15 8	21 0	21 0	5 0	5 0	11 8	11 8	21 0	21 0	19 0	19 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Aligarh	16 4	16 8	22 8	22 0	5 4	5 4	10 4	10 8	20 0	20 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bulandshahr	17 8	18 0	23 8	23 0	7 0	7 0	11 8	11 8	22 0	22 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 8	17 8	26 0	26 0	5 8	5 8	12 0	12 0	26 0	26 0	19 8	19 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shahjahanpore—																												
Meerut	15 8	15 4	18 8	18 0	9 6	9 4	15 8	15 8	20 8	20 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	14 8	14 0	19 3	19 3	9 0	8 14	15 8	15 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	13 8	12 9	18 0	17 2	9 0	8 14	15 8	15 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	15 8	15 8	20 0	19 0	8 0	8 12	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 12	18 0	27 4	27 8	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut	17 4	17 0	28 4	28 0	8 6	8 6	17 8	17 8	...	...	...	...	...	...	...													

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

*** Not sold,**

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, January 6th, 1890.

The cyclonic conditions, which prevailed over the southern and eastern portions of the Indian region during the preceding week, disappeared during the week under review. Conditions assumed the distribution which prevailed antecedent to the appearance of the two cyclonic storms recently noticed, and fine weather and an ante-cyclonic circulation of the winds prevailed, with one local exception, throughout the whole Indian region. This local exception was in Bengal where quite at the close of the week a small and shallow depression was formed giving rise to a feeble cyclonic circulation, overcast skies and slight rain.

The chart of the 31st December, 1889, showed a large high pressure area overlying North-Western India, the Gangetic plain and the Central Provinces and a small high pressure area overlying the Upper Assam Valley. From these two regions pressure decreased slowly and reached a minimum over the south of the Bay and along the Malabar coast. From these two high pressure areas there was a steady outflow of air of moderate strength. Thus north-westerly breezes were reported down the Gangetic plain and along the east coast of the Peninsula, northerly winds in the Carnatic and Ceylon, and easterly winds on the west coast of the Peninsula. The outset from the Assam high pressure was shown by north-easterly winds at Dhubri and Jalpaiguri and northerly winds over Burma. The temperature was above the normal average in all provinces and the weather was fine and settled throughout the whole Indian region. This description of the weather applies to each of the succeeding six days with the following exceptions. On the 1st and 2nd the north-westerly current down the Gangetic plain increased considerably in strength and blew a gale at several stations. On the 3rd the wind died down considerably in the Gangetic plain. This was accompanied by a rapid rise of temperature at the hill stations, where on the 3rd the mean temperature was 15° above the normal at Quetta, Simla, and Murree, 11° at Ranikhet and 8° at Mount Abu. On the 4th a brisk fall of temperature occurred at Quetta and a moderate fall at the other hill stations except Murree where the excess was about equal to that reported on the 3rd. On the 5th the winds over Bengal showed a feeble cyclonic circulation about a centre near Jessore, but the weather remained fine there. On the 6th the depression over Bengal had developed somewhat and moist south-westerly winds from the Bay were blowing into Deltaic Bengal and carrying much moisture to Assam where slight rain had fallen.

Temperature.—The general temperature over the whole Indian region has been less high than it was during last week. The hottest day relatively to the average was the 31st December, 1889, when every province reported an excess. On the 1st January there occurred a general fall and the mean temperature of Madras and Burma fell below the normal average. From this day onward the mean temperature was low over the Peninsula and the coolness extended to the Central Provinces on the 3rd. The other provinces were above the average throughout the week, the warmest region being Sind and Rajputana. The ex-

ceptional warmth at the hill stations has been very remarkable, as will be seen by the following table:—

	31st.	1st.	2nd.	3rd.	4th.	5th.	6th.
Quetta . . .	+ 7'1	+ 2'8	+ 2'7	+ 15'6	+ 7'2	+ 2'8	+ 0'5
Murree . . .	+ 2'4	+ 4'8	+ 4'0	+ 14'7	+ 15'2	+ 12'1	+ 7'0
Simla . . .	+ 6'9	+ 7'3	+ 9'4	+ 14'8	+ 12'6	+ 8'3	+ 7'0
Ranikhet . . .	+ 7'0	+ 10'4	+ 12'6	+ 11'6	+ 6'2	+ 2'9	+ 1'1
Darjeeling . . .	+ 4'5	+ 4'5	+ 5'8	+ 5'9	+ 5'2	+ 6'7	+ 5'2
Mount Abu . . .	+ 4'3	+ 3'8	+ 5'7	+ 7'7	+ 8'4	+ 5'8	+ 4'4
Pachmarhi . . .	+ 3'1	+ 6'3	+ 4'2	+ 1'5	+ 2'4	+ 3'8	— 1'9

The stations most affected by this exceptional heat were Quetta, Murree, Simla and Ranikhet, the more southern stations of Mount Abu and Pachmarhi and the eastern station of Darjeeling feeling it only in a modified degree. Calms or light winds from some easterly quarter prevailed at most stations during this period, and though there was some increase of moisture in the air, there was very little cloud.

Sind experienced very high temperatures on the 4th, 5th, and 6th, with northerly winds.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average:—

PROVINCES,	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	+ 3'3	+ 1'5
Bengal	+ 4'6	+ 1'3
North-Western Provinces	+ 2'3	+ 3'0
Punjab	+ 3'2	+ 3'9
Bombay	+ 1'0	— 0'1
Central Provinces	+ 1'0	— 0'1
Guzerat and Central India	+ 1'1	+ 1'4
Sind and Rajputana	+ 2'3	+ 4'1
Madras	+ 3'9	— 1'4

This table shows that in North-Western India and in Guzerat and Central India there has been some accession of heat, but that in all other provinces there has been a fall of temperature, as compared with the preceding week.

Rain.—There has been no rain of any importance during the past week. The small local depression in Bengal was accompanied with local showers in Arakan, Assam, and North Bengal and the remains of unsettled weather in the south of the Peninsula was accompanied with a slight shower at Madras. Elsewhere there was no rain and the table at the close of the summary shows that at forty-six of the rainfall divisions no rain whatever was recorded and that at five slight showers were received. The showers in Arakan and Assam and North Bengal all occurred on the 6th when a few drops of rain also fell at Bhamo. The rain in the south of the Peninsula fell on the first day of the week.

The concluding column of the final table shows that over Burma and North-Eastern India generally the rainfall has been heavy, but that from Behar north-westwards up the Gangetic plain as far as the Indus as well as southward over Sind, Katiawar, Guzerat and Rajputana, there has been practically no rain since October 15th. The Central Provinces and the whole of the north of the Peninsula has also received heavier rain than usual, but in the south of the Madras Presidency there is another area of deficient fall.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, January 13th, 1890.

Conditions over India during the past week, though by no means generally unsettled, have yet shown a tendency to become unsettled in various parts of the country. Over the Bay an ill-defined area of depression existed during the first few days of the week, and the rainy squally weather which accompanied it was propagated westward or south-westward over the southern districts of Madras. Similarly there were on two occasions cyclonic movements of the air over Bengal, and the south-westerly winds from the Bay carried much moisture into Assam where some rain fell. In North-Western India the barometer has been very unsteady, falling and rising quickly, and though no disturbance actually appeared in that part of India, a feeble low pressure area advanced towards the Punjab from Sind.

The chart of the 7th showed the distribution of pressure and circulation of the winds over India which, with some modifications, has been characteristic of the whole of the cold weather. The barometer was highest at Peshawar, and from North-Western India a large area of high pressure extended south-eastward across Central India as far as the Central Provinces. To the westward, south-westward, southward and south-eastward of this high pressure area the barometer decreased steadily, and relatively low readings were reported from the west coast of the Peninsula and the Bay area, but to the eastward of the anti-cyclone the decrease was checked, and over the Assam Valley readings were nearly as high as in North-Western India. The winds were light and variable within the anti-cyclonic area noticed above, westerly to north-westerly down the Gangetic plain, northerly and north-north-westerly over the Bay area and easterly on the west coast. At the Himalayan stations the directions were very variable. These general conditions, though undergoing slight modifications at times, existed throughout the week under review. The more important of these modifications were as follows:—On the 8th the winds showed an irregular cyclonic motion in the south of the Peninsula and the weather was unsettled over Madras. At the same time south-westerly winds appeared in parts of the Punjab, a change which is usually associated with a depression over the North-West frontier. On the 9th the weather was still very unsettled in the south of the Peninsula and a brisk barometric fall had occurred over North-Western India. The wind at Karachi was northerly and at some Punjab stations south-easterly and easterly which gave the appearance of a depression over Sind. On the 10th, though the barometer had risen in the Punjab, the signs of a depression over Sind had increased and the winds showed an irregular cyclonic circulation. The unsettled weather over the south of the Peninsula had disappeared. On the 11th there was a fairly distinct depression over Sind and Western Rajputana, but otherwise conditions were unchanged. On the 12th the depression from Sind had reached the south of the Punjab and on the 13th it had disappeared

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 6TH JANUARY, 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 6TH JANUARY, 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 6th Jan- uary, 1890.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA . . .	Tenasserim	0	0	0	16.98	5.02	+238
	Lower Burma	0	0.04	-0.04	7.58	6.05	+25
	Central do.	0	0.01	-0.01	6.08	4.13	+47
	Upper do.	0	?	?	3.92	?	?
	Arakan	0.13	0.02	+0.11	7.59	5.73	+34
BENGAL AND ASSAM	Eastern Bengal	0	0.09	-0.09	7.50	4.20	+79
	Assam (Surma)	0.18	0.09	+0.09	4.78	4.05	+18
	Do. (Brahmaputra)	0.07	0.09	-0.02	1.51	3.10	-51
	Deltaic Bengal	0	0.08	-0.08	9.55	3.16	+202
	Central do.	0	0.03	-0.03	3.58	2.54	+41
	North do.	0.01	0.01	0	0.70	2.61	-73
	Orissa	0	0.05	-0.05	15.44	5.94	+160
	Chutia Nagpur	0	0.04	-0.04	2.99	2.04	+47
	Behar (South)	0	0.06	-0.06	0.54	1.77	-69
	Do. (North)	0	0.06	-0.06	0.42	1.48	-72
NORTH - WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.07	-0.07	1.23	1.11	+11
	Oudh (South)	0	0.02	-0.02	0.05	0.71	-93
	Do. (North)	0	0.06	-0.06	0.04	0.63	-93
	North-Western Provinces (Central)	0	0.07	-0.07	0.01	0.73	-99
	North-Western Provinces (West)	0	0.05	-0.05	0	0.43	-100
	North-Western Provinces (Submontane)	0	0.06	-0.06	0.14	0.79	-82
PUNJAB	Punjab (South)	0	0.06	-0.06	0	0.55	-100
	Do. (Central)	0	0.12	-0.12	0	0.76	-100
	Do. (Submontane)	0	0.12	-0.12	0	1.09	-100
	Do. (Hill Districts)	0	0.22	-0.22	0	2.43	-100
	Do. (North-west)	0	0.15	-0.15	0.03	1.85	-98
	Do. (West)	0	0.05	-0.05	0	0.53	-100
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0	0.11	-0.11	12.40	11.51	+8
	Madras (South Central)	0	0.23	-0.23	6.97	12.53	-44
	Coorg	0	0	0	12.76	9.03	+41
	Mysore	0	0.04	-0.04	3.02	4.42	-32
	Konkan	0	0	0	4.90	2.05	+139
	Bombay Deccan	0	0.04	-0.04	5.10	3.75	+36
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0.11	-0.11	1.26	3.26	-61
CENTRAL PROVIN- CES AND BERAR.	Berar	0	0.17	-0.17	3.14	2.93	+7
	Central Provinces (West)	0	0.12	-0.12	2.95	1.67	+77
	Do. (Central)	0	0.10	-0.10	1.72	1.48	+16
	Do. (East)	0	0.22	-0.22	1.97	1.57	+25
BOMBAY (NORTH)	Guzerat	0	0	0	0.02	0.55	-96
	Kattiawar	0	0.01	-0.01	0	0.30	-100
	Sind	0	0.01	-0.01	0.01	0.19	-95
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0.03	-0.03	0.13	1.01	-87
	Rajputana (East), Central India (West)	0	0.02	-0.02	0	0.51	-100
	Rajputana (West)	0	0.03	-0.03	0	0.21	-100
	East Coast (North)	0	0.08	-0.08	12.85	9.08	+42
MADRAS	Do. (North)(a)	0	?	?	9.45	?	?
	Hyderabad (South)	0	0.03	-0.03	2.71	2.21	+23
	Madras (Central)	0	0.01	-0.01	5.06	4.60	+10
	East Coast (Central)	0	0.08	-0.08	10.77	15.02	-28
	Do. (South)	0.01	0.12	-0.11	11.23	17.61	-36
	Madras (South)	0	0.22	-0.22	4.39	13.53	-68

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

E. C. BUCK,

Secretary to the Government of India.

SIMLA, 9th January, 1890.

and the distribution of pressure and winds were the same as those reported quite at the commencement of the week.

Temperature has again been very high for the time of year, the greatest excess being in Sind and Rajputana where the weather on the 10th and 11th was exceptionally warm. The warmest days throughout the whole of India were however the 12th and 13th when every Province reported an excess. Bombay and the Central Provinces had each three days on which the mean temperature was below the normal average and Madras had four days, but all the other Provinces were warmer than usual all the week. On the hills the day temperatures continued very high, but the nights became gradually cooler and on some occasions the minimum was below the normal.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average:—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	+1.5	+1.6
Bengal	+1.3	+2.3
North-Western Provinces	+3.0	+3.1
Punjab	+3.9	+4.9
Bombay	-0.1	+0.2
Central Provinces	-0.1	+0.4
Guzerat and Central India	+1.4	+3.3
Sind and Rajputana	+4.1	+6.1
Madras	-1.4	-1.1

This table shows that compared with the average the mean temperature of the week under review has been everywhere warmer than that of its predecessor.

Rain.—The rainfall of the week has been slight and confined to Burma and Assam and the south of the Peninsula. In most districts the fall for the week amounted to less than $\frac{1}{4}$ of an inch, but in the south of the Peninsula it reached half an inch. Rain was received at nine and the weather was rainless at 42 of the rainfall divisions, the following being roughly the daily distribution. On the 7th scattered showers fell in Assam and North Bengal, on the 8th and 9th these showers continued, and general rain fell over the south of the Peninsula, the heaviest amount in the latter district being 3 inches at Negapatam. On the 10th and 11th there was no rain anywhere and on the 12th the only fall reported was a slight shower at Murree. On the 13th a few drops of rain were reported from Colombo and a shower from Sibsagar.

These showers have not materially affected the figures in the final column of the accompanying table except in the Madras Presidency where the deficiency is diminishing. In North-Western India, and more particularly in the Punjab, the seasonal deficiency is steadily increasing.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 13TH JANUARY 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 13TH JANUARY 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 13th January.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0	0	0	16.98	5.02	+238
	Lower Burma	0	0.02	-0.02	7.58	6.07	+25
	Central do.	0	0	0	6.08	4.13	+47
	Upper do.	0.01	?	?	3.92	?	?
	Arakan	0	0	0	7.59	5.73	+32
BENGAL AND ASSAM	Eastern Bengal	0	0.12	-0.12	7.50	4.32	+74
	Assam (Surma)	0.04	0.07	-0.03	4.82	4.12	+17
	Do. (Brahmaputra)	0.28	0.12	+0.16	1.79	3.22	-45
	Deltaic Bengal	0	0.08	-0.08	9.55	3.24	+195
	Central do.	0	0.09	-0.09	3.58	2.62	+37
	North do.	0.02	0.05	-0.03	0.72	2.66	-73
	Orissa	0	0.02	-0.02	15.44	5.96	+159
	Chutia Nagpur	0	0.15	-0.15	2.99	2.18	+37
	Behar (South)	0	0.08	-0.08	0.54	1.85	-71
	Do. (North)	0	0.05	-0.05	0.42	1.53	-73
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.23	-0.23	1.23	1.34	-8
	Oudh (South)	0	0.09	-0.09	0.05	0.81	-94
	Do. (North)	0	0.18	-0.18	0.04	0.80	-95
	North-Western Provinces (Central)	0	0.22	-0.22	0.01	0.94	-99
	North-Western Provinces (West)	0	0.15	-0.15	0	0.57	-100
	North-Western Provinces (Sub-montane)	0	0.21	-0.21	0.14	1.00	-86
PUNJAB	Punjab (South)	0	0.32	-0.32	0	0.86	-100
	Do. (Central)	0	0.17	-0.17	0	0.94	-100
	Do. (Sub-montane)	0	0.47	-0.47	0	1.56	-100
	Do. (Hill Districts)	0	0.78	-0.78	0	3.20	-100
	Do. (North-West)	0	0.38	-0.38	0.03	2.22	-99
	Do. (West)	0	0.07	-0.07	0	0.61	-100
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	0.11	0.13	-0.02	12.51	11.54	+7
	Madras (South Central)	0.23	0.06	+0.17	7.21	12.59	-43
	Coorg	0	0	0	12.76	9.08	+41
	Mysore	0.01	0	+0.01	3.02	4.42	-32
	Konkan	0	0.04	-0.04	4.90	2.09	+135
	Bombay—Deccan	0	0.03	-0.03	5.10	3.78	+35
	Hyderabad (North)	0	0.04	-0.04	1.26	3.30	-62
CENTRAL PROVINCES AND BERAR.	Berar	0	0.14	-0.14	3.14	3.07	+2
	Central Provinces (West)	0	0.06	-0.06	2.95	1.72	+72
	Do. (Central)	0	0.15	-0.15	1.72	1.62	+6
	Do. (East)	0	0.09	-0.09	1.97	1.66	+19
BOMBAY (NORTH)	Guzerat	0	0	0	0.02	0.55	-97
	Kathiawar	0	0.01	-0.01	0	0.31	-100
	Sind	0	0.12	-0.12	0.01	0.31	-97
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0.10	-0.10	0.13	1.11	-88
	Rajputana (East), Central India (West)	0	0.06	-0.06	0	0.59	-100
	Rajputana (West)	0	0.12	-0.12	0	0.33	-100
	East Coast (North)	0	0.04	-0.04	12.85	9.12	+41
MADRAS	Do. (North) (a)	0	?	?	9.45	?	?
	Hyderabad (South)	0	0.03	-0.03	2.71	2.24	+21
	Madras (Central)	0	0.01	-0.01	5.06	4.61	+10
	East Coast (Central)	0	0.09	-0.09	10.77	15.11	-29
	Do. (South)	0.67	0.23	+0.44	11.90	17.84	-33
	Madras (South)	0.41	0.15	+0.26	4.80	13.67	-65

SIMLA, 18th January, 1890.

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Government of India.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

• **Madras.**—*For week ending 18th January.*—Rainfall very slight in Tanjore, Madura and Tinnevely; none elsewhere. Crops generally good, but withering in parts of Nellore, Chingleput, South Arcot, Madura, Tinnevely and Coimbatore, want of rain felt in these districts and in parts of Tanjore and Salem. Prices fairly steady. General prospects fair.

Bombay.—*For week ending 22nd January.*—Standing crops damaged by locusts in parts of Sind and suffering from drought in a few districts, otherwise generally good. Cotton prospects generally favourable. Probable outturn of opium in Baroda twelve annas. Fodder generally sufficient and agricultural stock healthy.

Bengal.—*For week ending 21st January.*—Showers reported from Burdwan, Khoolna, Rungpore, Pubna, and Dacca; elsewhere no rain. General agricultural prospects continue favourable, but a little rain is required for the *rabi* crops in Behar and Chota Nagpore. Rice harvest completed, except in certain low-lying tracts. Some of the *rabi* crops are being gathered. Poppy reported on favourably, but blight has appeared in places in Durbhunga, Mozufferpore, and Sarun, and the late sowings in the Hajipore sub-division are unsuccessful. Sugarcane promises a fair harvest, except in places in the Rajshahye and Dacca Divisions. Tobacco prospects good. Cultivation of *boro*, or spring rice, in progress, and transplanting begun in certain districts. Common rice still generally dear for the season. A slight fall in price reported from some districts; elsewhere steady during the week. Apprehensions entertained with regard to a tract of the sudder sub-division of Balasore, and matter reported unfavourable in neighbourhood of Talpada, within that tract.

North-Western Provinces and Oudh.—*For week ending 22nd January.*—Weather seasonable, but though occasionally cloudy rain still holds off. Irrigated crops, however, are thriving, and prospects generally are fair. The second poppy sowings in Pertabgarh are backward, but healthy. Food stocks are ample and prices fairly steady.

Panjab.—*For week ending 22nd January.*—Slight rain has fallen in most districts. Sky is still cloudy. Prices rising in Amballa, Sialkot and Rawalpindi, falling in Peshawar and stationary elsewhere. Sowings of *rabi* crops over. More rain wanted throughout the Province. Condition of crops is good to average. Prospects slightly improved by recent rains in Dehra Ismail Khan and Peshawar. Crops getting damaged by white ants for want of rain in Amritsar. Fodder sufficient except in Sialkot, Peshawar and parts of Lahore. Poppy weeding going on in Jullunder.

Central Provinces.—*For week ending 22nd January.*—Weather rather warm and slightly cloudy in places. *Rabi* crops require rain in Saugor and Bilaspur; the crops in the other districts are in good condition, but a little rain would be beneficial. Prices steady.

Burma.—*For week ending 18th January.*—No rain fell during the week in Lower Burma. In Upper Burma slight rain fell in Bhamo. The crop prospect in most districts in Upper and Lower Burma continues good. There is a slight fall noticeable in the price of paddy in Akyab and a slight rise in Tharrawaddy and Thongwa; elsewhere in Lower Burma there are no fluctuations. In Sagaing and Pyinmana, there is a slight rise in the prices; elsewhere in Upper Burma, there is no change in prices.

Assam.—*For week ending 22nd January.*—Weather seasonable. Slight rain in most districts. Reaping of late rice almost finished. Land being prepared for summer rice. Gathering of mustard and pruning of tea continue.

Mysore and Coorg.—*For week ending 22nd January.*—Crops good in Mysore. Outturn of harvests generally favourable. No material change in prices.

Rice and coffee harvest still in progress in Coorg.

Berar and Hyderabad.—*For week ending 22nd January.*—In Berar the weather is clear and cold. Threshing of *jowari* in progress. Cotton picking continues. *Rabi* in good condition. Fodder sufficient except in Ellichpur district. Prices stationary. Land under preparation for next year.

No rain at Hyderabad. Sowing of *tabi* crops continues; *rabi* crops thriving. Prices of wheat 11½, coarse rice 10, white *juar* 15, yellow *juar* 18, and *tur* 13½ seers per current sicca rupee.

Central India.—*For week ending 22nd January.*—Condition of crops in Bundelkhand not good. Rain much wanted in parts of Bhopawar Agency and badly wanted in Goona Agency where price of food-grains is rising.

Rajputana.—*For week ending 22nd January.*—Agricultural operations generally satisfactory. Standing crops good, but rain much needed in Alwar. Agricultural stock good. Pasturage or fodder sufficient, except in Marwar and Dholepur. Prices steady generally.

Nepal.—*For week ending 16th January.*—No rain. Weather cold and cloudy. General prospects good, but rain wanted for better growth of wheat.

E. C. BUCK,
Secretary to the Government of India.



SUPPLEMENT TO
The Gazette of India.

No. 5.} CALCUTTA, SATURDAY, FEBRUARY 1, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE BOMBAY PRESIDENCY
(EXCLUDING SIND) FOR 1888-89.

No. 15 I., dated Calcutta, the 20th January 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Government of Bombay, Public Works Department, No. 124 W. I.—2114, dated the 7th December 1889, forwarding the above Report, and the Resolution of the Local Government reviewing it.

OBSERVATIONS.—The total number of works for which Capital Accounts were kept was 40 against 39 in the preceding year, the difference being due to the inclusion of the Gokak Canal Storage Works. The Capital outlay incurred is shown in the following statement:—

	Number of works.	EXPENDITURE, 1888-89.			Total expenditure, direct and indirect, to end of 1888-89.
		Direct.	Indirect.	Total.	
		Rs.	Rs.	Rs.	Rs.
<i>Major Works.</i>					
Protective Works { In operation . . .	3	3,64,358	12,863	3,77,221	68,79,092
{ In abeyance . . .	2	730	22	752	1,01,067
Total . . .	5	3,65,088	12,885	3,77,973	69,80,159
Productive Works . In operation . . .	7	67,898	3,264	71,162	1,04,41,935
<i>Minor Works.</i>					
(Of which Capital and Revenue Accounts are kept.) { In operation . . .	25	37,123	8,878	46,001	57,49,621
{ Under construction . . .	2	1,06,588	2,732	1,09,320	2,48,909
{ In abeyance . . .	1	1,886	107	1,993	1,86,606
Total . . .	28	1,45,597	11,717	1,57,314	61,85,136
GRAND TOTAL . . .	40	5,78,583	27,866	6,06,449	2,36,07,230

2. The principal expenditure was again in connexion with the Nira Canal, on which the outlay was Rs. 3,70,638. Five more miles of main canal were opened and good progress was made with the distributaries, the additional area brought under command amounting to 32,285 acres. Rs. 43,920, of which, however, only Rs. 17,527 on works, were spent on the Mutha Canal. The expenditure on the Gokak Storage Works was Rs. 69,294 and on the Parsul Tank Rs. 40,026. In accordance with the suggestion made in paragraph 3 of the Review on the Report for 1887-88, the works for which Capital and Revenue Accounts are kept have now been put in consecutive order and given distinguishing numbers throughout. Reference to them is thereby greatly facilitated.

3. The gross revenue collected and the working expenses for the year are shown in the following statement:—

	Number of works.	GROSS REVENUE OF 1888-89.			Working Expenses of 1888-89.	Net Revenue.	Percentage of Net Revenue on Capital Outlay.
		Water rates, direct and indirect.	Other receipts.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Major Works, Protective	3	17,972	5,579	23,551	36,315	—12,764	Nil.
„ „ Productive	7	1,78,527	1,15,305	2,93,832	1,29,861	1,63,971	1.57
Minor Works of which Capital and Revenue Accounts are kept	25	51,954	5,813	57,767	71,266	—13,499	Nil.
Total of 1888-89	35	2,44,453	1,26,697	3,71,150	2,37,442	1,37,708	0.58
Total of 1887-88	35	2,25,860	1,17,031	3,42,891	2,44,385	99,415	0.48
Minor Works for which only Revenue Accounts are kept, 1888-89	...	5,25,162	395	5,25,557	1,57,647	3,67,910	...
Minor Works for which only Revenue Accounts are kept, 1887-88	...	5,22,814	639	5,23,453	1,78,089	3,45,364	...

These figures compare favourably with those for the previous year. The increase in gross revenue under Works for which Capital Accounts are kept is Rs. 30,875, and there is a decrease in working expenses of Rs. 10,073, making the improvement in the net revenue Rs. 40,948. The result is a return of 0.58 per cent. on the Capital outlay. If, however, the receipts of the Mutha Canal were excluded from the calculation, the result for the remaining 34 works would be a loss of Rs. 5,220. The interest charges to the end of the year show, for the 40 works, a deficit of Rs. 73,70,598.

4. The Revenue properly due to irrigation, as actually collected and as assessed during the year, is compared in the following table:—

	Number of works.	IRRIGATION REVENUE, DIRECT AND INDIRECT, ACTUALLY COLLECTED IN		IRRIGATION REVENUE, DIRECT AND INDIRECT, ASSESSED IN		AREA IRRIGATED.		AVERAGE RATE ASSESSED PER ACRE.	
		1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
		Rs.	Rs.	Rs.	Rs.	Acres.	Acres.	Rs.	Rs.
Protective Major Works	3	12,008	17,972	22,603	11,815	11,471	28,500	1.07	1.57
Productive „ „	7	1,51,613	1,76,712	2,57,635	2,89,396	19,701	21,557	13.07	11.78
Minor Works	25	61,803	50,164	59,442	70,149	15,015	26,138	8.95	2.68
Minor Works of which only Revenue Accounts are kept	...	5,22,814	5,25,162	7,74,885	7,81,722	143,926	143,683	5.38	5.44

The increase in the irrigated area and the increase in the assessments of the year (part of which will be collected in 1889-90) as compared with the collections (which are partly based on the assessments of the preceding year) are mainly due to the spread of irrigation under the Nira canal and the defi-

ciency of rain in the cold weather of 1888-89, which necessitated the application of water to the Jowari and other Rabi crops.

But the total area irrigated, even under the exceptional circumstances of the season, only amounted to a small proportion of the area irrigable, which is 512,301 acres and to a still smaller fraction of the area commanded, which is 911,816 acres. The supply was in some cases unequal to the demand, and applications for water for 700 acres of land under the Mutha Canal had consequently to be refused.

5. In paras. 4 and 6 of the General Remarks which preface the report, the distinction drawn between the net revenue actually collected, which is referred to in the former paragraph, and the net assessed revenue to which the latter relates, is not clearly marked.

6. The unrealised demands at the beginning of the year were Rs. 29,824, and at its close Rs. 34,806. In the case of the Mhasvad Tank Rs. 7,707 remained unrealised out of a demand of Rs. 12,096, and Rs. 14,010 was outstanding on the Mutha Canal.

7. The distribution of the working expenses for the year is shown in the following statement:—

	Number of works.	1888-89.							1887-88.	1886-87.
		Establishment for Revenue management.	Maintenance.	Civil charges for collection.	Works and Repairs.	Miscellaneous, Plantations and Tools and Plant.	Indirect charges.	Total.	Total.	Total.
Major Works.										
Protective Works	3	5,258	5,614	1,099	20,356	2,466	1,522	36,315	33,353	35,854
Productive Works	7	16,421	18,761	9,937	71,658	6,798	4,926	1,28,521	1,37,511	1,34,193
Minor Works.										
Works of which Capital and Revenue Accounts are kept. „ . .	25	14,074	9,660	2,821	36,039	3,563	3,319	69,476	68,521	69,325
Total	35	35,753	34,035	13,877	1,28,053	12,827	9,767	2,34,312	2,44,385	2,39,417
Area irrigated	Acres .	...	...	...	...	...	...	79,195	46,187	42,628
Per acre irrigated	Rs. .	...	...	...	...	...	...	2.95	5.29	5.61
Minor Works of which only Revenue Accounts are kept. „ . .	...	48,429	52,520	55,625	1,064	...	1,57,647	1,78,089	2,47,601	
Area irrigated	Acres .	...	...	...	...	...	...	143,683	143,926	141,856
Rate per acre	Rs. .	...	...	...	...	...	...	1.09	1.23	1.74

The large increase in the irrigated area under Major and Minor Works necessarily caused a considerable decrease in the average rate of working expenses per acre.

8. The principal crops for which water was required during the year were—

	Acres.
Jowari	20,272
Wheat	14,854
Sugarcane	8,820

The increase in cultivation of the two latter is satisfactory as proving a demand for irrigation which is steadily growing, and which will, to a large extent, be independent of the character of the seasons. The demand on account of jowari, bajri, and gram, must always be fluctuating, as when the

rainfall is good, little demand for water on account of these is likely to arise. The area under rice fell from 5,811 acres to 3,886 acres.

9. The average water-rates per acre were Rs. 1.38 for Protective works, Rs. 7.17 for Productive works, and Rs. 2.46 for Minor works for which Capital Accounts are kept. The rates levied on the Mutha Canal ought, however, to be excluded from any general comparison, for as much as Rs. 50 an acre is paid for a perennial flow on land under sugarcane situated within the Poona Cantonment, and Rs. 25 an acre for land within a radius of 8 miles. The rates levied on the three Protective works were Rs. 8 for a perennial, Rs. 3 for an eight months, and Rs. 1.4 for a three months' flow.

10. In reviewing last year's Report the Government of India drew attention to the question of the revision of the water-rates, and those in force prior to 1883-84 have been, under the sanction of the Secretary of State, re-introduced with effect from the commencement of the current official year. The reduction in rates was introduced on the suggestion of the Secretary of State, in order to stimulate the cultivators to take the water, and to ensure the more complete utilization of the supply available. The results, however, have not answered the anticipation. In dry years the cultivators will take all the supply that can be furnished and will pay the full price for it. In good years they will not take more than a very limited quantity at any price. The concession has now been in force for six years instead of the five years originally contemplated, and the old scale, with a few unimportant alterations, has been re-imposed for a period of five years on all works except the Nira Canal, Mhaswad Tank and Koregaon Tank, in which cases the guaranteed period has not yet expired, and the Medleri and Assundi Tanks, on which a continuation of the reduced rates has been sanctioned for one year more.

11. But in view of the indifferent financial position of the Bombay Irrigation Works it is no less important that the working expenses should be diminished than that the revenue should be augmented. In last year's Review it was noticed with approval that considerable reduction had been effected in the cost of Establishment, and the Report for 1888-89 shows that further reductions were made during that year. The percentage charge for Establishment on account of Capital works was slightly more than in 1887-88, due to increased outlay, but there was a reduction in the charge for Establishment on account of Revenue expenditure from Rs. 1,57,268 to Rs. 1,18,217, or 24.83 per cent. But as the Revenue expenditure on works and repairs amounted to only Rs. 1,92,651, the proportionate charge for Establishment was 61.36 per cent., and there can be little doubt that opportunity exists for still further reductions.

12. In para. 10 of last year's Review the Government of Bombay was invited to consider whether in view of securing a larger return on the outlay it might not be advisable either to close or to make over to the District authorities such works as could not be profitably maintained under the present system. This is a matter to which attention must again be directed. For instance, the Muchkundi Tank, on which the Capital charges amount to Rs. 1,54,232, only irrigated two acres, while Rs. 373 were spent on its upkeep, and unless considerable improvement can be looked for in this and similar works, it seems useless to continue to incur expenditure on their maintenance.

13. The daily consumption of water during the year in the Cantonment and Civil station of Poona which are supplied by the Mutha Canal amounted to an average of 20.56 gallons per inhabitant for a population of 36,000. The total daily consumption has increased by nearly 200,000 gallons since 1883-84. The Poona Municipality pays for the water it uses a fixed yearly charge of Rs. 10,000, which is Rs. 41,328 less than the value of the water even at the reduced rate of three annas per 1,000 gallons, which is charged to hospitals and markets and is half the ordinary rate. From the large average consumption it seems probable that a considerable amount of waste takes place, which the system of fixed payment by the Municipality must tend to encourage. In view of the fact mentioned in paragraph 6 that water required for 700 acres of land had to be refused, economy in the distribution of the available supply is essential, and the Government of Bombay is invited to reconsider the propriety of a concession which benefits the Municipality at the expense of the general tax-payer and of the Imperial Treasury.

14. The cost of crop measurements is high in many cases. For the Gokak Canal an establishment costing Rs. 788 was entertained, which it is stated would suffice for a larger area than that irrigated. The maintenance of a permanent establishment for this duty would seem to be unnecessary.

15. In Table I. E., figures are given for each work indicating the irrigating duty of water per cubic foot per second, but the results obtained are too divergent to afford much basis for comparison. In the reports of the individual works, the duty for a 4 months' supply taken from the average discharge of five distributaries on the Nira Canal is 188 acres per cubic foot per second, but the nature of the crops irrigated is not stated. The total quantity of water consumed in bringing to maturity a wheat (khapla) crop is stated to vary between 55,600 cubic feet used by a skilled cultivator on good land to 136,000 by a man not accustomed to irrigation and on shallow soil. This is equivalent to a duty of from 76 to 186 acres per cubic foot per second for a four months' flow. For sugarcane, under the same conditions, one cubic foot per second was found to irrigate 43 acres. The results of observations to determine the evaporation from the surface of reservoirs are also recorded; they vary from $4\frac{1}{2}$ feet to $6\frac{1}{2}$ feet annually, or from 0.12 to 0.18 inches per diem.

16. The Report is for the first time illustrated by maps. It was received by the Government of India on the 12th December 1889, which is five days earlier than in the previous year.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Bombay for information and guidance, and that copies of the Report and of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

Ordered further, that this Resolution and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, *Colonel, R.E.*,
Deputy Secy. to the Govt. of India.

No. 124 W. I.—2114, dated 7th December 1889.

RESOLUTION—By the Government of Bombay, P. W. Dept.

Letter from the Superintending Engineer, Central Division, No. 2520, dated 4th November 1889.

Forwards the Revenue Report of Irrigation Works in the Deccan and Gujarat, Parts I and II, for 1888-89, with maps.

RESOLUTION.—The report is as usual divided into two parts, of which the first relates to works for which Capital and Revenue Accounts are kept, and the second to those for which only Revenue Accounts are kept. The first includes entirely new works and restorations or extensive improvements to old works undertaken within the last 25 or 26 years; the second includes the old works, mostly tanks and weirs, throughout the country, which are maintained and kept in repair by the Public Works Department, and to which minor improvements are effected from time to time.

2. The arrangement of Part I has been modified to meet suggestions made by the Government of India in their review of last year's report, and the change is a decided improvement.

3. The following is a brief summary of the operations of the year contrasted with the corresponding figures of the previous year:—

	1888-89.	1887-88.	Increase.	Decrease.
CLASS I.—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—				
Capital Expenditure	Rs. 6,06,449	5,75,655	30,794	...
Area irrigated	Acres. 79,195	46,187	33,008	...
Revenue { Assessments	Rs. 4,14,153	3,49,512	64,641	...
{ Realizations	" 3,71,545	3,13,445	58,100	...
Working Expenses	" 2,34,312	2,14,385	19,927	10,073
Net Revenue calculated on Assessments	" 1,79,841	1,05,127	74,714	...
Do. do. Realizations	" 1,37,233	99,060	38,173	...
CLASS II.—WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT—				
Area irrigated	Acres. 143,683	113,926	...	213
Revenue Receipts	Rs. 5,25,557	5,23,453	2,104	...
Expenditure	" 1,57,647	1,78,089	...	20,442
Net Revenue	" 3,67,910	3,45,364	22,546	...
TOTAL—				
Area irrigated	Acres. 222,878	190,113	32,765	...
Revenue Receipts	Rs. 8,97,102	8,66,898	30,204	...
Working Expenses	" 3,91,959	4,22,474	...	30,515
Net Revenue	" 5,05,143	4,44,424	60,719	...

4. Taking these figures together, the comparison of results is satisfactory. The increase in area irrigated was wholly, and in revenue receipts was principally, in Class I Works, and will be dealt with under that head. The decrease in Working Expenses is a specially satisfactory feature, as it has been effected almost entirely by reductions in the establishment charges, which, notwithstanding a largely increased outlay on the repair of Class II Works, has resulted in the considerable saving in total outlay shown. The working expenses now amount to 44 per cent. of the revenue, as compared with nearly 49 per cent. in the previous year. The proportion is still very high, but improvement may be anticipated when the longer works have had a longer time to develop, and when the full water-rates, which have been re-imposed, take effect.

CLASS I.—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

5. The number of Class I Works in operation remains the same as in the previous year, the Chankapur and Maladevi Tanks and Gokak Canal, 2nd section, being still in abeyance, and the Parsul Tank still in progress. The Gokak Canal Storage works, commenced during the year, are for the present shown as a separate work in the class 'Works in Progress'.

6. The Capital outlay during the year (Rs. 6,06,449) was principally on the Nira Canal, which work made considerable progress, an additional area of 32,285 acres having been brought under command of the canal, and the storage having been increased to 478 millions of cubic feet, the full ultimate capacity being 5,500 millions.

7. The following is an abstract of the Capital Account:—

		Number of Works.	EXPENDITURE, 1888-89.			Total Expenditure, Direct and Indirect, to end of 1888-89.
			Direct.	Indirect.	Total.	
<i>Major Works.</i>			Rs.	Rs.	Rs.	Rs.
PROTECTIVE WORKS	{ In operation	3	3,64,358	12,863	3,77,221	68,79,092
	{ In abeyance	2	730	22	752	1,01,067
Total		5	3,65,088	12,885	3,77,973	69,80,159
PRODUCTIVE WORKS	. In operation	7	67,898	3,264	71,162	1,04,41,935
MINOR WORKS	{ In operation	25	37,123	8,878	46,001	57,49,621
	{ In progress	2	1,06,588	2,732	1,09,320	2,48,909
	{ In abeyance	1	1,886	107	1,993	1,86,606
Total		28	1,45,597	11,717	1,57,314	61,85,136
GRAND TOTAL		40	5,78,583	27,866	6,06,449	2,36,07,230

8. The gross area under command was 911,816, as compared with 911,129 acres in the previous year, while the net irrigable area was 512,301, as compared with 480,021, or an increase of 32,280 acres, the whole of which was on the Nira Canal, as previously noted.

9. The financial results of the year by main heads were as follows:—

		REVENUE REALISED.			Working Expenses.	Net Revenue.
		Area irrigated.	Direct Receipts.	Share of Land Revenue.	Total.	
		Acres.	Rs.	Rs.	Rs.	Rs.
CLASS I.—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.						
Major Works.	{ Protective Works	28,500	23,551	...	23,551	36,315
	{ Productive do.	24,557	2,86,567	5,450	2,92,017	1,28,521
	Total	53,057	3,10,118	5,450	3,15,568	1,64,836
Minor Works		26,138	51,634	4,343	55,977	69,476
Total Class I.		79,195	3,61,752	9,793	3,71,545	2,34,312
						1,37,233

The figures in para. 3 show that, in comparison with the previous year, there was an increase in area irrigated of 33,008 acres, and in gross revenue of Rs. 28,100: the working expenses show a decrease of Rs. 10,073 and the net revenue an increase of Rs. 38,173.

10. The most noticeable feature in this comparison is the increase in area irrigated, which amounts to over 71 per cent. It is attributable generally to scanty and deficient rainfall, the average of 33 stations having been 19.65 as compared with 26.35 inches, the average in the previous year. The increase in irrigation was largest on the Nira Canal (13,031 acres): that and the other two protective works, which are the most recently opened of those now in operation, together account for 17,029 acres out of the total increase of 33,008 acres. The balance was fairly distributed over the remaining works scattered throughout the Presidency, so that the benefits they conferred as protective works to counteract the effect of drought or deficient rainfall were widespread. Only one of the works shows a serious decrease—the Khari Cut in Gujarat—which is accounted for by the failure of the supply, and indicates the necessity for storage works to assist that work.

11. It is of some importance to note the degree of usefulness of the works in a season of deficient rainfall, as it establishes the argument for their maintenance in a state of readiness to meet such a contingency even at an apparent annual loss in expenditure for their upkeep. To take as examples the Jamda Canals and Pravara River Works (Lakh and Ojhar Canals)—in the five years ending 1887-88, these works taken together irrigated a total area of 20,154 acres, or an average of 4,031 acres, the rainfall having varied in this period from a maximum of 38.69 in 1883-84 (on Ojhar Canal) to a minimum of 21.73 in 1885-86 (on Lakh Canal): in the same period the gross receipts were Rs. 58,313, and working expenses Rs. 85,068, showing a loss of Rs. 26,755, or an average of Rs. 5,351 per annum. In 1888-89, with a rainfall of from 12.69 (on Lakh Canal) to 16.62 inches (on Jamda Canals), the area irrigated was 9,912 acres, and the value of the crops, according to Statement III E., was Rs. 2,84,067. With such an extremely deficient rainfall, it is not an exaggerated view to give the works credit for nearly the whole value of the crops irrigated: the report on the Jamda Canals states that the crops outside the limits of the canal area entirely failed. The direct loss to Government in the maintenance of the works was

* Assessments as per Statement IV C	Rs. 16,580
Working Expenses	20,296
Loss	3,716
† Book Charges—	
Share of Public Works and Land Revenue Establishments and Leave and Pension Allowances	9,942
Cash Expenditure—	
Repairs, Tools and Plant and plantations	10,354
	20,296

thus trifling, in comparison with their effect in improving the agricultural outturn, and indirectly benefiting the districts by affording a plentiful water-supply for drinking purposes, as well as increasing the fodder and food supply. In 1888-89 the loss on the working of these three canals amounted to Rs. 3,716*, which includes book and indirect charges as well as the cash expenditure on their repairs†: if the latter only were taken into account, the result would of course be much more favourable. It should also be noted that the deficit is entirely due to the extremely low water-rates charged, which averaged only Rs. 1.58 per acre.

12. Generally the results of the year's experience go far to establish the proposition that the works which give the worst financial results are often those of greatest assistance in years of scarcity, and the importance of their maintenance as protective works for such a purpose can hardly be exaggerated.

13. Another important feature in the comparison of results is the decrease in working expenses. The charges under this head have in previous years been steadily growing as will be apparent from the following statement:—

	Rs.
1882-83	1,66,870
1883-84	1,70,089
1884-85	1,92,612
1885-86	2,10,686
1886-87	2,39,417
1887-88	2,44,385

and both this Government and the Government of India have continually urged the necessity for measures to reduce the charges. It is satisfactory therefore that in 1888-89, notwithstanding the expansion of irrigation and increased usefulness of the works, the working expenses amounted to Rs. 2,34,312, showing a decrease of Rs. 10,073, as compared with the previous year. Of this decrease, Rs. 6,607 was in the outlay on repairs, and Rs. 4,985 was in the charges for Public Works Establishment.

14. As regards the latter item, the subject calls for some further comment. In the review of the report for 1887-88, it was shown that the amalgamation of duties and reductions effected under the orders of this Government had resulted in reducing the Establishment charges against the Capital and Revenue Accounts of Irrigation Works in the Deccan and Gujarat from Rs. 3,52,765 to Rs. 2,73,481, or by 22 per cent., and it was anticipated that the figures for 1888-89 would show a still further reduction. This result has been fully realized, as will appear from the following abstract:—

	1886-87. Rs.	1887-88. Rs.	1888-89. Rs.
Establishment charges debited to—			
CLASS I WORKS—			
Capital Account	1,53,143	1,16,213	1,22,818
Revenue Account	75,985	74,773	69,788
Total	2,29,128	1,90,986	1,92,606
CLASS II WORKS—			
Revenue Account	1,23,637	82,495	48,429
GRAND TOTAL	3,52,765	2,73,481	2,41,035

The charge in 1888-89 shows a decrease of Rs. 32,446, as compared with 1887-88, and of Rs. 1,11,730 as compared with 1886-87, and the total reduction has thus amounted to over 31 per cent.

15. In the preface to the Public Works Administration Report, 1888-89, it was shown that the total reduction had amounted to Rs. 2,11,689: of this amount Rs. 1,43,467 is the total saving under the head Irrigation, of which, as shown above, Rs. 1,11,730 goes to reduce the charges affecting the finances of the irrigation works in the Deccan, the balance being partly under the head Agricultural Works and partly in the debits to works in Sind. That the works in the Deccan and Gujarat share in larger proportion is of course due to the principal economies having been effected in the establishments employed in those districts.

16. This very large reduction so materially improves the financial position that, should the works develop in usefulness as they promise to do, it may be anticipated that funds will be found for constructing other works of a character similar to the Nira and Mutha Canals or the Mhaswad Tank, whereby an undoubted advance in the material prosperity of the country will be effected. Another step in this direction, because calculated to improve the revenue results of the existing works, has lately been taken by the re-imposition of the full rates formerly levied for irrigation, which were abated in 1883-84 under what has proved the mistaken impression that they were perhaps deterrent. This subject is alluded to in para. 10 of the Superintending Engineer's report, but will naturally be dealt with fully in the report for the current year. In the case of the Mutha Canals, the new scale of rates came into partial operation during the year 1888-89.

17. The direct receipts amounted to Rs. 3,61,752, as compared with Rs. 3,33,642 in the previous year, an increase of Rs. 28,110. The assessments of Direct Revenue amounted to Rs. 4,04,360 as compared with Rs. 3,39,710, an increase of Rs. 64,650, of which Rs. 60,165 was in water-rates and Rs. 4,485 in other receipts. Under Indirect Receipts there was a trifling decrease.

18. The details of the assessments were as follows:—

	DIRECT REVENUE.			Indirect Revenue.	Total.
	Water-rates.	Other receipts.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Works—					
Protective Works	39,390	5,485	44,815	...	44,815
Productive Works	1,75,994	1,13,402	2,89,396	5,450	2,94,846
Total	2,15,324	1,18,887	3,34,211	5,450	3,39,661
Minor Works	64,386	5,723	70,149	4,343	74,492
GRAND TOTAL	2,79,710	1,24,650	4,04,360	9,793	4,14,153

19. The average water-rates per acre were—

	1886-89. Rs.	1887-88. Rs.
Protective Works	1.38	1.45
Productive Works	7.17	7.52
Minor Works	2.46	3.66
All taken together	3.63	4.76

The decrease in average rates was due to the increase in the proportion of inferior crops paying low rates on account of the drought. Water was given free for an area of 4,314 acres on the Nira and Mhaswad Tank Canals, owing to the recent opening of the works.

As remarked in para. 16, the water-rates have been raised with effect from 1889-90, and improvement in the average rates will result. The effect of this measure must be watched with care, and it will be convenient if the report for 1889-90 and subsequent years is accompanied by a statement showing areas and water-rate assessments according to the system of classification adopted in fixing the scale of water-rates.

20. The principal crop irrigated was Jowar, which, with Bajri, forms 34 per cent. of the total area irrigated. The increase in the areas of these crops is explained by the scanty rainfall. Wheat, next in order of importance as regards area, shows a large increase as compared with the previous year, and there is a satisfactory extension of the areas of sugarcane, gram and ground-nut. Rice shows a decrease due to the failure in the supply to the Khari Cut and the deficient supply in the Hathmati Canal: omitting these two works, there was an increase in this crop of 600 acres.

The total estimated value of the crops irrigated is shown as Rs. 42,73,519.

21. The assessments under other receipts—Direct Revenue—compared with those of the previous year as follows:—

	1888-89. Rs.	1887-88. Rs.
Plantations	14,690	16,620
Water-power	7,050	7,050
Water-supply to towns	90,510	87,512
Miscellaneous	12,400	8,983
Total	1,24,650	1,20,165

The decrease in receipts from plantations is not explained. Of the receipts from water-supply to towns, Rs. 87,408 was from the Poona supply and Rs. 2,881 from Sholapur: the figures for Karad supplied from the Krishna Canal are not separately given.

22. The balance of demands unrealized at the commencement of the year is shown as Rs. 29,824, as compared with Rs. 29,851 shown in the report for 1887-88. The difference, though unimportant, should have been explained. The state of the collections was as follows:—

Balance of demands unrealized at the commencement of the year	Rs. 29,824
Demands of the year:—	
Rabi, 1887-88	41,663
Kharif, 1888-89	2,07,302
Miscellaneous Receipts	1,24,650
Total	3,73,615
Deduct—Remissions	4,03,439
Amount unrealized at the close of the year	3,761
Net Total	3,99,688
Actual receipts of the year	3,64,882
Add—Share of Land Revenue	9,793
Deduct—Refunds of Revenue	3,74,875
Revenue realized as per paras. 3 and 9	3,130
	3,71,545

The remissions and refunds together amount to Rs. 6,881: there is no explanation regarding either—an omission which should be supplied in future reports. The area granted free on the Nira and Mhaswad Tank Canals appears to have not been included in the accounts of assessments. There is an increase in the amount unrealized at the close of the year: of the total (Rs. 34,806), Rs. 14,010 is on the Mutha Canals, and it is explained to be chiefly on account of water-supply. The attention of the Collectors concerned should be invited to the outstanding on the Mhaswad Tank, Krishna Canal, and Maini Tank.

23. The loss on the three Protective Works, the most important of which (the Nira Canal) is still in an incomplete state, amounted to Rs. 12,764, or Rs. 7,677 less than in 1887-88, and the profit on the Productive Works was Rs. 1,63,496, or an improvement of Rs. 42,130. The interest account during the year stood accordingly thus:—

	Rs.	Rs.	Rs.
Protective Works	2,68,748	12,764	2,76,512
Productive Works	3,97,543	1,63,496	2,34,047
Total	6,61,291	1,50,732	5,10,559

The amount at debit on account of interest was thereby increased to Rs. 73,70,598, of which Rs. 16,86,621 is on account of Protective Works.

24. The Mutha Canals continue to show improvement in the results, the net revenue having been Rs. 1,45,583, as compared with Rs. 1,21,827 in 1887-88, and Rs. 1,07,329 in

1886-87, and Rs. 83,181 in 1885-86. These figures are exclusive of the credit due to the works for the saving effected in the outlay formerly incurred by Government for the supply of water to the troops. This saving amounted in 1888-89 to Rs. 21,443. The report claims that credit should likewise be afforded for the full value of water supplied, under special sanction of Government, either free or at reduced rates: this, it is estimated, would add Rs. 47,270 to the receipts, and the total net receipts would thereby be increased to Rs. 2,15,353* or 3.45 per cent. on the gross Capital outlay to the end of the year, which stood at Rs. 62,45,581.

* Direct Receipts—		Rs.
Assessments		2,16,112
Indirect—		Rs.
Saving to Government	21,443	
On account of free grants and of supply at reduced rates	47,270	
		68,713
		2,84,825
Deducting Working Expenses		69,468
		2,15,357

25. Remarks are made regarding the state of the Ekruk Tank Canals, which indicate the necessity of some further outlay in improving the cross drainage works. The matter is receiving attention.

26. The minor works show a loss in the year of Rs. 13,499, of which Rs. 6,770 was on the Jamda Canals, due principally to the low scale of water-rates in force, and Rs. 5,110 on the Khari Cut, due to the total failure of the supply to that work owing to deficient rainfall. It has been already remarked (para. 10) that this failure indicates the necessity of storage works. The outlay requisite would almost certainly prove remunerative looking at the past history of the work, which was first brought into operation in 1881-82, and in 1887-88, with a limited supply of water, irrigated 2,413 acres, yielding a revenue of Rs. 13,599 and a net return, deducting working expenses, of Rs. 8,146. The subject has already been before the Government of India, and will be re-submitted for their consideration on the receipt of the revised project for the Bokh Reservoir.

CLASS II.—WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.

27. A general comparison of the figures of the year with those of 1887-88 has been made in para. 3, the chief feature of which is the reduction in expenditure. The following gives some details under this head:—

	EXPENDITURE.		COMPARISON.	
	1888-89.	1887-88.	INCREASE.	DECREASE.
	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements	2,305	3,256	...	951
Maintenance and Repairs	53,320	38,921	14,399	...
Establishment	48,429	82,495	...	34,066
Tools and Plant	1,064	1,118	...	54
Total	1,05,118	1,25,790	...	20,672
Share of Collection Charges	52,529	52,299	230	...
	1,57,647	1,78,089	...	20,442

The decrease in Establishment charges has already been explained and commented upon. The increase in expenditure on repairs was principally in Surat, Nasik, and Khandesh. A statement has been added to the report showing the outlay from contributions and from the Patfalla Fund.

28. It would appear that the figures relating to the Khari Irrigation sluices given in paras. 6 and 10 are not included in the General Statements in paras. 1 and 2. If this is so, it should be rectified in future reports.

29. A complete revised list of the old Irrigation Works in the Khandesh Irrigation District, comprising the whole of the Khandesh Collectorate and such portion of Nasik as is within the catchment basin of the Tapti River, having been prepared during the year, is printed as an Appendix to the report.

30. It may be observed that the general question of the liability of Government to repair the old tanks in Gujarat and Belgaum and Dharwar, on which Irrigation Revenue is dependent, is now being enquired into. It is undeniable that, in the majority of instances, it has been the custom for the ryots concerned to effect the requisite repairs to tanks without the intervention of Government, or, where Government has intervened, to contribute either in money or labour or both, and they cannot be relieved of any responsibility in this respect, which was taken into consideration in the terms of the settlement under which their lands are assessed. On the other hand, in the absence of any such understanding, Government must

take measures to prevent the works deteriorating from neglect to such an extent as to affect the revenue.

GENERAL.

31. The most important features of the year's operations are:—

- (1)—The increase of 71 per cent. in the area irrigated by Class I Works.
- (2)—The increase of 19 per cent. in the assessed revenue from works of that class, as compared with 15 per cent. in the previous year and 7 per cent. in the year before.
- (3)—The large decrease in working expenses, due to the reduction of establishment charges, from Rs. 3,52,765 in 1886-87 to Rs. 2,73,481 in 1887-88 and to Rs. 2,41,035 in 1888-89, or by in all over 31 per cent.

32. The report was submitted three days earlier than last year. Copies, with copies of this Resolution, should be forwarded to the Government of India and the Secretary of State.

H. D. OLIVIER, *Captain, R.E.*,

Under Secretary to Government.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, January 20th, 1890.

The weather, during the week under review, has undergone a considerable change. At first conditions were similar to those reported during several weeks past, but on the 17th a change occurred, which was remarkable, as it was not accompanied by any marked change in the general distribution of pressure at the earth surface. Rain, however, fell on that and the two subsequent days over a large part of Northern India. On the 19th a brisk barometric fall occurred over the North-Western Provinces and a low pressure area was formed there. This low pressure area subsequently travelled south-eastward across Bengal and finally became merged in the larger low pressure overlying the Bay. During its passage across Bengal damp winds from the Bay were drawn into Bengal and general though slight rain was produced over that Province. Hence at different times during the week, the weather was unsettled over a large part of Northern India. Over the Peninsula, on the contrary, the weather has been settled throughout. Pressure has been high over the inland parts and moderate barometric gradients have prevailed between the Deccan and the coast districts, so that, at times, the north-north-westerly winds on the eastern, and the easterly winds on the western side, have blown rather strongly. The weather in this region has not, however, been disturbed by barometric depressions and there has been no rain.

The following distribution of pressure and circulation of winds were, with some modifications to be afterwards noticed, characteristic of the whole week. On the 14th the chart showed a large area of high pressure, with its apex over Central India, Rajputana and the south of the Punjab, overlying the whole of North-Western and Central India, and extending southward over the inland parts of the Peninsula as far as Salem and Bangalore. In addition to this main high pressure area a second anticyclonic area was reported from the Upper Assam Valley. From these two regions pressure decreased and was low off both the south-east and south-west coasts of the Peninsula. The wind was anticyclonic in almost all parts of the Indian region, blowing outward from the high pressure areas. Down the Gangetic plain it was westerly and west-north-westerly, over the east of the Peninsula north-westerly and over the west of the Peninsula north-easterly and easterly, while in Assam and North Bengal it was also north-easterly. Within the high pressures themselves the directions were variable. On the hills the winds showed a tendency to draw into south-east. The weather was becoming cloudy over North-Western India and a slight shower had fallen at Quetta. On the 15th the south-easterly current on the hills was becoming stronger and more extensive, and the weather in North-Western India more cloudy. The barometer had fallen over Guzerat and Sind and the chart of abnormal pressure distribution showed steepish gradients for easterly winds over Northern India, although the surface currents were practically the same as on the preceding day. On the 16th pressure, though retaining the same general features in its distribution, became more uniform, the winds became variable and the weather in the North-West improved considerably. On the 17th pressure rose quickly over the Punjab, while it fell briskly over Central India, Guzerat and Sind. Hence the chart of pressure abnormalities again showed steep gradients for easterly winds, and though pressure was high over the Punjab, rain fell generally throughout that Province and the sky was densely clouded throughout North-Western India. On the 18th the barometer fell in the Punjab and rose elsewhere and the rainfall area somewhat contracted, though the sky was still very cloudy throughout North-Western India and snow was falling on the hills. On the 19th the barometer was falling briskly generally and quickly in the North-Western Provinces, where a depression had been formed. Slight rain and snow was still reported from the hills and rain from some of the plains stations of the Punjab. On the 20th the weather had improved in the North-West but the depression from the North-Western Provinces had passed into Bengal, and the sky had become cloudy with rain in that province.

Temperature—Continued above the average in all Provinces except Madras. In Madras the mean temperature on all days of the week was below the normal average, and in the Punjab one day (19th) was colder than usual, but with these exceptions there was everywhere excess.

The following table shows the variations from the normal for the present and for the past weeks :—

PROVINCE.	Difference of the mean temperature of last week from the normal.	Difference of the mean temperature of present week from normal.
	o	o
Burma	+ 1.6	+ 1.2
Bengal	+ 2.3	+ 2.4
North-Western Provinces	+ 3.1	+ 3.7
Punjab	+ 4.9	+ 3.1
Bombay	+ 0.2	+ 0.6
Central Provinces	+ 0.4	+ 2.7
Guzerat and Central India	+ 3.3	+ 2.7
Sind and Rajputana	+ 6.1	+ 3.5
Madras	— 1.1	— 1.1

This table shows that, except over North-Western India (Sind, Rajputana, Central India and the Punjab), where there has been some fall, the mean temperature of the present week bears the same relation to the normal as did that of the past week. The warmest day was the 14th when very mild weather prevailed all over Northern India.

Rain.—The rainfall returns show that rain has been confined to two districts of India, *viz.*, the North-East and North-West, the fall being somewhat heavier in the former than in the latter district. Of the rainfall divisions thirteen report rainfall during the week and thirty-eight no rain. The heaviest fall was over the hill districts of the Punjab, the lightest over the centre and south of the Punjab and the submontane parts of the North-Western Provinces.

The following was the daily distribution :—Rain commenced at Quetta on the 16th and extended over the greater part of the Punjab and as far east as Ranikhet on the 17th. On the 18th the fall continued at Quetta, but in the Punjab there was very little rain except over and near the hills. The chart of the 19th showed rain at Mussoorie, Simla, Rawalpindi, Peshawar and Kushab in the North-West, and at Sibsagar in the North-East. On the 20th rain had ceased all over the North-West and become general though not heavy over Bengal and Assam.

The following were the heaviest falls in North-Eastern India :—

East Bengal	Bramenberiah	1.19 inch
"	Mymensing	1.16 "
Assam	Sibsagar	1.15 "
Bengal (Deltaic)	Fareedpur	1.55 "
and North-Western India		
Punjab Hills	Hamirpur	1.30 "
" N. W.	Gujranwala	1.20 "
" "	Swabi (Peshawar)	3.20 "

In no case in North-Western India has the rainfall of the past week exceeded the amount normally expected, hence there has been very little improvement in the figures showing the state of the seasonal rainfall in that region, there being still a very large deficiency. In Bengal, on the contrary, the week's fall has been generally in excess of the average, and hence the excess which already prevailed in the seasonal fall has been slightly increased. In the east and south of the Peninsula there has also been a trifling increase of the existing deficiency.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—For week ending 25th January.—No rain. Crops generally good, but withering in parts of Nellore, South Arcot, Chingleput, Madura, Tinnevely, Coimbatore and Salem. Want of rain felt in these districts and parts of North Arcot and Tanjore. Prices fairly steady. General prospects fair.

Bombay.—For week ending 29th January.—Late crops in parts of Deccan and Karnatak below average for want of late rains, elsewhere good except where in parts damaged by locusts or otherwise injured. Cotton prospects generally good. Harvesting of late crops commenced in some districts. Fodder generally sufficient and agricultural stock healthy.

Bengal.—For week ending 28th January.—Rain fell over considerable portions of Bengal and North Behar on the 20th and 24th instants, doing much good to the standing crops. Weather has become very cold. Rice harvest still proceeding on low lands in some districts. Prospects of *rabi* crops generally favourable, but rain is required in South Behar and Chota Nagpore, where none has fallen during the week. Mustard and other earlier *rabi* crops being gathered. Sugarcane also being cut and pressed in several districts. Poppy flowering and in good condition, but the late sowings in Hajipore are unsuccessful, and those in Monghyr injured by caterpillars. Tobacco promises to be a good crop, as also *ganja* in Rajshahye district. Cultivation and transplanting of *boro* or spring rice in progress, and prospects favourable. Prices practically stationary at the high level to which they rose at the end of 1888. In Balasore prices reported to be high, but condition of people remains unchanged.

North-Western Provinces and Oudh.—For week ending 29th January.—Weather cold and cloudy with light rain in a few districts. More rain needed, but prospects both of the *rabi* and poppy sowings continue fair. Prices fluctuating slightly. Food stocks ample.

Panjab.—For week ending 29th January.—Slight rain has fallen in most districts. Prices stationary except in Rawalpindi where they are rising. Sowings of *rabi* crops over. Watering commenced. More rain urgently wanted throughout the Province. Condition of crops average. Crops suffering from want of rain in Delhi and Shahpur. Fodder sufficient in all districts except in Jullundur, Sialkot and Sadr Station of Lahore where it is scarce.

Central Provinces.—For week ending 29th January.—Weather clear and cold. Slight damage from frost in Jabalpur. *Rabi* crops require rain in northern and eastern districts, especially in Saugor and Bilaspur. Prices remain generally steady.

Burma.—For week ending 25th January.—In Lower Burma considerable rain fell in seven districts. In Upper Burma no rain fell during the week. It is to be feared that the recent heavy rain in some districts in Lower Burma will injure paddy reaped, but not stored. In Pegu there has been no rain, but paddy on threshing floor is reported endangered by threatening rain. The price of paddy has fallen in three and risen in two districts, elsewhere no fluctuations are shown. In Upper Burma in the Bhamo township the crop prospect is not good owing to want of water, but in other districts the prospect is fair.

Assam.—For week ending 29th January.—Weather cold. Rain in all districts. Reaping of late rice finished. Ploughing for early rice commenced. Gathering of mustard in progress. Tea pruning continues.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 20TH JANUARY 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 20TH JANUARY 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 20th January.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0	0	16.98	5.02	+238
	Lower Burma	0	0	0	7.58	6.07	+25
	Central do.	0	0.01	-0.01	6.08	4.14	+47
	Upper do.	0	?	?	3.92	?	?
	Arakan	0	0	0	7.59	5.73	+32
BENGAL AND ASSAM	Eastern Bengal	0.23	0.08	+0.15	7.74	4.39	+76
	Assam (Surma)	0.18	0.03	+0.15	5.01	4.15	+21
	Do. (Brahmaputra)	0.42	0.19	+0.23	2.21	3.41	-35
	Deltaic Bengal	0.21	0.10	+0.11	9.77	3.33	+193
	Central do.	0.12	0.10	+0.02	3.70	2.72	+36
	North do.	0.13	0.06	+0.07	0.86	2.73	-68
	Orissa	0	0.07	-0.07	15.44	6.03	+156
	Chutia Nagpur	0	0.13	-0.13	2.99	2.31	+29
	Behar (South)	0	0.16	-0.16	0.54	2.01	-73
	Do. (North)	0	0.15	-0.15	0.42	1.69	-75
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.20	-0.20	1.23	1.54	-20
	Oudh (South)	0	0.13	-0.13	0.05	0.94	-95
	Do. (North)	0	0.15	-0.15	0.04	0.95	-96
	North-Western Provinces (Central)	0	0.14	-0.14	0.01	1.08	-99
	North-Western Provinces (West)	0	0.13	-0.13	0	0.70	-100
	North-Western Provinces (Sub-montane)	0.01	0.24	-0.23	0.15	1.24	-88
PUNJAB	Punjab (South)	0.01	0.11	-0.10	0.01	0.97	-99
	Do. (Central)	0.01	0.14	-0.13	0.01	1.07	-99
	Do. (Sub-montane)	0.09	0.30	-0.21	0.09	1.85	-95
	Do. (Hill Districts)	0.66	0.92	-0.26	0.66	4.12	-84
	Do. (North-West)	0.32	0.48	-0.16	0.35	2.70	-87
	Do. (West)	0.13	0.16	-0.03	0.13	0.76	-83
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	0	0.12	-0.12	12.51	11.76	+6
	Madras (South Central)	0	0.04	-0.04	7.21	12.63	-43
	Coorg	0	0.02	-0.02	12.76	9.10	+40
	Mysore	0	0.05	-0.05	3.02	4.47	-32
	Konkan	0	0.11	-0.11	4.90	2.20	+123
	Bombay—Deccan	0	0.03	-0.03	5.10	3.81	+34
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0.06	-0.06	1.26	3.35	-62
CENTRAL PROVINCES AND BERAR.	Berar	0	0.07	-0.07	3.16	3.14	+1
	Central Provinces (West)	0	0.16	-0.16	2.95	1.89	+56
	Do. (Central)	0	0.20	-0.20	1.72	1.83	-6
	Do. (East)	0	0.09	-0.09	1.97	1.74	+13
BOMBAY (NORTH).	Guzerat	0	0	0	0.02	0.55	-97
	Kattiawar	0	0.01	-0.01	0	0.32	-100
	Sind	9	0.04	-0.04	0.01	0.35	-97
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0.17	-0.17	0.13	1.28	-90
	Rajputana (East), Central India (West)	0	0.06	-0.06	0	0.65	-100
	Rajputana (West)	0	0.07	-0.07	0	0.40	-100
	East Coast (North)	0	0.09	-0.09	12.85	9.20	+40
MADRAS	Do. (North) (a)	0	?	?	9.45	?	?
	Hyderabad (South)	0	0.03	-0.03	2.71	2.27	+19
	Madras (Central)	0	0.06	-0.06	5.05	4.67	+8
	East Coast (Central)	0	0.11	-0.11	10.77	15.22	-29
	Do. (South)	0	0.25	-0.25	11.90	18.08	-34
	Madras (South)	0	0.20	-0.20	4.80	13.87	-65

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

E. C. BUČK,

Secretary to the Government of India.

SIMLA, the 24th January 1890.

Mysore and Coorg.—For week ending 29th January.—Standing crops in good condition in Mysore. Harvesting continued in parts. Prospects favourable. Prices slightly fallen in Bangalore district.

Season favourable in Coorg for rice harvest.

Berar and Hyderabad.—For week ending 29th January.—In Berar the weather is clear and cold. Threshing of *jowari* continues. Cotton-picking nearly completed. *Rabi* in excellent condition. Fodder sufficient except in Ellichpur taluk. Land being prepared for next year. Prices almost stationary.

No rain at Hyderabad. Sowing of *tabi* crops continues. *Rabi* crops prospering. Prices—wheat 11½, coarse rice 10, white *juar* 16½, yellow *juar* 19 and *tur* 15½ seers per current sicca rupee.

Central India.—For week ending 29th January.—Prices of food-grains high in Goona Agency and stationary in Neemuch. No other material changes since last report.

Rajputana.—For week ending 29th January.—Agricultural operations generally satisfactory. Standing crops good but rain needed in Kerowli. Agricultural stock good. Pasturage or fodder sufficient except in Marwar. Prices steady generally.

Nepal.—For week ending 23rd January.—Weather cold and cloudy. Slight showers fell during the week. Prospects good.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XL of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	FIRST 12 DAYS OF JANUARY, 1889.			FIRST 11 DAYS OF JANUARY, 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 12TH JANUARY 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 11TH JANUARY 1890.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total length open.	RECEIPTS.		Total length open.	RECEIPTS.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
			R	R		R	R	R	R	R	R		
State Lines worked by Companies.													
18th Jan., 1890	East Indian(a)	1,526	15,82,345	1,037	1,526	14,07,873	923	3,41,22,071	546	3,39,68,940	543	...	1,53,131
18th ditto	Patna-Gya	57	14,992	263	57	14,880	261	3,83,750	164	3,97,311	169	13,561	...
	Sindia	75	13,178	176	...	(b)...	...	2,77,016	90	(b)...	...	...	2,77,016
18th Jan., 1890	Rajputana-Malwa	1,664	7,21,450	434	1,672	6,16,713	369	1,42,79,748	209	1,49,64,664	220	6,84,916	...
18th ditto	Bengal-Nagpur (c)	254	90,813	358	347	(d)87,018	251	12,25,258	156	(d)14,23,432	114	1,98,174	...
18th ditto	Southern Mahratta(e)	854	1,19,355	140	973	1,36,205	139	31,17,723	89	32,21,209	87	1,03,486	...
18th ditto	Ditto Mysore Section	140	16,958	121	296	28,789	97	4,59,370	80	7,54,294	71	2,94,924	...
18th ditto	Indian Midland	374	(f)58,032	155	746	(g)1,43,827	193	(f)5,48,115	92	(g)25,10,423	89	19,62,308	...
First 11 days of Jan., 1890.	Villupuram-Guntakal, Nellore Branch	83	7,183	87	83	7,454	90	1,93,063	57	1,95,893	58	2,830	...
Ditto	Bareilly-Pilibhit	36	3,986	111	36	3,762	105	68,538	49	82,216	59	13,678	...
	TOTAL	5,063	26,28,292	519	5,741	24,46,521	426	5,46,74,652	279	5,75,18,382	255	28,43,730	...
State Lines worked by Government.													
First 11 days of Jan., 1890.	North-Western (h)	2,386	8,68,232	364	2,477	9,82,521	397	2,02,39,850	207	2,27,09,112	224	24,69,262	...
Ditto	Oudh and Rohilkhand	692	2,30,173	333	692	2,42,264	350	52,89,282	191	59,84,240	216	6,94,958	...
Ditto	Bengal Central	125	21,583	173	125	21,300	170	5,67,738	111	5,93,777	110	26,039	...
Ditto	Wardha Coal	45	39,182	871	45	29,218	649	6,52,812	354	6,11,030	333	...	41,182
Ditto	Eastern Bengal	673	3,34,225	497	747	3,81,980	511	85,76,614	311	90,20,143	304	4,43,529	...
18th Jan., 1890	Nalhati	27	3,201	119	27	3,357	124	78,442	71	77,907	71	...	535
18th ditto	Tirhoot	273	47,142	173	273	75,295	276	12,96,645	126	15,59,317	146	2,62,672	...
First 11 days of Jan., 1890.	Lucknow-Sitapur-Sih-ramau	105	9,780	93	105	11,588	110	2,01,418	48	2,53,356	60	51,938	...
Ditto	Jorhat	31	1,846	60	30	1,809	60	49,121	39	48,552	40	...	569
Last 10 days of Dec., 1889.	Cherra-Companyganj.	...	...	...	...	(i)...	...	(j)6,385	23	(k)8,500	31	2,115	...
First 11 days of Jan., 1890.	Burma (l)	441	1,21,535	276	553	1,49,408	270	23,35,000	147	35,38,689	161	12,03,689	...
	TOTAL	4,798	16,76,899	349	5,074	18,98,740	374	3,92,93,307	202	4,44,05,223	215	51,11,916	...
Lines worked by Guaranteed Companies.													
First 11 days of Jan., 1890.	Madras	840	2,67,233	318	840	2,97,223	354	66,90,978	194	72,82,972	212	5,91,994	...
Ditto	South Indian	654	1,67,016	255	654	1,78,477	273	43,67,811	163	45,62,433	171	1,94,622	...
Ditto	Great Indian Peninsula (m)	1,447	15,97,393	1,104	1,447	15,47,502	1,069	3,19,84,556	521	2,69,80,818	458	...	50,03,738
18th Jan. 1890	Bombay, Baroda and Central India (n)	461	4,68,274	1,016	461	3,95,571	858	97,21,438	514	98,16,086	521	94,648	...
	TOTAL	3,402	24,99,916	735	3,402	24,18,773	711	5,27,64,783	378	4,86,42,309	350	...	41,22,474
GRAND TOTAL (GUARANTEED AND STATE)													
	GROSS ESTIMATED EXPENSES	13,263	68,05,107	513	14,217	67,64,034	476	14,67,32,742	277	15,05,65,914	263	38,33,172	...
	NET RECEIPTS	...	...	...	...	...	...	7,01,05,789	132	7,16,79,363	125	15,73,574	...
Assisted Companies.													
18th Jan., 1890	Tarakeswar	22	8,256	375	22	8,067	367	2,15,138	239	2,12,063	236	...	3,075
First 4 days of Jan., 1890.	Dibru-Sadiya	...	...	...	...	(i)...	...	(o)3,36,485	108	(p)3,60,501	116	24,016	...
18th Jan., 1890	Bengal and North-Western	376	60,512	161	376	60,260	160	17,30,110	112	17,87,908	116	57,798	...
First 11 days of Jan., 1890.	Rohilkhand-Kumaun	67	6,788	101	67	6,593	98	2,78,271	106	3,07,943	118	29,072	...
	TOTAL	465	75,556	162	465	74,920	161	25,60,004	115	26,68,415	120	1,08,411	...
Native States.													
First 11 days of Jan., 1890.	His Highness the Nizam's Guaranteed	354	62,450	176	354	83,073	235	13,58,066	112	18,21,088	126	4,63,022	...
18th Jan., 1890	His Highness the Gaekwar's	59	4,578	78	59	3,699	63	1,07,144	44	1,05,815	44	...	1,339
18th ditto	His Highness the Gaekwar's Viramgam	27	1,545	57	27	1,487	55	35,807	40	40,596	37	4,789	...
First 11 days of Jan., 1890.	Mehsana-Vadnagar	209	37,901	181	329	37,676	115	8,23,568	106	10,00,089	86	1,76,521	...
Ditto	Bhavanagar-Gondal	68	4,099	60	94	5,666	60	1,30,846	47	1,45,452	51	14,606	...
18th Jan. 1890	Junagarh-Porbandar	124	12,090	98	124	10,413	84	2,79,328	53	2,69,995	53	...	423
	TOTAL	841	1,22,663	146	987	1,42,014	144	27,25,759	86	33,82,945	90	6,57,186	...

(a) Includes the Dildarnagar-Ghazipur State Railway.
(b) Includes with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Asansol-Purulia Section of the Bengal-Nagpur Railway.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Bhopal-Itarsi State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.

(i) Return not received.
(j) Total receipts from 1st April to 31st December 1888.
(k) Total receipts from 1st April to 31st December 1889.
(l) Includes the Toungoo-Mandalay extension.
(m) Includes the Dhond-Manmad, Amraoti and Khamgaon State Railways.
(n) Includes the Patri Branch.
(o) Total receipts from 1st April 1888 to 5th January 1889.
(p) Total receipts from 1st April 1889 to 4th January 1890.

CALCUTTA,
The 30th January, 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.



SUPPLEMENT TO
The Gazette of India.

No. 6.} CALCUTTA, SATURDAY, FEBRUARY 8, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for December 1889.

The weather of the past month, like that of its predecessors during the present cold weather period, has been exceptionally fine and settled. It is usual for fine weather to hold over the whole of India till about the third week of December when pressure usually gives way in the North and the weather there and often in the Central Provinces becomes unsettled. This unsettled weather usually begins very gradually. The barometer falls for a day or two, ascensional movements of the air take place and clouds appear, then the barometer rises again, the ascensional movement ceases, and a period of very fine fresh weather supervenes. After a time the barometer again falls and this time the oscillation is larger and cycles of this character are repeated till by the close of the month rain falls and a depression is produced. At other times this change of weather is produced by the advance of an already formed depression from Sind and Baluchistan, but on the whole the oscillatory cause is more frequent. It is remarkable that disturbed weather over North-Western India is very commonly coincident with disturbed weather over North-Eastern India and the rainfall is on the whole heavier over the latter than over the former region. Over the central parts of the country, *vis.*, the Central Provinces, Central India and Rajputana, as well as the Deccan and Konkan, the weather is ordinarily very fine though with a certain liability to small storms either formed over Central India or entering that region from the westward or north-westward. In Sind and Guzerat there is hardly anything more than a few cloudy days. On the Peninsula coasts the weather is liable to be more disturbed. The north-easterly monsoon still gives a good deal

of rain to the Carnatic and Ceylon during the first half of the month and Malabar and Mysore have fairly frequent showers.

During the past month the region which departed most from the normal conditions was Northern and Central India where neither of the rainfall causes mentioned above were operative and where the weather was exceptionally fine and clear.

On December 1st normal cold weather conditions prevailed over India. A large high pressure area existed over the North-West (30·00 inches and above) whence a tongue of high readings extended southward over the central parts of the Peninsula as far as Salem and Coimbatore. Between this tongue and the coast lines slight gradients existed and the wind was anticyclonic throughout the whole country. It blew from north-west down the Gangetic plain, along the whole of the coast line of the east of the Peninsula, across the Bay and in Burma, while all along the East Coast it was easterly or north-easterly. The weather was everywhere fine and there was no rain. On the 4th south-easterly winds were reported from parts of the Punjab and on the following day a small depression was shown over the Punjab and strong winds and slight rain had been experienced at Peshawar and Murree, and on the following day at Sib-sagar (Assam). With this single exception the above conditions of pressure, wind and weather lasted until the 16th when a moderate fall of the barometer with overcast weather was reported from the Madras Presidency. On the following day a well defined but comparatively slight depression was shown lying off the Carnatic and Ceylon coasts. This storm occasioned strong cyclonic winds and heavyish rain over the south of the Peninsula and this weather lasted until the 21st. On the 19th the barometer was falling at Tavoy with rain and a north-north-west wind. On the 20th the rain had extended to other parts of Burma and the wind had shifted towards east. This change of weather intensified on the 21st, and it became evident that a depression was advancing across the Bay. On the 23rd the barometer was falling along the Madras coast, gradients were steep and the winds were strong and cyclonic. On the 24th the storm appeared off the Madras coast. The subsequent course of this storm was very irregular. From the 24th to the 26th it hung about off the coast occasioning strong winds and rain all over the west and north of the Bay from Chittagong to Madras, but between the 26th and 27th it passed inland and on the morning of the 27th the centre lay between Madras and Bangalore. After this the storm disappeared though a fresh low pressure area was propagated westward to the Arabian Sea. After the breaking up of the main depression and the disappearance of the unsettled weather originating from it, the distribution of pressure and the circulation of the winds became the same as those which existed at the commencement of the month and these conditions lasted until the 31st.

Barometric depressions.

Feeble depression of 4th and 5th.—The barometer fell briskly over the Punjab and south-easterly winds and cloudy weather were reported at a few stations. On the following day a well marked but exceedingly slight depression was shown over the east of that Province. The effects of this depression were felt almost entirely on its western side, showers being reported from Peshawar and Murree.

Depressions in the Bay.—On the 7th and 8th, a slight depression crossed the extreme south of the Bay and gave rain to several of the more southern stations.

Slight depression of the 15th to 20th December.—This depression, which, though very slight, was the cause of the breaking of the drought which had prevailed in Madras for so long, gave the first indications of its existence on

the 16th, when the wind rose at Diamond Island and on the Madras coast. On the 17th the centre was off the coast about 200 miles to the east of Negapatam. Slight rain was falling at Madras, Negapatam and Colombo. By the morning of the 18th the centre had advanced over Palks Straits, the wind had shifted to north-east and the rainfall area had extended. On the 19th the north-easterly current was stronger and more general and the rainfall was both heavier and more widely distributed. On the 20th and 21st the rainfall gradually fell off and the disturbance disappeared.

Important depression of the 19th to 27th December.—This was the only really large depression during the month. Apparently it crossed the Malay Peninsula as the wind at Tavoy on the 19th was north-north-westerly with an overcast sky and rain. On the 20th the wind had veered to north-east and the cloudy weather and rain had extended to other parts of Burma with a briskly falling barometer. By the morning of the 21st the wind was easterly and east-south-easterly over Burma with general rain but a rising barometer, showing that the centre of the depression had left Burma and begun its passage across the Bay. On the two following days, beyond a falling barometer on the east side of the Bay and strengthening winds, there was no sign of the disturbance, but on the morning of the 24th it appeared off the coast between Masulipatam and Madras. Between the 24th and 26th it hung about the Madras coast giving general rain to the north and east side of the Bay, but on the 27th it crossed the coast and lay between Madras and Bangalore. The rain accompanying this disturbance gradually decreased and by the close of the month the weather was fine again.

Pressure.—Has relatively to the average for the time of year been everywhere below the normal. Relatively to surrounding regions the barometer has however been high over Guzerat, Rajputana, Central India, the Central Provinces, the Deccan and the West Coast of the Peninsula, the greatest excess being in Central India and the Deccan. Elsewhere pressure was low—most so in Bengal and the Gangetic plain.

Temperature.—The following table gives a summary of the temperature data and shows the general character of the variations of temperature from week to week.

PROVINCE.	DIFFERENCE OF MEAN TEMPERATURE FROM NORMAL FOR WEEK ENDING DECEMBER.				Difference of mean temperature from the normal for the month.
	9th.	16th.	23rd.	30th.	
Burma	0	0	0	0	0
Bengal	+0·7	—0·2	+0·2	+3·3	+1·0
North-Western Provinces .	+0·6	—1·1	+1·4	+4·6	+1·3
Punjab	+1·5	—1·0	+2·7	+2·3	+1·6
Bombay	+0·8	+0·5	+4·1	+3·2	+2·4
Central Provinces and Berar	—0·3	—2·1	—0·5	+1·0	—0·4
Guzerat and Central India .	+2·9	—1·7	+2·3	+1·0	+1·1
Sind and Rajputana . . .	+1·6	—1·1	+2·9	+1·1	+1·1
Madras	—1·3	—0·2	+3·7	+2·3	+1·2
	+1·2	—1·6	—0·4	+3·9	+0·7

This table shows that except during one week of the month the average temperature of each week was largely exceeded, but that in Bombay, the Central Provinces and Central India the excess has generally been less than in the other Provinces. Hence it may be assumed that a large part of the deficiency of pressure noticed above is due to an excess of temperature. This assumption is supported by the fact that at the hill stations there was an excess of pressure. The

high temperatures which obtained on some days during the month were quite phenomenal, but they have been noticed in the weekly summaries.

Rain.—The daily distribution of rainfall has been fully dealt with in the earlier parts of this summary. The monthly fall shows an excess in only three districts, *viz.*, Malabar, Mysore and Sind; in all other districts the fall has been deficient. In fourteen of the districts the monthly rainfall was either nil or less than 0·1 inch and it was practically only in the Peninsula that there was any rain.

The following table gives complete data, and shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which the country is divided, so far as it is indicated by the telegraphic reports of a few stations in each district:—

DISTRICTS.	Number of Stations.	Normal average rainfall in December.	Actual average rainfall in December 1889.	Difference from the average in December 1889.
Punjab, West	7	0·31	0·08	—0·23
" East	4	0·48	0	—0·48
North-Western Provinces, Trans-Gangetic	7	0·37	0	—0·37
North-Western Provinces, Cis-Gangetic	3	0·24	0	—0·24
Behar	2	0·26	0	—0·26
North Bengal	3	0·20	0	—0·20
Assam—Cachar	3	0·55	0·11	—0·44
Lower Bengal and Chutia Nagpur	8	0·38	0·09	—0·29
Orissa—North Circars	5	1·54	1·20	—0·34
Central Provinces, South	7	0·68	0	—0·68
Berar—Khandeish	2	1·14	0	—1·14
Rajputana, Central India, Saugor and Nurbudda	9	0·38	0	—0·38
Sind—Cutch	3	0	0·01	+0·01
Guzerat	3	0·02	0	—0·02
Konkan	4	0·22	0	—0·22
Deccan—Hyderabad	5	0·34	0·10	—0·24
Malabar	5	1·02	1·74	+0·72
Mysore—Bellary	4	1·86	1·97	+0·11
Carnatic	6	4·74	4·72	—0·02
Lower Burma	7	0·43	0·16	—0·27
Ceylon	1	7·29	5·22	—2·07

W. L. DALLAS,

Assistant Meteorological Reporter to the Govt. of India.

SIMLA,

The 23rd January 1890.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, January 27th, 1890.

The weather during the week under review has been more favourable for rainfall in Northern India. It has been frequently remarked that during the

cold season there is very often a marked contrast in the conditions over Northern India and over the Peninsula, *i.e.*, that, when rain occurs over the Peninsula at this season, the weather is fine over Northern India, and *vice versa*. The past week has illustrated this contrast in a marked manner, for while there has been fairly general rain over Burma, Assam, Bengal, the North-Western Provinces and the Punjab, not a drop has occurred over the Central Provinces and the Peninsula. This change in the weather over Northern India has been marked by a complete alteration in the distribution of pressure, the area of high readings over the Punjab, which has been such a permanent feature of the distribution during the present cold season, having entirely given way, and been replaced by a depression which passed right down the Gangetic plain and passed out into the Bay of Bengal.

The chart of the 21st showed very uniform pressures existing over Northern India and the inland parts of the Peninsula. Moderate gradients continued to exist round the coasts and the lowest pressures were reported from the Andaman Sea. Readings were also slightly low over Sind and the north-west of the Punjab and the south-easterly and easterly winds in those regions and the southerly wind at Quetta showed that conditions favourable to rainfall were forming in the North-West. On the 22nd a very slight but well marked depression was shown over the Punjab, the centre lying apparently over the western desert. A well marked but very feeble cyclonic circulation of the winds existed in the North-West, but elsewhere the directions were unaffected by the disturbance and remained as during previous weeks. The high pressure area had been pushed southward and lay over the Central Provinces, Khandeish, the Deccan and the Konkan. By the morning of the 23rd, the shallow depression had advanced eastward to the North-Western Provinces, the centre lying near Cawnpore. The depression was very irregularly shaped and extended from Roorkee in the North-West south-eastward to Benares. The high pressure area had moved to the southward, the centre lying over Khandeish. The lowest readings were again reported from the Andaman Sea. The cyclonic circulation around the depression was again well marked, but in other parts of the Indian region directions were very variable. The chart of the 24th showed that the disturbance had continued to advance eastward and that the centre was near Burdwan. It was still accompanied by a well marked circulation of the winds, the force being strong at the head of the Bay. The barometer had risen moderately to briskly in North-Western India and there had been a northerly extension of the area of high pressure which promised an early re-establishment of the former pressure distribution. On the 25th the depression over Bengal had almost filled up, the barometer had risen rapidly in the North-West and the general features of the distribution were the same as those which had prevailed prior to the appearance of the depression. The barometer was high over the Punjab and Rajputana and low over the Bay, the differences of pressure being considerable. This distribution with the ordinary anticyclonic circulation of the winds continued until the close of the week.

Temperature—Was very high at the commencement of the week. This excess was most marked at the hill stations and amounted to $11^{\circ}7$ at Quetta, 9° at Simla and Ranikhet and $6^{\circ}5$ at Mount Abu on the 21st. On the 22nd there was again a large and general excess, but on the 23rd there was a considerable fall all over North-Western India and by the following morning the mean had fallen below the normal average in Sind and Rajputana. This fall of temperature quickly spread over the greater part of the country and almost the only cool period of the season was experienced. Sharp frost was recorded over the plains of North-Western and Central India.

The following table shows the variations of the mean temperature of the present and of the past week from the normal average :—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	0	0
Bengal	+1.2	+2.0
North-Western Provinces	+2.4	+1.7
Punjab	+3.7	+1.8
Bombay	+3.1	+0.4
Central Provinces	+0.6	—1.1
Guzerat and Central India	+2.7	—0.8
Sind and Rajputana	+2.7	0
Madras	+3.5	+0.8
	—1.1	+0.8

This table shows that except in Burma and Madras there has been a general fall of temperature over the country.

Rain—Has been much more general than for several weeks. At 22 of the rainfall divisions rain has fallen and at 29 the weather has been fine. In Burma, Eastern, Northern and Deltaic Bengal as well as in Assam and in the hill districts of the Punjab, there has been an excess of rain—very large in Tenasserim but slight elsewhere. As mentioned above the rainfall has been entirely confined to Burma, Bengal, Assam, the North-Western Provinces and the Punjab, and none has fallen over the Central Provinces or the Peninsula. In Northern India also the divisions of Arakan, Chota-Nagpur, the North-Western Provinces (East and Central) and Oudh (South) have been without rain. The heaviest falls are $1\frac{3}{4}$ inches in Tenasserim and $1\frac{1}{2}$ inches over the hill districts of the Punjab.

The final column of the accompanying table shows a slight improvement in the seasonal conditions over the Punjab, but on the whole the relations are about the same as those previously shown. There is a large excess in Burma, East Bengal, Deltaic Bengal and Orissa and a moderate to slight excess in Assam, Central Bengal and Chota-Nagpur. There is also more or less excess in the west and north of the Peninsula and parts of the Central Provinces. Elsewhere the seasonal rainfall remains below the normal average.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 27TH JANUARY 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 27TH JANUARY 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 27th January.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	1.86	0	+1.86	20.23	5.02	+303
	Lower Burma	0.75	0	+0.75	8.33	6.07	+37
	Central do.	0.35	0.01	+0.34	6.43	4.15	+55
	Upper do.	0.03	?	?	3.78	?	?
	Arakan	0	0.04	—0.04	7.59	5.76	+32
BENGAL AND ASSAM	Eastern Bengal	0.50	0.18	+0.32	8.22	4.57	+80
	Assam (Surma)	0.61	0.16	+0.45	5.61	4.31	+30
	Do. (Brahmaputra)	0.70	0.22	+0.48	2.91	3.63	—20
	Deltaic Bengal	0.53	0.11	+0.42	10.30	3.45	+199
	Central do.	0.04	0.13	—0.09	3.74	2.86	+31
	North do.	0.40	0.23	+0.17	1.25	2.96	—58
	Orissa	0.03	0.06	—0.03	15.48	6.09	+154
	Chutia Nagpur	0	0.22	—0.22	3.00	2.53	+19
	Behar (South)	0.01	0.22	—0.21	0.55	2.23	—75
	Do. (North)	0.19	0.19	0	0.61	1.88	—68
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.21	—0.21	1.23	1.76	—30
	Oudh (South)	0	0.34	—0.34	0.05	1.27	—96
	Do. (North)	0.08	0.32	—0.24	0.12	1.27	—90
	North-Western Provinces (Central)	0	0.17	—0.17	0.01	1.25	—99
	North-Western Provinces (West)	0.04	0.24	—0.20	0.04	0.94	—96
	North-Western Provinces (Sub-montane)	0.32	0.55	—0.23	0.46	1.79	—74
PUNJAB	Punjab (South)	0.15	0.21	—0.06	0.16	1.18	—86
	Do. (Central)	0.25	0.25	0	0.26	1.32	—80
	Do. (Sub-montane)	0.27	0.48	—0.21	0.36	2.34	—85
	Do. (Hill Districts)	1.42	1.33	+0.09	2.07	5.44	—62
	Do. (North-West)	0.21	0.59	—0.38	0.59	3.29	—82
	Do. (West)	0.01	0.22	—0.21	0.14	0.98	—86
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	0	0.02	—0.02	12.51	11.77	+6
	Madras (South Central)	0	0.09	—0.09	7.21	12.72	—43
	Coorg	0	0.02	—0.02	12.76	9.12	+40
	Mysore	0	0.14	—0.14	3.03	4.61	—34
	Konkan	0	0.10	—0.10	4.90	2.30	+113
	Bombay—Deccan	0	0.02	—0.02	5.10	3.83	+33
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0.01	—0.01	1.26	3.37	—63
CENTRAL PROVINCES AND BERAR.	Berar	0	0.04	—0.04	3.14	3.18	—1
	Central Provinces (West)	0	0.09	—0.09	2.95	1.98	+49
	Do. (Central)	0	0.08	—0.08	1.72	1.91	—10
	Do. (East)	0	0.05	—0.05	1.97	1.80	+9
BOMBAY (NORTH)	Guzerat	0	0.02	—0.02	0.02	0.57	—96
	Kathiawar	0	0.01	—0.01	0	0.33	—100
	Sind	0	0.10	—0.10	0.01	0.45	—98
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0.06	—0.06	0.13	1.34	—90
	Rajputana (East), Central India (West)	0	0.07	—0.07	0	0.72	—100
	Rajputana (West)	0	0.07	—0.07	0	0.47	—100
MADRAS	East Coast (North)	0	0.02	—0.02	12.85	9.22	+39
	Do. (North)	0	?	?	9.45	?	?
	Hyderabad (South)	0	0.03	—0.03	2.71	2.30	+18
	Madras (Central)	0	0.02	—0.02	5.06	4.69	+8
	East Coast (Central)	0	0.06	—0.06	10.77	15.28	—30
	Do. (South)	0	0.19	—0.19	11.90	18.28	—35
	Madras (South)	0	0.21	—0.21	4.80	14.08	—66

SIMLA, 31st January, 1890.

W. L. DALLAS,
Assistant Meteorological Reporter to the
Government of India.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 1st February.*—Rainfall very slight in Madura, Tinnevely and Nilgiris and none elsewhere. Crops generally good, but withering over considerable areas in Nellore, South Arcot, Madura, Coimbatore and Salem. Want of rain felt also in parts of North Arcot, Tanjore, Trichinopoly and Tinnevely. Prices fairly steady. Prospects generally fair.

Bombay.—*For week ending 5th February.*—*Rabi* crops slightly damaged by locusts, blight or frost in a few talukas in Sind, indifferent in Poona and parts of Nasik, Ahmednagar, Sholapur and Satara. Cotton blighted in parts of Bijapur and Dharwar, otherwise crops are satisfactory.

Bengal.—*For week ending 4th February.*—No rain during the week. Weather fine and cold. Rice harvest practically over, and the outturn, as previously stated, satisfactory for the whole province, although in certain quarters considerably below the average. *Rabi* crops doing well, having been much benefited by the recent rain, and prospects generally hopeful. Rain, however, still required for these crops in places in South Behar. Mustard, pulses and other earlier *rabi* crops being gathered, and sugarcane-pressing in progress. Poppy coming into flower, and generally reported on favourably, except the late sowings in the Hajipore subdivision of Mozufferpore. Tobacco promises to be a good crop, and *ganja* cultivation in Rajshahye successful. *Boro* or spring rice being transplanted and doing well. Prices of rice almost stationary, and still generally high. The Collector of Balasore reports that the condition of people near Talpada in the Sudder thana appears more critical.

North-Western Provinces and Oudh.—*For week ending 5th February.*—Weather clear and cold. Slight injury to the *rabi* from blight is reported from Fyzabad. Frost has also slightly injured the *rabi* in most districts. Rain is much wanted. A slight fall of hail occurred in the Bareilly district. Supplies are plentiful and prices generally steady.

Punjab.—*For week ending 5th February.*—No rain. Weather cloudy. Prices are reported stationary in all districts except Delhi, Sialkot, Multan and Rawalpindi where they are rising. Sowings of *rabi* crops over and of extra *rabi* commenced. Rain urgently needed throughout the Province. Condition of crops average. They are suffering from drought in certain districts and are slightly damaged by locusts in parts of Rawalpindi and Dera Ismail Khan. Fodder sufficient in all districts except in Jullundur, Sialkot and parts of Multan where it is scarce.

Central Provinces.—*For week ending 5th February.*—Weather clear and cold. Rain required for *rabi* crops especially in northern districts and in Bilaspore. Some damage has been caused to gram and pulses by frost in Jabalpur and Seoni. Prices remain steady.

Burma.—*For week ending 1st February.*—Rain fell in several districts in Lower Burma and considerable damage has been done to paddy on the threshing floors, especially in the Amherst district. In Upper Burma little or no rain fell and the crops are generally in good condition. The price of paddy fell in five and rose in three districts.

Assam.—*For week ending 5th February.*—Weather seasonable. Slight rain in Goalpara district only. Preparing of land for early rice, gathering of mustard and pruning of tea continue.

Mysore and Coorg.—*For week ending 5th February.*—Crops good in Mysore. Sowing operations in progress in parts. Outturn of crops harvested generally favourable. Prices slightly risen in Tumkur.

Coffee-picking and rice harvest in progress in Coorg.

Berar and Hyderabad.—*For week ending 5th February.*—In Berar weather is clear and cold. Cotton-picking nearly completed. Threshing of *Jowari* and other *kharif* crops in progress. *Rabi* in good condition. Prices unchanged. Fodder sufficient except in Ellichpur taluk. Land under preparation for next year.

No rain at Hyderabad. *Rabi* crops thriving. Sowing of *tabi* crops continues. Prices stationary.

Central India.—*For week ending 5th February.*—Crops damaged in Bundelkhand. Probable outturn in Baghelkhand indifferent unless rain falls soon. Crops in Goona partly damaged by frost, and opium crops in Neemuch slightly damaged. No other changes since last report.

Rajputana.—*For week ending 5th February.*—Agricultural operations generally satisfactory. Standing crops good, but rain needed in Kerowli. Damage by frost in Meywar, Kotah, Kerowli, Dholpore, Bhurtpore and Alwar. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholpore. Prices steady generally.

Nepal.—*For week ending 30th January.*—Drops of rain. Weather clear but cloudy at times. Land is being prepared for potatoes.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1889.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR KAKUM, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADJAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.		
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	
Burma—																											
Tenasserim—																											
Mergui	...	...	...	...	11 1	11 1	11 1	11 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tavoy	7 14	7 14	...	...	13 12	13 0	13 0	15 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	...	...	9 11	9 11	9 11	12 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pegu (deltic)—																											
Pegu	...	...	...	...	8 14	8 14	10 14	10 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rangoon	11 2	11 2	...	...	11 2	10 6	12 4	11 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thongwa	...	...	...	...	10 5	10 5	12 4	12 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bassein	...	...	...	...	12 7	12 11	16 1	15 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—																											
Shawgyin	...	...	...	...	7 15	8 8	8 9	8 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tharawadi	...	...	...	...	11 7	11 7	13 5	13 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Henzada	...	...	...	...	11 0	11 0	15 10	13 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Prome	12 2	12 2	...	...	11 3	11 10	17 2	15 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Toungoo	...	...	...	...	9 2	10 10	12 13	12 13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thayetmyo	10 5	10 5	...	...	13 5	10 12	14 8	15 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma—																											
Manablay	12 5	13 3	...	...	10 7	10 7	11 10	12 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Arakan—																											
Sandoway	...	...	...	...	19 10	20 9	27 0	27 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kyauk-pya	...	...	...	...	15 1	15 6	16 14	16 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Akyab	...	...	...	...	14 8	14 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam—																											
Surma—																											
Sylhet	10 4	10 12	...	...	10 0	10 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cachar	9 8	9 8	...	...	12 8	10 0	16 0	17 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Khasi and Jaintia Hills	...	...	...	...	5 8	5 8	7 0	9 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cane Hills	...	...	...	...	6 0	6 0	12 0	10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal—																											
Calcutta	...	...	...	...	7 0	7 0	13 0	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chittagong	...	...	...	...	14 0	13 0	18 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tipperah	...	...	...	...	6 8	6 8	10 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dacca	...	...	...	...	6 8	7 0	20 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Delhi—																											
Khoona	...	...	...	...	13 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24-Pergunnahs	...	...	...	...	13 0	13 0	18 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Midnapore	...	...	...	...	12 8	12 8	12 8	12 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Howrah	9 8	9 8	...	...	14 0	14 0	18 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Calcutta	...	...	...	...	13 0	13 0	18 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hooghly	...	...	...	...	13 0	13 0	18 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nuddea (Kishnagur)	...	...	...	...	13 5	13 5	15 8	15 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jessore	...	...	...	...	12 0	12 0	12 0	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Furzedpore	...	...	...	...	12 0	12 0	12 0	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central—																											
Bankura	...	...	...	...	14 8	14 8	14 8	14 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Burduwan	...	...	...	...	14 8	14 8	14 8	14 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beerbhoom	...	...	...	...	15 8	15 8	15 8	15 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Moorsheabad	...	...	...	...	16 0	16 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sonthal Pergunnahs	...	...	...	...	14 0	14 0	14 0	14 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pubna	...	...	...	...	12 0	12 0	12 0	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADIAN PEA (<i>Caenatis indicus</i>).		FIREWOOD.		SALT.		
	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	Present forweight.	Past forweight.	
Bengal—continued.																											
Bahar, south—																											
Monghyr	17 5	17 13	21 0	15 12	12 1	12 1	12 1	16 4	18 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gya	16 8	16 10	20 0	20 0	10 0	10 0	17 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pata	17 4	17 8	24 0	24 0	10 8	10 8	18 0	18 6	22 0	24 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shahabad	15 8	15 4	22 0	21 0	9 0	9 0	17 0	16 8	21 0	22 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bahar, north—																											
Perneah	20 0	20 0	...	...	17 0	20 0	19 0	22 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhagalpur	16 6	16 6	20 3	20 3	12 0	12 0	17 11	16 6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Durbhanga	17 0	16 0	19 0	20 8	14 8	12 8	19 8	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Muzaffarpore	16 4	13 0	20 0	18 0	10 0	10 8	18 0	19 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Saran	16 4	15 12	22 0	21 0	8 8	8 8	15 10	14 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chumpan	13 0	12 0	20 0	20 0	9 0	9 0	18 0	19 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
W.-W. Provinces—																											
Eastern—																											
Mirzapur	13 0	13 8	18 0	18 0	9 0	9 0	16 0	16 0	20 0	20 0	18 0	18 0	13 0	16 4	20 0	15 0	15 0	16 0	18 0	20 0	22 0	22 0	20 0	100 0	100 0	10 0	10 0
Benares	14 10	14 10	19 4	20 5	10 5	10 9	15 11	15 11	19 0	19 8	18 11	19 0	13 9	16 4	22 3	19 5	16 12	19 0	19 8	20 10	22 4	19 0	19 0	120 0	120 0	10 2	10 2
Ghazipur	13 8	14 18	18 11	18 11	8 8	6 7	11 0	14 0	19 0	22 0	14 3	12 15	29 10	22 3	19 5	16 12	19 6	16 12	19 6	19 6	16 12	19 6	194 6	194 6	10 6	10 6	
Jaunpur	12 8	13 0	18 0	19 8	7 0	7 0	11 0	14 0	19 0	22 0	11 0	11 0	23 0	25 0	...	...	...	...	...	...	...	...	140 0	140 0	8 6	8 6	
Allahabad	13 8	13 8	19 8	19 8	7 0	7 0	11 0	11 0	23 0	22 0	19 0	18 0	23 0	22 0	24 0	22 0	19 0	20 0	20 0	20 0	22 0	20 0	100 0	120 0	10 0	10 0	
Central—																											
Banda	15 8	15 8	24 0	24 0	7 8	7 8	12 0	12 0	30 0	30 0	23 0	23 0	...	...	...	...	...	...	...	...	...	...	160 0	160 0	11 0	11 0	
Patna	14 8	14 12	21 0	21 0	13 4	13 4	15 0	15 0	25 12	26 8	20 8	22 0	...	...	...	...	...	...	...	...	...	...	160 0	160 0	10 8	10 8	
Hamirpur	16 0	16 0	21 14	19 8	9 0	9 0	15 0	15 0	35 12	37 8	20 8	23 0	...	...	...	...	...	...	...	...	...	...	140 0	140 0	11 8	11 8	
Alau	17 0	17 0	22 0	21 0	9 0	9 0	10 0	10 0	25 0	25 0	21 0	22 0	15 0	...	...	...	...	...	...	...	...	...	140 0	140 0	10 0	10 0	
Cawnpore	16 8	16 8	23 0	23 0	8 8	8 8	12 8	12 8	24 0	24 8	22 0	22 0	30 0	30 0	30 0	28 0	25 0	25 0	26 0	27 8	24 0	24 0	140 0	140 0	12 0	12 0	
Etawah	17 0	17 0	24 0	24 0	6 0	6 0	10 0	10 0	24 0	24 0	22 0	22 0	20 0	20 0	20 0	20 0	20 0	20 0	30 0	30 0	27 0	27 0	120 0	120 0	11 0	11 0	
Farukhabad	16 0	15 12	22 8	24 0	6 8	6 8	10 0	10 0	24 0	23 0	20 0	21 0	...	...	...	...	...	...	...	...	...	...	130 0	130 0	11 0	11 0	
Bulandshahr	17 4	17 4	24 0	23 8	4 12	4 8	11 0	12 8	19 8	22 4	20 0	21 0	...	...	...	...	...	...	...	...	...	...	160 0	160 0	11 4	11 4	
Mainpuri	17 12	16 12	23 0	23 0	7 8	7 8	11 0	12 8	19 8	22 4	15 12	18 0	29 0	29 0	...	...	...	...	...	...	...	...	160 0	160 0	11 4	11 4	
Etah	17 12	16 12	23 0	23 0	7 8	7 8	11 0	12 8	19 8	22 4	15 12	18 0	29 0	29 0	...	...	...	...	...	...	...	...	160 0	160 0	11 4	11 4	
Western—																											
Lalitpur	18 8	18 8	24 0	24 0	9 0	9 0	12 8	12 8	30 0	28 0	16 0	16 0	28 0	28 0	20 0	20 0	24 0	24 0	36 0	34 0	30 0	26 0	200 0	200 0	10 4	10 4	
Jhansi	19 0	18 9	26 12	20 12	5 0	5 0	11 8	11 8	26 4	26 4	21 8	21 8	...	...	...	...	...	...	...	...	...	...	180 0	180 0	10 8	10 8	
Agra	15 0	15 0	21 0	21 0	5 0	5 0	9 0	9 0	30 0	21 0	19 0	19 0	...	...	...	...	...	...	...	...	...	...	100 0	100 0	11 8	11 8	
Muttra	15 0	15 0	21 0	21 0	7 8	7 8	11 0	11 0	21 0	21 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	100 0	100 0	12 0	12 0	
Aligarh	16 6	16 4	22 8	22 8	5 6	5 4	10 4	10 4	20 0	20 0	19 8	19 8	...	...	...	...	...	...	...	...	...	...	120 0	120 0	11 4	11 4	
Bulandshahr	18 2	17 8	24 8	23 8	7 0	7 0	11 0	11 0	22 0	21 0	18 8	18 0	...	...	...	...	...	...	...	...	...	...	120 0	120 0	11 4	11 4	
Meerut	17 0	17 8	20 0	20 0	5 8	5 8	12 0	12 0	24 8	25 8	19 0	19 8	15 0	16 0	15 0	15 0	23 0	23 0	24 0	25 0	25 0	25 8	100 0	100 0	11 4	11 4	
Sub-montane—																											
Balla	15 8	15 8	18 0	18 8	9 6	9 6	15 8	15 8	18 0	20 8	18 0	...	...	...	...	...	...	...	...	...	...	...	155 0	155 0	10 6	10 6	
Amargarh	14 0	14 0	19 3	19 3	8 14	8 14	15 8	15 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	177 8	177 8	10 8	10 8	
Corabpur	16 0	16 0	18 14	18 0	9 0	9 0	16 3	16 3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100 0	100 0	10 0	10 0	
Sub-montane—																											
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QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARVA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR, OR THUR, CADJAN PEA (Cajanus indicus).		FIREWOOD.		SALT.	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Punjab—																										
Ferozepore	16 0	18 0	27 0	27 0	10 0	11 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Montgomery	18 0	19 0	28 0	28 0	10 0	10 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Central—																										
Gurgaon	16 0	16 0	25 0	25 0	10 0	10 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Delhi	17 0	17 0	24 0	24 0	10 0	10 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Karnal	17 0	17 0	24 0	24 0	10 0	10 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Lahore	19 0	19 0	36 0	36 0	11 0	11 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Sub-montane—																										
Umballa	18 0	19 0	23 0	23 0	10 0	10 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Ludhiana	25 0	25 0	34 0	34 0	10 0	10 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Jalandhar	21 0	21 0	32 0	32 0	10 0	10 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Hoshiarpur	21 0	21 0	28 0	28 0	10 0	10 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Gurdaspur	22 0	22 0	28 0	28 0	10 0	10 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Amritsar	20 0	21 0	29 0	29 0	11 0	11 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Hills—																										
Simla	14 0	14 0	20 0	20 0	9 0	9 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Kangra	20 0	20 0	27 0	27 0	13 0	13 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
North-western—																										
Sialkot	22 0	22 0	33 0	33 0	14 0	14 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Gujranwala	20 0	20 0	35 0	35 0	12 0	12 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Gulistan	21 0	21 0	35 0	35 0	12 0	12 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Belum	23 0	23 0	35 0	35 0	14 0	14 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Rawalpindi	21 0	20 0	41 0	41 0	14 0	14 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Hazara	26 0	26 0	44 0	44 0	13 0	13 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Peshawar	19 0	21 0	48 0	48 0	11 0	11 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Kohat	22 0	24 0	51 0	51 0	16 0	16 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Western—																										
Shahpur	21 0	22 0	34 0	34 0	10 0	10 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Jhang	18 0	19 0	29 0	29 0	8 0	8 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Mooltan	16 0	16 0	26 0	26 0	8 0	8 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Bannu	26 0	26 0	34 0	34 0	15 0	15 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
D. I. Khan	20 0	21 0	40 0	40 0	9 0	9 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Muzaffargarh	18 0	16 0	26 0	26 0	13 0	13 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
D. G. Khan	16 0	16 0	25 0	25 0	8 0	8 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Sind and Baluchistan—																										
Karachi	11 8	11 8	18 0	18 0	7 0	7 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Hyderabad (Cidu Bandar)	12 8	13 0	17 8	17 8	7 8	7 8	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Thar and Parkar (Umarkot)	11 8	11 8	17 8	17 8	7 8	7 8	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Shikhar	15 0	15 0	21 0	21 0	9 0	9 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Sukkur	12 12	12 12	18 14	18 14	7 12	7 12	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Upper Sind Frontier	13 0	13 0	19 0	19 0	9 0	9 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0
Quetta	12 10 12	12 12	16 0	16 0	5 0	5 0	24 0	24 0	24 0	24 0	23 0	22 0	22 0	22 0	22 0	22 0	27 0	27 0	17 0	17 0	11 0	11 0	60 0	60 0	11 0	11 0

Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar		Karnar			
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RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1889—concluded.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.																											
DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eriosema canina</i>).		KANGNI OR KAKU, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arictinum</i>).		MAIZE (<i>Zea Mays</i>).		ARRAR, OR THUR, CADIAN P.H.A. (<i>Callanus indicus</i>).		FIREWOOD.		SALT.		
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	
Madras—																											
Malabar Coast—																											
Malabar	8 10	8 10	...	...	10 2	10 8	10 8	10 8	*	*	*	*	21 3	20 6	...	...	...	...	136 2	136 2	11 11	11 11	...	...	136 2	136 2	11 11
S. Canara	9 2	9 2	...	...	11 2	11 14	12 13	12 13	*	*	*	*	25 0	25 0	...	...	...	...	128 13	128 13	14 3	14 3	...	...	128 13	128 13	14 3
South, central—																											
Bombayore	10 11	10 11	...	...	11 5	11 13	11 13	11 13	21 13	21 13	23 14	23 14	23 0	24 10	...	...	...	...	133 11	133 11	11 11	11 11	...	...	133 11	133 11	11 11
Nilgiris	10 11	10 11	...	...	8 13	8 0	9 10	8 13	20 13	21 10	16 13	16 13	18 11	18 11	...	...	...	...	217 2	217 2	11 0	10 2	...	...	217 2	217 2	11 0
Salem	11 2	11 2	...	...	10 13	10 13	12 3	11 5	22 2	25 14	24 10	23 13	29 2	26 8	...	...	...	...	186 10	186 10	13 8	13 8	...	...	186 10	186 10	13 8
Central—																											
Bellary	13 6	13 6	...	...	12 0	11 13	13 3	13 0	30 6	30 6	23 0	21 10	34 0	34 14	...	...	...	...	97 3	97 3	11 14	11 14	...	...	97 3	97 3	11 14
Assandapur	11 8	10 8	...	...	12 13	12 13	14 0	14 0	33 0	33 0	29 2	29 2	34 0	34 0	...	...	...	...	97 0	97 0	11 5	11 5	...	...	97 0	97 0	11 5
Cuddapah	13 3	12 8	...	...	11 2	11 2	12 0	12 0	22 0	24 11	24 11	30 0	27 0	31 0	...	...	...	...	140 0	140 0	12 3	12 3	...	...	140 0	140 0	12 3
Kannool	11 2	11 6	...	...	10 11	11 0	11 6	11 6	25 3	24 13	26 5	25 10	31 0	31 0	...	...	...	...	142 14	142 14	11 5	11 5	...	...	142 14	142 14	11 5
East Coast, north—																											
Ganjam	8 14	8 14	...	...	9 0	9 14	10 0	10 0	*	*	*	*	22 13	22 13	...	...	...	...	127 5	127 5	12 13	12 13	...	...	127 5	127 5	12 13
Visagapatnam	12 0	12 8	...	...	10 2	10 2	11 5	11 14	27 0	27 8	29 11	30 11	25 5	26 5	...	...	...	...	116 10	116 10	11 11	11 11	...	...	116 10	116 10	11 11
Godavari	9 14	9 14	...	...	14 14	13 14	16 0	15 0	19 3	25 0	29 14	29 14	29 2	32 13	...	...	...	...	243 0	243 0	12 0	12 0	...	...	243 0	243 0	12 0
East Coast, central—																											
Kistna	10 6	10 6	...	...	13 2	12 10	13 13	13 3	19 0	19 0	*	*	25 5	25 5	...	...	...	...	170 2	170 2	13 3	13 3	...	...	170 2	170 2	13 3
Nellore	9 10	9 10	...	...	10 10	10 10	11 2	11 2	20 10	20 10	22 10	22 10	23 0	23 0	...	...	...	...	93 5	93 5	12 13	12 13	...	...	93 5	93 5	12 13
East Coast, south—																											
Madras	10 6	10 10	...	...	10 5	11 2	10 14	10 13	20 14	20 11	19 2	21 2	23 8	24 0	...	...	...	...	103 5	103 5	12 6	12 6	...	...	103 5	103 5	12 6
Chingleput	10 3	10 3	...	...	10 14	10 2	11 5	10 10	21 13	21 13	17 3	17 3	26 0	23 5	...	...	...	...	122 8	122 8	12 6	12 6	...	...	122 8	122 8	12 6
N. Arcot	8 3	8 3	...	...	9 11	9 10	11 5	9 13	21 13	21 13	19 13	30 13	25 18	20 11	...	...	...	...	104 6	104 6	11 5	11 5	...	...	104 6	104 6	11 5
S. Arcot	8 3	8 3	...	...	10 6	9 15	11 6	10 8	21 13	21 13	20 0	18 8	22 5	20 11	...	...	...	...	209 0	209 0	11 11	11 11	...	...	209 0	209 0	11 11
Tanjore	9 10	9 10	...	...	10 13	10 0	10 12	11 11	19 2	19 2	19 13	21 14	21 4	21 0	...	...	...	...	166 3	166 3	12 14	12 14	...	...	166 3	166 3	12 14
Trichinopoly	9 14	9 14	...	...	9 6	9 0	10 3	10 3	19 10	19 10	18 6	18 6	22 5	21 0	...	...	...	...	143 6	143 6	12 3	12 3	...	...	143 6	143 6	12 3
Southern—																											
Tinnevely	8 8	8 8	...	...	9 2	9 2	10 13	10 5	*	*	*	*	23 5	19 6	...	...	...	...	58 5	58 5	14 13	14 13	...	...	58 5	58 5	14 13
Madras	10 14	10 2	...	...	10 2	9 3	11 0	9 11	19 6	17 0	17 10	14 11	23 5	19 6	...	...	...	...	140 14	140 14	13 2	13 2	...	...	140 14	140 14	13 2
Mysore—																											
Bangalore	10 4	10 4	...	...	9 8	9 8	11 0	11 8	40 0	40 0	20 0	19 0	32 0	29 0	...	...	...	...	84 0	84 0	9 0	9 0	...	...	84 0	84 0	9 0
Kolar	10 8	10 11	...	...	9 4	9 0	9 12	10 4	21 10	23 0	...	...	30 0	29 8	...	...	...	...	132 0	132 0	9 8	9 8	...	...	132 0	132 0	9 8
Tamil	10 8	10 8	...	...	10 0	10 0	12 0	12 0	24 0	24 0	...	...	45 0	45 0	...	...	...	...	144 0	144 0	9 8	9 8	...	...	144 0	144 0	9 8
Hassan	10 8	10 8	...	...	10 0	10 0	12 0	12 0	...	...	...	...	48 0	48 0	...	...	...	...	340 0	340 0	9 0	9 0	...	...	340 0	340 0	9 0
Kadur	10 0	10 0	...	...	12 0	12 0	14 0	13 0	...	...	...	...	40 0	40 0	...	...	...	...	72 0	72 0	9 0	9 0	...	...	72 0	72 0	9 0
Shimoga	13 10	13 11	...	...	12 0	12 0	15 0	16 0	...	...	...	...	40 0	40 0	...	...	...	...	240 0	240 0	9 0	9 0	...	...	240 0	240 0	9 0
Chitaldrug	12 0	12 0	...	...	11 0	11 0	13 0	13 0	33 10	33 10	32 0	30 0	44 2	44 2	...	...	...	...	480 0	480 0	9 7	9 7	...	...	480 0	480 0	9 7
Coorg—																											
Coorg	9 0	9 0	...	...	10 0	10 8	12 0	12 8	...	...	...	...	40 8	37 8	...	...	...	...	110 0	110 0	9 0	9 0	...	...	110 0	110 0	9 0
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	...	...	65 5	65 5	32 0	32 0	...	...	65 5	65 5	32 0

E. J. SINKINSON,
Secretary to the Government of India.

Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
[Statistical Branch].

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLI OF 1889-90.

NO. XLII of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Total Receipts from 1st April to date, audited figures have been used, as far as possible.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

N.B.—As regards the figures in column <i>Total Receipts</i> , from 1st April 1888 to 18th January 1890.														
Latest Return received.	RAILWAYS.	WEEK ENDING 19TH JANUARY, 1889.			WEEK ENDING 18TH JANUARY, 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 19TH JANUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 18TH JANUARY, 1890.		Total Increase in 1889-90.	Total Decrease in 1889-90.	
		mean length open.	RECEIPTS.		mean length open.	RECEIPTS.		Total.	Per mile open per week.	Total.	Per mile open per week.			
			Total.	Per mile open.		Total.	Per mile open.							
			R	R		R	R	R	R	R	R	R	R	
<i>State Lines worked by Companies.</i>														
25th Jan., 1890	East Indian (a)	1,526	9,05,513	593	1,526	9,09,440	596	3,50,27,584	547	3,48,78,380	544	...	1,49,204	
25th ditto	Patna-Gya	57	8,244	145	57	8,649	152	3,91,994	163	4,05,960	169	...	13,966	
...	Rajputana-Malwa	75	8,476	113	...	(b) ...	...	2,85,492	91	(b) ...	...	...	2,85,492	
18th Jan., 1890	Bengal-Nagpur (c)	1,664	4,40,243	265	1,672	4,12,000	246	1,47,19,992	211	1,53,74,891	220	...	6,54,899	
25th ditto	Southern Mahratta(e)	293	43,919	150	347	(d) 59,040	170	12,69,177	156	(d) 14,83,110	114	...	2,13,933	
25th ditto	Ditto Mysore Section	854	72,171	85	978	87,955	90	31,89,894	89	33,09,164	87	...	1,19,270	
...	Indian Midland	140	10,505	75	296	19,434	66	4,69,875	80	7,73,728	70	...	3,03,853	
25th ditto	Villupuram-Cuntakal,	374	(f) 64,544	173	740	(g) 94,631	127	(f) 6,12,659	96	(g) 26,08,371	90	...	19,95,712	
18th Jan., 1890	Nellore Branch	83	3,751	45	83	3,762	45	1,06,814	56	1,99,439	57	...	2,625	
18th ditto	Bareilly-Pilibhit	36	2,226	62	36	2,541	71	70,764	49	85,464	59	...	14,700	
TOTAL		5,102	15,59,592	306	5,741	15,97,452	278	5,62,34,245	280	5,91,18,507	255	...	28,84,262	
<i>State Lines worked by Government.</i>														
18th Jan., 1890	North-Western (h)	2,386	4,93,589	207	2,477	5,44,111	220	2,07,33,439	207	2,32,93,223	225	...	25,59,784	
18th ditto	Oudh and Rohilkhand	692	1,39,895	202	692	1,96,451	284	54,29,177	187	61,86,676	213	...	7,57,499	
18th ditto	Bengal Central	125	12,162	97	125	12,430	99	5,79,900	110	6,06,207	115	...	20,307	
18th ditto	Wardha Coal	45	19,035	423	45	17,475	388	6,71,847	356	6,39,576	335	...	41,271	
18th ditto	Eastern Bengal	673	2,01,976	300	747	2,52,411	338	87,78,590	311	92,72,553	395	...	4,93,963	
25th ditto	Nalhati	27	2,129	79	27	2,168	80	80,571	71	80,243	71	...	...	
25th ditto	Tirhoot	273	31,744	116	273	52,982	194	13,28,389	126	16,11,709	147	...	2,83,320	
18th ditto	Lucknow-Sitapur-Sih- ramau	105	4,914	47	105	11,495	109	2,06,332	47	2,66,414	60	...	60,082	
18th ditto	Jorhat	31	874	28	30	883	29	49,995	38	49,435	39	...	...	
11th Jan., 1890	Cherra-Companyganj.	...	...	...	...	(i) ...	...	(j) 6,911	22	(k) 9,085	29	...	2,174	
11th ditto	Burma (l)	...	...	...	...	(i) ...	...	(j) 23,35,000	147	(k) 35,38,689	161	...	12,03,689	
TOTAL		4,357	9,06,318	208	4,521	10,90,405	241	4,02,00,151	201	4,55,44,810	215	...	53,44,659	
<i>Lines worked by Guaranteed Companies.</i>														
18th Jan., 1890	Madras	840	1,44,943	173	840	1,46,895	175	68,35,921	194	74,18,477	211	...	5,82,536	
18th ditto	South Indian	654	77,150	118	654	83,749	128	44,44,961	162	46,46,345	170	...	2,01,384	
18th ditto	Great Indian Peninsula (m)	1,447	9,14,310	639	1,447	8,83,296	610	3,28,98,866	523	2,78,64,114	461	...	50,34,752	
18th ditto	Bombay, Baroda and Central India (n)	461	3,02,009	655	461	2,50,000	542	1,00,23,447	518	1,00,80,096	522	...	56,649	
TOTAL		3,402	14,38,412	423	3,402	13,63,940	401	5,42,03,195	379	5,00,09,032	351	...	41,94,163	
GRAND TOTAL (GUARANTEED AND STATE)		12,861	39,04,322	304	13,664	40,51,797	297	15,06,37,591	277	15,46,72,349	264	...	40,34,758	
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	7,87,23,466	145	8,10,21,897	138	...	22,98,431	
NET RECEIPTS		...	...	...	...	...	...	7,19,14,125	132	7,36,50,452	126	...	17,36,327	
<i>Assisted Companies.</i>														
25th Jan., 1890	Tirakeghar	22	5,255	239	22	5,212	237	2,20,393	239	2,17,275	236	...	3,118	
11th ditto	Dibrugarh	...	...	...	...	(i) ...	...	(j) 3,44,375	108	(k) 3,68,400	115	...	24,025	
25th ditto	Bengal and North- Western	376	39,438	105	376	57,600	153	17,69,548	112	18,45,508	117	...	75,960	
11th ditto	Rohilkhand-Burma	67	3,526	53	67	4,947	74	2,81,797	105	3,08,684	115	...	26,887	
TOTAL		405	48,219	104	405	67,759	146	26,16,113	115	27,39,867	121	...	1,23,754	
<i>Native States.</i>														
18th Jan., 1890	His Highness the Nizam's Guaranteed	310	43,591	140	354	49,963	141	14,01,657	112	18,71,051	126	...	4,69,394	
18th ditto	His Highness the Gaekwar's	59	2,948	50	59	2,310	39	1,10,093	44	1,08,400	44	...	1,693	
18th ditto	His Highness the Gaekwar's Viramgam	27	841	31	27	950	35	36,649	40	4,640	37	...	4,991	
...	Mehsana-Vadnagar	...	...	...	...	...	...	...	...	...	...	...	...	
28th ditto	Bhavanagar-Gondal	209	22,989	110	329	23,600	72	8,46,556	100	10,24,479	86	...	1,77,923	
18th ditto	Junagarh-Porbandar	68	2,347	35	94	3,843	41	1,33,193	47	1,49,332	51	...	16,139	
18th ditto	Morvi	124	7,372	59	124	6,200	50	2,77,700	53	2,76,846	53	...	...	
18th ditto	Jodhpore	...	...	...	...	...	...	...	...	...	...	...	854	
TOTAL		797	80,088	100	987	86,866	88	28,05,848	87	34,71,748	90	...	6,65,900	

- (a) Includes the Dildarnagar-Ghazipur State Railway.
- (b) Includes the Indian Midland Railway.
- (c) Includes the Katni-India Branch.
- (d) Includes the Aansoli-Puruli Section of the Bengal-Nagpur Railway.
- (e) Includes the Asansol-Puruli State Railway.
- (f) Includes the Bellary-Kistna State Railway.
- (g) Includes the Bhopal-Itarsi State Railway.
- (h) Includes the Sindh and Bhopal-Itarsi State Railways.

(h) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
 (i) Return not received.
 (j) Total receipts from 1st April 1888 to 12th January 1889.
 (k) Total receipts from 1st April 1889 to 11th January 1890.
 (l) Includes the Toungoo-Mandalay extension.
 (m) Includes the Dhond-Manmad, Khamgaon and Amraoti State Railways.
 (n) Includes the Pátri Branch.

M. C. BRACKENBURY, *Major, R.E.,*
Under-Secretary.

C

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.
(STATISTICS.)

IMPORTS OF COTTON, WHEAT, LINSEED AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed and Indigo, by rail and river into Calcutta, Bombay Town and Karachi, during the month of November 1889.

Articles, and whither imported.	WHENCE EXPORTED.												TOTAL.
	Madras.	Bombay.	Sind.	Bengal.	N.-W. P. and Oudh.	Punjab.	Central Provinces.	Berar.	Assam.	Rajputana and Central India.	Nizam's Territory.	Mysore.	
Cotton, raw—													
Calcutta	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bombay Town	738	97,128	2,988	6,092	59,897	23,840	19,649	1,06,938	11,348	11,359	2,142	...	66,000
Karachi	...	...	2,988	...	258,162	6,429	...	...	...	...	...	...	519,905
TOTAL	738	97,128	2,988	6,092	318,059	30,269	19,649	1,06,938	...	11,359	2,142	...	9417
Wheat—													
Calcutta	...	...	...	98,889	62,993	42,526	2,301	...	...	...	...	...	2,06,709
Bombay Town	...	1,57,630	...	...	22,993	1,60,000	5,77,795	25,694	...	1,22,157	2	...	10,75,331
Karachi	...	...	3,34,596	...	...	8,01,498	...	...	...	...	...	...	11,36,094
TOTAL	...	1,57,630	3,34,596	98,889	85,986	10,13,114	5,80,096	25,694	...	1,22,157	2	...	24,18,134
Linseed—													
Calcutta	...	...	...	1,66,219	46,075	...	1,608	...	...	672	...	...	2,14,574
Bombay Town	112	60,900	...	...	1,510	222	37,587	58,043	...	9,565	18,949	...	187,188
Karachi	...	...	11	...	...	1,077	...	...	...	...	...	...	1,088
TOTAL	112	60,900	11	1,66,219	47,585	1,299	39,495	58,043	...	10,237	18,949	...	4,02,850
Indigo—*													
Calcutta	...	...	...	22,080	22,835	84	...	...	...	...	...	...	44,999
GRAND TOTAL	870	3,15,658	3,37,595	2,93,280	4,74,435	10,44,766	6,39,210	1,90,675	...	1,43,753	21,093	...	34,61,365

DEPT. OF REVENUE AND AGRICULTURE,
Simla, the 28th January 1890.

* The imports of indigo into Bombay Town and Karachi are not returned.

E. C. BUCK,
Secretary to the Government of India.

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SUPPLEMENT TO The Gazette of India.

No. 7. } CALCUTTA, SATURDAY, FEBRUARY 15, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA. REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending 8 a.m. on Monday, February 3rd, 1890.

It was mentioned in last week's summary that at the close of the week the disturbed weather which had temporarily prevailed over Northern India had disappeared and that the pressure and winds over India had assumed the distribution and the circulation which had characterised the whole of the present cold weather season. This distribution and this circulation has prevailed without interruption during the week under review and a description of the conditions existing on the 28th describes, with some slight modifications, the conditions prevailing throughout the whole week. On the morning of the 28th the chart showed that pressure was high over the greater part of Northern and Central India. The isobar of 30.00 ran from Rawalpindi down the Gangetic plain as far as Patna, turned southward as far as Raipur, and then westward, in which direction it travelled as far as Rajkote. Within this isobar pressure was everywhere high, the highest readings being reported from Rajputana and Central India and from the extreme north-west of the Punjab. In addition to this high pressure area a subsidiary area of high readings was reported from the Upper Assam Valley. From these two regions pressure slowly decreased and readings were relatively low over the Bay and off the West Coast. The winds accompanying this distribution were of the normal anticyclonic character. A north-westerly current prevailed down the Gangetic plain, north winds in Bengal, north north-west winds on the east side of the Peninsula, easterly winds over the Deccan and on the West Coast, and northerly and north-easterly winds in Guzerat and Sind. In Burma the wind directions were very variable. With very few exceptions the wind force was low. On the 29th, owing to a comparatively brisk rise over Northern India and a com-

paratively slight rise over the west of the Peninsula, gradients became steep over the northern parts of the Bombay Presidency and the wind force there increased; but with this exception there was no important change. On the 30th conditions were unchanged, but on the 31st pressure fell over Northern India and rose over the Peninsula, so that the large barometric differences noticed on the 29th and 30th disappeared again. During the 1st, 2nd and 3rd there was absolutely no change of any importance.

Temperature.—The wave of cold, which commenced in North-Western India last week, and subsequently spread to nearly all parts of the Indian region, has continued, but with less intensity than was the case during the closing days of last week. On the 28th the observations showed that a brisk rise of temperature had commenced at the Himalayan stations. This rise subsequently spread to the plains, and by the close of the week the variations from the normal average were small, though in several provinces there was still some deficiency. At the hill stations and to a certain extent in Baluchistan the weather was exceptionally warm throughout the week. The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average :—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	+2.0	+1.7
Bengal	+1.7	—3.1
North-Western Provinces	+1.8	—2.6
Punjab	+0.4	—0.6
Bombay	—1.1	+0.9
Central Provinces	—0.8	—2.9
Guzerat and Central India	0	—0.7
Sind and Rajputana	+0.8	—0.9
Madras	+0.8	—0.9

This table shows that the mean temperature of the present week has been low as compared with the normal average in all provinces except Burma and Bombay, and that, compared with the temperature of last week, the weather has been cool in all provinces except Bombay. The early and brisk rise of temperature which occurred on the Himalayas relatively to the neighbouring plains resulted in much higher night temperatures being reported from the hill than from the plains stations: thus on the 29th when sharp frost prevailed over the plains of the Punjab, the North-Western Provinces and Central India, the minimum readings at Ranikhet, Mussoorie, Simla and Murree were respectively, 45°, 40°, and 41½°.

Rain.—Except in Burma, the Brahmaputra Valley in Assam, at one place in the west of the Punjab and at one or two in the south-west of the Peninsula, there has been no rain in any part of the Indian region. In Tenasserim there has been a large and in Central Burma a moderate excess, but in the other divisions reporting rain the falls have been of the slightest description—merely light local showers. The shower in Punjab west occurred in the Muzaffargarh division, that in the south-west of the Peninsula at Quilon and Ootacamund. In Burma, Moulmein received 4½ inches and Shwegyin 1½ inches during the week. A slight further increase in the amount of the seasonal deficiency has resulted from the past dry week.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 3RD FEBRUARY 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 3RD FEBRUARY 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 3rd February.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	2.22	0.15	+2.07	22.45	5.17	+334
	Lower Burma	0.05	0.15	—0.10	8.38	6.21	+35
	Central do.	0.64	0.06	+0.58	7.06	4.21	+68
	Upper do.	0.02	?	?	3.80	?	?
	Arakan	0	0.07	—0.07	7.59	5.83	+30
BENGAL AND ASSAM	Eastern Bengal	0	0.22	—0.22	8.23	4.78	+72
	Assam (Surma)	0	0.12	—0.12	5.62	4.44	+27
	Do. (Brahmaputra)	0.02	0.20	—0.18	2.93	3.83	—23
	Deltaic Bengal	0	0.23	—0.23	10.30	3.67	+180
	Central do.	0	0.16	—0.16	3.74	3.02	+24
	North do.	0	0.19	—0.19	1.25	3.15	—60
	Orissa	0	0.21	—0.21	15.48	6.30	+146
	Chutia Nagpur	0	0.22	—0.22	3.06	2.75	+9
	Behar (South)	0	0.19	—0.19	0.55	2.41	—77
	Do. (North)	0	0.22	—0.22	0.61	2.10	—71
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.08	—0.08	1.23	1.83	—33
	Oudh (South)	0	0.16	—0.16	0.05	1.43	—97
	Do. (North)	0	0.17	—0.17	0.12	1.44	—92
	North-Western Provinces (Central)	0	0.06	—0.06	0.01	1.30	—99
	North-Western Provinces (West)	0	0.15	—0.15	0.08	1.08	—93
	North-Western Provinces (Sub-montane)	0	0.27	—0.27	0.46	2.06	—78
PUNJAB	Punjab (South)	0	0.11	—0.11	0.16	1.29	—88
	Do. (Central)	0	0.26	—0.26	0.32	1.58	—80
	Do. (Sub-montane)	0	0.30	—0.30	0.36	2.03	—86
	Do. (Hill Districts)	0	0.78	—0.78	2.07	6.22	—67
	Do. (North-West)	0	0.43	—0.43	0.59	3.72	—84
	Do. (West)	0.01	0.12	—0.11	0.15	1.10	—87
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	0.01	0.13	—0.12	12.52	11.90	+5
	Madras (South Central)	0	0.01	—0.01	7.21	12.73	—43
	Coorg	0	0	0	12.76	9.12	+40
	Mysore	0	0	0	3.03	4.61	—34
	Konkan	0	0.05	—0.05	4.90	3.35	+109
	Bombay—Deccan	0	0.01	—0.01	5.10	3.84	+33
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0	0	1.26	3.37	—63
CENTRAL PROVINCES AND BERAR.	Berar	0	0.04	—0.04	3.14	3.21	—2
	Central Provinces (West)	0	0.05	—0.05	2.95	2.03	+46
	Do. (Central)	0	0.09	—0.09	1.72	2.00	—14
	Do. (East)	0	0.07	—0.07	1.97	1.86	+6
BOMBAY (NORTH)	Guzerat	0	0.01	—0.01	0.02	0.58	—97
	Kattiawar	0	0.02	—0.02	0	0.35	—100
	Sind	0	0.15	—0.15	0.01	0.60	—98
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0.05	—0.05	0.13	1.39	—91
	Rajputana (East), Central India (West)	0	0.05	—0.05	0	0.71	—100
	Rajputana (West)	0	0.02	—0.02	0	0.49	—100
MADRAS	East Coast (North)	0	0.02	—0.02	12.85	9.24	+39
	Do. (North) (a)	0	?	?	9.45	?	?
	Hyderabad (South)	0	0.08	—0.08	2.71	2.38	+14
	Madras (Central)	0	0.01	—0.01	5.06	4.69	+8
	East Coast (Central)	0	0.09	—0.09	10.77	15.37	—30
	Do. (South)	0	0.05	—0.05	11.90	18.32	—35
	Madras (South)	0	0.21	—0.21	4.80	14.29	—66

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

E. C. BUCK,

Secretary to the Government of India.

SIMLA, the 7th February 1890.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of
the Crops.

Madras.—*For week ending 8th February.*—No rain. Crops generally good, but withering over considerable areas in Nellore, South Arcot, Madura, Tinnevely, Coimbatore and Salem, and limited areas in Cuddapah, Chingleput and Tanjore. Prices steady. Prospects generally fair.

Bombay.—*For week ending 12th February.*—Slight rain in one taluka of Sind. Standing crops damaged by frost, blight or locusts in parts of Sind; poor or indifferent owing to want of moisture in five Deccan districts. Cotton in parts of Bijapur and Dharwar blighted; crops otherwise good.

Bengal.—*For week ending 11th February.*—No rain. Weather fine and still cold. General agricultural prospects continue satisfactory. *Rabi* crops reported on favourably from almost all districts, but a shower of rain would benefit them in parts of South Behar. Mustard and other early *rabi* crops being gathered. Sugarcane being cut and pressed, and expected to yield a fair crop on the whole. Poppy flowering and generally in good condition. Tobacco a thriving crop, as also *ganja* in Rajshahye. Spring rice cultivation well forward, and transplanting in good progress. Ploughing for early rice and jute begun in certain districts. Price of common rice remains almost stationary, but in Orissa some decline reported from Cuttack and Pooree. Nothing special to report regarding apprehensions as to Balasore.

North-Western Provinces and Oudh.—*For week ending 12th February.*—The weather continues dry and clear and the temperature has risen. *Rabi* crops have been damaged by frost and greatly need rain. Irrigated crops are doing well. The markets are well supplied, though prices are tending upwards in some districts.

Punjab.—*For week ending 12th February.*—No rain. Prices are reported stationary in all districts except Amritsar, Sialkot and Rawalpindi where they are rising. Sowing of *rabi* crops over and that of extra *rabi* commenced. Rain much wanted throughout the Province. Condition of crops is reported to be fair. The crops on *barani* lands in most districts are suffering from drought. Lahore, Rawalpindi, and Dehra Ismail Khan districts have been visited by locusts, but only slight damage done in parts of Dera Ismail Khan. Fodder sufficient except in Jullunder, Sialkot and parts of Lahore and Multan.

Central Provinces.—*For week ending 12th February.*—Weather rather cloudy. Crops have been slightly damaged by frost in Jabalpur and Saugor; wheat and other *rabi* crops have suffered to some extent for want of rain in a few of the northern districts and in Bilaspur. Prospects generally favourable.

Burma.—*For week ending 8th February.*—No rain in Lower or Upper Burma. Some damage has been done to paddy on threshing floors by recent rain. In Pegu the damage is estimated at 4%, in Bassein 5%, in Shwegyin 15%, and in Amherst 50%. In Lower Burma there is a fall in the price of paddy in one and a rise in four districts. In Upper Burma there is a rise in the price at Yamethen and a fall in Pinyinana, elsewhere prices show no fluctuations.

Assam.—*For week ending 12th February.*—No rain. Weather seasonable. Ploughing for summer rice, gathering of mustard and pressing of sugarcane progressing. Tea doing well.

Mysore and Coorg.—*For week ending 12th February.*—Standing crops in good condition in Mysore. Paddy and sugarcane sown in parts. Outturn of harvests and prospects generally favourable. Prices slightly risen in Bangalore. Coffee picked in Coorg.

Berar and Hyderabad.—*For week ending 12th February.*—Weather temperate and clear in Berar. Threshing of *jowari* and other *kharif* crops continues. *Rabi* in good condition. Picking of cotton almost completed. Fodder sufficient except in Ellichpur taluk. Prices stationary. Land being tilled for next season.

No rain. Sowing of *tabi* crops continues. *Rabi* crops thriving. Grass plentiful. Prices stationary.

Central India.—*For week ending 12th February.*—Crops in Baghelkhand reported damaged by frost. Condition of weather and crops in other parts of Central India the same as last week.

Rajputana.—*For week ending 12th February.*—Agricultural operations generally satisfactory. Standing crops good except in Kerowli and parts of Alwar; slight damage done by frost in parts of Meywar, Harowti, Bhurtpore and Jeypore. Agricultural stock good. Pasturage or fodder sufficient except in Marwar, Dholpur and parts of Alwar. Prices steady generally.

Nepal.—*For week ending 6th February.*—No rain. Weather foggy and at times cloudy. Progress of wheat and other spring crops retarded owing to want of rain.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1889.

DISTRICTS.	AVERAGE WAGES PER MONTH.		
	Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
Burma—	<i>R a. p.</i>	<i>R a. p.</i>	<i>R a. p.</i>
<i>Tenasserim—</i>			
Mergui	20 0 0	15 0 0	30 0 0
Tavoy	10 0 0	15 0 0	30 0 0
Moulmein and Amherst	25 0 0	12 0 0	25 0 0
<i>Pegu (deltaic)—</i>			
Pegu	20 0 0	12 0 0	30 0 0
Rangoon	15 0 0	12 0 0	30 0 0
Thongwa	12 0 0	12 0 0	30 0 0
Bassein	22-0 to 37-0	12-0 to 16-0	30-0 to 45-0
<i>Pegu (inland)—</i>			
Shwaygyin	15-0 to 20-0	12 0 0	30 0 0
Tharawadi	15-0 to 20-0	12 0 to 15-0	30-0 to 45-0
Henzada	15 0 0	12 0 0	22 0 0
Prome	15 0 0	15 0 0	30 0 0
Toungoo	12 0 0	14 0 0	40 0 0
Thayetmyo	15 0 0	12 0 0	30 0 0
<i>Upper Burma—</i>			
Mandalay	10 0 0	15 0 0	16 0 0
<i>Arahan—</i>			
Sandoway	15 0 0	10 0 0	30 0 0
Kyauk-pyu	10 0 0	14 0 0	30 0 0
Akyab	15-0 to 20-0	10-0 to 12-0	15-0 to 20-0
Assam—			
<i>Surma—</i>			
Sylhet	5 0 0	7 0 0	14-0 to 30-0
Cachar	4 0 0	7 0 0	14-0 to 15-0
Khási and Jaintia Hills	7-0 to 15-0	7-0 to 12-0	12-0 to 35-0
Garo Hills	5-10 to 7-8	7-8 to 12-0	20-0 to 40-0
<i>Brahmaputra—</i>			
Goalpara	8-0 to 9-0	8-0 to 10-0	15-0 to 45-0
Kamrup	6-0 to 8-0	8-0 to 10-0	12-0 to 20-0
Darrang	7-0 to 9-0	8-0 to 10-0	16 0 0
Nowgong	7-0 to 9-0	9-0 to 10-0	10-0 to 30-0
Sibsagar	8-0 to 10-0	10-0 to 12-0	15-0 to 45-0
Lakhimpur	8-0 to 10-0	8-0 to 10-0	15-0 to 40-0
Bengal—			
<i>Eastern hill tracts—</i>			
Chittagong Hill Tracts	12 0 0	*	*
Hill Tipperah	8 0 0	6 0 0	15 0 0
Naga Hills	10-0 to 15-0	10-0 to 15-0	20-0 to 40-0
<i>Eastern—</i>			
Backergunge	7 8 0	6 0 0	10-0 to 15-0
Noakhally	7-0 to 10-0	5-0 to 7-0	8-0 to 16-0
Chittagong	10 8 0	8 0 0	9-8 to 12-0
Tipperah	7-0 to 10-0	7-0 to 8-0	8-0 to 15-0
Dacca	6-0 to 10-0	7-0 to 12-0	10-0 to 20-0
Mymensingh	7-8 to 9-0	6-0 to 7-0	12-0 to 30-0
<i>Deltaic—</i>			
Khoolna	7-8 to 9-6	7-0 to 8-0	12-0 to 25-0
24-Pergunnahs	10-0 to 11-0	6-0 to 7-0	15-0 to 25-0
Midnapore	6 1 0	6 0 0	7-4 to 10-0
Howrah	7-8 to 15-0	7 0 0	12-0 to 25-0
Calcutta	5 0 0	6 0 0	15 0 0
Hooghly	9 13 6	6 0 0	8-0 to 30-0
Nudda (Kishnaghar)	7 8 0	6 0 0	7-8 to 15-0
Jessore	5-0 to 7-8	4-0 to 6-0	10-0 to 15-0
Furzedpore	10 0 0	10 0 0	15 0 0

* Not procurable.

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1889—continued.

DISTRICTS.	AVERAGE WAGES PER MONTH.		
	Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
Bengal—contd.	<i>R a. p.</i>	<i>R a. p.</i>	<i>R a. p.</i>
<i>Central—</i>			
Bankoora	7-0 to 10-0	5-0 to 8-0	7-8 to 16-0
Burdwan	8 0 0	6 0 0	10-0 to 15-0
Beerbhoom	6 0 0	6 0 0	7-8 to 10-0
Moorshedabad	5-10 to 7-8	5 0 0	5-0 to 20-0
Sonthal Pergunnahs	3 12 0	5 0 0	7-8 to 9-6
Pubna	5-0 to 6-8	6-0 to 8-0	7-0 to 20-0
Bogra	6-0 to 7-8	5-0 to 7-0	10-0 to 20-0
Rajshahye	4-0 to 6-0	4-0 to 6-0	8-0 to 16-0
Maldah	7 8 0	5 0 0	8-0 to 12-0
<i>Northern—</i>			
Kungpore	7 8 0	6 0 0	10-0 to 15-0
Dinagpore	7 8 0	6-0 to 8-0	10-0 to 15-0
Jalpaiguri	7 8 0	9 0 0	15-0 to 20-0
Darjeeling	6 0 0	8-0 to 9-0	12-0 to 25-0
<i>Orissa—</i>			
Pooree	7-0 to 7-8	5 0 0	8-0 to 10-0
Cuttack	5 0 0	4 8 0	6-0 to 7-8
Balasore	4-0 to 5-0	4-0 to 6-0	7-0 to 10-0
<i>Chota-Nagpur—</i>			
Singbhoom	3 0 0	4 0 0	12 0 0
Manbhoom	4 11 0	5 0 0	13-2 to 15-0
Lohardugga	3-4-6 to 3-12	3-8 to 6-0	4-11 to 14-1
Hazaribagh	4 3 6	4-0 to 5-0	7 8 0
<i>Behar, south—</i>			
Monghyr	5 10 0	3-0 to 4-0	6-0 to 8-0
Gya	2-8 to 3-0	3-0 to 5-0	6-0 to 8-0
Patna	4-0 to 5-0	4-8 to 5-0	7-0 to 8-0
Shahabad	5 0 0	4-0 to 6-0	6-0 to 7-8
<i>Behar, north—</i>			
Purneah	5-10 to 6-9	4-0 to 5-0	7-0 to 16-0
Bhagalpur	3-12 to 4-11	4-0 to 5-0	7-8 to 11-4
Durbhunga	3-12 to 5-8	3-0 to 5-0	3-12 to 9-0
Muzafferpore	3 12 0	3-0 to 4-0	7-8 to 9-6
Saran	3-12 to 7-8	4-0 to 7-0	6-9 to 10-0
Chumparun	2-13 to 3-12	4-0 to 6-0	5-10 to 9-6
N.W. Provinces—			
<i>Eastern—</i>			
Mirzapur	3 12 0	4 11 0	7 8 0
Benares	4 0 0	4 8 0	8 11 0
Ghazipur	2 8 0	5 0 0	7 8 0
Jaunpur	3 8 0	5 0 0	7 8 0
Allahabad	4 8 0	5 0 0	12 8 0
<i>Central—</i>			
Banda	3 2 0	5 0 0	8-7 to 9-6
Fatehpur	2 13 0	4 0 0	6-0 to 8-0
Hamirpur	3 0 0	4 0 0	6 0 0
Jalaun	3 8 0	5 0 0	8 0 0
Cawnpore	4 0 0	4 8 0	10 0 0
Etawah	5 0 0	5 0 0	9 8 0
Farukhabad	4 12 0	5 0 0	10 0 0
Mainpuri	4 0 0	5 0 0	8-0 to 10-0
Etah	3 8 0	5 0 0	8-0 to 10-0
<i>Western—</i>			
Lalitpur	3 8 0	5 0 0	10 0 0
Jhansi	4 0 0	...	12 0 0
Agre	4-0 to 5-0	4-0 to 5-0	8-0 to 10-0
Muttra	4 11 0	5 0 0	9 4 0
Aligarh	3 12 0	4 0 0	9 6 0
Bulandshahr	4 0 0	4 8 0	8 0 0
Meerut	5 8 0	5 8 0	13 8 0
<i>Sub-montane—</i>			
Ballia	3 12 0	4 0 0	7 8 0
Azamgarh	3 12 0	5 10 0	7 8 0
Gorakhpur	3 12 0	4 8 0	7-8 to 9-6
Basti	3 12 0	4 8 0	12 0 0
Shahjahanpur	2 8 0	5 0 0	8-0 to 8-12
Budawn	3 0 0	4 0 0	8 0 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING
31st DECEMBER 1889—continued.

DISTRICTS.	AVERAGE WAGES PER MONTH.		
	Able-bodied Agricultural Labourer.	Sycc or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
N.-W. Provinces—contd.			
<i>Sub-montane—contd.</i>			
Pilibhit	3 0 0	5 0 0	8 0 0
Bareilly	3 12 0	4 0 0	7 8 0
Moradabad	2 13 0	4 8 0	7 8 to 9 6
Tarai	5 0 0	6 0 0	10 0 0
Bijnor	4 18 0	5 0 0	7 8 0
Muzaffarnagar	4 0 0	4 8 0	10 0 to 12 0
Saharanpur	5 1 0	5 0 0	10 0 0
Dehra Dun	5 0 0	6 0 0	10 0 0
Kumaun	6 0 0	5 0 0	9 0 to 11 0
Garhwal	5 10 0	5 0 0	12 8 0
Oudh—			
<i>Southern—</i>			
Partabgarh	3 0 0	4 0 0	6 0 to 7 8
Sultanpur	3 12 0	5 0 0	7 8 0
Rae-Bareilly	3 8 0	...	7 8 0
Unao	4 0 0	4 8 0	9 11 0
Lucknow	4 0 0	4 0 0	9 6 to 13 2
Hardoi	3 12 0	5 0 0	10 0 0
<i>Northern—</i>			
Fyzabad	2 13 0	3 12 0	7 8 to 9 6
Barabanki	3 8 0	4 0 0	8 0 0
Gonda	2 12 0	3 4 0	8 0 0
Bahraich	3 0 0	4 8 0	8 0 to 10 0
Sitapur	4 0 0	4 0 0	8 0 0
Kheri	4 0 0	4 8 0	7 0 0
Rajputana—			
<i>Eastern—</i>			
Partabgarh	7 8 0	5 10 0	15 0 to 16 14
Banswara	5 0 0	5 0 0	11 4 to 18 12
Meywar (Oodeypore)	4 0 to 6 0	5 0 to 6 0	25 0 to 30 0
Sirohi	5 8 0	4 5 0	15 0 0
Erinpura	6 0 0	6 0 0	12 0 0
Ajmere	3 0 to 4 0	5 0 to 8 0	7 8 to 15 0
Abu	7 8 0	7 0 0	18 12 0
Kishengarh	3 0 to 5 0	5 0 to 7 0	4 11 to 15 12
Boondie	5 10 0	5 10 0	7 8 to 15 0
Kotah	4 0 0	4 0 0	7 8 to 8 0
Jhalawar	4 0 to 5 0	4 0 to 7 0	5 0 to 30 0
Tonk	5 10 0	5 10 0	7 8 to 15 0
Jaypore	2 0 to 3 0	3 8 to 6 0	7 8 to 12 4
Kerauli	2 0 0		4 0 to 5 8
Dholpur	4 0 0		6 0 to 7 0
Bhartpur	4 0 0		5 8 to 7 0
Alwar	4 0 to 4 8	3 8 to 6 0	8 0 to 15 0
Deoli Cantonment	2 0 to 3 0		4 0 to 5 0
Nasirabad Cantonment	6 0 to 7 0	6 0 to 9 0	10 0 to 15 0
Hilly Tracts of Meywar	5 4 0	4 9 0	9 6 to 15 0
Balmer	5 8 0		11 8 0
Anadra	7 8 0	6 0 0	
Shahpura	4 11 0	4 11 0	9 6 0
<i>Western—</i>			
Jodhpur	3 12 0	4 11 0	11 4 0
Jaisalmer			15 0 0
Bikanir	5 0 0	4 0 0	10 0 0
Central India—			
Indore	6 0 0	7 0 0	12 0 to 15 0
Nimach Cantonment	5 10 0	7 0 0	12 0 to 13 0
Baghelkhand (Sutna)	3 8 0	4 8 0	9 12 to 11 4
Goon	4 0 to 5 0	4 0 to 5 0	12 0 to 15 0
Gwalior	6 0 0	6 0 0	10 0 to 15 0
Punjab—			
<i>Southern—</i>			
Hissar	5 0 0	5 0 0	10 0 0
Ferozepore	6 0 0	6 0 0	14 0 0
Montgomery	6 0 0	6 0 0	14 0 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING
31st DECEMBER 1889—continued.

DISTRICTS.	AVERAGE WAGES PER MONTH.		
	Able-bodied Agricultural Labourer.	Sycc or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
Punjab—contd.			
<i>Central—</i>			
Gurgaon	4 11 0	5 10 0	11 4 0
Delhi	5 10 0	5 10 0	12 3 0
Rohtak	6 0 0	6 0 0	9 5 4
Karnal	6 8 0	5 8 0	14 0 0
Lahore	5 0 0	6 0 0	15 0 0
<i>Sub-montane—</i>			
Umballa	7 8 0	5 0 0	10 10 0
Ludhiana	6 0 0	6 0 0	13 2 0
Jullundur	5 0 0	6 0 0	10 0 0
Hoshiarpur	5 0 0	6 0 0	10 0 0
Gurdaspur	5 10 0	5 0 0	15 0 0
Amritsar	7 0 0	5 8 0	14 8 0
<i>Hills—</i>			
Simla	7 8 0	6 3 6	16 14 0
Kangra	7 8 0	5 10 0	15 0 0
<i>North-western—</i>			
Siakot	6 0 0	6 0 0	15 0 0
Gujranwala	5 8 0	6 8 0	14 8 0
Gujrat	4 0 0	4 0 0	11 5 4
Jhelum	6 0 0	6 0 0	15 0 0
Rawalpindi	6 0 0	8 0 0	14 11 9
Hazara	6 0 0	7 0 0	15 0 0
Peshawar	6 0 0	6 0 0	26 4 0
Kohat	7 0 0	6 0 0	22 0 0
<i>Western—</i>			
Shahpur	4 11 0	6 0 0	13 0 0
Jhang	4 0 0	6 0 0	15 0 0
Mooltan	8 0 0	7 0 0	17 8 0
Bannu	7 0 0	6 0 0	22 8 0
D. I. Khan	4 0 0	6 0 0	21 4 0
Muzaffargarh	7 0 0	6 0 0	15 8 0
D. G. Khan	4 0 0	6 0 0	15 0 0
Sind and Baluchistan—			
Karachi	12 0 to 20 0	12 0 to 15 0	30 0 to 40 0
Hyderabad (Gidu Bandar)	12 0 0	8 0 0	30 0 0
Thar and Parkar (Umarkot)	8 0 to 12 0	10 0 0	19 0 to 39 0
Sukkur	8 0 0	10 0 0	30 0 0
Shikarpur	8 0 0	8 0 0	25 0 to 30 0
Upper Sind Frontier	10 5 0	11 4 0	18 12 to 30 0
Quetta	15 0 0	15 0 0	35 0 to 40 0
Bombay—			
<i>Konkan</i>			
Karwar	6 1 6	9 0 0	18 12 0
Ratnagiri	7 4 0	9 0 0	15 0 0
Colaba (Alibag)	7 0 to 8 0	8 0 to 12 0	15 0 to 30 0
Bombay	11 0 0	9 8 0	31 1 11 to 46 10 8
Tanna (Salsette)	7 8 0	9 0 0	18 12 0
<i>Deccan—</i>			
Dharwar (Hubli)	8 0 0	6 0 0	15 0 to 18 0
Belgaum	6 2 0	7 0 0	16 4 0
Satara	6 0 0	7 0 0	15 0 to 18 12
Sholapur	7 0 0	9 0 0	25 0 0
Bijapur	7 4 0	10 0 0	15 0 to 22 8
Poona (City)	7 8 0	10 0 0	15 0 to 22 8
<i>Khandesh—</i>			
Ahmednagar	7 8 0	10 0 0	22 0 0
Nasik	9 0 0	9 0 0	15 0 to 30 0
Khandesh (Dhulia)	6 0 to 7 0	7 0 to 9 0	12 0 to 20 0
<i>Guzerat—</i>			
Surat	5 0 to 8 0	8 0 to 10 0	15 0 to 25 0
Broach	7 8 0	7 8 0	15 0 0
Kaira	7 8 0	9 0 0	9 0 to 15 0
Baroda Camp (Sadar Bazar)	7 8 0	7 0 0	22 8 0
Ahmedabad (Daskrohi)	7 8 0	7 0 0	18 12 0
Panch Mahals (Godhra)	5 10 0	7 0 0	15 0 to 18 12
Deesa Cantonment	5 13 0	7 0 0	19 6 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st
DECEMBER 1889—continued

DISTRICTS.	AVERAGE WAGES PER MONTH.		
	Able-bodied Agricultural Labourer.	Sycc or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Bombay—contd.			
Kathiawar—			
Rajkot	10 0 0	8 0 0	15-0 to 22-8
Central Provinces—			
Western—			
Nimár	6 0 0	6 0 0	15-0 to 20-0
Khandwa-Asirgarh Cant.	6 0 0	6 0 0	15 0 0
Hoshangabad	6 0 0	6-0 to 7-0	12-0 to 30-0
Betdl	4-0 to 6-0	6-0 to 7-0	15-0 to 20-0
Chhindwára	4-0 to 5-0	4-0 to 6-0	10-0 to 15-0
Nágpur	4 0 0	5 0 0	15 0 0
Wardha	4 0 0	6 0 0	15 0 0
Central—			
Narsinghpur	4 0 0	6 0 0	11-0 to 15-0
Saugor	5 0 0	7 0 0	12-0 to 15-0
Damoh	4 0 0	6 0 0	10-0 to 13-0
Jubbulpore	3-0 to 4-0	4-0 to 6-0	10-0 to 15-0
Mandla	4 0 0	5 0 0	11 0 0
Seoni	4 0 0	6 0 0	11 0 0
Bálághát	3 0 0	4 0 0	12 0 0
Bhandára	4 0 0	6 0 0	15 0 0
Chánda	4 0 0	6 0 0	12-0 to 15-0
Eastern—			
Biláspur	4 0 0	7 0 0	16 0 0
Ráipur	4 0 0	6 0 0	12 0 0
Sambalpur	3 0 0	4 0 0	12 0 0
Bihar—			
Buldána	5 10 0	7 8 0	18 12 0
Básim	6 0 0	7 0 0	15 0 0
Akola	8 0 0	8 0 0	21 0 0
Ellichpur	6 0 0	7 0 0	21 0 0
Amráoti	7 8 0	7 0 0	22 8 0
Wún	6 0 0	7 0 0	15 0 0
Nizam's Territories—			
Secunderabad	5-0 to 7-0	5-0 to 7-0	13-0 to 30-0
Boláram	...	6-0 to 8-0	11-4-0 to 22-8-0
Chadarghat	7 12 0	8 0 0	15 0 0
Madras—			
Malabar Coast—			
Malabar	6 12 2	6 4 9	13 11 7
S. Canara	6 14 0	6 12 0	18 2 0
South, central—			
Coimbatore	5 0 0	5 13 4	17 8 0
Nílگیرis	7 2 0	8 10 0	27 2 0
Salem	3 10 8	5 5 4	12 13 4
Central—			
Bellary	5 5 0	7 0 0	15 0 0
Anantapur	5 0 0	7 0 0	15 0 0
Cuddahpah	7 8 0	7 8 0	15 0 0
Karnool	6 4 0	6 5 0	19 6 0
East Coast, north—			
Ganjam	3 12 0	6 0 0	10 0 0
Vizagapatam	4 8 0	4 8 0	11 0 0
Godávári	5 2 8	5 5 4	15 0 0
East Coast, central—			
Kistna	6 0 0	7 5 4	16 10 8
Nellore	5 8 0	6 4 0	16 10 8
East Coast, south—			
Madras	6 4 0	5 12 0	14 2 8
Chingleput	4 8 0	5 0 0	13 8 0
N. Arcot	5 2 7	6 0 0	16 12 3
S. Arcot	5 6 4	6 3 4	18 11 4
Tanjore	6 1 5	6 3 2	14 13 10
Trichinopoly	6 3 9	6 8 0	12 2 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st
DECEMBER 1889—concluded

DISTRICTS.	AVERAGE WAGES PER MONTH.		
	Able-bodied Agricultural Labourer.	Sycc or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Madras—contd.			
Southern—			
Tinnevelly	5 4 0	6 10 8	14 14 8
Madura	5 8 6	5 12 0	14 6 0
Mysore—			
Mysore	7 8 0	6 0 0	15 0 0
Bangalore	4-0 to 8-0	7 0 0	19-0 to 23-0
Kolar	7 8 0	7 0 0	16 0 0
Túmkur	7 0 0	7 0 0	15-0 to 30-0
Hassan	5 0 0	7 8 0	18 9 0
Kadur	7 8 0	7 8 0	22 8 0
Shimoga	2-8 to 5-0	3-0 to 8-0	10-0 to 25-0
Chitaldrug	5 0 0	7 0 0	15 0 0
Coorg—			
Coorg	7 8 0	8 0 0	22 8 0
Aden	...	10 0 0	30-0 to 37-8-0

E. J. SINKINSON,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch).

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLII of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 26TH JANUARY, 1889.			WEEK ENDING 25TH JANUARY, 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 26TH JANUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 25TH JANUARY, 1890.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total length open.	RECEIPTS.		Total length open.	RECEIPTS.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
			R	R		R	R	R	R	R	R		
State Lines worked by Companies.													
1st Feb., 1890	East Indian (a)	1,526	9,34,735	613	1,526	9,25,194	606	3,59,62,319	548	3,58,03,574	546	...	1,58,745
1st ditto	Patna-Gya	57	8,015	141	57	9,540	167	4,00,009	103	4,15,506	169	15,497	...
	Sindia	75	7,523	100	...	(b)...	...	2,93,015	91	(b)...	...	...	2,93,015
1st Feb., 1890	Rajputana-Malwa	1,664	4,46,063	268	1,672	4,34,000	260	1,51,66,054	212	1,58,22,038	221	6,55,984	...
1st ditto	Bengal-Nagpur (c)	293	59,267	202	419	(d)55,153	132	13,28,444	157	(d)15,38,207	114	2,09,763	...
1st ditto	Southern Mahratta(e)	854	72,464	85	978	91,713	94	32,62,358	89	34,00,877	88	1,38,519	...
1st ditto	Ditto Mysore Section	140	9,621	69	296	16,659	56	4,79,499	80	7,90,387	70	3,10,888	...
1st ditto	Indian Midland	374	(f)40,782	125	746	(g)88,274	118	(f)6,59,441	98	(g)20,96,632	91	20,37,191	...
25th Jan., 1890	Villupuram-Guntakal, Nellore Branch	83	3,927	47	83	4,472	54	2,00,741	56	2,03,763	57	3,022	...
25th ditto	Bareilly-Pilibhit	36	1,817	50	36	2,279	63	72,581	49	87,807	59	15,226	...
	TOTAL	5,102	15,00,217	312	5,813	16,27,293	280	5,78,24,461	281	6,07,58,791	296	29,34,330	...
State Lines worked by Government.													
1st Feb., 1890	North-Western (h)	2,386	4,27,822	179	2,477	5,11,262	206	2,11,61,261	206	2,38,04,485	224	26,43,224	...
25th Jan., 1890	Oudh and Rohilkhand	992	1,23,230	128	692	1,83,255	205	55,52,317	187	63,77,372	214	8,24,975	...
25th ditto	Bengal Central	125	12,960	104	125	13,090	105	5,02,800	110	6,17,025	115	24,165	...
25th ditto	Wardha Coal	45	24,041	547	45	17,177	382	6,99,488	360	6,48,352	336	48,136	...
25th ditto	Eastern Bengal	673	2,11,005	313	747	2,34,600	314	89,89,595	311	94,95,285	305	5,05,670	...
1st Feb., 1890	Nalhati	27	1,981	73	27	1,592	59	82,552	74	81,905	73	...	647
1st ditto	Tirhoot	273	29,022	109	273	55,807	204	13,58,011	125	16,07,289	149	3,09,278	...
25th Jan., 1890	Lucknow-Sitapur-Sih-ramau	105	5,003	48	105	10,842	103	2,11,336	47	2,77,241	61	65,905	...
25th ditto	Jorhat	31	990	32	30	1,135	37	50,985	38	50,570	39	...	415
18th Jan., 1890	Cherra-Companyganj	...	...	...	...	(i)...	...	(j)7,208	23	(k)9,377	30	2,169	...
18th ditto	Burma (i)	...	...	...	...	(i)...	...	(j)24,15,301	148	(k)36,45,385	161	12,30,024	...
	TOTAL	4,357	8,37,244	192	4,521	10,28,820	228	4,11,18,054	201	4,66,74,286	214	55,56,232	...
Lines worked by Guaranteed Companies.													
25th Jan., 1890	Madras	840	1,60,580	191	840	1,74,908	208	69,06,501	104	75,07,847	211	6,01,346	...
25th ditto	South Indian	654	94,358	144	654	99,531	152	45,30,310	101	47,47,374	102	2,08,055	...
25th ditto	Great Indian Peninsula (m)	1,447	9,23,038	638	1,447	9,22,775	638	3,38,22,504	520	2,87,86,889	465	50,35,615	...
1st Feb., 1890	Bombay, Baroda and Central India (n)	461	3,21,418	607	461	2,47,000	536	1,03,44,805	522	1,03,24,264	523	20,601	...
	TOTAL	3,492	14,99,994	441	3,492	14,44,214	425	5,57,03,189	381	5,14,50,374	353	42,46,815	...
GRAND TOTAL (GUARANTEED AND STATE)													
	GROSS ESTIMATED EXPENSES	12,861	39,27,455	305	13,736	41,00,324	299	15,46,45,704	278	15,88,89,451	264	42,43,747	...
	NET RECEIPTS	...	...	...	...	...	...	7,37,79,282	133	7,56,74,661	126	19,04,379	...
Assisted Companies.													
1st Feb., 1890	Tirukeshwar	22	5,458	248	22	5,709	259	1,25,851	239	2,22,084	216	...	2,867
18th Jan., 1890	Dibru-Sadiya	...	...	...	...	(i)...	...	(j)3,52,595	108	(k)3,77,349	115	24,754	...
1st Feb., 1890	Bengal and North-Western	376	41,923	111	376	48,920	130	18,11,471	112	18,04,428	118	82,957	...
25th Jan., 1890	Rohilkhand-Kumaun	67	4,239	64	67	4,132	62	2,86,050	104	3,12,736	114	26,080	...
	TOTAL	465	51,640	111	465	58,761	126	20,75,073	115	20,76,164	121	1,31,524	...
Native States.													
25th Jan., 1890	His Highness the Nizam's Guaranteed	310	47,181	152	354	51,783	146	14,48,838	114	19,22,834	127	4,73,996	...
25th ditto	His Highness the Gaekwar's	59	2,835	48	59	2,430	41	1,12,927	45	1,11,207	44	...	1,780
25th ditto	His Highness the Gaekwar's Viramgam	27	962	36	27	950	35	37,611	40	42,679	37	5,068	...
25th ditto	Mehsana-Vadnagar	209	25,361	121	329	25,788	78	8,71,018	101	10,50,937	85	1,79,019	...
25th ditto	Bhavanagar-Gondal	68	2,658	39	94	4,361	40	1,35,851	46	1,53,538	51	17,687	...
1st Feb., 1890	Junagadh-Porbandar	124	7,004	62	124	7,000	50	2,85,394	54	2,83,081	53	...	1,385
	TOTAL	797	86,661	109	987	92,312	94	28,92,509	87	35,65,176	90	6,72,667	...

(a) Includes the Dildarnagar-Ghazipur State Railway.
(b) Includes with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Asansol-Chakardempur Section of the Bengal-Nagpur Railway.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Bhopal-Itarsi State Railway.

(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Includes the Amritsar-Patankot and Rajpura-Bhatinda State Railways.
(i) Return not received.
(j) Total receipts from 1st April 1888 to 19th January 1889.
(k) Total receipts from 1st April 1889 to 18th January 1890.
(l) Includes the Toungoo-Mandalay extension.
(m) Includes the Dhond-Manmad, Khamsaon and Amraoti State Railways.
(n) Includes the Patni Branch.

CALCUTTA,
The 13th February, 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
Civil Works—Irrigation.

TRAFFIC RETURNS OF THE GANGES AND AGRA CANALS FOR THE HALF-YEAR ENDING 30TH SEPTEMBER 1889.

Comparative Return of Traffic carried on the Agra Canal for the half-years ending 30th September, 1889 and 1888.

NATURE OF GOODS.	CURRENT HALF-YEAR.	CORRESPONDING PERIOD OF PREVIOUS YEAR.	TONNAGE.	TON MILEAGE.	VALUE OF GOODS.	NUMBER OF PASSENGERS.
Grains	Up.	Down.	1889.	1888.	1889.	1888.
Cotton	Up.	Down.	1889.	1888.	1889.	1888.
Oilseeds	Up.	Down.	1889.	1888.	1889.	1888.
Salt	Up.	Down.	1889.	1888.	1889.	1888.
Metals	Up.	Down.	1889.	1888.	1889.	1888.
Miscellaneous goods	Up.	Down.	1889.	1888.	1889.	1888.
Building materials	Up.	Down.	1889.	1888.	1889.	1888.
Firewood	Up.	Down.	1889.	1888.	1889.	1888.
Bamboos	Up.	Down.	1889.	1888.	1889.	1888.
Poles and timber	Up.	Down.	1889.	1888.	1889.	1888.
Miscellaneous timber	Up.	Down.	1889.	1888.	1889.	1888.
TOTAL	Up.	Down.	1889.	1888.	1889.	1888.

* Includes the 597 which were excluded in the last return for the corresponding period of 1888.

H. W. CONDUITT,
Asst. Secy. to Govt., N.W.P. and Oudh, P.W.D.

ALLAHABAD,
The 9th January, 1890.

Comparative Return of Traffic carried on the Upper and Lower Ganges Canals for the half-years ending 30th September, 1889 and 1888.

	DEMANDS.		Collection during current half-year.	Balance uncollected.	SAME PERIOD OF PREVIOUS YEAR.		NATURE OF CARGO.	CURRENT HALF-YEAR.			CORRESPONDING PERIOD OF PREVIOUS YEAR.			TONNAGE.		TON MILEAGE.		VALUE OF GOODS.		NUMBER OF PASSENGERS.	
								Up.	Down.	Total.	Up.	Down.	Total.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.
	Balance from previous half-year.	For current half-year.			Demands.	Collections.															
1							8														
TOLLAGE.																					
Private boats	320	3,947	3,510	757	5,262	4,575	Grains	7,261	114,380	121,641	Mds.	54,297	44,604	98,901							
Government boats	...	535	535	...	667	667	Cotton	...	8,427	8,427	...	2,283	2,283	2,283							
Rafts	...	855	855	...	1,905	1,905	Oilseeds	1,929	12,899	14,828	...	1,326	27,363	28,689							
CARRYING OPERATIONS.																					
Boating (Government)	...	1,595	1,595	...	377	377	Building materials	302,484	351,095	653,579	1,181,286	196,859	1,378,145								
Fines and sundries	...	...	...	...	12	12	Miscellaneous goods	16,311	59,484	75,795	12,161	42,447	54,608								
Ground rent	...	1,284	1,284	...	1,171	1,171	Firewood	24,265	128,628	152,893	7,646	147,327	154,973								
TOTAL	320	8,153	7,716	757	9,394	8,707	Bamboos	310	139,218	139,528	372	218,678	219,050								
Upper Ganges Canal	152	5,249	5,044	398	6,043	5,674	Timber	374	170,074	170,448	3,310	141,327	144,637								
Lower Ganges Canal	168	2,904	2,672	359	3,351	3,033	Miscellaneous timber	1,498	6,415	7,913	1,086	13,717	14,803								
TOTAL	320	8,153	7,716	757	9,394	8,707															

ALLAHABAD,
The 9th January, 1890.

H. W. CONDUITT,
Asst. Secy. to Govt., N. W. P. and Oudh, P. W. D.

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SUPPLEMENT TO The Gazette of India.

No. 8.} CALCUTTA, SATURDAY, FEBRUARY 22, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.
Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.
No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA. REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, February 10th, 1890.

The week under review has been exceptionally dry even for this exceptionally dry season. The meteorological conditions, which during the whole of this cold weather have been associated with fine dry weather have been very strongly marked during a large part of the present week, with the result that the returns exhibit an absence of rain which is unprecedented since the weekly reports have been instituted.

There has been some unsteadiness in the pressure distribution and the winds. The chart of the 4th showed a large high pressure area overlying the greater part of the northern and central divisions of India and a second high pressure area over the Upper Assam Valley. From these two high pressure areas readings decreased and were relatively low over the Bay and off the West Coast. The decrease was, however, very slight and pressure was fairly uniform. There was a moderately general westerly and north-westerly current down the Gangetic plain, but elsewhere the directions were variable and there were numerous calms. On the 5th a slight change in the distribution had occurred in the north-west of India. A rapid barometric fall had taken place in the Indus Valley and a low pressure area was apparently approaching that region from Baluchistan. This depression affected the winds over a large part of North-Western India. South-easterly winds were blowing on the hills and there was a fairly general in-draught towards the depression from all surrounding regions. On the 6th the disturbance, which proved to be comparatively slight, lay over the south of the Punjab, Upper Sind and the west of Rajputana. It was still accompanied by feeble cyclonic winds in its neighbourhood and by a moderate amount of cloud in the

North-West. Very slight snow had fallen at Quetta and a few flakes fell at Murree during the day. By the morning of the 7th the disturbance had completely disappeared and what may be described as the characteristic distribution of the present season was re-established. Between the morning of the 7th and the morning of the 9th pressure rose quickly in the North-West, while it remained relatively steady in the south: hence considerable barometric gradients were established—more particularly over Sind, Guzerat and Central India, and the winds of the anticyclonic circulation which prevailed were strong in some places. On the 10th the barometer fell somewhat in the North-West and gradients were slightly reduced, but the winds still blew strongly.

Temperature.—The recovery of temperature, from the cold period prevailing during the closing days of January, which had commenced last week, has continued during the week under review. The excess has been most marked over the north-western and central divisions of the country and most strongly marked at the hill stations on the Himalayas. The warmest day of the week was the 9th when every province except Madras reported an excess of temperature.

The following table shows the variations of the mean temperature of the present and of the past week from the average:—

PROVINCES.	Difference of mean temperature of last week from the normal.	Difference of mean temperature of present week from normal.
Burma	+1.7	+0.8
Bengal	-3.1	-0.9
North-Western Provinces	-2.6	+0.7
Punjab	-0.6	+2.2
Bombay	+0.9	+1.6
Central Provinces	-2.9	+2.2
Guzerat and Central India	-0.7	+0.8
Sind and Rajputana	-0.9	+1.0
Madras	-0.7	+0.2

These figures show that relatively to the normal there has been a rise of temperature in all Provinces except Burma, greatest in the Central Provinces, and least in Madras. Both the Central Provinces and the Punjab on the mean of the week have been 2° warmer than usual, and the Punjab, Bombay and Burma have been abnormally warm on every day of the week. The Central Provinces, Sind and Rajputana had only one day colder than usual, while Bengal had only two warmer, and the latter province remained cool for the time of year.

Rain.—The telegraphic returns of the Daily Weather Reports show that snow fell at Quetta on the 6th and at Murree on the 7th, while rain occurred at Darjeeling on the 8th. These falls are, however, supplemented in the rainfall telegrams by the record of slight showers at Budlada in Hissar (Punjab South), in Hazara (Punjab North-west) and at Mandla in the Central Provinces. In all cases the showers were very slight and the net result shows that two divisions, viz., Punjab South and the Central Provinces (Central) show a mean fall for the week of 0.01" and that the whole of the other divisions report no rainfall.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 10TH FEBRUARY, 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 10TH FEBRUARY, 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 10th February.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0	0.16	-0.16	19.70	5.33	+270
	Lower Burma	0	0.07	-0.07	8.38	6.28	+33
	Central do.	0	0.04	-0.04	7.06	4.25	+66
	Upper do.	0	?	?	3.80	?	?
	Arakan	0	0	0	7.59	5.83	+30
BENGAL AND ASSAM	Eastern Bengal	0	0.25	-0.25	8.23	5.04	+63
	Assam (Surma)	0	0.16	-0.16	5.61	4.59	+22
	Do. (Brahmaputra)	0	0.24	-0.24	2.93	4.07	-28
	Deltaic Bengal	0	0.38	-0.38	10.30	4.05	+154
	Central do.	0	0.20	-0.20	3.74	3.22	+16
	North do.	0	0.04	-0.04	1.26	3.20	-61
	Orissa	0	0.23	-0.23	15.48	6.53	+137
	Chutia Nagpur	0	0.26	-0.26	3.00	3.01	0
	Behar (South)	0	0.14	-0.14	0.55	2.55	-78
	Do. (North)	0	0.08	-0.08	0.61	2.18	-72
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.08	-0.08	1.23	1.92	-36
	Oudh (South)	0	0.05	-0.05	0.05	1.49	-97
	Do. (North)	0	0.13	-0.13	0.12	1.57	-92
	North-Western Provinces (Central)	0	0.07	-0.07	0.01	1.37	-99
	North-Western Provinces (West)	0	0.06	-0.06	0.08	1.14	-93
	North-Western Provinces (Submontane)	0	0.17	-0.17	0.46	2.23	-79
PUNJAB	Punjab (South)	0.01	0.05	-0.04	0.17	1.34	-87
	Do. (Central)	0	0.18	-0.18	0.32	1.76	-82
	Do. (Submontane)	0	0.29	-0.29	0.36	2.92	-88
	Do. (Hill Districts)	0	0.68	-0.68	2.07	6.89	-70
	Do. (North-west)	0	0.53	-0.53	0.59	4.25	-86
	Do. (West)	0	0.19	-0.19	0.15	1.29	-88
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	0	0.01	-0.01	12.52	11.91	+5
	Madras (South Central)	0	0.02	-0.02	7.21	12.75	-43
	Coorg	0	0	0	12.76	9.12	+40
	Mysore	0	0.03	-0.03	6.03	4.62	+33
	Konkan	0	0.01	-0.01	4.90	2.36	+109
	Bombay Deccan	0	0	0	5.10	3.84	+33
	Hyderabad (North)	0	0	0	1.26	3.37	-63
CENTRAL PROVINCES AND BERAR.	Berar	0	0.01	-0.01	3.14	3.22	-3
	Central Provinces (West)	0	0.06	-0.06	2.95	2.09	+41
	Do. (Central)	0.01	0.11	-0.10	1.73	2.11	-18
	Do. (East)	0	0	0	1.97	1.86	+6
BOMBAY (NORTH)	Guzerat	0	0.02	-0.02	0.02	0.60	-97
	Kattiawar	0	0.04	-0.04	0	0.38	-100
	Sind	0	0.07	-0.07	0.01	0.66	-98
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0.02	-0.02	0.13	1.41	-91
	Rajputana (East), Central India (West)	0	0.01	-0.01	0	0.77	-100
	Rajputana (West)	0	0	0	0	0.49	-100
	East Coast (North)	0	0.03	-0.03	12.85	9.27	+39
MADRAS	Do. (North)(a)	0	?	?	9.45	?	?
	Hyderabad (South)	0	0.02	-0.02	2.71	2.40	+13
	Madras (Central)	0	0	0	5.06	4.69	+8
	East Coast (Central)	0	0	0	5.77	15.37	-30
	Do. (South)	0	0.05	-0.05	11.90	18.37	-35
	Madras (South)	0	0.23	-0.23	4.80	14.52	-67

W. L. DALLAS,

Assistant Meteorological Reporter to the Government of India.

E. C. BUCK,

Secretary to the Government of India.

SIMLA, 14th February, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 15th February.*—No rain. Crops generally good, but withering in parts of Nellore, Chingleput, South Arcot, Tanjore, Madurai, Tinnevely, Coimbatore and Salem. Paddy blighted in parts of North Arcot and Tinnevely; cotton affected by northerly winds in Tinnevely. Prices steady. Prospects generally fair.

Bombay.—*For week ending 19th February.*—Rain in two talukas of Sind. Standing crops middling or indifferent in parts of Deccan for want of moisture; blighted in parts of Karachi, Hyderabad and Dharwar; damaged by frost, insects or locusts in parts of Karachi and Shikarpur; otherwise satisfactory. Opium in Baroda fair.

Bengal.—*For week ending 18th February.*—No rain. Weather becoming warm. General prospects continue satisfactory. All *rabi* crops in good condition and generally very hopeful, but a little rain still required in places in South Behar and East Bengal. Mustard and pulses being gathered. Sugarcane harvest in progress. Poppy reported on favourably, except in the Hajipore Sub-division, where the crop will be much below the average. Collection of opium begun in some places. Tobacco crop promises well. Spring rice being transplanted and doing well. Ploughing for early rice and jute proceeding in some districts. Prices almost stationary.

North-Western Provinces and Oudh.—*For week ending 19th February.*—Light local showers have fallen in the Kumaon and Saharanpur districts only and frost continues to damage the *rabi*. Irrigated crops including poppy doing well; other crops have suffered from want of rain. There is no deficiency in food stocks, but prices are somewhat unsteady.

Punjab.—*For week ending 19th February.*—Rain in all districts except Hissar, Delhi, Amballa and Multan. Prices are rising in seven and stationary in six districts. Sowings of extra *rabi* in progress; ploughings for *kharif* have commenced in Lahore. Crops are suffering for want of rain in most districts. Locusts appeared in Amritsar and Shahpur, but damaged the crops in former district only. Fodder sufficient in all districts except Jullundur, Sialkot and parts of Multan where it is scarce.

Central Provinces.—*For week ending 19th February.*—Weather warm and rather cloudy. Prospects of *rabi* crops continue fair but outturn on light soils in some districts will be reduced from want of winter rains. Prices remain steady.

Burma.—*For week ending 15th February.*—No rain fell in either Upper or Lower Burma. In the Hanthawaddy district the damage done by recent rain is calculated at about one-tenth; 2 or 3 per cent. of grain wetted has been dried again and is fit for local consumption. The price of paddy has fallen in four and risen in three districts. In Upper Burma prices show no fluctuations except in Sagaing where a fall is noticeable and in Yamethin where a slight rise has taken place. The food supply is sufficient throughout the province.

Assam.—*For week ending 19th February.*—Weather seasonable. Slight rain in some districts. Gathering of mustard, pressing of sugarcane, and ploughing for early rice continue. Tea doing well.

Mysore and Coorg.—*For week ending 19th February.*—In Mysore the crops and prospects are good. Sowing operations still continued in parts. Outturn of harvests favourable. No material change in prices. There are no standing crops in Coorg.

Berar and Hyderabad.—*For week ending 19th February.*—Weather temperate in Berar. Cotton-picking completed. *Rabi* in good condition. Harvesting commenced. Threshing of *jowari* and other *kharif* crops nearly finished. Land under preparation for ensuing season. Fodder sufficient. Prices stationary.

No rain at Hyderabad. Sowing of *tabi* crops continues. *Rabi* crops thriving. Prices stationary.

Central India.—*For week ending 19th February.*—Wheat crops in Pathari and Maksudungarh in Bhopal Agency reported slightly damaged for want of moisture. Opium crop good. No other material changes since last report.

Rajputana.—*For week ending 19th February.*—Agricultural operations satisfactory except in Kerowli. Standing crops good but rain needed in Bhurtpore. Slight damage by frost in Kotah, Harowtee and Kerowli. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholepore. Prices rising in Meywar, Harowtee and Kerowli and steady elsewhere.

Nepal.—*For week ending 13th February.*—Slight showers fell during the week. Weather foggy and cold in the morning and cloudy at times during the day. Land is being prepared for summer potatoes.

E. C. BUCK,
Secretary to the Government of India.

**GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.**

*Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first ten months of the official year 1889-90, and of the eighteen preceding years.
(IN THOUSANDS OF RUPEES.)*

YEAR.	FOR THE TEN MONTHS, APRIL TO JANUARY.										YEAR.														
	BENGAL.			BOMBAY.			SINDH.			MADRAS.			BURMA.			TOTAL BRITISH INDIA.									
	On Imports of Liquors.	On Exports.	Total Revenue.	On Imports of Liquors.	On Exports.	Total Revenue.	On Imports of Liquors.	On Exports.	Total Revenue.	On Imports of Liquors.		On Exports.	Total Revenue.	On Imports of Liquors.	On Exports.	Total Revenue.	On Imports of Liquors.	On Exports.	Total Revenue.						
1871-72	8,81	61,03	20,58	90,42	5,40	39,86	3,69	48,95	1,01	1,11	1,72	3,84	3,14	10,40	11,51	25,05	1,32	3,56	13,64	18,52	19,68	1,15,96	1,35,64	51,14	1,86,78
1872-73	9,05	57,90	22,76	90,61	4,65	37,28	2,98	44,91	89	1,04	1,73	3,66	3,23	10,13	9,25	22,61	2,51	4,21	23,24	29,96	21,23	1,10,56	1,31,79	59,96	1,91,75
1873-74	8,86	56,58	19,46	83,90	5,39	39,74	3,13	48,26	1,11	85	1,02	2,98	3,20	11,79	11,47	26,46	2,70	4,05	18,25	25,00	21,26	1,13,01	1,34,27	52,33	1,86,66
1874-75	9,76	65,37	15,03	90,16	5,63	40,48	3,68	49,79	95	76	1,25	2,96	3,10	11,38	11,09	25,57	3,12	5,74	11,68	20,54	22,56	1,23,73	1,46,29	42,73	1,89,02
1875-76	10,40	62,56	15,89	88,94	5,92	36,48	4,01	46,41	1,13	90	1,08	3,11	3,65	11,58	9,40	24,63	3,12	4,21	20,97	27,40	24,31	1,15,73	1,40,04	59,45	1,90,49
1876-77	10,84	54,88	15,17	86,89	6,03	35,18	94	43,05	1,23	65	25	2,13	4,40	10,10	5,88	20,47	3,47	4,43	15,25	23,15	26,96	1,05,24	1,32,20	37,49	1,69,69
1877-78	12,12	68,56	16,89	97,57	7,19	41,50	99	49,68	1,61	79	40	2,80	4,75	7,87	1,85	14,47	4,10	5,22	12,01	21,33	29,77	1,23,94	1,53,71	32,14	1,83,85
1878-79	10,99	55,12	16,48	82,59	7,20	38,47	1,88	47,55	1,60	52	23	2,35	4,62	7,98	3,80	16,40	5,51	5,78	16,09	27,38	29,92	1,07,87	1,37,79	38,48	1,76,27
1879-80	10,33	50,89	11,32	72,54	7,98	33,47	1,90	43,35	2,64	62	25	3,51	4,28	7,71	6,43	18,42	5,71	5,73	18,99	30,43	30,94	98,42	1,29,36	38,89	1,68,25
1880-81	10,89	50,57	12,41	73,87	7,24	46,61	2,07	55,92	4,10	1,06	21	5,37	4,39	8,86	6,38	19,63	3,98	6,81	22,70	33,49	30,60	1,13,91	1,44,51	43,77	1,88,28
1881-82	10,88	45,03	14,51	70,42	8,41	40,14	1,53	50,08	3,17	1,09	32	4,53	4,18	8,20	3,95	16,33	5,89	6,73	26,24	38,86	32,53	1,01,19	1,33,72	46,55	1,80,27
1882-83	11,82	14	15,42	27,38	8,49	40,14	1,53	9,01	2,87	4	49	3,40	4,46	4	3,14	7,64	6,54	7	31,09	37,70	34,18	—72*	33,46	51,67	85,13
1883-84	12,03	24	15,79	28,06	8,96	48	1,30	10,74	3,08	4	46	3,58	4,19	7	4,63	8,89	6,43	12	23,06	30,51	34,69	95	35,64	46,14	81,78
1884-85	10,48	29	11,48	22,25	9,03	39	1,66	11,08	3,28	5	50	3,83	4,02	6	4,12	8,20	6,39	5	16,71	23,15	33,20	84	34,04	34,47	68,51
1885-86	11,17	26	13,28	24,71	9,89	48	1,08	11,45	3,57	6	76	4,39	4,20	10	3,06	7,36	5,26	6	26,33	31,65	34,09	96	35,05	44,51	79,56
1886-87	11,52	39	10,89	22,80	10,23	46	1,36	12,05	4,44	9	80	5,33	5,41	17	4,31	9,89	8,13	13	23,36	31,62	39,73	124	40,97	40,72	81,69
1887-88	10,72	43	14,31	23,46	11,06	47	1,74	14,17	4,02	6	68	4,76	8,37	9	3,75	12,21	7,53	2	24,11	31,66	42,60	1,07	43,67	44,59	88,26
1888-89	12,40	5,37	13,32	31,09	12,42	3,28	1,35	17,05	4,62	68	42	5,72	8,83	87	4,28	13,98	7,35	78	16,38	24,51	45,62	10,98	56,60	35,75	92,35
1889-90	11,98	7,77	11,10	30,85	13,17	2,90	1,73	17,80	4,72	57	55	5,84	8,68	—79	5,44	14,75	6,98	1,87	27,42	36,27	45,43	13,84	59,27	46,24	1,05,51

* The amount refunded is greater than the duty collected.

**DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 15th February, 1890.**

**E. J. SINKINSON,
Secretary to the Government of India.**

**GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.**

No. XLIII of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 2ND FEBRUARY, 1889.			WEEK ENDING 1ST FEBRUARY, 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 2ND FEBRUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 1ST FEBRUARY, 1890.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total length open.	Receipts.	Per mile open.	Total length open.	Receipts.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
8th Feb., 1890	State Lines worked by Companies.	1,526	9,78,218	641	1,526	8,79,288	576	3,69,40,537	550	3,66,82,862	547	...	2,57,675
8th ditto	East India (a)	57	8,015	141	57	8,676	152	4,08,024	162	4,24,182	169	...	...
	Patna-Gya	75	8,584	114	...	...	...	3,01,599	91	(b)...	...	...	...
1st Feb., 1890	Sindia	1,604	4,18,253	251	1,672	3,77,000	225	1,55,84,307	213	1,62,06,347	222	6,22,040	3,01,599
8th ditto	Rajputana-Malwa	293	53,189	182	419	(d) 75,126	179	13,81,633	158	(d) 10,13,333	116	2,31,700	...
8th ditto	Bengal-Nagpur (c)	854	72,680	85	978	88,647	91	33,35,038	89	34,89,524	88	1,54,486	...
8th ditto	Southern Mahratta (e)	140	10,262	73	296	19,842	67	4,89,762	80	8,10,229	70	3,20,467	...
8th ditto	Ditto Mysore Section	374	(f) 45,342	121	746	(g) 79,894	107	(f) 7,04,783	99	(g) 27,81,391	91	20,76,608	...
1st ditto	Indian Midland	83	4,470	54	83	4,638	56	2,05,211	56	2,08,368	57	3,097	...
	Villupuram-Guntakal	36	1,039	46	36	2,361	66	74,220	49	90,181	60	15,961	...
	Nellore Branch												...
	Bareilly-Pilibhit												...
	TOTAL	5,102	16,00,652	314	5,813	15,35,472	264	5,94,25,114	282	6,23,06,357	256	28,81,243	...
1st Feb., 1890	State Lines worked by Government.	2,386	3,56,576	149	2,370	4,90,536	207	2,15,17,837	205	2,42,95,021	234	27,77,184	...
1st ditto	North-Western (h)	692	1,36,608	197	692	1,60,146	231	56,89,005	187	65,00,295	213	8,11,290	...
1st ditto	Oudh and Rohilkhand	125	11,643	93	125	14,770	118	6,04,503	110	6,31,795	115	27,292	...
1st ditto	Bengal Central	45	18,809	418	45	16,130	358	7,15,293	370	6,65,100	337	...	...
1st ditto	Waruha Coal	673	1,91,803	285	747	2,37,430	318	91,81,398	310	97,32,715	305	5,51,317	50,137
8th ditto	Nalhati	27	2,138	79	27	1,823	68	84,090	71	84,507	70	...	...
8th ditto	Tirhoot	273	28,010	105	273	57,704	211	13,86,027	125	17,25,108	150	3,38,481	183
1st ditto	Lucknow-Sitapur-Sih-ramau	105	7,199	69	105	9,303	89	2,18,535	47	2,88,447	62	69,912	...
1st ditto	Jorhat	31	887	29	30	1,029	34	51,599	38	51,599	39	...	...
1st ditto	Cherra-Companyganj.	7	195	28	7	303	43	7,090	25	9,905	32	2,269	...
1st ditto	Burma (i)	441	1,03,271	234	553	1,24,841	220	26,13,689	152	39,03,705	165	12,90,014	...
	TOTAL	4,805	8,57,745	179	4,974	11,14,015	224	4,20,71,149	201	4,78,88,315	220	58,17,166	...
1st Feb., 1890	Lines worked by Guaranteed Companies.	840	1,36,472	183	840	1,84,764	220	71,49,973	193	77,59,048	211	6,09,075	...
1st ditto	Madras	654	1,36,472	146	654	1,15,718	177	46,34,953	161	49,03,587	170	2,28,634	...
1st ditto	South Indian	1,447	9,78,075	672	1,447	8,86,686	613	3,47,94,579	529	2,96,74,998	469	...	...
1st ditto	Great Indian Peninsula (j)	461	2,86,204	621	461	2,44,000	529	1,06,31,069	524	1,05,82,047	523	...	51,19,581
	Bombay, Baroda and Central India (k)											49,022	...
	TOTAL	3,402	15,07,385	443	3,402	14,31,168	421	5,72,10,574	382	5,28,79,680	354	...	43,30,894
	GRAND TOTAL (GUARANTEED AND STATE)	13,309	39,65,782	298	14,189	40,80,655	288	15,87,06,837	278	16,30,74,352	267	43,67,515	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	8,29,98,756	146	8,53,70,014	140	23,71,258	...
	NET RECEIPTS	...	...	...	...	...	...	7,57,08,081	132	7,77,04,338	127	19,96,257	...
8th Feb., 1890	Assisted Companies.	22	5,407	245	22	5,358	244	2,31,258	239	2,28,342	237	...	2,916
23rd Jan., 1890	Tarakeshwar	...	...	...	...	...	...	(l)...	...	(n) 3,87,299	115	25,451	...
8th Feb., 1890	Dibru-Sadiya	...	...	...	...	...	...	...	...	...	...	...	...
1st Feb., 1890	Bengal and North-Western	376	38,167	102	376	49,270	131	18,49,638	112	19,43,698	118	94,060	...
	Rohilkhand-Kumaun	67	4,021	60	67	4,181	62	2,02,077	103	3,10,402	112	20,325	...
	TOTAL	405	47,595	102	405	58,809	126	27,32,821	114	28,75,741	121	1,42,920	...
1st Feb., 1890	Native States.	310	49,693	160	354	56,657	160	14,98,531	115	19,79,491	128	4,80,960	...
1st ditto	His Highness the Nizam's Guaranteed	59	4,191	71	59	2,640	45	1,17,118	45	1,14,291	44	...	2,827
1st ditto	His Highness the Gaekwar's	...	...	...	...	...	...	...	...	...	...	...	...
1st ditto	His Highness the Gaekwar's Viramgam	27	939	35	27	900	33	38,549	40	43,705	37	5,156	...
1st ditto	Mehsana-Vadnagar	224	28,812	129	329	30,655	93	9,00,730	102	10,81,147	86	1,80,417	...
1st ditto	Bhavanagar-Gondal	68	2,892	43	94	5,062	54	1,38,743	46	1,58,539	51	19,810	...
1st ditto	Junagadh-Porbandar	124	7,631	62	124	6,800	55	2,92,996	54	2,91,377	54	...	1,619
1st ditto	Morvi	...	...	...	...	...	...	...	...	...	...	...	...
1st ditto	Jodhpore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	812	94,158	116	987	1,02,714	104	29,86,667	88	36,68,570	91	6,81,903	...

(a) Includes the Dildarnagar-Ghaziipur State Railway.
(b) Includes with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Asansol-Chakradharpur Section of the Bengal-Nagpur Railway.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Bhopal-Itarsi State Railway.

(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(i) Includes the Toungoo-Mandalay extension.
(j) Includes the Dhond-Manmad, Khamsaun and Amraoti State Railways.
(k) Includes the Patni Branch.
(l) Return not received.
(m) Total receipts from 1st April 1888 to 26th January 1889.
(n) Total receipts from 1st April 1889 to 25th January 1890.

CALCUTTA,
The 20th February, 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1890.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAS.																															
DISTRICT.				WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhaleum</i>).		MARUA OR RAGI (<i>Eriosema cana</i>).		KANONI OR KAKUN, ITALIAN OR SUNAGA (<i>Sorghum italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arizianum</i>).		MAIZE (<i>Zea Mays</i>).		ABHAR, OR THUK, CADIAN, PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.			
Present fortnight.		Past fortnight.		Present fortnight.		Past fortnight.		Present fortnight.		Past fortnight.		Present fortnight.		Past fortnight.		Present fortnight.		Past fortnight.		Present fortnight.		Past fortnight.		Present fortnight.		Past fortnight.		Present fortnight.		Past fortnight.	
S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.
Barnes—																															
Tanasserim—																															
Mergui																															
Tavoy																															
Monimien and Ambert																															
Paga (deltic)—																															
Paga																															
Kungoon																															
Tubungsa																															
Bancin																															
Paga (salond)—																															
Spagayin																															
Tharawaddy																															
Tharawaddy																															
Prome																															
Prome																															
Tungoo																															
Tungoo																															
Upper Burma—																															
Mandalay																															
Arakan—																															
Sawbway																															
Kyaikpya																															
Akyab																															
Assam—																															
Sura—																															
Sylhet																															
Kachar																															
Khasi and Jaintia Hills																															
Garo Hills																															
Brahmaputra—																															
Gadgaon																															
Kamrup																															
Darrang																															
Naga																															
Mymensingh																															
Bengal—																															
Eastern Hill tracts—																															
Chittagong Hill Tracts																															
Hill Tracts																															
Naga Hills																															
Eastern—																															
Ractagunge																															
Northchilly																															
Chittagong																															
Tipperah																															
Dacca																															
Mymensingh																															
Deltic—																															
Khoulna																															
24 Pergunnahs																															
Midnapore																															
Howrah																															
Calcutta																															
Hooghly																															
Nuddea (Kishanagur)																															
Jessore																															
Farrukpore																															
Central—																															
Bankoor																															
Bardwan																															
Beerbhoom																															
Moorsheebad																															
Sonthal Pergunnahs																															
Ponua																															
Bogra																															
Rajahmlye																															
Malidah																															
Northern—																															
Rungpore																															
Dinagpore																															
Jalpaiguri																															
Darjeeling																															
Orissa—																															
Pooree																															
Cuttack																															
Balasore																															
Chota-Nagpur—																															
Singhbhoom																															
Manbhoom																															
Lohardugga																															
Hasaribagh																															

* Not sold.

+ Maize B1-10-0 per 100 cobs.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	WHEAT		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Dipsosaurus cana</i>).		KANGNI OR KAKUN, ITALIAN RILLET (<i>Setaria italica</i>).		GRAM, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADJAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.		
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	
Bengal—continued.																											
Bokar, south—																											
Maghry	18 10	17 5	21 0	21 0	13 2	12 1	16 13	16 4	...	...	...	...	...	...	...	15 3	23 1	22 5	24 2	24 2	17 13	17 13	147 0	147 0	9 11	9 11	9 11
Gya	16 8	16 8	23 0	20 0	10 0	10 0	17 0	17 0	...	...	...	...	...	...	...	15 0	20 0	19 0	...	...	19 0	18 0	200 0	200 0	9 2	9 2	9 2
Patna																											
	17 6	17 4	24 0	24 0	10 8	10 8	18 0	18 0	22 0	22 0	...	...	...	...	...	19 0	19 8	23 0	22 8	23 0	21 0	20 0	130 0	130 0	10 0	9 8	9 8
	15 8	15 8	22 0	22 0	9 8	9 0	17 0	17 0	21 0	21 0	...	...	...	...	...	...	...	20 8	22 0	...	...	20 0	140 0	140 0	10 0	10 0	10 0
Shahabad																											
	20 0	20 0	...	...	18 0	17 0	19 0	19 0	...	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	130 0	130 0	9 8	9 8	9 8
	14 11	16 6	20 3	20 3	12 0	12 0	17 10	17 11	...	...	...	...	...	...	...	...	...	20 3	20 3	...	...	17 11	164 0	164 0	10 1	10 1	10 1
	15 6	17 0	20 12	20 12	17 9	14 8	20 4	19 8	...	...	...	...	...	...	...	...	...	18 0	18 0	...	...	18 0	160 0	160 0	10 0	10 0	10 0
	16 0	16 4	20 20	20 20	12 0	10 0	18 0	18 0	...	...	...	...	...	...	...	...	...	18 0	18 0	...	...	18 0	160 0	160 0	10 0	10 0	10 0
	16 0	16 4	20 22	20 22	8 8	8 8	15 8	15 10	...	...	...	...	...	...	...	...	...	22 0	22 0	...	...	19 0	160 0	160 0	9 8	9 8	9 8
	13 0	13 0	...	...	9 0	9 0	18 8	18 0	...	...	...	...	...	...	...	...	...	22 0	22 0	...	...	17 0	160 0	160 0	9 8	9 8	9 8
W. W. Provinces—																											
Eastern—																											
Mirzapur	13 8	13 0	18 0	18 0	8 0	9 0	14 0	16 0	20 0	20 0	18 0	18 0	20 0	20 0	15 0	15 0	19 0	18 0	21 0	22 0	19 0	22 0	100 0	100 0	10 0	10 0	10 0
Ramgarh	14 6	14 0	19 12	19 12	9 12	10 5	15 7	15 11	21 2	19 0	18 11	18 11	23 10	23 10	11 8	12 8	19 8	19 0	21 1	20 6	19 0	140 0	140 0	9 9	9 9	10 2	
Chhapar	14 0	13 8	18 10	18 10	7 2	8 8	11 0	11 0	19 5	19 5	17 5	14 3	23 0	23 0	10 0	10 0	18 0	18 0	19 5	19 6	18 0	134 0	134 0	10 0	10 0	10 6	
Jaunpur	13 0	12 8	18 6	18 6	7 0	7 0	13 0	14 0	21 0	19 5	17 5	14 3	23 0	23 0	10 0	10 0	18 0	18 0	19 5	19 6	18 0	134 0	134 0	10 0	10 0	10 6	
Almora	14 0	13 8	19 12	19 12	7 0	7 0	11 0	11 0	24 0	23 0	19 0	19 0	22 0	23 0	10 0	10 0	24 0	24 0	20 0	20 0	20 0	20 0	100 0	100 0	10 0	10 0	10 0
Central—																											
Shah	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8	16 0	12 0	26 0	26 0	23 0	23 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	14 8	14 8	21 8	21 8	10 8	10 8	15 0	15 0	24 0	24 0	21 0	21 0	...	...	...	...	...	23 0	22 0	...	...	14 0	160 0	160 0	11 0	11 0	11 0
Benares	16 0	15 8	20 0	20 0	8 0	7 8																					

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARWA OR RAGI (Eleusine coracana).		KANGNI OR KANIAN (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR, OR THUR, CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Punjab—																										
Ludhiana—	19 0	16 0	25 0	27 0	...	...	11 0	10 0	25 0	24 0	23 0	23 0	...	...	...	...	27 0	27 0	18 0	17 0	...	...	120 0	90 0	11 0	11 0
Ferozepore—	19 0	19 0	25 0	27 0	...	...	10 0	10 0	24 0	23 0	23 0	23 0	...	...	...	...	27 0	27 0	32 0	32 0	...	...	100 0	100 0	12 0	12 0
Montgomery—	18 0	18 0	25 0	28 0	...	...	10 0	10 0	20 0	22 0	20 0	20 0	...	...	...	...	28 0	26 0	28 0	26 0	...	...	200 0	200 0	11 0	11 0
Central—																										
Gurgaon—	17 0	16 0	25 0	25 0	...	...	10 0	10 0	25 0	25 0	20 0	19 0	...	...	...	...	24 0	23 0	24 0	24 0	...	...	130 0	130 0	11 0	11 0
Bulandshahr—	17 0	17 0	24 0	24 0	...	...	12 0	12 0	22 0	22 0	20 0	20 0	...	...	...	...	23 0	23 0	23 0	23 0	...	...	80 0	80 0	11 0	11 0
Meerut—	18 0	17 0	24 0	24 0	...	...	12 0	12 0	23 0	23 0	20 0	20 0	...	...	...	...	24 0	24 0	20 0	20 0	...	...	120 0	120 0	10 0	10 0
Aligarh—	17 0	17 0	27 0	26 0	...	...	11 0	12 0	25 0	25 0	20 0	19 0	...	...	...	...	18 0	25 0	26 0	26 0	...	...	160 0	160 0	10 0	10 0
Ghaziabad—	19 0	19 0	30 0	36 0	...	...	11 0	11 0	32 0	32 0	18 0	18 0	...	...	...	...	22 0	27 0	31 0	31 0	...	...	85 0	85 0	12 0	12 0
Bijnor—	18 0	18 0	26 0	23 0	...	...	11 0	10 0	25 0	20 0	22 0	20 0	...	...	...	...	9 0	26 0	27 0	27 0	...	...	130 0	130 0	11 0	11 0
Farrukhabad—	20 0	25 0	34 0	34 0	...	...	12 0	12 0	26 0	27 0	24 0	23 0	...	...	...	...	20 0	28 0	28 0	28 0	...	...	110 0	110 0	11 0	11 0
Bareilly—	20 0	21 0	28 0	32 0	...	...	18 0	8 0	24 0	24 0	20 0	20 0	...	...	...	...	20 0	27 0	28 0	28 0	...	...	90 0	90 0	11 0	11 0
Rampur—	21 0	21 0	26 0	28 0	...	...	10 0	10 0	28 0	24 0	22 0	22 0	...	...	...	...	24 0	27 0	27 0	27 0	...	...	85 0	85 0	11 0	11 0
Sitabganj—	21 0	22 0	26 0	28 0	...	...	14 0	14 0	20 0	20 0	14 0	14 0	...	...	...	...	16 0	28 0	27 0	27 0	...	...	120 0	120 0	12 0	12 0
Gorakhpur—	20 0	20 0	33 0	29 0	...	...	11 0	11 0	25 0	29 0	22 0	21 0	...	...	...	...	21 0	28 0	30 0	29 0	...	...	90 0	90 0	12 0	12 0
Bahraich—	14 0	14 0	20 0	27 0	...	...	9 0	9 0	15 0	15 0	13 0	13 0	...	...	...	...	8 0	19 0	20 0	21 0	...	...	65 0	65 0	9 0	9 0
Fatehpur—	17 0	20 0	25 0	20 0	...	...	12 0	13 0	12 0	14 0	13 0	10 0	...	...	...	...	8 0	22 0	22 0	22 0	...	...	100 0	100 0	10 0	10 0
Kashganj—	18 0	22 0	31 0	33 0	...	...	13 0	12 0	30 0	30 0	25 0	25 0	...	...	...	...	32 0	25 0	24 0	25 0	...	...	120 0	140 0	12 0	13 0
Jaunpur—	20 0	20 0	34 0	35 0	...	...	12 0	12 0	29 0	30 0	20 0	20 0	...	...	...	...	30 0	25 0	26 0	26 0	...	...	85 0	85 0	11 0	13 0
Buxar—	21 0	21 0	35 0	35 0	...	...	14 0	12 0	30 0	30 0	26 0	26 0	...	...	...	...	32 0	26 0	26 0	26 0	...	...	120 0	120 0	13 0	13 0
Muzaffargarh—	22 0	23 0	37 0	35 0	...	...	12 0	14 0	29 0	28 0	23 0	23 0	...	...	...	...	30 0	25 0	26 0	26 0	...	...	120 0	120 0	13 0	14 0
Farrukhabad—	20 0	21 0	41 0	41 0	...	...	14 0	14 0	31 0	40 0	27 0	24 0	...	...	...	...	36 0	26 0	27 0	30 0	...	...	85 0	76 0	13 0	13 0
Bareilly—	25 0	26 0	42 0	44 0	...	...	12 0	13 0	16 0	16 0	20 0	20 0	...	...	...	...	36 0	22 0	23 0	32 0	...	...	100 0	100 0	11 0	11 0
Fatehpur—	19 0	19 0	45 0	48 0	...	...	11 0	11 0	37 0	41 0	24 0	25 0	...	...	...	...	32 0	23 0	23 0	29 0	...	...	100 0	105 0	38 0	38 0
Kashganj—	22 0	22 0	39 0	51 0	...	...	15 0	16 0	30 0	32 0	30 0	34 0	...	...	...	...	32 0	25 0	31 0	35 0	...	...	100 0	125 0	60 0	60 0
Jaunpur—	21 0	21 0	33 0	34 0	...	...	10 0	10 0	26 0	26 0	24 0	26 0	...	...	...	...	30 0	26 0	26 0	24 0	...	...	200 0	200 0	13 0	13 0
Buxar—	17 0	18 0	30 0	29 0	...	...	0 0	8 0	23 0	22 0	22 0	26 0	...	...	...	...	24 0	18 0	23 0	23 0	...	...	200 0	200 0	12 0	12 0
Muzaffargarh—	16 0	16 0	27 0	26 0	...	...	10 0	10 0	26 0	26 0	22 0	21 0	...	...	...	...	24 0	18 0	23 0	24 0	...	...	100 0	100 0	12 0	12 0
D. I. Khan—	24 0	26 0	35 0	34 0	...	...	15 0	15 0	45 0	48 0	31 0	33 0	...	...	...	...	9 0	34 0	35 0	43 0	...	...	60 0	60 0	40 0	40 0
Muzaffargarh—	17 0	18 0	31 0	26 0	...	...	9 0	9 0	34 0	36 0	29 0	29 0	...	...	...	...	6 0	27 0	29 0	30 0	...	...	112 0	112 0	37 0	37 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	...	...	...	...	6 0	19 0	19 0	20 0	...	...	110 0	110 0	11 0	11 0
D. G. Khan—	16 0	16 0	26 0	25 2																						

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1890—continued.

Districts.	QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.																											
	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracae</i>).		KANONI OR KAKUM, ITALIAN MILLET (<i>Scleria italica</i>).		GRAM, CHENA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arislinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADIAN P.H.A. (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.			
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Madras—	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Malabar—	8 10	8 10	10 2	10 8	12 13	12 13	10 8	12 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13
S. Canara—	9 2	9 2	11 14	11 2	12 13	12 13	10 8	12 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13
South-central—	10 11	10 11	11 5	11 5	12 13	12 13	11 13	11 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13
Coorg—	10 11	10 11	8 13	8 13	10 6	10 6	9 10	9 10	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13
Nilgiris—	11 2	11 2	11 3	10 13	12 13	12 13	12 13	12 13	23 0	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10	24 10
Central—	15 6	13 6	12 5	12 0	13 8	13 8	13 3	13 3	29 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6	30 6
Bellary—	11 6	11 6	12 13	12 13	14 0	14 0	14 0	14 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0	33 0
Assam—	12 8	11 8	11 2	11 2	14 2	14 2	14 2	14 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2	22 2
Cuddalore—	12 2	11 2	10 11	10 11	11 6	11 6	11 6	11 6	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0
Kurdu—	12 2	11 2	10 11	10 11	11 6	11 6	11 6	11 6	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0
East Coast, north—	8 14	8 14	9 0	9 0	10 5	10 5	10 0	10 0	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8	27 8
Ganjam—	10 8	10 8	13 14	14 14	15 0	15 0	16 0	16 0	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13
Vasagapatam—	10 13	10 13	13 14	14 14	15 0	15 0	16 0	16 0	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13
Godavari—	10 13	10 13	13 14	14 14	15 0	15 0	16 0	16 0	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13
East Coast, central—	10 14	10 14	13 14	14 14	15 0	15 0	16 0	16 0	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13
Krishna—	10 14	10 14	13 14	14 14	15 0	15 0	16 0	16 0	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13
Nellore—	10 14	10 14	13 14	14 14	15 0	15 0	16 0	16 0	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13	28 13
East Coast, south—	10 0	10 6	10 2	10 5	10 14	10 14	10 14	10 14	19 13	20 14	18 0	19 2	17 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3
Madras—	10 0	10 6	11 10	10 14	12 2	11 5	11 5	11 5	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13
Chinglepat—	9 11	9 11	10 6	10 6	11 6	11 6	11 6	11 6	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5	20 5
N. Arcot—	8 3	8 3	11 3	10 13	12 14	12 14	12 8	12 8	19 10	19 10	17 13	18 6	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10
S. Arcot—	9 10	9 10	10 6	10 6	10 14	10 14	10 3	10 3	19 10	19 10	17 13	18 6	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10
Tanjore—	8 10	9 14	10 6	9 6	10 14	10 14	10 3	10 3	19 10	19 10	17 13	18 6	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10
Trichinopoly—	8 10	9 14	10 6	9 6	10 14	10 14	10 3	10 3	19 10	19 10	17 13	18 6	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10	23 10
Southern—	8 8	8 8	10 14	10 2	11 3	10 13	10 13	10 13	21 2	19 6	19 2	17 10	24 13	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5
Tamilnadu—	10 14	10 14	10 14	10 2	11 3	10 13	10 13	10 13	21 2	19 6	19 2	17 10	24 13	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5
Madras—	10 4	10 4	10 0	9 8	11 0	11 0	11 0	11 0	40 0	40 0	20 0	20 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0
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E. J. SINKINSON,
Secretary to the Government of India.

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SUPPLEMENT TO The Gazette of India.

No. 9.]

CALCUTTA, SATURDAY, MARCH 1, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

SEPARATE REVENUE.

Excise.

EXCISE ADMINISTRATION OF INDIA.

No. 1020, dated the 7th February 1890.

RESOLUTION—By the Government of India in the Finance and Commerce Department.

Ordered that the papers mentioned in the following list, relating to Excise administration in India, be published for general information in the Supplement to the *Gazette of India*.

E. J. SINKINSON,
Secretary to the Government of India.

LIST OF PAPERS.

No.	Letters.	Subject.	REFERENCE TO PAGE	
			Gazette.	Supplement foot paging.
f	From the Government of India to the Secretary of State, No. 29, dated 4th February 1890.	Remarks on the Debate in the House of Commons on 30th April 1889 on the Excise Administration of India.	171—215	9—53
	Appendices to ditto		217—262	55—100
	Enclosures of ditto		265—391	103—229

LIST OF PAPERS—continued.

No.	Letters.	Subject.	REFERENCE TO PAGE	
			Gazette.	Supplement foot paging.
2	From the President, British and Colonial Temperance Congress, dated 16th July 1886.	Asking for inquiry regarding the alleged increase of intemperance in India, and for the adoption of remedial measures	393	231
3	From Secretary of State for India, No. 70 (Revenue), dated 12th August 1886, and enclosures.	Forwards a memorial from the British and Colonial Temperance Congress regarding the alleged increase of intemperance in India, and suggests its consideration in connection with the Excise Commission's Report on Excise Administration in Bengal	393	231
4	To Secretary of State for India, No. 166, dated 25th June 1887, and enclosures.	Acknowledges Despatch No. 70 (Revenue), dated the 12th August 1886. Remarks on the increased attention paid to excise matters within recent years, the successful results of the excise policy, and the erroneous nature of the information supplied to the Congress. Furnishes statistics to show the restrictions imposed on the consumption of liquor	394-417	232-255
5	From Secretary of State for India, No. 63 (Revenue), dated 18th August 1887, and enclosures.	Forwards copies of questions and answers in the House of Commons regarding the issue of licenses for the sale of intoxicating liquors and opium in Burma, and states that a full report of the proceedings in the matter is awaited. Asks for certain statistics in connection with the subject, and urges the necessity of taking the strongest precaution to prevent the sale of opium and spirits to Burmans and the issue of licenses in places where the population is purely Burmese	417 & 418	255 & 256
6	From Secretary of State for India, No. 69 (Revenue), dated 31st August 1887, and enclosure.	With reference to Despatch, dated the 25th June 1887, No. 166, forwards copy of a letter to the President of the British and Colonial Temperance Congress on the subject of that Despatch	419	257
7	From Secretary of State for India, No. 28 (Revenue), dated 19th April 1888.	In continuation of Despatch No. 63, dated the 18th August 1887, forwards copy of a report on a Debate in the House of Commons on " * * * the extension of the sale of intoxicating liquors for (Indian) revenue purposes with serious results to the moral and material welfare of the people * * * " Expresses satisfaction as to the principles observed in Indian excise administration, and indicates the considerations on which Indian excise system should be based. Adds that a recent Despatch of the Government of India and the excise reports show that the excise policy is practically shaped in conformity with these considerations, but draws attention to the necessity of using careful language in the excise reports. Briefly refers to the merits of the central distillery system as compared with the outstill or contract system, and asks for any instructions issued to Local Governments in accordance with the remarks in the Despatch	419 & 420	257 & 258

LIST OF PAPERS—continued.

	Letters.	Subject.	REFERENCE TO PAGE	
			Gazette.	Supplement foot paging.
8	To Secretary of State for India, No. 159, dated 16th June 1888, and enclosures.	Furnishes the report called for in Despatch No. 63 (Revenue), dated the 18th August 1888, and describes the situation, both past and present, in regard to drinking and the opium traffic in Burma. Indicates the orders issued for regulating and controlling the traffic in intoxicating liquors and opium	420-434	258-272
9	From Secretary of State for India, No. 64 (Revenue), dated 9th August 1888.	In reply to Despatch No. 159, dated 16th June 1888, accepts generally the conclusions arrived at by the Government of India as to the excise administration in Upper Burma; but requests that due attention may be paid to the injunctions given in a previous Despatch against creating or stimulating a demand for liquor	434	272
10	To Secretary of State for India, No. 213, dated 11th August 1888, and enclosure.	In reply to Despatch No. 28, dated the 19th April 1888, reports the instructions issued in connection with previous Despatches on the excise question and the steps now being taken by the Governments of Bengal and the Punjab to entrust their excise superintendence to special officers. Remarks on the success of the excise systems in Madras and Bombay, and adds that a further communication will follow regarding the defects of the outstill systems, the extent to which they are employed, and the reasons in each case for employing them in preference to the central distillery system	434-436	272-274
11	From Secretary of State for India, No. 76 (Revenue), dated 30th August 1888.	With reference to a question in the House of Commons regarding the licensing of liquor shops near tea-gardens in Darjeeling and an alleged protest against the Government excise policy by tea-planters, requests to be informed of the action taken by the Local Government in the matter	436	274
12	To Secretary of State for India, No. 250, dated 16th October 1888, and enclosures.	Acknowledges receipt of Despatch No. 76 (Revenue), dated the 30th August 1888, and forwards correspondence with the local authorities on the subject of the Despatch. Adds that, in view of the information contained in the correspondence, it does not appear necessary to give any instructions to the local authorities in the matter. Remarks on the grave objections to the adoption of measures for altogether suppressing the sale of liquor in India or for abandoning the system of subjecting liquor shops to the necessity of obtaining licenses	436-446	274-284

LIST OF PAPERS—continued.

No.	Letters.	Subject.	REFERENCE TO PAGE	
			Gazette.	Supplement foot paging.
13	To Secretary of State for India, No. 22, dated 22nd January 1889, and enclosures.	In continuation of Despatch No. 212, dated the 11th August 1888, forwards Mr. Buckland's report on the excise systems of Madras and Bombay and Mr. Westmacott's report on the outstill system in the Hooghly and Howrah districts. Recommends, for the reasons stated, the appointment, as an experimental measure, for three years of a special officer to be charged with the duty of controlling the excise administration of Bengal, and introducing from time to time such improvements as experience may show to be necessary. Explains the cause of the evils in the outstill system, and indicates the orders issued for its more effectual control	446—448	284—286
14	To Secretary of State for India, No. 23, dated 22nd January 1889.	Transmits memorials from certain Associations in Bengal, urging the abolition of outstills and the introduction of a system of local option as regards the establishment of liquor shops, and states that the opinion of His Honor the Lieutenant-Governor of Bengal on the memorials will be sent in due course. Promises a further report on the character and extent of the outstill system in the various provinces	448 & 449	286 & 287
15	From Secretary of State for India, No. 13 (Revenue), dated 31st January 1889, and enclosures.	Forwards for consideration five letters laid before His Lordship by a Member of Parliament, complaining of the liquor traffic and drunkenness in Assam. Remarks generally on the Excise Administration Report of Assam for 1887-88, the excise system in force in Darjeeling, and the complaints of tea-planters against it. With reference to the conflicting accounts regarding excise administration in the tea districts, suggests that a very careful inquiry be made into the facts and into the need for change in the excise administration of these districts. Asks for a copy of the instructions issued in the matter at an early date	449—452	287—290
16	To Secretary of State for India, No. 55 (Revenue), dated 19th February 1889, and enclosures.	Furnishes the information promised in Despatch No. 213, dated the 11th August 1888, regarding the nature of the outstill systems as administered in the several provinces of India, and the extent to which they are in operation in each case. Remarks generally on the various excise systems of the several provinces, the difficulties in excise administration resulting from the interlacing of Native and British territory, and denies the accusation that consumption of liquor has been encouraged for the sake of revenue	452—492	290—330

LIST OF PAPERS—continued.

No.	Letters.	Subject.	REFERENCE TO PAGE	
			Gazette.	Supplement foot paging.
17	From Secretary of State for India, No. 31, dated 14th March 1889.	With reference to Despatches Nos. 22 and 23, dated the 22nd January 1889, sanctions the appointment of an Excise Commissioner for Bengal for three years. Requests that the seven Associations who memorialised His Lordship concerning the outstill system in Bengal may be informed that their memorials have been received and are under careful consideration by the Government of Bengal. Expresses confidence that the Government of India will strictly adhere to the principles of excise administration laid down in Despatch No. 28 (Revenue), dated 19th April 1888	492 & 493	330 & 331
18	From Secretary of State for India, No. 38 (Revenue), dated 28th March 1889.	In reply to Despatch No. 55, dated the 19th February 1889, remarks on the possibility of mitigating the evils of the outstill system, and draws attention to the successful working of the central distillery system in Madras and Bombay	493	331
19	To Secretary of State for India, No. 157, dated 25th May 1889, and enclosures.	With reference to Despatch No. 67, dated the 5th March 1889, forwards, with remarks, the reports of Local Governments as to the precautions taken and the extent to which deference is paid to the wishes of the residents of the neighbourhood before a license is granted to a shop for the sale of liquor, and indicates the action taken by the Government of India in the matter	493—514	331—352
20	From Secretary of State for India, No. 52 (Revenue), dated 16th May 1889.	Forwards copy of a Debate in the House of Commons on the excise administration of the Government of India resulting in a Resolution condemning it. Criticises the Resolution, and indicates the instructions that may with advantage be issued to the several Local Governments in connection with it	514 & 515	352 & 353
21	To Secretary of State for India, No. 209 (Revenue), dated 6th July 1889	Acknowledges Despatch No. 52 (Revenue), dated 16th May 1889, and forwards a copy of the instructions issued to Local Governments in the matter	515	353
22	From Secretary of State for India, No. 67 (Revenue), dated 18th July 1889.	Acknowledges Despatch No. 157, dated the 25th May 1889, concerning the outstill system of excise in Bengal and the advisability of introducing some form of local option in granting or continuing licenses for liquor shops. Expresses a hope that the reform of excise administration in Bengal will be materially accelerated, and concurs with the opinion expressed on the question of local option. Commends the rule observed by the Punjab Government in the matter of licensing shops	515 & 516	353 & 354

LIST OF PAPERS—concluded.

No.	Letters.	Subject.	REFERENCE TO PAGE	
			Gazette.	Supplement foot paging.
23	To Secretary of State for India, No. 323, dated 15th October 1889, and enclosures.	Acknowledges receipt of Despatch No. 67 (Revenue), dated the 18th July 1889, regarding the outstill system in Bengal and the advisability of introducing some form of local option in granting licenses for liquor shops. Corrects a serious misapprehension in the Despatch as to the extent to which the Bengal Government has given effect to the recommendations of the Excise Commission, and specifies the towns in which the central distillery system is in force in Bengal. Forwards a resolution on Mr. Buckland's report of his inquiry into the excise systems of Bombay and Madras, and adds that the Government of Bengal has decided to adopt the system of excise considered desirable by Her Majesty's Secretary of State	516—520	354—358
24	To Secretary of State for India, No. 340, dated 22nd October 1889, and enclosures.	Forwards the report of the Bombay Government of the results of an experimental excise system tried in the Thana and Kolaba Districts which dispensed with the guarantee of a minimum revenue—a condition usually attached to the grant of monopolies in the Bombay Presidency as illustrative of the difficulty of raising the excise duties on country spirit in India to a rate approximating to the tariff rate leviable on imported foreign spirit	520—544	358—382
25	From Secretary of State, No. 113, dated 21st November 1889.	In reply to Despatch No. 323, dated the 15th October 1889, communicates remarks regarding the changes introduced as ordered in the Bengal excise system	544 & 545	382 & 383

Despatch to Her Majesty's Secretary of State, No. 29, dated 4th February 1890, regarding Excise Administration.

CONTENTS.

	PARAS.
INTRODUCTORY	1 to 3
SECTION I.—STATEMENTS MADE IN THE DEBATE IN THE HOUSE OF COMMONS	4 to 64
The Excise Administration of Lower Bengal from 1877 to 1884 not a sufficient ground for attacking the general Excise policy of the Government of India	4 & 5
Evidence that drinking has decreased in Lower Bengal since 1884	6
Opinion of Babu Keshub Chunder Sen regarding increase of drinking	7 to 9
Effects of education on habit of drinking	10
Evidence of Mr. Metcalfe and Mr. Halliday	11
Evidence of Mr. Hudson and Mr. H. W. Stevens	12 & 13
Danger of drawing general conclusions from isolated evidence. Evidence laid before the House of Commons to prove increase of drinking, all of date not later than 1884	14 & 15
Statement of Mr. S. Smith regarding the number of drinkers in India	16
Alleged untrustworthiness of official evidence	17
Alleged failure of the Government of Bengal to carry out the recommendations of the Excise Commission of 1883-84	18 & 19
Assertion that there is no risk of illicit distillation in India	20 to 23
Increase of Excise Revenue in itself not a ground for condemning Excise Administration, as the increase may occur in spite of, or as a consequence of, the adoption of the best available means to check consumption	24 to 31
Mr. Caine's statement regarding increase of consumption of liquor in Bombay	32
" " statements regarding increase of revenue from liquors and drugs in Bombay	33 to 35
" " statement regarding increased consumption of beer	36 to 40
" " charge regarding increase of shops in Ahmedabad	41 & 42
" " charges regarding the number of shops in the North-Western Provinces	43 & 44
" " charge regarding a liquor shop in Backergunge	45 to 47
" " description of the opium shop in Lucknow	48
" " statement regarding the wish of the Gaikwar of Baroda to prohibit the consumption of liquor in his territories	49 to 53
" " special condemnation of the Excise system of Lower Bengal	54 to 63
Outstills in tea gardens	64
SECTION II.—EXCISE SYSTEMS IN FORCE IN BRITISH INDIA AND THE DIFFICULTIES ENCOUNTERED IN DEALING WITH THE EXCISE QUESTION	65 to 91
Reference to Appendices giving a description of the Excise systems in force, and a sketch of the history of Excise	65
Impossibility of adopting one uniform system throughout India and general statement of the line of progress in regard to the systems adopted in different parts of India	66 to 69
Statement of the reasons which render the Central Distillery system unsuitable in many places	70
Difficulties arising from the laxity of the systems which prevail in Native States bordering on and interlaced with British territory	71 to 73
Groundlessness of the charge that the Excise Administration of the Government of India gives greater facilities for drinking than an administration based on native ideas would do	74
Reasons for the existence of many different systems of Excise, and for the changes made from time to time in different Provinces	75 to 81

	PARAS.
Examination of the reasons for the adoption of the "Minimum guarantee" system of Bombay	82 & 83
Danger of rash interference with the Excise Administration of India	91
SECTION III.—OBJECTS AND PRINCIPLES OF EXCISE ADMINISTRATION	92 to 105
Raising of Revenue and regulation of the liquor trade for Police purposes	92 & 93
Extent to which Government should go in the direction of discouraging the consumption of liquor and drugs	94
The question whether the entire prohibition of the use of liquor and drugs is desirable	95
Prohibition impossible in India even if desirable	96
Allegation that natives of India either do not drink at all or drink to excess for the purpose of producing intoxication	97
Local option impracticable	98
Difficulty of ascertaining public opinion in India on the question of drink, and examination of the habits of various classes of the population in regard to drinking	99 to 101
Impossibility of prohibiting the use of stimulants in India, of introducing a system of local option, and of establishing any system of Excise which would be equally suitable to all classes, or would be in accord with public opinion	102
Policy of the Government of India in matters of Excise: statement of general principles approved by the Government and of the practical measures to be adopted in the future	103 to 105

EXCISE ADMINISTRATION OF INDIA.

No. 29 of 1890, dated Calcutta, the 4th February 1890.

From—THE GOVERNMENT OF INDIA,

To—HER MAJESTY'S SECRETARY OF STATE FOR INDIA.

IN our Despatch No. 209 of 6th July last we informed Your Lordship that we proposed to address you, at a future date, on the subject of the Resolution* adopted by the House of Commons condemning in general terms the Excise administration of the Government of India. We have now the honour to fulfil that promise.

* "That, in the opinion of this House, the fiscal system of the Government of India leads to the establishment of spirit distilleries, liquor and opium shops in large numbers of places where till recently they never existed, in defiance of Native opinion and the protests of the inhabitants, and that such increased facilities for drinking produce a steadily increasing consumption, and spread misery and ruin among the industrial classes of India, calling for immediate action on the part of the Government of India, with a view to their abatement."

2. We are fully impressed with the importance, and indeed necessity, of placing the Excise administration of this country on a satisfactory basis, but, as Your Lordship is aware, serious difficulties are encountered in attempting to establish in India a system or systems of Excise administration which shall be free from objection. These difficulties are, we believe, greater than are met with in any other country which is ruled on principles in accord with modern civilization, and the complexity of the questions involved makes it difficult for those who have no practical experience of the working of the administration to appreciate the obstacles with which we have to contend. Under such circumstances it is a matter for regret that the statements made in the debate on the Indian Excise system should, as it appears to us, have been inaccurate and misleading, and we feel it necessary to reply at some length to the criticisms which have resulted in the condemnation as a whole of the many widely differing and complex Excise systems which are in force in India.

3. With a view to indicating the unsatisfactory nature of the evidence before the House of Commons when the Resolution in question was passed, we have obtained from the several Local Governments authoritative reports regarding the statements made in the course of the Debate, and the correspondence will be found among the enclosures to this Despatch. On our own behalf we desire to add certain explanations and remarks regarding these statements: we

shall take the opportunity of explaining at some length the chief difficulties connected with Excise administration in India, and the methods adopted for overcoming them; and we shall also refer to the principles by which our policy in regard to liquor and drugs is guided, and explain the nature of the measures by which practical effect can be given to that policy. The task of commenting on statements made in the House of Commons is one which we would gladly avoid, but the interests at stake are too important to permit of our evading the duty, however unpleasant. In view of the position of the liquor question in India at the present time, we shall quote freely the evidence on which our conclusions are based.

SECTION I.—STATEMENTS MADE IN THE DEBATE IN THE HOUSE OF COMMONS.

Unfairness of treating the change in system made in Bengal in 1877 (and reversed after 1884), as a fair representation of the results of the Excise policy of the Government of India.

4. In the first place we desire to point out that what took place in Bengal between 1877 and 1884 cannot fairly be taken as an example of the deliberate and settled policy of the Government of India. The defects of the Central Distillery system, which will be mentioned hereafter, led in 1877 and the next few years to its being largely replaced by the Outstill system in that Province; and the Revenue authorities, in January 1879, in consequence of certain difficulties in enforcing it, suspended the rule which had previously been in force limiting the capacity of each outstill, and thus preventing the owner from manufacturing more than a certain quantity of spirit. The latter change was not made under the authority of either the Supreme or Local Government. Complaints followed, which, though exaggerated, were not without foundation, that the change had cheapened the price of liquor and led to an increase of drinking. In this view the number of outstills was steadily reduced from the year 1880, and a Commission was appointed in 1883 to enquire into the whole question.

5. The conclusions of the Commission were accepted by the Local Government and by the Government of India, and the Outstill system was contracted to the extent which the Commission recommended, and its other recommendations regarding the regulation of that system were carried out as quickly as was practicable. These changes were made before the question was discussed in Parliament, and although we admit that an error was committed in so greatly extending the Outstill system after 1877, and especially in removing the limitation on the capacity of outstills, and although we regret that the change was made, we are unable to find in the facts any sufficient support for the assertion that we are indifferent to an increase of drinking on the part of the Indian population, or any reasonable grounds for attacking the general policy of the Government of India in Excise matters.

No evidence to show that there has been an increase of drinking in Bengal since 1884, but evidence to show that there has been a decrease.

6. The remarks of the Government of Bengal in letter No. 3413, dated 28th November 1889, enclosure No. (5) of this Despatch, deal with the charge made by Mr. Smith that there has been an increase of drinking in Bengal within the last few years. The evidence quoted in support of the charge is not of recent date. The Bengal Commission reported in 1884 that up to

that time there had undoubtedly been an increase in the consumption of intoxicating liquor. None of the evidence now brought forward is of a later date than that year. The Bengal Government, after considering and accepting the conclusions of the Commission, immediately proceeded to take steps to carry out its recommendations. There is no evidence to support the charge that drinking has increased in Bengal since the Government of that Province began in 1885 to carry out the Commission's recommendations. On the contrary the evidence supports the opposite conclusion: there has been a decrease in the issues of spirit from central distilleries in Bengal from 1,129,056 gallons in 1886-87 to 1,057,119 gallons in 1888-89, notwithstanding the fact that in the latter year the area covered by the Central Distillery system was greater than in the former year: the issues from outstills cannot be accurately stated, but the number of such stills and the area served by them has been reduced, and the total liquid capacity of all the outstills is little more than one-half what it was in 1886-87.

Opinion of Babu Keshub Chunder Sen, given in 1874, had no reference to recent years.

7. In support of his assertion that "every opinion confirms the astonishing increase in the consumption of spirits within the last few years," Mr. Samuel Smith quoted an extract from a memorial of the late Babu Keshub Chunder Sen, a well-known social and religious reformer. That memorial was forwarded to the Viceroy in January 1874, and was therefore written more than fifteen years before Mr. Smith quoted it to prove an increase of intemperance within the last few years. At the time when that memorial was written, the Outstill system, against which Mr. Smith's criticisms of the Excise administration in India, so far certainly as they apply to Lower Bengal, are mainly directed, was in force in that Province only to a very limited extent.

8. The alleged increase of intemperance to which Babu Keshub Chunder Sen referred was believed to have occurred mainly among the classes who had received an English education: the quotations made in support of his opinion and the general tenor of the memorial confirm this; the writer attributed the increase to two chief causes—"the unsettlement of popular faith and ideas, in consequence of the spread of English education, and the unnecessary multiplication of liquor shops." The Lieutenant-Governor of Bengal, after considering all the evidence forthcoming at that time, recorded his opinion that intemperance was on the increase only among "several sections of the educated classes among the natives at the Presidency Town (Calcutta) and at other large centres of national life."

9. The number of shops for the sale of distilled and fermented liquor in Bengal in each year from 1868-69 to 1874 was as follows:

	Distilleries.	Outstills.	Rum.	Imported liquor.	Tari.	Pachwai.
1868-69	5,329	281	773	865	22,055	1,542
1869-70	5,682	300	776	901	22,329	1,655
1870-71	6,100	312	816	965	21,670	1,687
1871-72	6,153	1,058	773	953	21,689	1,815
1872-73	5,040	1,075	210	946	22,351	1,844
1873-74	4,723	1,076	122	891	22,873	2,006

Pachwai is a comparatively harmless home-brewed beer, and the figures just

given do not support the contention that any increase of drinking that may have taken place in the years preceding 1874 could, in any appreciable degree, be ascribed to "the unnecessary multiplication of liquor shops." We have no doubt that the other reason assigned for increase of drinking, namely, the unsettlement of popular ideas and faith, in consequence of the spread of English education, was correct, though we believe that the amount of increase and of evil resulting from it was exaggerated. Babu Keshub Chunder Sen saw, and deplored, this increase of drinking among that class of his countrymen to which he himself belonged, and in his desire for reform he urged that the number of liquor shops should be reduced; in point of fact any increase in the habit of drinking that may have taken place among certain classes at that time was not due to an excessive number of shops, and would not have been stopped by their reduction.

Temporary increase of drinking sometimes due to spread of English education.

10. One of the earlier effects of the spread of education and enlightenment in such countries as India may sometimes be an increase in intemperance: old checks based on imaginary sanctions lose their power of restraint, and the result is excess. But this result is, we believe, only temporary: education in time establishes more solid and enduring restraints against intemperance than those which it destroys. The gradual growth of a healthy public opinion will, in our opinion, reduce intemperance in a wider, surer, and more lasting manner than the most severe restrictive measures which Government could adopt. It seems to us better to await with confidence this result of education and to assist in the formation of sound public feeling than to be hurried by alarm at a temporary evil into hasty attempts at forcible repression. A change of this nature in public opinion has occurred in the present century among large classes of the people of Great Britain: habits of intemperance which formerly prevailed among certain classes in England without disgrace are now condemned as disgraceful. We are glad to think that enlightened public opinion has already begun to work in the direction of sobriety and moderation among the class of educated Natives of Bengal to whom Babu Keshub Chunder Sen's remarks applied, and we quote with satisfaction the following extract from the evidence of Mr. Romesh Chunder Dutt, Magistrate and Collector of Backergunge, a Member of the Bengal Civil Service, given to the Bengal Excise Commission in 1883:—

"I wish to make a few general remarks about drinking among respectable and educated men. It is a mistake to say, as is often said, that English education has introduced drink in India. Drink was well known in ancient India, and we know enough of the facts of the last century to be able to assert that drinking was a fashionable vice among the courtiers and retainers of princely zemindars. Devout Shakta worshippers have also been partial to drink for many centuries in Bengal, and semi-aboriginal castes have always been addicted to drink. There can be no doubt, however, that with the introduction of English education in Bengal in the early part of this century a sort of impetus was given to drinking among the higher classes. Educated men who broke through the prejudices against forbidden food disregarded at the same time the salutary restraint against drink. Drinking was regarded as a sort of index to liberal ideas and reformed ways—as a commendable accomplishment in an educated gentleman. When there is a reaction against ancient prejudices and senseless social restraints it is difficult to confine it within the exact and proper bounds, and the first distinguished men from the Hindu College, who took part in all the commendable political and educational reforms a generation or two ago, were generally men who were not admired for their sober habits in private life. The example of these distinguished men was of course followed by a large circle of educated men in Calcutta.

"I have noticed with pleasure a salutary change in Calcutta society within the last 20 years or less. A closer knowledge of English society, derived from a more careful study as well as by the frequent visits of our young men to Europe, has convinced our educated countrymen that drinking is not a necessary accomplishment in English society, and that drunkenness is simply not tolerated. The public men of the present generation, who take a lead in most political and social agitations, and whom the great majority of educated men almost instinctively follow to some extent, are setting a commendable example of temperance, which is different from the example which was set 30 years ago. The thousands of school-boys who flock to public places to listen to the speeches of their leaders in political and social matters are intimately acquainted with their habits and thoughts in private life, and instinctively adopt many worthy and amiable traits in their conduct. I believe I am right in stating that drunkenness is decreasing among the higher and better educated classes in Calcutta, and the example set in Calcutta spreads rapidly among the similar classes in all mofussil towns.

"I have made the foregoing remarks in order to show that drinking among the educated classes has nothing whatever to do with the Outstill system, and that it depends entirely on other influences on which Excise legislation has no control."

Evidence of Mr. Metcalfe.

11. Mr. Smith also quoted the evidence of Mr. Metcalfe, Additional Commissioner of Patna, before the Bengal Excise Commission, to show that intemperance had increased in Bengal in consequence of the re-introduction of the Outstill system. The passage quoted from Mr. Metcalfe's evidence was as follows:—

"I have been officially connected with this district since 1879 to 1884 as Collector and from 1874 to 1876 as Officiating Commissioner.

"My experience has been as a Collector both of the Sudder Distillery and Outstill systems.

"The habit of drinking has extended to all classes. The quantity drunk is larger owing to the cheaper price at which it is now sold. Persons who previously were satisfied with a dram are now able to afford a bottle or two.

"Among the labouring and artizan classes drinking has increased to a deplorable extent. I have not noticed any cases among school-boys, but my experience is that domestic servants, day-labourers, and women drink to an extent I never noticed before under the Distillery system. Under the Outstill system the habit of drinking is forcibly brought home by instances such as these. My coachman has tumbled off his box drunk. If I want a mochee to mend the harness, I have to arrange that he shall be sober the night before. A workman now drinks his bottle of spirit as regularly as he eats his food, and quarrels have become frequent."

Mr. Metcalfe was an officer of long service and wide experience, having first arrived in India in the year 1857, and he was the highest official but one in Behar. His evidence is justly entitled to weight. But the Commission also took the evidence of Mr. F. M. Halliday, the only officer in Behar of higher rank than Mr. Metcalfe, and of at least equal experience, as he came to India in 1856. Mr. Halliday's evidence is printed in Appendix A and by no means supports the extreme statements made by Mr. Metcalfe.

We are not aware of any good reason why the evidence of Mr. Metcalfe should be held to be conclusive, while that of Mr. Halliday is ignored.

Evidence of Mr. Hudson.

12. The following passage was also quoted by Mr. Smith from the evidence of Mr. Hudson before the Bengal Commission:—

"The upshot of the enquiries I have made among the planters and my personal observations during a residence of 20 years is that drunkenness has greatly increased during the last few years. I attribute this principally to the fact that 20 years ago, and up to a few years past, it cost a man four annas to get drunk on spirits; now he can make himself dead drunk—*thik nissa* as it has been expressed to me by a 'habitual'—for one anna. Also, whereas it used to be most difficult to get spirits anywhere except at the distilleries, it can now be procured within reach of nearly every hamlet."

We have no doubt that Mr. Hudson gave his evidence in perfect good faith and fully believed everything he stated to be true. But while we admit that there was an increase of drinking at the time to which his evidence refers, though not due solely to the cheaper rate at which liquor could be procured, we are of opinion that a very exaggerated view of the increase was taken by him, and in so far as it is possible to test it by figures, his evidence is not borne out by facts. For example, it is not the case that it used to be most difficult to obtain spirits anywhere except at the distilleries. Liquor is never sold from the central distilleries, but from the shops supplied by these distilleries; and the number of shops in any area under the Central Distillery system is usually greater than when the same area is brought under the Outstill system. In Chumparun, the district with which Mr. Hudson was best acquainted, the number of liquor shops in 1883 was 135. The population of that district was 1,721,608 according to the census of 1881 and the number of villages and hamlets contained in it was 7,762. There was therefore only one shop to 58 villages* and hamlets, and to 12,750 of the population. If we consider the adjoining district of Mozufferpur, with which Mr. Hudson, as an indigo planter, was no doubt well acquainted, we find the number of liquor shops to have been 134, the population 2,582,062, and the number of villages* and hamlets 5,138. There was thus in Mozufferpur one liquor shop to 38 villages and hamlets, and one liquor shop to a population of 19,270. We are unable to see how, under these circumstances, it could be said that liquor was procurable within reach of nearly every hamlet. The districts of Chumparun and Mozufferpur are comprised in the Division of Behar, and the number of shops for the sale of country liquor in that Division was 2,246 in 1871-72, 1,773 in 1880-81, and 1,417 in 1881-82, while it has never exceeded 1,079 since 1882-83.

18. The evidence of another non-official witness, Mr. H. W. Stevens, by no means bears out the statements of Mr. Metcalfe and Mr. Hudson, though he was intimately acquainted with the tracts of country with which these gentlemen were familiar. His evidence was as follows:—

"I am very well acquainted with the districts of Monghyr, Bhagulpore, Durbhanga, and Mozufferpore. I have been resident in these districts and constantly moving about for the last 20 years. During that time I was constantly employed on various public works, and have had very large gangs of labourers of various descriptions under me.

"I know so far about the working of the Sudder Distillery and Outstill systems that there were more supervision and restriction in the former than in the latter.

"I have no reason to suppose that drinking has increased in the above districts during the last ten years, but I do consider that the location of outstills in prominent localities in the neighbourhood of indigo factories and bazars has made drunkenness more apparent.

"I have never known drinking among school-boys. I think there has been an increase of drinking among domestic servants. I judge from my own servants, more especially among ayahs and outdoor servants, than among the indoor servants. It seems to be more in the districts north of the Ganges than in Monghyr and South Bhagulpore. I do not think that the pure agriculturists drink at all. Day-labourers much prefer tari when they can get it. When they cannot, they drink country spirits. On my quarries near here there are several hundred people employed. There is no difficulty caused by these people getting drunk, and no complaint on the subject. There is no liquor-shop at any of these quarries. There may be liquor-shops in the adjoining villages for all I know. These people, like all other low-caste labourers, get drunk at the Holi and other festivals. I do not believe that the

* Places with a population of 5,000 or more have been taken as towns: there are 16 such in Mozufferpur and 1 in Chumparun. In calculating the number of villages to each shop, we have not struck out the shops in those towns, as the Excise Reports do not show them separately. If it had been possible to do this the results would have been even more unfavourable to Mr. Hudson's allegation.

drunken bouts on these occasions last longer now than they did formerly. I have never seen a drunken woman.

"From my own experience I should say that no caste which did not drink while the Sudder Distillery system was in force has now acquired the habit of drinking. I consider that the increase in drunkenness which I observed among the domestic servants is wholly due to increase of wages. Syces' wages have risen to 50 per cent. during the last 20 years, and the price of food in normal years has not increased.

"The last five years previous to the present one have been years of prosperity in the districts above mentioned; and if there has been any increase in the consumption of liquor in these years it has been mainly attributable to that prosperity.

"There has been a very marked increase during the last four or five years in the expenditure on the marriages of the labouring classes; such expenditure has materially increased the consumption of liquor. Country spirit, and not tari, is mainly drunk on these occasions."

Danger of accepting extreme statements made by particular witnesses in questions connected with drink.

14. In referring to the evidence of Mr. Metcalfe and Mr. Halliday, and of Mr. Hudson and Mr. Stevens, we desire to call attention to the danger of taking isolated portions of evidence, or the evidence of particular persons, as conclusive. India is so vast that nobody can possess a thorough knowledge of more than a comparatively small portion of it; and any one who makes general assertions on the strength of a few instances which have come to his own notice is liable to fall into serious error. There is a special reason for accepting with caution extreme statements made with reference to a question like that of the traffic in drink. Men's minds are in that matter greatly influenced by sentimental considerations, and there is a risk of the judgment being misled by preconceived ideas, especially when statistics are not employed to test loosely-formed opinions. The Bengal Excise Commission made the following remarks in connection with this matter:—

"When a person testifies from his own experience to an increase of drinking among the people of his own village, or among his workpeople, or among any set of people with whom he has had close and intimate relations, and to the extent of such increase, the statement, if made by a competent and unprejudiced observer, may be implicitly relied on; but it is impossible to attach the same weight to a very large number of the statements to be found in the evidence taken by the Commission. A striking instance of this will be found in the evidence taken at Jamalpore, in the Monghyr district, by one of the members of the Commission. Statements were then made, undoubtedly in good faith, by several of the officials employed in the Railway workshops, which statements were afterwards contradicted or seriously modified in an authoritative way."

15. We have no doubt that both Mr. Halliday and Mr. Metcalfe, Mr. Hudson and Mr. Stevens, though differing widely in their evidence, merely gave expression to their genuine convictions. The evidence of these four gentlemen referred to the same portion of India, namely, Behar. Of the two official witnesses, Messrs. Halliday and Metcalfe, it may fairly be said that their experience was equally great. The same remark applies to the non-official witnesses, Messrs. Hudson and Stevens. Stronger evidence could hardly be produced of the danger of relying on the mere opinions of individual witnesses. It is unnecessary to pursue the matter farther, as the conflicting evidence refers to a state of things which, as we have already said, ceased to exist some years ago.

Alleged increase in the number of drunkards.

16. When definite statements such as those relating to the increase in numbers of liquor-shops or the sale of liquor at almost every hamlet are made,

we can at least test their accuracy if we cannot disprove them. But general and indefinite assertions are more difficult to meet. Of this class is the assertion of Mr. Smith that, "whereas ten years ago there were perhaps 10,000,000 of drinkers in India, we have now turned them into 20,000,000." Regarding this statement we must content ourselves with remarking that the figures are, both absolutely and relatively, purely imaginary, rest on no basis of statistics or accurate observation, cannot be tested in any way, and that it would probably be as correct to say that whereas ten years ago there were 20,000,000 of drunkards in India, their numbers have now been reduced to 10,000,000. We entirely disbelieve that the number of drunkards in British India, using the term drunkards in its ordinary acceptation, at all approaches the enormous total of 20,000,000. There has probably been some increase of drinking among the classes that have come under the influence of Western thought, and among those members of the lower classes who have been brought together in large bodies to work in factories and on railways, and who receive much higher wages than formerly, but these classes are after all only a fraction of the total population, and a stricter system of Excise and higher rates of duty have, as the Bombay Government observes, "exercised a most salutary effect in preventing the general drunkenness that formerly prevailed among the lower classes in certain districts." The same Government adds: "The change that has come over the notoriously drunken population of the Thana and Kolaba Collectorates since 1878 is remarkable."

We think it quite possible that the total number of drunkards in India has decreased in recent years, though, of course, an increase of drinking among the numerically small portion of the population in the Presidency towns that has received an English education attracts much more attention than a corresponding decrease among the lower, and more numerous, classes in remote districts.

Alleged untrustworthiness of Official evidence.

17. Mr. Smith also asserted that as regards Excise matters "the officials are tied to the system, and we can place no more reliance upon their opinions than on the question of the abolition of slavery we could have followed the advice of West India Planters as to the moral effects of the system." With reference to this charge we desire to observe that the officials in India have no pecuniary interest of any kind in encouraging drinking; and that the position of officials in this matter differs, *toto celo*, from that of the slave-owners who had a personal pecuniary interest in the continuance of the institution of slavery. Even the Local Governments, who are charged with the administration of the Excise Department, have a comparatively small pecuniary interest in the increase of Excise revenue, of which Provincial revenues now receive only one-fourth, the remainder going to the Government of India. The inapplicability of the comparison instituted by Mr. Smith is proved by another portion of his own statement. One of the strongest of the quotations made by him in support of his case was from the evidence of an official, Mr. Metcalfe. It is given in paragraph 11 of this Despatch. Another official, Mr. C. C. Stevens, Magistrate and Collector of the 24-Pergunnahs, stated in evidence before the Commission his belief from the information he could obtain that "drinking had increased among all the classes named in the questions circulated by the Commission except school-boys;" and he strongly condemned the Outstill system, and recommended the re-introduction of the

Central Distillery system in all but exceptional tracts where the circumstances are such as to render it impossible to work it. We need not multiply instances in which Government officials have recorded opinions against the system with which the pecuniary interests of the Government were supposed to be bound up. But we may state that of the 104 official witnesses examined by the Bengal Excise Commission, 56 gave evidence that drinking had increased under the Outstill system: most of these were of opinion that the increase was due partly or chiefly to the Outstill system: some of them recommended reversion to the Central Distillery system, others the better regulation of Outstills, while others did not propose any remedy for the evil. Even among those who did not believe that there had been an increase of drinking, some recommended on other grounds that Outstills should be displaced by Central Distilleries. We think that these figures disprove the assertion that our officers can no more be trusted in matters of Excise than could slave-owners in questions connected with slavery.

Alleged failure to carry out the recommendations of the Bengal Commission.

18. Mr. Smith also said: "Now, the Bengal Commission reported in favour of a reversal of the Outstill policy, and an attempt at reversal was made for a year or two; but as the revenue straightway fell off by ten lakhs the Government did not like it, and they gradually reverted to the old system." In this matter Mr. Smith has been misinformed. Since the Report of the Commission of 1883-84 was considered, the Bengal Government has been engaged in carrying out the recommendations of the Commission, as a reference to the yearly Excise Reports would have shown. Long before the date on which Mr. Smith made this statement the Central Distillery had been introduced in supersession of the Outstill system in every one of the places for which the Commission recommended this step, and the measures suggested by the Commission for the better control and regulations of outstills in places in which they considered that these should be maintained were being steadily brought into force. We desire to call special attention to this point, because Mr. Smith's confident assertions as to the Government having failed to carry out the recommendations of the Commission and the motive for its action being a desire to obtain revenue appear to have misled Your Lordship, and in Your Lordship's Despatch No. 67, dated 18th July 1889, it was assumed that the Government of Bengal had wavered in its expressed intention to carry out the recommendations of the Excise Commission in regard to the substitution of central distilleries for outstills, and a hope was expressed that the rate of reform in Bengal would be materially accelerated. The real facts of the case are fully explained in the Bengal letter No. E³⁴ 13, dated 28th November 1889, enclosure No. (5) of this Despatch, and they have already been referred to above in paragraph 5. The Bengal Government is now going much beyond the recommendations of the Commission in the direction of abolishing the Outstill system. It is probable that Mr. Smith's misconception was due to the extension of the Outstill system in 1887-88 to a portion of the Hooghly-cum-Howrah district. This measure arose out of a recommendation of the Excise Commission, that two Central Distilleries in that district should be closed and that the location of a third should be changed. After careful inquiry, and in consideration of the fact that there was strong evidence of smuggling in the tracts affected, the extension of the Outstill system was held to be preferable. The results of this change were investigated very fully in 1888, by an officer, Mr. Westmacott, placed on special

duty for the purpose. The final result was that from 1st April 1889 the Outstill system was again abolished in that district.

19. Apart from the question of the general inaccuracy of Mr. Smith's assertion regarding the action of the Bengal Government, the figures of the Excise Revenue show that there was not a decrease of ten lakhs which could by any possibility be due to the adoption of the recommendations of the Excise Commission. The Excise Receipts in Lower Bengal were in—

	Rx.
1883-84	1,042,539
1884-85	1,005,222
1885-86	958,469
1886-87	1,012,583

The Report of the Commission was laid before the Government of Bengal in September 1884. Orders were issued in the following month to carry out some of the recommendations; but as the contracts for the year had been made in the previous March, effect could not be given to those orders till the following year; and the first steps in the direction of substituting Central Distilleries for Outstills had effect from 1st April 1885. Consequently the decrease of revenue of the year 1884-85 as compared with 1883-84 had no connection with the adoption of the recommendations of the Commission. The decrease in 1885-86 was Rx. 46,753, or less than five lakhs. In 1886-87 the revenue again rose above the figure of either of the two previous years, although in that year Central Distilleries were substituted for Outstills in some more districts.

Assertion that there is no risk of illicit distillation.

20. The supporters of the Resolution adopted by the House of Commons attempted to minimise the risk of illicit distillation in India. Mr. Smith remarked that illicit drinking was "a mere bugbear, an excuse to salve the consciences of the British people, an easy way to throw dust in the eyes of inquirers;" and Sir William Harcourt remarked that "illicit distillation generally exists where the sympathy of the people is with drink, and not where it is against it." The following extracts throw light on this portion of the question:—

Extract from a memorandum by the Chief Commissioner of Assam.

"The preparation of rice-beer presents no more difficulty than the infusion of a pot of tea, and has this additional facility that, whereas tea, under the circumstances in which we most know it, is an imported product, which has to be purchased, rice is the staple food of the country, and, being cultivated and stored in large quantities, every Kachari and every Miri has it always at hand. The mode of preparation is to steep rice in water for two or three days, then boil it with certain herbs, which act as a yeast, and the result is beer. It is rarely sold, each person manufacturing his own supply, and borrowing from his neighbour if he falls short."

"Pachwai is manufactured so simply that the process is only a little more complicated than the preparation of rice for ordinary meals or the brewing of a pot of tea."

"It should be noted that the rice-beer is sometimes made to undergo a further process of distillation, and the distillate is called phatika. It is almost as cheaply and simply made as the rice-beer itself: take two earthenware pots; in one of them put the rice-beer, and on the top of it stand the other pot, first knocking a hole in the bottom of it. Stand a saucer on the bottom of the higher pot, and stop the mouth of this pot with a vessel made in the shape of an inverted cone and filled with cold water. Now set the whole thing on a fire. The fumes rise, through the hole, into the upper jar, are condensed against the cold inverted cone, and drop into the saucer in the form of spirits."

"If people want to obtain spirits, they can do so either by getting smuggled spirit from the hills, or by brewing and distilling for themselves by methods with which they are quite familiar, and which are very cheaply and easily available."

Extract from a Minute forwarded by the Government of Bombay.

"When licit markets for toddy were opened in all directions, and tappers were allowed to take or send their toddy to any shop or distillery they pleased, the transport regulations broke down, and any one who wanted toddy for illicit distillation was able to carry it where he pleased on the plea that he was conveying it to some shop or distillery. How greatly the facilities for illicit distillation were thus increased will be understood when it is remembered that any pot of fermented toddy can be converted into a ready-charged still, and that distillation can be set going anywhere within the space of less than five minutes. All the apparatus necessary, besides the pot of toddy, is an earthen saucer and a little wet earth where-with to close tightly the mouth of the pot, and a small bowl to be placed floating on the surface of the toddy in the pot. If a pot of fermented toddy thus treated is set to boil, and the saucer closing its mouth is kept cool by pouring water on it, the spirit given off from the boiling toddy in the shape of steam is condensed on the under-side of the saucer, and drips from the saucer into the bowl floating on the toddy ready to receive it. Two or three bottles of strong spirit can thus be made in a couple of hours from an ordinary sized pot of toddy. Distillation of this kind can be carried on anywhere, in the houses, or in the fields, or in the jungles; wood and water are plentiful in all these coast talukas. It was the custom of the whole country-side to make toddy spirit in this primitive fashion before reforms were taken in hand in 1887-78. In those days such stills were in almost daily use in every village and hamlet of the toddy-producing tracts."

Other passages bearing on this question are quoted in paragraph 70 (4) of this Despatch and in Appendix C. Passages to the same effect will also be found in Appendix L. The extracts quoted at the end of Appendix C show how prevalent illicit distillation is in the Punjab, a province in which the rates of duty are specially high. We would also refer to the experiment in Thana and Kolaba, described in the memorandum printed in Appendix E, as an instance in which the prevalence of illicit distillation, immediately following on an attempted increase in the rates of duty, led to a complete breakdown of the system.

21. There is no room for doubt that illicit distillation prevails in many parts of India, that it is easily carried on, and difficult to detect. The tendency to illicit distillation forms a very real and, at a certain point, an insurmountable obstacle in the way of raising the price of liquor by imposing a heavy duty on it. In some places, the sympathy of the people is distinctly on the side of illicit distillation, and we are not aware of a single instance in which zeal for the cause of temperance has led to the discovery of unlawful practices. In such a matter experience is a safer guide than theory. The Bengal Excise Commission was composed of two Natives of India and two Europeans who had spent the greater portion of their lives in Bengal, and who were intimately acquainted with the country. They visited 27 Bengal districts; personally inspected 216 Outstills and 9 Central Distilleries; and examined 320 witnesses either orally or by written questions. They had no other duties to perform, and though their inquiry began in November 1883 they did not finish their labours till August 1884. Their report and the record of the evidence and proceedings fill two bulky volumes aggregating 643 quarto pages of closely printed matter. The inquiry and report may fairly be characterized as exhaustive, and we have never heard that the perfect fairness of the inquiry or the impartiality of the members of the Commission has been impugned. One of the members was Babu Krishna Behari Sen, a brother of Babu Keshub Chunder Sen, referred to in paragraph 7 of this Despatch, himself also a zealous social reformer. On the question of the sympathy of the people with illicit distillation this Commission reported unanimously in the following terms:—

"But, as a general rule, illicit spirit was distilled in small quantities and in the inner rooms of the houses or in the jungles. In the latter case, detection could only be the result of

accident. In the former, no matter how active detective officers may be, they can do little unless they are supported by the fellow-villagers of the offenders; but it is notorious that excisemen cannot look for such support or aid. The sympathy of the people is entirely with the illicit distiller and the smuggler, who, as one of the witnesses expressed it, is always sure of his safety, impunity, and the friendship of his neighbours. He is sure that his neighbours will not betray him; and in case he is spotted by an outsider, the neighbours will never turn evidence against him."

Alleged statements of Mr. Lallubhai Gordhandas.

22. In connection with the question of illicit distillation Mr. Caine quoted the authority of an official who is intimately acquainted with the Excise administration of Bombay. Mr. Caine said:—

"Sir David Barbour is wisely silent with regard to Bombay. I will not be silent. While I was in Bombay I had a visit from Lallubhai Gordhandas, General Assistant in the Abkari Department. I had a long conversation with that gentleman. I made careful notes of it and read them over to him with some care, and he admitted that they accurately represented what he said. His statements were (I quote from my notes): 'Throughout the Presidency there is no illicit distillation whatever for sale. There may be a little prevalent where there are many toddy or mowra trees, for private consumption only. We have got Mr. Pritchard's system well in hand, and illicit distillation is now reduced to a minimum.'"

23. The statement of the official named, with reference to this remark, will be found among the enclosures of the letter from the Government of Bombay, enclosure No. (6) of this Despatch. From that statement it will be seen that Mr. Caine misunderstood what Mr. Lallubhai Gordhandas said: Mr. Lallubhai Gordhandas denies having used the words attributed to him by Mr. Caine regarding illicit distillation: the words he did use bear a very different meaning. Mr. Caine's memory has apparently also deceived him in leading him to say that he showed the notes of the conversation to Mr. Lallubhai Gordhandas, and that the latter admitted that the notes accurately represented what he had said. Mr. Lallubhai explicitly contradicts these assertions. The other enclosures of the Bombay letter furnish abundant proof of the incorrectness of the assertion that "throughout the" (Bombay) "Presidency there is no illicit distillation whatever for sale." Mr. Caine does not appear to have mentioned that Mr. Lallubhai Gordhandas told him that "the charge against the collectors" (of stimulating consumption by opening new shops) "was entirely groundless and opposed to facts"; "that his own observations and enquiry during his recent tours in Gujarat had inclined him to the opinion that, under the operation of the new abkari system and administration, the habit of liquor-drinking was unquestionably decreasing among the poorer classes and semi-wild tribes," and that he strongly cautioned Mr. Caine "against the fallacy of drawing general conclusions from isolated facts." Mr. Lallubhai Gordhandas's fairness, in the opinion he formed about an increase or decrease in the habit of drinking, is shown by his having stated that "indications of an extension of that habit among some of the middle and upper classes were perceptible," adding "that for this increase the Abkari Department was in no way responsible."

Fallacy of arguments based on increase of revenue in recent years.

24. Throughout the Debate there are frequent references to the increase of Excise Revenue in India in recent years as affording evidence of an increase of consumption. This question also was considered by the Bengal Excise Commission which remarked as follows:—

"Conclusions regarding the increase in the number of consumers drawn from revenue statistics are equally misleading. An increase in revenue in any given district or part of a

district does not necessarily indicate increase either in the amount of spirit consumed or in the number of consumers; and in like manner a decrease in the revenue does not prove that consumption is decreasing. Any improvement in the administration which leads to the taxation of spirit previously consumed free of duty must cause a corresponding increase of revenue without any necessary increase of consumption. Thus since the duty, which, as has been shown in a previous section, used to be divided between the darogahs and the distillers, has been recovered by the Government, there has been an increase in the revenue to the extent of the previous frauds, but no increase in consumption. On the other hand, there has been an undoubted and most serious increase in the consumption of spirit of recent years in some places, such as the urban parts of the Patna and Monghyr districts, where the revenue has actually decreased in spite of the increased consumption.

"A consideration of facts like these has convinced the Commission that it would not be safe to accept the revenue figures by themselves as the basis of any calculation."

25. The facts connected with the consumption of ganja in Bengal afford a striking illustration of the danger of assuming that an increase of revenue can safely be taken as proof that consumption has increased. We quote the following passage from the Financial Statement for 1889-90:—

"The following statement shows the number of shops licensed for the sale of ganja, the quantity of ganja consumed, the total revenue, and the incidence of taxation per seer for every year from 1868-69 to 1887-88:—

Year.	Number of shops.	Consumption in maunds.	Total revenue.	Taxation per seer.
			Rx.	R
1868-69	4,073	8,442	89,524	2.6
1869-70	4,437	8,667	92,521	2.6
1870-71	4,749	9,682	103,251	2.6
1871-72	4,934	9,972	106,275	2.6
1872-73	4,694	8,593	110,028	3.2
1873-74	4,398	8,125	107,785	3.3
1874-75	4,894	7,830	105,818	3.3
1875-76	3,340	7,389	112,035	3.7
1876-77	3,180	7,458	119,711	4.0
1877-78	3,247	8,197	138,566	4.2
1878-79	3,244	5,460	134,555	6.1
1879-80	3,210	5,137	129,016	6.2
1880-81	3,411	5,600	145,467	6.4
1881-82	3,488	6,431	171,379	6.6
1882-83	3,271	5,646	186,050	8.2
1883-84	3,298	5,881	197,371	8.3
1884-85	3,196	5,793	198,760	9.0
1885-86	3,033	5,717	194,662	8.5
1886-87	3,046	6,264	207,567	8.2
1887-88	2,949	6,550	224,497	8.5

"Notwithstanding the large increase of population which must have taken place between 1868-69 and 1887-88, the number of shops for the sale of ganja has decreased by more than 27 per cent., and the consumption by more than 22 per cent., while simultaneously the revenue has increased by more than 150 per cent., and the incidence of taxation per seer has increased by more than 226 per cent."

26. In the period during which the Excise Revenue has increased there

has been a large increase in other branches of revenue. For example, the Stamp Revenue has increased between 1871-72 and 1888-89 from Rx. 2,476,833 to Rx. 3,927,088, or by about 59 per cent. The increase of Excise Revenue (including for the present purpose the receipts from the duty on imported wine, spirits, and beer), is much greater, being from Rx. 2,605,227 to Rx. 5,253,629, or by about 101 per cent. But the Excise Revenue has increased, not merely by ordinary growth, but also owing to the adoption of stricter systems and the steady raising of the rate of duty whenever it was possible to do so. The duty on imported spirits during the period in question has been raised from R3 per gallon L. P. to R5 L. P., or by 66 per cent, and in Appendix F will be found a statement showing the increases in the rates of duty on country spirit in recent years: the figures there given show that there has been a steadily increasing use of the form of discouragement of drinking which effects its object by increasing the duty and thus raising the price of liquor. The only exceptions are in the case of the North-Western Provinces and Oudh, where it was found necessary to reduce the high rates introduced experimentally on the first introduction of the Central Distillery system in 1860-63.

27. A large portion of the increase which has occurred in the Excise Revenue is due to the general prosperity which India has enjoyed for many years. The wage-earning classes have obtained more regular employment on the large works which have been constructed in the last thirty years, and their wages have in many cases been materially increased: the construction of Railways has improved the condition of the lower classes in most parts of India, and they have consequently been in a better position to indulge their taste for drink than they formerly were. It is these classes that chiefly consume country liquor; and in India, as in England, an increase of the Excise Revenue in any year is an indication that the year has been a prosperous one. The following extract from a statement by the Dewan of Mysore will show that similar causes are producing similar results in that State:—

“Excluding, therefore, this increase from consideration, we still find a further and considerable increase common to both arrack and toddy, which we can only attribute to increased consumption. In my opinion, it is the result of prosperous seasons and good crops and of the very great rise in the wages of labour which has taken place within the last few years. With extensive railway works between Gubbi and Harihar, with the large expansion of the gold industry in Kolar, and with public works of all kinds employing large numbers of coolies in every part of the province, the demand for labour has for some time past been far in excess of the supply, and led to the importation of a large miscellaneous class of labourers from outside the province. The high wages earned by labourers of this class, as well as by those of the province, account in my opinion for a great part of the increased consumption of both arrack and toddy.”

28. In this connection we desire to refer to the import of spirits into India by sea, the increase in which was alluded to in the Debate as part of the indictment against the policy of the Government of India. In respect of this portion of the liquor traffic no accusation of stimulating consumption by the Outstill or Farming system, or by imposing a minimum guarantee, can be brought against any Province, for no such system is, or ever has been, applied in the case of imported liquor. Such liquor is practically dealt with in the same way as liquor in England, except that the number of shops is very limited. The consumption of imported liquor could therefore only have been stimulated by reducing the rate of duty. The rate of duty has not been reduced, but has, on the contrary, been increased twice within the last twenty years.

29. We give below a table showing the imports of spirit for each year since 1870, the rate of duty per gallon, and the amount of duty realised:—

Importation of Spirits into British India by Sea from Foreign Countries.

During						Quantity.	Amount of Customs duty realised.	Rate of duty per gallon of London proof.
						Gallons.	Rx.	R
1870-71	.	.	.	.	.	461,323	184,309	3
1871-72	.	.	.	.	.	671,626	167,417	
1872-73	.	.	.	.	.	723,609	184,068	
1873-74	.	.	.	.	.	608,824	193,261	
1874-75	.	.	.	.	.	674,987	215,240	
1875-76	.	.	.	.	.	704,874	225,667	4
1876-77	.	.	.	.	.	654,527	255,128	
1877-78	.	.	.	.	.	737,714	275,983	
1878-79	.	.	.	.	.	692,384	286,847	
1879-80	.	.	.	.	.	814,334	321,846	
1880-81	.	.	.	.	.	848,238	307,905	5
1881-82	.	.	.	.	.	842,739	337,497	
1882-83	.	.	.	.	.	949,169	353,624	
1883-84	.	.	.	.	.	894,420	355,210	
1884-85	.	.	.	.	.	857,970	344,893	
1885-86	.	.	.	.	.	936,284	363,075	5
1886-87	.	.	.	.	.	1,064,386	429,708	
1887-88	.	.	.	.	.	1,084,487	462,935	
1888-89	.	.	.	.	.	1,119,367	482,854	

30. It will be seen that in 18 years the rate of duty has been increased by 66 per cent., and that, nevertheless, the quantity consumed has increased by 142 per cent. and the revenue by 161 per cent. The fact that the rate of increase of revenue is not proportionate to the increase in quantity and in duty is an indication that the spirits now imported contain on an average less alcohol per gallon than in former years. In quantity of pure alcohol imported the increase is about 50 per cent. The increase of the Excise Revenue proper, *i.e.*, excluding the duty on imported wines, spirits, and beer, between 1870-71 and 1888-89 has been from Rx. 2,374,465 to Rx. 4,705,346, or an increase of 98 per cent., against one of 161 per cent. in the case of imported spirit.

31. The figures we have just given show clearly that an increase in the revenue derived from excise or even in the quantity of liquor consumed does not necessarily indicate any relaxation of the restriction on the liquor trade. We have adopted what is admitted to be the most efficacious means of restricting the consumption of imported spirits by imposing a high duty and raising the rate from time to time. The imports have, nevertheless, increased; and the increase has been greater, proportionately, than that of the Excise Revenue proper. We believe that a portion of this increase is due to the higher rates of duty gradually imposed on spirit manufactured in the country which have made it possible for imported spirit to compete in some places with country spirit. If we are correct in this conclusion, there cannot have been any stimulus of the sale of country spirit by reducing the cost at which it may be procured. But apart from that, the point we wish to bring out is that the fact of an increase having taken place in a similar branch of revenue where we have admittedly adopted the best possible means of restricting consumption is sufficient to show that a mere increase in the Excise revenue is not a ground for condemning our Excise administration.

Mr. Caine's statement regarding the increase of consumption of liquor in Bombay.

32. After the passage in his speech quoted in paragraph 22, Mr. Caine proceeded as follows:—

"The system has now been in good working order for ten years, and what are the results? In 1882 the consumption of ardent spirits in the Bombay Presidency was two millions of gallons, and in 1886 it had risen to 2,750,000 gallons, these being the latest available figures. There was thus a net increase of 40 per cent. in four years, which means that it would double itself in ten years. We are asked to believe that this increase is due to the change from illicit to licit consumption."

A reference to paragraphs 8 to 16 of the memorandum of the Commissioner of Abkari, appended to the Bombay Government's letter of 6th December, will show that Mr. Caine has exaggerated the increase of consumption of liquor in the period he deals with. His figures do not represent the consumption of ardent spirits in the Bombay Presidency either in 1882 or in 1886. He has, apparently—his figures cannot be traced in the Excise Reports—, compared the consumption of a smaller number of districts at the beginning of the period with that of a large number at the end of it, and thence deduces an increase in consumption of 40 per cent. in four years. It is shown in the memorandum mentioned that, if figures which are rightly comparable are taken, the increase was 10 per cent. only: and it is claimed that of this the larger portion was due to the measures which had reduced smuggling from Native States and illicit distillation. We do not charge Mr. Caine with intentional misrepresentation: his mistake was no doubt made in ignorance, and was due to his imperfect acquaintance with the facts; but we would strongly urge that statements of this sort made in Parliament, where they cannot be contradicted at the time, should not be accepted as evidence sufficient to justify what is practically a vote of censure on the Excise administration of the Government of India.

Mr. Caine's statements in regard to the Revenue from Foreign liquor in Bombay.

33. Mr. Caine next gave figures showing the increase in revenue in the Bombay Presidency from (1) foreign liquors, (2) country spirits, and (3) drugs: he quoted average figures for the five years ending in 1877 and in 1882 and the figures of each year from 1883 to 1888.

The figures given for foreign liquors by Mr. Caine represent merely the fees payable on account of licenses for the retail sale of such liquors, and not the duty, and have only the most remote connection with the quantity of liquor consumed; with this important qualification, the figures are correct. But the increase of Rx. 1,600 in the five years ending 1882, as compared with those ending 1877, is almost entirely accounted for by the fact that in the earlier period the receipts in the city of Bombay averaging Rx. 1,300 were credited to the Municipality, and therefore not included in the Public revenue, whereas those receipts were in all, except the first year of the later period, credited to the Government. Mr. Caine has, therefore, inadvertently shown the increase of revenue at four or five times the real amount.

The omission of the Bombay City receipts in one of the five years ending 1882 vitiates the average of that period for comparison with later years, and there was no appreciable increase up to 1883-84.

After that year there was a considerable rise, correctly stated by Mr. Caine.

There was, however, a reduction in the number of shops from 393 in 1883-84 to 343 in 1884-85, and the increase in revenue was entirely due to a very considerable raising of the license fees for shops. Further comment on such figures, and the use made of them, is unnecessary.

Mr. Caine's statements in regard to Revenue from country spirit in Bombay.

34. For country spirits Mr. Caine gives what he states to be the revenue derived from "spirit manufactured at the Government distilleries." His figures are inaccurate, as is shown in the memorandum* by the Bombay Commissioner of Abkari. The increase which has occurred in the revenue from the still-head duty on spirits manufactured at the central distilleries in Bombay is mainly due, as stated by the Government of Bombay,—

- (a) to the extension year by year of the Central Distillery system to districts in which the Farming system had before been in force;
- (b) to the raising of the rates of duty, of which the Commissioner gives a few striking instances in his memorandum and full details in the appendix; and
- (c) to the absorption of Native States into the system under the management of the Bombay Excise Department.

Mr. Caine's statement in regard to Revenue from drugs in Bombay.

35. In stating the revenue derived from drugs Mr. Caine has omitted to mention, no doubt because he was ignorant of the fact, that, in the period for which he gives figures, duty on import, export, and transport of drugs was added to the taxation previously imposed. The figures for the different periods are not, therefore, comparable.

Mr. Caine's remarks on the increased consumption of beer.

36. Mr. Caine made the following remarks concerning beer:—

"There was also an increase of 60 per cent. in the imports of malt liquors in the three years. Furthermore, there is, all over India, a steadily increasing manufacture of beer, strong in alcohol, on which no duty is paid. All the increased consumption is Native and not English. The English population is more sober and abstemious than in times past, and its consumption of liquor has certainly not increased. We have now 15,000 teetotallers in the Indian Army, and the evidence goes to show that a decreasing amount of liquor is consumed by our soldiers."

In the above statement there are one or two slight inaccuracies of fact which we need not specially notice, but the statement that no Excise duty is paid is true generally of beer manufactured in British India after the European method.

37. Within the last fifteen years—the manufacture of beer in India is of recent date—the propriety of levying an Excise duty on beer has several times been considered by the Government of India. The conclusion arrived at on each of those occasions was that it was undoubtedly right that a duty equal to that imposed on imported beer should be levied, but that the amount of beer manufactured in India was as yet so small that it was not worth while to undertake legislation for this purpose and to incur the cost of collection: if duty had been payable in 1888 at one anna a gallon, the amount of revenue would only have been Rx. 4,500, and from this must have been deducted the cost of collection. The levy of duty was, therefore, not finally negatived, but postponed until the manufacture of beer in India should assume larger proportions.

* Paragraphs 21 and 22, on page 27 of the enclosures.

38. The table below furnishes information regarding the consumption of beer in India since 1877—

YEAR.	BEER MANUFACTURED IN INDIA.	IMPORTED BEER		TOTAL.	CONSUMPTION.		
		For general consump- tion.	For con- sumption by Troops.		By Troops.		By others than Troops.
					Indian Beer.	Imported Beer.	
	Gallons.	Gallons.*	Gallons.*	Gallons.	Gallons.	Gallons.*	Gallons.
1877	2,164,048	1,328,077	3,123,128	6,615,253	954,933	3,123,128	2,537,192
1878	1,522,769	1,089,211	1,965,222	4,577,202	869,270	1,965,222	1,742,710
1879	1,569,026	1,065,347	2,156,325	4,790,698	872,296	2,156,325	1,762,077
1880	1,974,578	1,152,978	1,695,959	4,823,215	1,295,773	1,695,959	1,828,483
1881	2,448,711	1,199,395	1,708,596	5,356,702	1,761,927	1,708,596	1,883,179
1882	2,591,667	1,170,554	1,486,234	5,251,455	1,699,914	1,486,234	2,065,307
1883	2,597,298	1,261,444	1,906,520	5,765,262	2,027,169	1,906,520	1,831,573
1884	2,778,680	1,066,913	1,505,062	5,350,655	2,030,499	1,505,062	1,815,094
1885	3,150,342	1,299,408	375,396	4,825,146	2,266,801	375,396	2,182,949
1886	4,493,638	1,715,638	152,064	6,271,340	3,339,361	152,064	2,779,915
1887	5,085,030	2,138,518	387,788	7,611,336	4,178,658	387,788	3,044,890
1888	5,352,191	2,398,580	415,816	8,166,587	4,628,175	415,816	3,122,596

* Official years.

39. These figures do not bear out the assertion that the increased consumption of beer "is Native and not English." The consumption of beer by the British troops in India has increased. This is not necessarily inconsistent with Mr. Caine's assertion that the British soldier is more temperate than formerly, as the quantity of beer supplied to the British soldier by the canteens only represents a portion of the total consumption of liquor by the army, and there has been an increase in the number of the troops from 60,000 to 70,000, dating from 1865; there has also been a marked decrease in the consumption of spirits by British soldiers. Moreover, the consumption by the general population, shown in column 8 of the table, is not consumption by Natives of India only; Natives of India as a rule do not drink beer made after the European method, but there is a considerable and increasing European and Eurasian population in India; and increase in the consumption of beer by the general population is almost entirely confined to these classes. The number of Europeans in India was—

In 1871	121,147
In 1881	142,612
Increase	21,465

As the number of British troops was not increased between 1871 and 1881 the whole of this increase occurred among the European general population; and undoubtedly there has been a further increase since 1881 when the last census was taken. The census returns do not show separately the numbers of the Eurasian population; but there is no reason to doubt that this section of the population has also increased. A great part of the increase of consumption of beer must be due to the mere numerical increase in the European and Eurasian population. Mr. Caine's assertion that the whole of the increase in the consumption of beer is due to increased consumption by Natives is, as nearly as may be, the exact opposite of the facts.

40. On a consideration of the figures showing the amount of beer manufactured in India contained in the above table, we some time ago formed the opinion that the production has so increased as to make it worth while to impose an Excise duty. And in our Despatch No. 327, dated 15th October 1889, we proposed the levy of duty at the same rate as is levied on imported beer. Of this Your Lordship has since approved.

Additional liquor shops in Ahmedabad.

41. Mr. Caine made a charge regarding the opening of additional shops in the Ahmedabad District in the following words:—

"I read in this last report, 1886-87—

"There were 102 spirit shops in the Ahmedabad district in the year 1884-85. Out of this number 19 shops were closed in the following year for want of custom. But during the year under report it was found necessary to re-open 11 of them."

"Another paragraph in the same report gives the explanation of this remarkable operation:—

"During the three years for which the farms were sold the farmer was not able to sell the full quantities of spirit removed by him from the distilleries under his minimum guarantee. So to enable him to do so, and keep up the revenue, 11 shops had to be re-opened.' During these four years under review in these paragraphs the spirit issued from the Ahmedabad Distillery to this farmer who required 11 shops to be re-opened was as follows:—48,000 gallons, 57,000 gallons, 63,000 gallons, 69,000 gallons. The maximum of revenue is undoubtedly secured, the minimum of consumption is secured by an increase from 48,000 to 69,000 gallons, an increase of 45 per cent. in four years."

42. The reason why so large a number of shops as 102 was allowed in Ahmedabad was that a part of the district interlaces with territory belonging to the Gaikwar of Baroda (the Chief who is said to have expressed to Mr. Caine his wish to enforce total prohibition if he were permitted), and that in the Gaikwar's territory the facilities for obtaining liquor were greater and the price of liquor much lower than in Ahmedabad; in consequence it was necessary to allow an unusually large number of shops with the view of preventing smuggling from the foreign territory. The facilities for obtaining smuggled liquor were, however, so great that the farmer gave up for a time the attempt to compete with the Baroda farmers, and asked that nineteen of the shops should be closed, hoping that the negotiations then in contemplation for the introduction of a stricter system in the Gaikwar's territory would put an end to the illicit practices. As these negotiations were prolonged the farmer asked that eleven of the shops might be re-opened in order that he might recover a portion of the custom in British territory which he had been compelled to relinquish to his rivals in Baroda. This was allowed. But when, in July 1888, the negotiations with Baroda were brought to a successful issue, these eleven shops were again closed.

Alleged increase of shops in the North-Western Provinces and Oudh.

43. After referring to the increase of shops in Ahmedabad, Mr. Caine proceeded to make similar charges regarding several districts in the North-Western Provinces and Oudh, and quoted extracts from the Excise Reports of that Province. The Government of the North-Western Provinces and Oudh, in the letter which is appended to this Despatch, enclosure No. (12), deals in succession with each of those charges. We need not refer to them in detail; but merely remark that in our opinion it is shewn that if Mr. Caine had referred to the context of the reports from which he culled his passages, if he had even quoted in full all those he selected, and if he had stated the explanations of the various facts he brings to notice contained in the reports and in the orders of the Board of Revenue and the Local Government on them, the facts would have borne a different complexion from that which he put upon them.

44. The "standard" number of shops in proportion to population, mentioned in Mr. Caine's quotations, was laid down only as a general standard for comparison to assist Collectors in determining the appropriate number of shops

for their districts, because it had been found that the proportion of shops in different districts varied in a manner which appeared to be capricious. This standard had for its object, wherever it was to be used with the effect of increasing the number of shops, the displacing of illicit by licit consumption; and it was applied as frequently to the reduction of the number of shops as to their increase. The real facts are obvious from the Excise Reports and the orders passed by Government thereon.

We reproduce here the remarks of the North-Western Provinces Government on one of Mr. Caine's quotations, in which the standard number of shops was mentioned :—

"The passage referred to is paragraph 32 of the Report of the Commissioner of Excise for 1885-86, which runs as follows (the italics are not in the report) :—

"*Etawah*.—The number of shops has increased from 53 to 67. There are 5 shops in the Municipality which are reported to be sufficient. In the village tracts the number is still far below the Government standard; *there is only one shop to 10,368 of population, or one in 23.6 square miles.* Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 67 shops now opened, licenses were granted for others; but they were withdrawn when it was found that no liquor was sold at these shops."

"Here, again, the words 'there is only one shop to 10,368 of population, or one in 23.6 square miles' have been omitted, with an object, obviously, similar to that which led to the omission of the words indicated in the preceding paragraph. A maximum standard having been prescribed by the Government with the object of adopting precautions against the consumption of unexcised liquor, the intention in this passage was to explain how and why this standard was not worked up to. The aim of the writer was not to draw the attention of the Government to the fact that he had increased the number of shops; but to explain that, although he had increased them, the circumstances of the district do not admit of the adoption of a standard prescribing a higher maximum as a safe guide. Incidentally he discloses, what Mr. Caine was careful to conceal from the House, that there is one shop only to more than 10,000 persons, and to every 23.6 square miles. From paragraph 15 of this letter will be seen more fully what are the circumstances of the district."

Since 1883-84 the number of shops for the sale of distilled liquor of all kinds in the North-Western Provinces and Oudh has been reduced by 1,523. This is conclusive proof that in recent years there has been no attempt to unduly increase the number of shops.

The liquor shop in Backergunge.

45. Mr. Caine in his speech during the Debate made a charge against the authorities of a district in Bengal in the following words :—

"In the district of Backergunge, in Bengal, a religious fair is held every year. For some years past a liquor shop has been established there. The agent of one of the excellent and useful associations which are springing up all over India, watching the actions of Government, called upon the zemindar who owned the land and urged him to refuse to supply land for the liquor-shops any longer. He refused accordingly: but the Collector, Mr. Clay, of Backergunge, dropped on the zemindar at once, and wrote to him asking for an explanation. The zemindar called and explained, and two more letters followed, both of which I will read: the first is addressed to Chunder Dass, farmer of corn, spirit, and drugs, Lakutia :—

"In accordance with the order of the Collector passed to-day, you are directed to open your shop as usual at the aforesaid mela. A copy of this order is sent to the proprietors of that mela, so that they may present to the Collector any objection, if they have any, to the opening of the aforesaid shop at the mela—G. C. Dutt, Excise Deputy Collector."

The same gentleman, a Mr. Dutt, writes to Baboo Behari Lal Roy and two other zemindars—

"As a person named Parna Chunder Das, for a fee of 75 rupees, got a license for setting up a shop for the sale of wines, ganja, and opium at your Lakutia mela, and you did not allow him place to open his shop then, an order was issued on him to open his shop, and a copy of that order served on you that you may present to the Collector your objections, if you have any, to give him land for this purpose. Up to this day you have presented no objection and

given him no land for his shop. You are ordered to show cause before the Collector within two days why that shop should not be set up at your mela."

"What does this mean? These men are anxious to have their religious festival conducted decently and in order, and this Revenue official comes down upon them like a thousand of bricks, because of the shop not being opened. Just suppose for one moment a similar case in England."

The inference to be drawn from this statement is that undue pressure was put on the zemindar to induce him to give a site for a liquor-shop.

46. We will state the real facts of the case in connection with this shop. A fair is held every year in November at Lakutia. This fair is not a religious fair in any proper sense of the term. Like most, if not all, of the great fairs of India, it is held at the time of a religious festival, but is practically a fair for secular purposes. For more than twenty years a shop for the sale of liquor had been each year opened at the fair. Neither the proprietors nor any one else had ever raised any objection to the opening of the shop till 1888; no complaint was ever made of drunkenness at the fair, and the proprietors had always willingly granted a site for the shop. In November 1888 the right to open the shop was sold in ordinary course. When the purchaser went to open the shop a site was refused him and he reported this to the Deputy Collector. This was the first information the Excise authorities had of the change of view of the proprietors. As the reason of the change was not known a courteous letter was written on the 19th November by the Deputy Collector to the proprietors. Of that letter Mr. Caine has given a translation: the following is a full and exact translation, from which it will be seen that the tone of it is very different from what Mr. Caine believed it to be.

"To the Hon'ble Rakhal Chandra Ray, the Hon'ble Behari Lal Ray, and the Hon'ble Pyari Lal Ray Choudhuri—As a man, by name Parno Chandra Das, has taken the settlement at fees Rs 75 of the ganja, opium, and spirit shops in your Honors' Lakutia fair, and as your Honors have not given him a site for the shop, an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honors, so that your Honors might represent before the Collector any objection you have to granting a site, but up to the present your Honors have not represented any objection. Therefore it is now written (not ordered) to your Honors that you may within two days represent to the Collector the reason why the shop should not be opened."

When that letter was written by the Deputy Collector, the Collector had no knowledge of the fact that an objection had been raised to the opening of the shop. Mr. Caine was misinformed when he said that the letter quoted was written after the Collector's correspondence and interviews with the proprietor. The next day the proprietor wrote to the Collector that in order to check drunkenness he was not inclined to allow a liquor-shop to be opened at the fair. The Collector inquired why objection was raised then for the first time, as there had been none in former years. The proprietor on the 21st November wrote explaining his reasons at length. On receipt of his letter the Collector gave instructions that the shop should not be opened; and the shop was not opened.

47. This incident is a striking illustration of the disadvantage at which the Government of India is placed when its policy is discussed in England. The inaccurate version of the facts which was furnished by Mr. Caine was no doubt accepted as correct in the House of Commons. The true facts cannot be made known till this Despatch reaches Your Lordship.

The Opium shop in Lucknow.

48. In the Debate a description by Mr. Caine of a visit paid by him to an

opium shop in Lucknow was quoted. We accept Mr. Caine's words as a substantially correct, though highly coloured, description of what he saw; and we regret, as much as Mr. Caine and Mr. Smith, that the habits of any class of the people, however small, should be such as to lead to what Mr. Caine saw. The women whom Mr. Caine saw would be persons who were, or had been, leading a life of open immorality, and we believe that if the haunts of the dregs of the population in any great city are examined scenes of vice, misery, and excess will be found, and that Lucknow is not an exception to the general rule. We have done what we believed to be practicable and expedient in the direction of discouraging the smoking of opium and its preparations by imposing a heavy duty on it, and by reducing the number of shops licensed for smoking. The papers forwarded by the North-Western Provinces Government, enclosure No. (13) of this Despatch, show that the habit of opium-smoking was much more prevalent in Lucknow in the time of the Kings of Oudh than it is now. The number of shops licensed for opium-smoking has been steadily and persistently reduced till the number is now as low as is consistent with refraining from attempting the impossible task of absolutely preventing the smoking of opium. The number of shops for opium-smoking in the Lucknow District was—

In 1870	.	.	.	.	.	.	.	.	50
„ 1874	.	.	.	.	.	.	.	.	20
„ 1883	.	.	.	.	.	.	.	.	12
„ 1885	.	.	.	.	.	.	.	.	6
„ 1887	.	.	.	.	.	.	.	.	8
for 1890	.	.	.	.	.	.	.	.	2

Alleged wish of the Gaikwar of Baroda to prohibit the consumption of liquor.

49. In his speech Sir John Gorst remarked that there was not a single Native State where total prohibition is effected or indeed attempted to be carried out; and Mr. Caine thereon interpolated: “The Gaikwar of Baroda would do so to-morrow if he were permitted. He told me so.”

We cannot, of course, say what the Gaikwar's personal wishes may be until he has directly or indirectly indicated them to us. But in the records of our Foreign Department there is nothing to show that the Gaikwar has ever shown any desire to abolish the liquor shops in his territory; and we have ascertained from the Resident at Baroda that the Durbar has never expressed a desire to adopt measures of total prohibition in respect of the liquor trade in the Baroda State.

50. That the wishes of the Gaikwar, as stated to Mr. Caine, if the statement was not merely a form of politeness misunderstood by Mr. Caine, were of very recent origin, our knowledge of the history of the Excise arrangements in Baroda proves conclusively. The Bombay Government in introducing the reforms of the last ten or twelve years—which may be generally described as the abolition of the Farming system, the introduction in its stead of a system under which a fixed duty is levied on each gallon of liquor, and the increase of the price of liquor by raising, from time to time, the rate of duty, coupled with strong preventive measures against illicit distillation and sale—encountered more difficulty in Gujarat than in any other part of the Presidency. In Gujarat British territory is surrounded by and interlaced with Native States,—the largest and most important of which is Baroda—the Excise arrangements of which rendered it impossible to

enforce a stricter system in our territory with the same measure of success as elsewhere. The system which up to 1887 prevailed in Baroda, the ruler of which is said to have expressed to Mr. Caine his desire to enforce absolute prohibition, was that referred to by Rao Bahadur Lallubhai Gordhandas as “the old detestable Farming system” in the extract from his report given in paragraph 72 of this Despatch. Some of the results of that system were the sale of liquor in Baroda at much lower prices than in adjoining British territory, constant smuggling from Baroda, frequent affrays between the smugglers and the British preventive officers, and the demoralization of the people on both sides of the border by the facilities furnished by Baroda for obtaining cheap liquor. It was only with the greatest difficulty, and after invoking the help of the Government of India, that the Government of Bombay induced the Baroda Darbar to modify these faulty Excise arrangements. In 1887 the Baroda State did consent to introduce a stricter system, the agreement made with it providing for the introduction of the Central Distillery system in a portion of the State, and elsewhere, for the maintenance of a narrow belt of land extending to two miles on each side of the border, in which shops and sales should be entirely prohibited. These arrangements are being carried out, but difficulties are still encountered in securing the co-operation of the Gaikwar's Government in measures which have for their object the enhancement of price and restriction of consumption of liquor.

51. The extract given in Appendix K from a memorandum by Rao Bahadur Lallubhai Gordhandas shows that judged by every possible test which can be reduced to figures—the proportion of shops to area and to population, and the consumption of liquor per head,—the facilities for drinking and the amount of drinking are very much greater in Baroda Territory than in the adjoining British Districts. It is also shown that there has recently been a larger proportionate increase of revenue in Baroda.

52. We therefore maintain that if the wishes of the Gaikwar are what Mr. Caine supposes them to be, he has, at any rate, not shown any sign of desiring to give effect to them; the actions of the Baroda State, so far from indicating a desire for total prohibition, throw obstacles in the way of increasing such restrictions as are practically possible, and greater facilities for drinking are afforded in the Gaikwar's territory than are allowed in the British Districts. Within the last few months the Government of Bombay has officially appealed to us to exercise the authority of the Government of India by compelling the Gaikwar of Baroda to withdraw his refusal to raise the duty on spirit and increase the selling price of liquor. The case is still under consideration.

53. One of the objections raised by the Gaikwar's Dewan to the proposal of the Bombay Government that the rates of duty should be raised was that the measure “would compel liquor consumers to resort to illicit distillation, which could not be checked except by largely increasing preventive establishment at heavy cost to their Government.” This objection was raised in August 1889, and subsequent to the date on which Mr. Caine had his conversation with the Gaikwar, and certainly affords no indication of an intention to prohibit liquor altogether, a course which would lead to still greater loss of revenue and to heavier expenditure on prevention.

The Excise system of Bengal.

54. Mr. Caine said:—“The worst and rottenest Excise system in the

civilised world is that of India; the worst and rottenest of the various systems of India is that of Bengal." We have already explained the circumstances under which, owing to the growth of illicit distillation under the Central Distillery system, Outstills were, after 1877, extensively re-introduced throughout Bengal. We have admitted that the change was made without sufficient discrimination, and that, coupled with the removal of the restriction on the capacity of Outstills, it led to an increase of drinking. As soon, however, as experience had shown that this was the case, steps were taken to remedy the evil, and there are the strongest grounds for holding that in recent years drinking has decreased and not increased.

55. We shall now give a few figures to show that the Bengal system does not now, and never did, merit the indiscriminate condemnation which Mr. Caine has applied to it.

The number of shops for the sale of all kinds of liquor and drugs in Bengal is shown in the following table for each year since 1870 :—

Year.	Distilled liquor.	Drugs.	Tari.	Pachwai.
1870-71	8,193	15,565	21,670	1,687
1871-72	8,937	16,615	21,689	1,815
1872-73	7,271	17,119	22,351	1,844
1873-74	6,82	10,975	22,773	2,006
1874-75	6,152	9,240	19,424	1,863
1875-76	5,294	7,424	19,265	1,661
1876-77	5,183	7,092	18,844	1,677
1877-78	5,267	7,218	19,077	1,717
1878-79	6,751	6,999	19,048	1,739
1879-80	6,878	6,877	21,579	2,066
1880-81	7,369	7,145	25,563	2,034
1881-82	6,874	6,796	30,268	2,135
1882-83	5,634	6,499	30,311	2,159
1883-84	5,740	6,513	26,134	2,259
1884-85	5,502	6,291	19,577	2,168
1885-86	5,218	6,005	19,555	2,162
1886-87	5,310	5,922	19,471	2,195
1887-88	5,112	6,059	19,051	2,157
1888-89	4,539	6,092	18,467	2,203

It will be observed that since 1870-71 the number of shops for the sale of distilled liquor has been reduced by 3,654, or more than 44 per cent.; the number of shops for the sale of drugs has been reduced by 9,473, or more than 60 per cent.; the number of shops for the sale of tari has been reduced by 3,203, or more than 10 per cent.; the number of shops for the sale of pachwai, or rice-beer, has been increased by 516, or more than 23 per cent.

Tari and pachwai are comparatively weak and harmless liquors.

56. Some difficulty is experienced in giving the rates of duty on spirit for different years in a form suitable for comparison, as there is no uniform rate for the whole Province and there have been frequent changes of system, the Central Distillery system and the Outstill system frequently replacing one another. The course of these changes is explained in Appendix II. We shall, therefore, merely attempt to give an outline of the nature of the changes in the rate of duty.

57. The Central Distillery system was introduced into the eleven districts in Bengal comprising the Burdwan and Presidency Divisions in 1861-62; it was extended to sixteen other districts in 1862-63, and to seven more in 1864-65.

In the Burdwan and Presidency Divisions the duty was levied at the

uniform rate of R2-4 a gallon. But it was not found possible to levy the same high rate of duty in the districts in which the Central Distillery system was introduced in 1862-63 and 1863-64; and it was also found impracticable to enforce a uniform rate: while the rate of R2-4 was generally maintained in the Burdwan and Presidency Divisions, and even subsequently increased in many places, in other districts lower varying rates were imposed.

It will be seen from Appendix F that the general tendency was to increase from time to time the rate in all districts. The rates in the Presidency and Burdwan Divisions were doubled in some districts, and more than doubled in others.

In most districts of the Rajshahye Division the rates were also doubled. The same remark applies to the Bhagulpore, Patna, and Orissa Divisions, while the duty has been considerably increased in all districts of the Chota Nagpore Division.

There are three distinct periods in Excise administration in Bengal since 1860, namely, (1) the introduction of the Central Distillery system, (2) the reversion to the Outstill system in the years after 1877, (3) the reversion again in many places to the Central Distillery system in 1885-86 and following years. Up to the time of the abolition of the Central Distillery system the general tendency was towards an increase in the rates of duty, and when the Central Distillery system was re-introduced in 1885-86 the high rates previously levied were again imposed. The highest rate of duty is now R5 as compared with R2-4 in 1861, an increase of more than 120 per cent.

58. During the same period the rate of duty on ganja has been continuously raised from R2-6 per seer in 1870-71 to R8-5 in the present year. Ganja is a drug which is far more injurious in its effects than spirit or than any other drug commonly consumed.

59. The rate of duty on opium varies in different districts. In 1870-71 the selling price was as follows :—

R16 per seer in seven districts;
R19 in one;
R20 in two; and
R22 in thirty-three.

At the present time the rates are :—

R16 per seer in seven districts;
R20 in one;
R22 in one, and in part of another;
R24 in one, and in the remaining part of that just mentioned;
R26 in four;
R27 in five;
R28 in twenty-one;
R30 in one; and
R32 in three.

As the cost of producing opium is about R7 a seer, a rise in price from R22 to R32 represents an increase in duty of nearly 80 per cent.

60. The Chief Commissionership of Assam was formerly a portion of Bengal. It was separated from that Province in 1874, and the figures of number of shops and duty just given refer only to the present Province of Bengal. It will, however, be convenient to indicate in this place what the policy of Government has been in regard to the consumption of opium in Assam, because that policy was initiated by the Government of Bengal. Assam was acquired between 1826 and 1854. The poppy was extensively cultivated in it, and

the population, which was remarkable for its indolence, largely consumed opium. It may be that the excessive dampness and malaria which prevail in Assam make the consumption of opium beneficial in some respects, but the Government of India believed that the extent to which opium was consumed was injurious, and that it would be possible to restrict consumption. The cultivation of opium was consequently prohibited in Assam in 1860, before the Province was separated from Bengal, while the number of shops was gradually reduced and the rates of duty raised.

61. The following figures give the number of shops in Assam for the sale of opium every year since 1868-69 :—

[illegible]

The number of shops has been reduced from 4,501 to 989, or by more than 78 per cent. During the same period the selling price of opium has been increased from R14 per seer to R32 per seer, representing an increase in duty of 257 per cent.

62. These stringent measures have not been without success, as, in the Chief Commissioner's Resolution on the Excise Report for 1888-89, it was said :—

"The consumption of opium and the revenue obtained from it have been very steady during the last few years. So far as revenue is concerned, it is the consumption of this drug in the districts of the Assam Valley which brings us three-fifths of the whole Excise revenue of the Province; and seeing that for some years past we have practically obtained the same revenue from the same consumption with apparently very little, if any, smuggling, it would seem that the time has come to raise the question whether the price at the treasury, which has been for some years at its present figure, might not now be increased. It is believed that the habit of opium consumption is becoming less inveterate among the indigenous Assamees, and that the generation now growing up will not be habitual consumers to the same extent as their fathers."

63. With the exception of the extension of the Outstill system, and removal of the restriction on the capacity of stills, which led to an increase of drinking between 1877 and 1884, we consider that the management of the Excise Department in Bengal has been very satisfactory, and we are wholly unable to reconcile the figures for number of shops and rates of duty which we have given with the terms of Mr. Smith's motion that "the fiscal system of the Government of India leads to the establishment of spirit distilleries, liquor and opium shops in large numbers of places where till

recently they never existed, in defiance of Native opinion and the protests of the inhabitants, and that such increased facilities for drinking produce a steadily increasing consumption, and spread ruin and misery among the industrial classes of India," or with Mr. Caine's assertion that "the worst and rottenest Excise system in the civilised world is that of India; the worst and rottenest of the various systems of India is that of Bengal."

Outstills at Tea Gardens.

64. There is one important statement made by Mr. Smith with which we are not in a position to deal fully at present. We refer to the quotation given from a letter received from a Tea plantation. The Excise question in connection with the coolies on Tea plantations is an extremely difficult one. The coolies generally belong to a class which habitually consumes liquor; they have removed from their native country and are employed in a damp, malarious, and unhealthy climate. Under such circumstances their desire for drink is strong, and the facilities for obtaining illicit liquor in the neighbourhood of the gardens are very great. The whole question connected with the liquor question in relation to Tea gardens is being thoroughly inquired into in Bengal and Assam, and when the inquiries are completed, we shall specially address Your Lordship on the subject. In the meantime we may remark that so far as the evidence before us goes, the statements made in the letter quoted by Mr. Smith appear to be greatly exaggerated. The reports on the subject which we have as yet received relate to Assam, and will be found as enclosures Nos. (18) and (19) of this Despatch.

SECTION II.—EXCISE SYSTEMS IN FORCE IN BRITISH INDIA.

65. We shall now attempt to explain the difficulties encountered in this country in dealing with the Excise question, and to set forth the systems adopted with the object of meeting these difficulties.

In Appendix G will be found a memorandum giving a brief description of the various systems of Excise which are in force at the present day in British India. In this memorandum we have grouped together the systems in different provinces which have the same main features in common, although they may be known by different names, and although the system in one province may have had a very different origin and history from that which it has had in another. The remarks in the memorandum apply only to systems for the levy of a duty on spirits manufactured in India. The system applied to foreign imported liquor is practically the same in all provinces. Imported wines and spirits pay the customs duty leviable under the Tariff Act, and licenses for their sale are granted by the several Local Governments, usually on the payment of a fixed fee for the year.

A sketch of the history of Excise in each of the five chief Provinces will also be found in Appendix H.

Impossibility of adopting a uniform system of Excise.

66. The system of Excise which we should adopt universally, if it were possible, is one under which a fixed duty would be levied on each gallon of spirit in proportion to alcoholic strength; this system has been approved for many years both by the Government of India and by the various Local Governments. It is known in its simplest form as the Central Distillery system, because under it all liquor is distilled at a public distillery, centrally situated

with reference to the tract to be supplied, and watched by a preventive establishment appointed by Government. No liquor is allowed to leave the Central Distillery until the duty has been paid.

• 67. The history of Excise Administration in India given in Appendix H will show that the line of progress has been from the Farming system, which we inherited from the Native States which preceded British rule, towards a system under which each gallon of spirit pays a fixed duty.

68. The earliest system was that of uncontrolled farming; the farmer paid a lump sum for the right to manufacture and sell liquor in a specified tract of country; there was no limit as to number of shops, and he made what profit he could out of his farm. The next step was the limitation of the number of shops. A further step was the establishment of the Outstill, under which only the right to manufacture and sell at a specified shop is granted. The chief objection both to the Farming and Outstill systems, as just described, is that there is no control over the rate of duty per gallon, and, consequently, it may be to the interest of the farmer or licensee to steadily lower prices. It then becomes necessary to consider whether an attempt can be successfully made to establish a system under which each gallon of spirits shall pay a fixed duty. This may be done roughly and imperfectly by limiting the capacity of the Outstill and fixing a minimum rate of duty for the right to work the Outstill. If the Outstill can only produce a certain number of gallons of spirit in the month and must pay a certain tax every month, we know that each gallon of spirit will bear, at least, a certain rate of duty and cannot be sold below a certain price. The practical difficulty in the way of securing this result is the facility which the licensee possesses for distilling in a still other than that which has been licensed. This difficulty is in some cases insuperable. A perfect remedy lies in the establishment of a Central Distillery system, but unfortunately the practical experience of years, and the results of many experiments, have shown that it is impossible to maintain this system in all parts of India.

69. Under the Farming and Outstill systems the interest of the monopolist is enlisted for the suppression of illicit distillation, and sources of information and means of detection are available to him which are not accessible to officials. This is not the case under the ordinary Central Distillery system. Under that system it is to the interest of the distiller both to distil illicitly outside the distillery and to smuggle liquor out of the distillery without payment of duty. The shop-keeper and the subordinate officials share the profit. Thus it was proved in the course of a judicial enquiry in the Gya District of Bengal that out of the spirit made at one outlying distillery only one gallon out of three paid duty to Government, the duty on the second being retained by the preventive officer, who allowed the distiller to take out every third gallon free.

The key to the numerous and complicated systems of Excise which prevail in different parts of British India lies in the fact that they are attempts to combine the monopoly and fixed duty systems with the object of securing that every gallon of spirit shall bear a certain rate of duty in places where it is not possible to work the fixed duty system in its simplest form.

Unsuitability of the Central Distillery System for portions of India.

70. We will now state some of the chief reasons which render the Central Distillery system unsuitable in many parts of India.

(1) Where the quantity of liquor consumed is small, the cost of a central

distillery and of an establishment to guard it, and to prevent outside distillation, is prohibitive.

(2) It is found impossible, on the scale of pay which we are able to give, to obtain for those establishments men who are thoroughly trustworthy. In remote tracts where supervision is insufficient they enter into collusion with the distillers and defraud the Government. The Excise Reports abound with statements to the effect that a large portion of the liquor distilled in central distilleries was passed out for consumption free of duty. In places where such establishments and the police are entrusted with powers to detect and prevent illicit distillation, and where the inducements to resort to that practice are great, still more serious evils too often result. The nature of these evils is explained in the following extract from the Report of the Bengal Excise Commission:—

“One, and in the opinion of the Commission the main, reason of this* is not far to seek. Activity on the part of detective officers in Bengal must almost necessarily lead to their stretching the powers given by law to a perilous extent and too often, it is to be feared, to their abusing those powers. The most formidable and unpopular of these is the power of search. When it is considered that, as mentioned above, illicit distillation is most frequently carried on in the inner rooms of houses, it will easily be understood how hateful a zealous detective officer must be to the people of a village, and how formidable his power of oppression and extortion. It is not too much to assert that the evils and dangers almost inseparable from all attempts to put down the illicit manufacture of country spirit by direct preventive measures are as grave as those entailed by the prevalence of the unlawful practice, and the Commission consider that this is a most important factor in the Excise problem. They wish to direct special attention to the subject here, as many of the witnesses who appeared before them seemed to think that the suppression of illicit distillation is merely a question of employing a sufficiently strong detective establishment, and to have overlooked completely the danger of such a force becoming an engine of oppression, worry and extortion more formidable and dangerous to the innocent than to the offenders, particularly in outlying and jungly places, where the supervision of trustworthy superiors would almost necessarily be wanting, and where, owing to the great probability of the existence of illicit practices, the excisemen would have most opportunities to harass and oppress unoffending people. Colonel Dalton, in a report from which an extract has already been made, stated that there was nothing which had set him so much against the Central Distillery system as the number of persons he had lately seen undergoing imprisonment in the common jail for offences against the Excise laws. This consideration appears very much more grave when it is realised that the numbers of offenders actually convicted were in all probability very few in proportion to the number of innocent people who had been worried and harassed in the process of hunting out the breaches of the law. It must never be forgotten that all attempts to limit the consumption of spirit by over-stringent Excise measures must have a tendency to lead to illicit practices; that the same considerations which lead to the restriction of licit consumption make it necessary to take further measures to prevent such illicit practices; and that there is in this a constant source and most serious danger to innocent people. All this, of course, is not an argument against the attempt to regulate consumption, but it proves the necessity of always proceeding in a cautious and tentative manner.”

(3) Another reason is defective means of communication. Many parts of India are at all times difficult of access, and during the rainy season many more are practically entirely shut off from communication with neighbouring places. In such tracts unless the inhabitants are to be entirely deprived of liquor—a deprivation to which they would not submit, and against which the facilities for illicit distillation furnish them with a powerful protection—it is necessary that the liquor should be distilled on the spot, communication with the Central Distillery being frequently interrupted.

(4) The difficulty of preventing illicit distillation is very great. We have already dealt with this question in paragraphs 20 to 23 and need not say anything

more in this place beyond quoting, from a memorandum by the Chief Commissioner of Assam, passages which show that the circumstances of a tract so considerable as the Province of Assam are such as to render impossible the introduction not only of the Central Distillery system, but of any system which involves the direct control of distillation. In nearly the whole of Assam we must be content with enforcing direct restrictions on the sale of spirit, sale to the public being a transaction which cannot be altogether concealed, while distillation may be carried on in secret without fear of detection :—

"12. Now let us look for a moment at the means we have of controlling and restricting the manufacture and use of liquor among the population, that is, the means we have of enforcing any prohibition that we may choose to issue.

"First of all, to what extent may the country itself be considered open or accessible? The following are the statistics :—

Districts.	Settled and cultivated. Acres.	Forest and uncultivated. Acres.
Goalpara (a)	72,000	938,000
Kamrup	688,000	1,635,000
Darrang	362,000	1,826,000
Nowgong	318,000	1,767,000
Sibsagar	609,000	1,217,000
Lakhimpur	279,000	2,104,000
TOTAL	2,328,000	9,487,000

(a) Excluding the permanently-settled portion.

"In short, about four-fifths of the area is covered either with tree or with grass jungle. And this jungle is not confined to one part of the district, but is scattered all through it. The cultivation, in short, is in patches, reclaimed here and there from jungle (and often falling back into it), and, except in some parts of Kamrup, none of it is really far from jungle.

"13. Moreover, the Assam village is not, like the village in Bengal or in Northern India, an aggregation of houses in a single part of the village area, where every man lives within hail of his neighbour. The Assamese loves to bury himself in the privacy of his own domain, and his house is separated from his neighbours by a belt of trees or of bushes. It remains to note that, according to the Census of 1881, the average number of houses to the square mile is 18, and of persons 105.

"14. These, therefore, are the circumstances with which we have to deal,—a sparse population scattered over a country of which four-fifths is jungle, in which every villager surrounds his house with high vegetation, and has nowhere very far to go if he wants to hide himself away altogether from human sight. The drinking classes among them, familiar with the methods of brewing and distilling, continually possessing the materials at hand, and nowhere more than twenty miles distant from places where every householder has for ages brewed or distilled his own liquor and consumed it as regularly as he eats his food. Where is the means under such circumstances of prohibiting or even restraining any man who wants to drink? It seems to me that the most efficient preventive service in the world would find it difficult to attain any success; and unfortunately we have hardly any expectation of finding any but a most inefficient service. We can under present circumstances use the police only, that is to say, looking to the number of policemen available for district duties, one man for every thirty or forty square miles: and as the higher officers of the police belong to a large extent to foreign races, the force is less efficient on this account.

"15. It follows from all this that it is hopeless to establish in the Assam Valley districts any system of Excise administration which in any degree depends upon our ability to prevent or detect illicit distillation. If people want to obtain spirits, they can do so either by getting smuggled spirit from the hills, or by brewing and distilling for themselves by methods with which they are quite familiar, and which are very cheaply and easily available.

"19. The result of all these considerations is that over nearly the whole of Assam only one method of taxing liquor is open to us, viz., that of licensing individual shop-keepers to distil and sell country spirits at specified places. We cannot afford even to impose any restrictions upon their distillation, such as by limiting the size of stills or the hours when they

may be used. The latter restriction we have no means of enforcing, and the former can be easily evaded by setting up a still in some adjacent jungle. It is the selling, and not the distillation, which must for the most part take place in public and can therefore be subjected to control; and our principal means of preventing illicit sale is to make it the licensee's interest that no sale shall take place besides that in respect of which he has paid a fee to us.

"20. Personally, I hold most strongly to the view that the system of a still-head duty per gallon is the only satisfactory method of Excise administration, and that no other system can give us a satisfactory control over spirit manufacture and spirit consumption. But the result of such information as I have been able to gather from officers who have dealt with the problem in Assam and from a perusal of past records, and especially of a recent discussion on this very point, which Mr. Fitzpatrick submitted to the Government of India with his letter of 13th November 1888, is to show that the circumstances of Assam are such that the first conditions of such a system, viz., the possibility of preventing illicit distillation, does not exist. The only area where a Central Distillery system seems to have any chance of success seems to be the central portion of Cachar, and the success of the system there would largely depend upon the possibility of keeping outside the Central Distillery area the spirit distilled under the Outstill system all around it."

The following extract from the report of the Bengal Excise Commission shows how extensively illicit distillation and smuggling prevails in some places under the Central Distillery system :—

"Positive evidence of the prevalence of illicit distillation in various districts.—The actual fact seems to be that illicit distillation extensively prevailed in some districts, especially in those in which the mohwa-tree grows, those in which the lower classes of the population use country-liquor extensively, and generally in wild and thinly-populated tracts; and that, on the other hand, it was comparatively rare in towns, thickly-populated tracts, and among populations not given to the use of spirituous liquors. This view is supported by the positive evidence on the subject. In Gya, Baboo Bhup Sen Singh, the Government Pleader, who has an intimate knowledge of the district, stated that there had been illicit distillation under the Central Distillery system, and this was corroborated by Shek Aulad Ali, an Assistant Superintendent of Police with 45 years' experience of the district; by Ray Brahmo Datta, now excise-inspector of the Division, formerly excise-sheristadar; and by Baboo Prankumar Das, excise deputy collector of the district, whose evidence on this point should be referred to. In Patna and Sarun it would seem to have been less prevalent, though there is clear evidence as to its existence in both districts. The deputy inspector of schools in Mozufferpore stated that while the Central Distillery system was in force well-to-do people used to distil spirits in their own houses. Munshi Kuldip Narain, sub-manager of Raj Durbhunga, stated that in the Durbhunga district many cases of illicit distillation were heard of previous to the introduction of the Outstill system. Mr. Cameron, sub-divisional officer of Bettiah, stated that there used to be much illicit distillation in Chumparun; and this is corroborated by Mr. Shaw, of Pursa indigo-factory, and other witnesses. In Monghyr the Rev. Mr. Evans and other witnesses give strong opinions as to the improbability of the existence of illicit distillation owing to the ease with which it could be detected; but Mr. Pushong, a witness who has unusual opportunities of knowing the actual facts, stated from personal knowledge that considerable illicit distillation among respectable people had been carried on before the introduction of Outstills; and he added that wherever there is a Central Distillery there will also be illicit distillation and smuggling. This view was strongly represented to the President of the Commission in conversation by Baboo Kamalesri Prosad, a wealthy zemindar, whose father had been for many years engaged in the spirit trade. In Bhagulpore Baboos Surjya Narain Singh, Tej Narain, Tarini Prosad, and others spoke of the existence of illicit distillation in that district. In Chota Nagpore there was much evidence of the prevalence of illicit distillation during the Central Distillery period, but a few examples will suffice. In Hazaribagh the Government Pleader, Rai Jadu Nath Mukerji Bahadur, one of the best informed and most experienced witnesses that appeared before the Commission, said :—'There used to be much illicit distillation under the Central Distillery system, but it has diminished of late. It is the interest of the Outstill-holder to put down illicit distillation. It was the interest of the retailer to sell illicit spirit under the cover of duty-paid spirit, and he was therefore the ally of the illicit distiller when he did not illicitly distil himself. Zemindars and other 'well-to-do' people send their material to Outstills to be distilled. They used to do the same with the sudder distillers but not often.' Baboo Navakrishna Roy, police inspector of Lohardugga, has given lists of 54 villages in two thanas of that district in which cases of illicit distillation were detected, and adds that it was known to exist in very many more villages, in which, however, no cases

were detected. The Rev. Mr. Uffman, a missionary who has resided for 17 years in Manbhoom, states that there used to be illicit distillation in that district. In Beerbhoom the Commission obtained a list of 40 villages in which illicit distillation was known to have existed, and some most respectable gentlemen were unanimous as to its prevalence in 31 of these. Some of them, but not all, had heard of the illicit practice in six of the other villages, and none of them knew anything about the remaining three."

(5) Even where there are no special difficulties of communication, it is sometimes necessary that the liquor should be distilled on the spot and not brought from a distant distillery; because in the hot season some kinds of liquor of low strength will not bear transportation. Any measure which would drive the people to the use of a stronger instead of a weaker liquor is opposed to sound principles of Excise administration as we understand them.

A series of extracts from Reports showing the difficulties in the way of adopting the Central Distillery system in many places will be found in Appendix L.

Difficulties in connection with Native States.

71. The state of things to which we have just referred exists within the borders of British India, and the consequent difficulties in enforcing restrictions on drink would arise if the British administration extended over the whole of India. But of the continent of India, a scattered area, interlaced in many places with British territory, amounting in extent to about one-third of the whole, and containing a population of about one-fifth, belongs to Native States, with the internal administration of which in matters of Excise the Government of India does not ordinarily interfere, and cannot in some cases interfere as a matter of right without straining its authority beyond what is safe or justifiable. In all those States the Excise systems were, and in most still are, incomparably more lax than in British territory. The system generally followed in them has been an uncontrolled Farming system with practically no restrictions on the farmer to prevent his unduly diminishing the price of liquor or increasing the number of shops. The consequence is that the cheaper liquor of Native States is constantly smuggled into British territory. The only complete remedy for this evil lies in inducing those States to adopt a stricter system and to impose higher rates of duty; and this the Local Governments have in some cases succeeded in doing in recent years, notably in Bombay and, more recently and to a much smaller extent, in the Punjab. In Bombay the Government has also obtained, at a not inconsiderable cost, the consent of some Chiefs to our officers undertaking the direct management of the Excise administration of their States.

72. The following extracts from a Report by Rao Bahadur Lallubhai Gurdhundas, dated 15th July 1887, indicate the serious nature of the difficulty described in the preceding paragraph. He remarks:—

* * * * *

"5. Under this plan of exact taxation, it is necessary to fix the rates of duty for different districts with great care and circumspection. As the amount of duty would govern the selling price of the liquor, and as there is a certain price, varying according to the character, habits, and wealth of the people, which can safely be realised on the spirits consumed by the masses, and which cannot be exceeded with impunity, the duty on liquor ought not to exceed the difference between that price and the cost of the liquor. Even when the people themselves can afford to pay for a moderate and harmless dose a price that would cover the highest rate of duty which Government desire to impose, the possibility of smuggling and illicit distillation is not to be lost sight of in the zeal for enhancing the price of liquor with a view to diminish consumption. Preventive establishments and stringent penal enactments can do a great deal in suppressing illicit distillation, which cannot long remain undetected. But where a liquor

made dear by the imposition of a high rate of duty is confronted by cheaper liquor, to be had for a stroll to an adjacent foreign shop, the whole of the liquor-drinking population for miles round will flock daily for drink to the foreign liquor shop; and experience has shown that Kolis, Warlis, and other low classes addicted to drink will not mind walking 10 miles to a shop and back in order to get cheap liquor; and, what is even worse, quantities of cheap liquor will always be smuggled into the high-priced liquor tract without much fear of detection; in short, the object aimed at of diminishing the consumption of liquor will be defeated. Therefore, in districts which are bordered by or interlaced with foreign territory, the desired result can be obtained only by the same system being adopted and worked consistently in both territories. To this end the co-operation of our neighbouring Native Chiefs is essential to the mutual advantage of themselves and the Government.

"6. Government have experienced comparatively little difficulty in securing the co-operation in this behalf of the Native Chiefs in the Konkan, Deccan, and Southern Mahratta country, all of whom, with a few exceptions, have handed over the management of the abkari of their States to the Government for a term of years on payment of liberal annual compensation; and Government have thereby been enabled, not only to supplant the infamous Farming system of old and to launch with success the new system of the equitable taxation in those States as well as in their own contiguous districts, but also to bring within a short period of three years the Excise rates in the greater portion of the territories concerned to the desired level. The excepted States are those of Kolhapur, Savantvadi, and Janjira, which with equal readiness have adopted the same system and rates on their own account, and have for years past been reaping the fruits of their foresight and prudence in the shape of large progressive profits to the State treasury and improvement in the moral and material condition of the poorer classes—results which are no less conspicuous in the British districts and other Native States brought under the influence of the new system and policy

"7. In Gujarat, on the other hand, opportunity has not yet been afforded to try the same experiment under equally favourable conditions. Consequently, considerably lower rates of liquor excise and selling prices still prevail in that province, while in the contiguous Native States the old detestable Farming system continues to flourish. A question naturally arises, why has Gujarat, with all these favourable circumstances, lagged in recent years far behind other districts of the presidency in the progress of abkari reform designed to raise the largest amount of revenue from the smallest consumption of liquor? The answer to this question directly points to the obstacle—the absence of sympathetic arrangements and action in contiguous Native States—which the subject of this report is intended to remove. It is needless now to describe here the details of the correspondence carried on during the last eight years with a view to the removal of that obstacle. Happily, the controversy promises to terminate with the acceptance by our Government and faithful observance by the Native Chiefs concerned of the understandings which I shall proceed directly to narrate.

"8. I request you to glance at the map of the Bombay Presidency and to mark the contrast which the situation of British Gujarat presents to that of the rest of the presidency with reference to foreign territory. Barring the Holkar's dominion which marches along the northern frontier of Khandesh for a distance of about 150 miles, and with which no abkari convention has yet been thought of, and barring also the Nizam's dominion which marches along the eastern frontiers of the districts of Khandesh, Nasik, Ahmednagar, Sholapur, Bijapur, and Dharwar almost in a regular line for a distance of about 700 miles, and with which the mutual retirement of liquor shops and stills to a distance of 3 miles on either side of the frontier has just been agreed upon, the rest of the Native territory with which the larger block of the presidency south of Daman is concerned consists of but one first class State and a number of petty holdings of small extent and importance, all imbedded in the midst of British territory. British Gujarat, on the other hand, is, as it were, surrounded by a sea of, and intersected by, innumerable gulf, creeks, and lakes of foreign territory, which includes the large and important State of Baroda, many other first, second, and third class States, and a number of petty talukas and thakorates, each owned by a separate Chief or Thakor. From this geographical contrast between the two divisions of the presidency, it will readily be seen that the task of forming what for brevity's sake may be called the abkari *soll-ver-ein* must be much more difficult in Gujarat than in the rest of the presidency. The difficulty of the task, which is due to the peculiar configuration and relative situations of British and Native territories in Gujarat, to the great difference in the magnitude, status, and the internal and external conditions of the different Native States to be dealt with, and, above all, to the conservatism of the Chiefs and their sentiments of dignity and rights, has been two-fold: first, to incline all these Chiefs, large and small, to co-operation; and, secondly, to arrange with each the form and terms of co-operation which might be acceptable to the Chief and satisfactory to Government."

73. Further extracts bearing on this question will be found in Appendix D, but we will quote in this place an extract from a letter from the Government of the North-Western Provinces and Oudh, which gives Sir Auckland Colvin's personal experience in the cold weather of 1888-89:—

"During his march last year throughout Oudh, in no single instance has the Lieutenant-Governor and Chief Commissioner observed a case of drunkenness until he arrived on the Nepal border, when special police precautions had to be taken to prevent the camp-followers obtaining liquor at cheap rates on the Nepalese side of the frontier. In spite of these precautions as soon as the camp reach the Nepal border, men who, in face of the higher price of the excised liquor in our own territory, had hitherto found no opportunities of indulging their appetite, were seen by no means unfrequently in various stages of intoxication along the line of march."

Groundlessness of the charge that our Excise Administration gives greater facilities for drinking than an administration based on principles approved by the Native inhabitants and Native rulers would do.

74. The extracts just quoted and those given in Appendix D have been referred to with the object of explaining the existence of a very serious practical difficulty in the enforcement of Excise regulations in British India. But they also serve another purpose, and prove how groundless are the charges made against the Government of India that any increase in the habits of drinking which has taken place in India is due to the British Excise administration, and that, had the administration been conducted on the principles approved by the Native inhabitants and Native rulers, an increase would not have occurred. It may be true that, in some instances, our Excise administration has not been strong enough to counteract the tendency of other forces and to prevent an increase; but one of the main difficulties in the way of achieving that result is due to the less stringent regulations which prevail in the Native States adjoining and interlaced with British territory. Those States are ruled by Native rulers in accordance with Native ideas; and it is found that until pressure is brought to bear by the Paramount Power to induce them to adopt more stringent regulations, their Excise systems are such as to offer the smallest possible discouragement to drinking and are many times more lax than the laxest of the systems with which the Government of India has been in places obliged to be content, and the existence of which forms the main ground of the attacks which have been made on its Excise policy. In short, the mere fact of a British district being coterminous with a Native State is invariably found to be a serious obstacle in the way of raising the taxation on liquor in that district and of enforcing measures designed to restrict consumption. The only resource in such cases, when it is found impossible to make any satisfactory arrangement with the Native ruler, is to place the tracts affected under the Farming or Outstill system. The amount of revenue obtained in this way is never great, and the restriction on consumption is comparatively slight, but at any rate there is some restriction and the revenue is not wholly lost.

In a note by Rao Bahadur Lallabhai Gurdhandas, dated 19th July 1889, which will be found among the enclosures of the letter No. 9255 of 6th December 1889 appended to this Despatch, a comparison of the Excise arrangements existing in the Native States of the Bombay Presidency with that in the neighbouring British districts is made. The general assertion made in this paragraph is there proved by statistics to be true in regard to those particular Native States. The figures in that note show conclusively for each State

included in the examination that the number of shops per square mile is larger, that the average population served by each shop is smaller, and that the consumption per head is greater than in the adjoining British districts, and this is the case in spite of the fact that these States have been induced by the Bombay Government to adopt a system which is far more strict than that which formerly prevailed in them.

Reasons for the existence of many different systems.

75. The examination of the history of the Excise administration given in Appendix H will show that the tendency has always been towards the general introduction of the Central Distillery system, and that partial reversions towards a more primitive and less satisfactory system have either been temporary and experimental, or have arisen from the fact that the introduction of the Central Distillery system had been carried too far.

76. It was between 1860 and 1864 that the Central Distillery system was generally introduced into Bengal and the Upper Provinces of India.

In the Province of Bengal it was found necessary to abandon the Central Distillery system in a few places very shortly after it was introduced. It was also found that the high uniform rate of duty could not be enforced in all places where the Central Distillery system was maintained. The choice, therefore, lay between a low uniform rate of duty and a scale varying from place to place. The latter alternative was adopted. The subsequent substitution on an extensive scale of the Outstill for the Central Distillery system after 1877 was not made without cause. The objections to the Central Distillery system were obvious and it was hoped that certain advantages, such as the suppression of fraud, of illicit manufacture and smuggling, and a consequent increase of revenue would be obtained. These advantages were actually secured, but the change was accompanied by the removal of the restriction on the capacity of outstills, and an increase of drinking followed which has rendered it expedient to return to the Central Distillery system where practicable, and to impose various restrictions on the Outstill system where it must be retained.

77. In the North-Western Provinces certain tracts had to be removed from the operation of the Central Distillery system, and though the uniform rate of duty has been retained this has only been rendered possible by fixing the rate at a comparatively low figure, and increasing the numbers of shops so as to reduce the temptation to illicit practices.

78. In the Punjab, the Central Distillery system has been introduced and, with two trifling exceptions, maintained throughout the Province; the rate of duty is high, and it is practically uniform; on the other hand, illicit distillation and smuggling are more common than in any other Province, and the number of shops for the sale of liquor has been increased, though there is still only one shop for the sale of liquors of all kinds to nearly 10,000 of the population.

79. In 1878 the Central Distillery system was generally introduced in Bombay, but it was found necessary that it should be accompanied with the grant of monopolies and with a "minimum guarantee," the amount of the guarantee being fixed by competition. The system of a "minimum guarantee" fixed by competition is now being altered, as it was found to be open to objection in some respects.

80. In 1869 the Central Distillery system began to be introduced in Madras. It was accompanied with various conditions and special provisions

and has since been extended to nearly all the districts of the Presidency, having now developed into a system which is almost the Central Distillery system in its simplest form, and with a high rate of duty. The success of the system adopted in Madras is, however, accompanied by a large number of shops.

81. The various systems of Excise in force in British India are described in Appendix G. It would be a fruitless task to attempt to explain, in every instance, to English readers, the minute local peculiarities which render it necessary to have recourse to each system. All the systems, other than the ordinary Outstill and Farming systems, have a common object, namely, to render it possible to impose a fixed rate of duty on each gallon of spirit that passes into consumption, and in this respect they are improvements on the Outstill or Farming system.

82. Though we cannot undertake to explain fully the special reasons which lead to the local adoption of each system, we will try to make it clear why one system was adopted which has been loudly attacked on plausible grounds.

We refer to the "minimum guarantee" system which in recent years has prevailed extensively in Bombay.

Under this system the monopoly of sale and manufacture is granted to the person who undertakes to pay duty on the greatest number of gallons of spirit, and of course any such system is open to attack on the ground that it offers a direct incentive to attempts to increase the consumption of spirit. We shall show hereafter that this objection, though not without force, is theoretical rather than practical; but in the first instance we will set forth the considerations which have led to the introduction of such a system, considerations of a very different character from a mere desire to increase revenue by stimulating consumption.

83. The difficulties which render it impossible in certain tracts to maintain the Central Distillery system have already been stated in paragraph 70.

These are, briefly,—(1) the expense relatively to the amount of revenue to be collected, (2) impossibility of securing a trustworthy preventive establishment, (3) defective means of communication, (4) facilities for illicit distillation, (5) deterioration of liquor in transport, and (6) smuggling from foreign territory.

It will be obvious that these difficulties are, to a very large extent, obviated if a Farming or Outstill system be adopted. Under such a system (1) expense is reduced to a minimum, as a comparatively costly central distillery, with an establishment to watch it, need not be kept up; (2) a large preventive establishment (with its attendant risks of collusion with the distiller and oppression of the people) is no longer necessary, because the grant of a monopoly enlists, from strong motives of personal profit, the distillers and shop-keepers, with all their local knowledge, on the side of prevention; (3) the difficulties arising from defective communications are obviated, because the liquor can be distilled on the spot where it is consumed; (4) illicit distillation is checked by enlisting the local knowledge of the shop-keepers on the side of prevention; (5) the liquor can be distilled on the spot and the risk of deterioration in transport is avoided; and finally (6) smuggling from foreign territory is reduced to a minimum, because the monopolist can reduce the price of his liquor so as to exclude smuggled liquor, which must be imported from a distance and which is also handicapped by the risk of detection.

Against these advantages must be set certain evils which attend the introduction of the Farming or Outstill system, and which in many cases

would be more serious than those which it is desired to prevent. The chief of these is that the price of liquor may be greatly reduced. The object of the monopolist is simply to make the largest possible profit, and in many cases it will happen that the maximum of profit will be secured by a large sale at low prices rather than by high prices with a restricted sale. A check may no doubt be applied to this evil by fixing a minimum rate for retail sales, and limiting the capacity of the outstill, but the effective maintenance of regulations of this nature requires a strong preventive force, and in some places the enforcement of a minimum price for retail sales and the prevention of distillation in any but the licensed still are practically impossible.

84. In the circumstances described in the preceding paragraph the question naturally arises, whether it is possible to combine the advantages of the Farming or Outstill system, which may be described as the monopoly system, with those of the Central Distillery, in such a way as to prevent the sale of liquor at very low rates. This result, it was supposed, could be attained in certain tracts by granting a monopoly of manufacture and sale coupled with the conditions that the farmer shall guarantee a minimum payment by way of duty, that he shall distil only at a central distillery, and that he shall pay a fixed duty per gallon of liquor issued from the distillery. Such a system is suitable only where the chief difficulties to be overcome are illicit distillation on an extensive scale and the evils connected with preventive establishments.

85. An arrangement under which the monopoly of sale and manufacture is granted to a single person, who is required to distil in a central distillery, and to pay a fixed duty per gallon, obviates the risk of illicit distillation by the general public, but it offers to the monopolist the temptations which exist under the ordinary Central Distillery system—(1) to distil illicitly on his own account outside the central distillery, and (2) to enter into collusion with the preventive establishment to pass liquor out of the distillery without payment of duty. As a remedy the further condition of a "minimum guarantee" is imposed, or, in other words, the monopolist is required to pay duty on a certain quantity of liquor whether he can sell that quantity or not. If he sells more than the guaranteed quantity he pays duty on the excess; if he sells less he is obliged to make up the duty to the amount of the guarantee.

86. It will be obvious that if the amount of liquor on which duty is guaranteed is about equal to the amount for which there is a demand, there is no risk of illicit distillation with the connivance of the monopolists or of liquor being passed out without payment of duty. Until the amount guaranteed has been made up there is no profit to be made either by illicit distillation or by removing liquor without payment of duty, and if the amount guaranteed is not greatly less than the normal demand, the profit to be made by illicit dealings is not sufficient to induce the monopolist to run the risk of violating the law.

87. Unfortunately very great difficulty, especially at first, was experienced in determining what was the normal demand, and it was found necessary to determine by public competition the amount to be guaranteed, the monopoly being granted to an approved tenderer who undertook to guarantee the maximum quantity.

This condition is open to attack, since it may be said, with some reason, to make it the interest of the monopolist to stimulate the consumption of liquor. The objection, however, has less practical weight than might at first sight be supposed. As the number of shops is limited the monopolist could not increase consumption by multiplying shops, and as he paid a heavy duty

per gallon he could not reduce the average price of his liquor below the rate of duty *plus* cost of production, &c. The incidental attractions of lighting and so forth, employed by public houses in England to increase the number of their customers, are not available in India, and, so far as we can see, the only effective method by which the monopolist could stimulate consumption was by raising the price of liquor where the demand for it was strong, and by lowering it in places where a reduction in price was accompanied by a more than equivalent increase in consumption, the average price, as above explained, being in this way maintained.

88. But it might, and would no doubt occasionally, happen that under a system regulated by public competition the tenderer would guarantee duty on a larger quantity of liquor than he could sell at a rate per gallon not below that required to give him a profit, and in such case he would be under a strong temptation to diminish the loss on his contract by reducing the price of liquor below what it cost him, including duty, in the hopes that increased sales would diminish the excess payment under the guarantee. At any rate the Bombay Government was satisfied that the minimum guarantee system, the amount guaranteed being determined by competition, was open to such strong objection, that in the two districts of Thana and Kolaba they substituted, experimentally, a system under which the monopoly was granted to the person who undertook to pay the highest rate of duty per gallon, in excess of a stated minimum, on all spirit manufactured and sold by him. This system removed all ground for the accusation that it was made the special interest of the monopolist to stimulate consumption; but in other respects the results were disastrous. The rate of duty fixed in this way by competition was so high that a great impulse was given to illicit distillation, and as the monopolist was under no obligation to take a minimum quantity, he was not specially interested in preventing smuggling, and confined himself to selling what liquor he could at a very high price, leaving those who could not, or would not, pay his price to provide themselves with liquor by illicit means. The facts connected with this experiment were reported to Your Lordship in our Despatch No. 340, dated 22nd October 1889, but for facility of reference we have reprinted as Appendix E the account of the experiment given in a memorandum received from the Bombay Government and forwarded to Your Lordship with that Despatch.

89. On recognizing the failure of the experiment the Bombay Government directed that in future the amount to be guaranteed should be fixed by the Collector of the District and not determined by competition, and that the monopoly should be given to a person approved by the local authorities. We trust that this system may be so successful as to justify its permanent and wider adoption, but it is obviously open to the objection that it may lead to charges of favouritism being brought against the local authorities, and it may produce a loss of revenue if the monopolist can succeed in concealing the total amount of the liquor manufactured and sold by him, and in this way secures a low "minimum guarantee" which makes it profitable for him to run the risk of illicit distillation and smuggling on his own account.

We are, however, satisfied that no system can as yet be devised which will be absolutely free from objection, and we must be content to adopt that one to which fewest objections can be made.

90. We fear Your Lordship may think we have dealt at undue length with questions connected with the minimum guarantee system, but we are anxious

that some of the difficulties which we have to encounter and of the measures adopted in order to meet them should be set out at length. We have in fact only dealt in an imperfect manner with one branch of the Excise administration of a single Province, and our remarks are necessarily neither as full or complete as if the question had been dealt with by the Local Government concerned. No slight advantage of the introduction of the system of minimum guarantee lies in the fact that under this system it becomes possible to insist on proper distillation and the use of the best apparatus, with a consequent improvement in the quality of the liquor offered for sale.

91. What we have already said will, we trust, be sufficient to satisfy an impartial mind that the local authorities in India have great difficulties to meet, that they are doing their best to overcome them, that the numerous systems of Excise which prevail locally in British India have been adopted with legitimate and praiseworthy objects, and that rash interference with the Excise Administration of India might be productive of great evil. We do not claim that the Administration is perfect; we acknowledge that mistakes have been made, and that experiments have failed, but we need hardly say that we have no desire to establish different systems merely for the sake of avoiding uniformity, and it may be taken for granted that there must be reasons, of greater or less weight, for such diversity of practice as we have shown to prevail in India. A simpler and uniform system would be more easily worked, and could be more readily understood, and would thus obviate much misapprehension and criticism. Unfortunately the circumstances do not permit of our adopting such a system.

SECTION III.—OBJECTS AND PRINCIPLES OF EXCISE ADMINISTRATION.

Raising of Revenue and Regulation for purposes of Police.

92. It will be admitted that among the legitimate objects of a system of Excise are included the raising of revenue and the regulation of the trade in liquor for police purposes. These are the undoubted and, from an historical point of view, probably the primary objects of such a system. It was at a later stage that it was recognised that the regulation of the trade in liquor for the purposes of revenue and police might with advantage be so conducted as to discourage any tendency to drink to excess, and to lead to the substitution of wholesome or comparatively harmless liquor for that which was positively noxious. Up to the present time, however, there is no general agreement of opinion regarding the measures which may properly be taken by a Government for these purposes.

93. In India no special difficulty is experienced in regulating the Excise system for purposes of police, and such minor difficulties as arise in this connection are due rather to the want of an efficient agency to ensure that prescribed rules are duly observed than to any difference of opinion as to what these rules should be.

In respect of the realization of revenue, the principle to which we have given our adherence, and which has been generally adopted, is to impose as high a tax as may be possible without giving rise to illicit practices; this principle is, of course, subject to such limitations in practice as special circumstances may justify.

No general agreement regarding the extent to which Government should go in the direction of restricting the consumption of stimulants or narcotics.

94. So long as we confine ourselves to police and fiscal considerations we

deal with questions regarding which the functions of Government are defined with sufficient clearness and unanimity; on the other hand, when we endeavour to introduce an Excise system with the object of modifying the habits of the people in regard to drinking, we are confronted with complicated moral and social problems, any solution of which is impeded by obstacles both of a theoretical and of a practical nature. It is owing to an alleged failure to discourage drinking that the Indian system of Excise has been attacked, for, though it has been asserted that we especially encourage drinking for the sake of revenue, we understand this to be merely a mode of expression used for rhetorical purposes with the object of putting in a striking form the charge that, owing to our wish to increase the revenue, we do not go as far in discouraging drinking as we ought, or as those who make the accusation think we ought. Every Excise system in force in British India does, at any rate in some degree, check drinking, inasmuch as it limits the number of places at which liquor may be purchased, restricts sale within certain hours, and raises the cost of liquor by imposing a duty on it.

95. It will be obvious that when we are charged with not sufficiently discouraging drinking a wide door is opened for difference of opinion and profitless discussion so long as there is no general agreement as to the extent to which it is possible and expedient to go in this direction. The entire prohibition of the use of stimulants and narcotics (if it could be carried out) would be the most effectual means of preventing the evils which undoubtedly result from their excessive use. And there are some who advocate this extreme measure. But we are of opinion that the evil to be prevented is not of sufficient magnitude to call for, or justify, any such interference on the part of Government, and that the remedy might be attended with evils even greater than those which it was intended to prevent. It may, not unreasonably, be argued that, as a rule, people are able to decide for themselves what habits are beneficial or the reverse, and absolute prohibition would by many be regarded as an intolerable interference with the liberty of the subject.

Prohibition impossible in India, even if desirable.

96. If, in disregard of the considerations just stated, it were decided that it was expedient to attempt entire prohibition, the question would arise whether it would be possible to enforce it. Whatever might be the answer to this question in regard to such a country as England, we have no hesitation in saying that for India the answer must be in the negative. The facilities for manufacturing and obtaining spirits are so great, and the desire of many classes for stimulants so strong, as to forbid any hope that universal prohibition could be enforced. A law so much at variance with the stronger laws of habit and desire would in some cases merely create a contempt for law and a spirit of lawlessness in large classes of the population. We are not prepared to say that the use of stimulants in moderation is harmful, and total abstinence, due simply to the impossibility of obtaining liquor, and lasting only so long as that impossibility could be maintained, would, in our opinion, be far less satisfactory from every point of view than moderation in the use of stimulants due to conviction and enforced by public opinion.

97. It has been alleged that no Native of India uses stimulants in moderation, that he either abstains altogether or drinks to excess and for the purpose of producing intoxication. This assertion, though not without foundation in reference to certain classes, is of far too sweeping a character when applied to

the whole population of India. On this subject the Government of Bengal uses the following language:—

“The Lieutenant-Governor considers that he should not in this report pass over without remark the observation in Mr. Smith’s speech that among the native population ‘there is no such thing as a class of moderate drinkers, though there may be a few educated Natives who have adopted English habits. A Native, if he drinks at all, drinks to get drunk and he drives hard bargains with the publicans for the purpose.’ Sir Steuart Bayley’s experience of Bengal, and especially of Behar, where the drinking population is the largest, enables him to assert confidently that Mr. Smith has been misinformed on this point. It is not the case with the great bulk of the lower classes, who habitually use stimulants, that they drink only for the purpose of intoxicating themselves.”

The same opinion is expressed by Mr. Mackenzie, the Chief Commissioner of the Central Provinces:—

“Whatever may be the case elsewhere, it is quite incorrect to say that a Native of these Provinces, who is in the habit of drinking country liquor, ‘drinks only to get drunk.’ As was noticed in paragraph 17 of this Administration’s letter No. C—50, dated 24th September 1888, the extreme weakness of the spirit which is manufactured from mohwa by the kullars of these parts is a fairly effective check upon excess. Spirituous liquor, which is from 70° to 80° below London proof, must be consumed in inordinate quantities before intoxication supervenes: and except on festal occasions the kullar’s customer is content with his glass. In fact, the only class of Native of these Provinces in respect of whom the accusation that drink is taken for the purpose of getting drunk is not a libel is, in the Chief Commissioner’s opinion, the numerically small, but more influential section who have so far adopted European manners as to have cultivated a taste for English spirits. Generally throughout India it is the growth of intemperance in this class that has given rise to the complaints of Native reformers like Keeshub Chunder Sen, and has seemed to give point to the charge that drinking habits are extended in India under British Administration.”

Local option impracticable.

98. A consideration of the arguments just referred to, as well as of others which we need not here specify, has convinced us that absolute prohibition, and what is known as local option, are both out of the question in India. A system of local option would throw the whole administration into confusion, and would in some places create an intolerable class tyranny which might have very serious political effects. We doubt greatly if a Sikh community would quietly submit to the total prohibition of liquor by a Muhammadan majority, and we believe that in some tracts local option would lead to the indefinite multiplication of liquor shops and the reduction of the rate of duty to a minimum. We have already dealt with this question at some length in our Despatch to Your Lordship, No. 157, dated 25th May 1889. As was stated in that Despatch, any system of local option presupposes the existence of a highly developed system of local or municipal institutions to which representatives are elected by the mass of the people, and in which all conflicting interests command their due share of attention. No such system exists in India.

Difficulty of ascertaining public opinion on the question of drink.

99. Putting aside the question of local option, the difficulties even in the way of ascertaining what public opinion on the question of drink really is, and of determining the amount of deference that may reasonably be paid to it, are very serious. The widest divergence exists both in respect of the extent to which the habit of drinking is practised and of the degree of disapprobation with which it is viewed, and it is difficult to determine what meaning to attach to public sentiment on the question of drinking in a locality where one portion of the

community regards drinking as a social, or even religious, duty, while another portion regards the consumption of spirits in any form or quantity as a positive sin.

100. At one end of the scale there are the Muhammadans and some of the higher castes of Hindus, whose religion forbids them to consume spirit in any form. This religious precept is largely, but not by any means universally, observed by these classes, and the obligation imposed on them by caste or religion to abstain from drink has undoubtedly been weakened where English education has made progress, and European habits and modes of thought been adopted to a greater or less extent.

At the other extreme there are classes who not only habitually drink whenever they are able to do so, but, in some instances, consider the consumption of liquor as a part of their religion. The following extract from a report dated 3rd October 1888, by the Deputy Commissioner of Darjeeling, illustrates this aspect of the question :—

"In the case of all these people, with the doubtful exception of Brahmins and Khans, both of whom profess to abstain from intoxicating drinks after marriage, the constant use of strong drinks is favoured by hereditary tendencies and enforced by social usage and religious prescription. Many of them have imperfectly accepted the mere externals of Buddhism or Hinduism; but the working religion which underlies these holiday creeds and really affects their daily life is the confused superstition which Sir John Lubbock calls Shamanism, and Tiele and other continental scholars are beginning to describe as Animism. Neither name is particularly happy. For our present purpose, the main feature of the Shamanistic belief is that men are surrounded by an infinite number of supernatural beings, spirits of hills, forests, rivers, diseases, ancestral ghosts, departed medicine men, and the like. These beings are active in ill-doing. They require incessant propitiation, and they love nothing so well as strong drink. This is offered in an earthen pot, or a hollow bamboo chunga. A scanty libation is poured on the earth, and the remainder, along with eatable offerings, is afterwards consumed by the worshipper. Whether the taste for liquor gave rise to this practice, or the religion developed the taste for liquor, it would be fruitless to inquire. The point is that the practice forms an essential part of the ritual of the household and family gods in the tribes and castes I have named, who make up quite 80 per cent. of the population of this district. The same obligation is recognised with equal force at marriages and funerals; and the Deputy Commissioner constantly receives petitions for leave to get in large quantities of liquor for use on these occasions."

In August 1881 the Chief Commissioner of Burma wrote as follows :—

"The Karen race have more or less generally been allowed to distil spirit without duty at stated times of the year. The alleged reason for the concession was that the custom or cult of the Karens requires them to offer sacrifices of spirit to the 'nats' (spirits or demons) whom they had to propitiate. In reality all the spirit thus brewed is drunk by the Karens; but the custom is, to their minds, hallowed by long use and by religious feeling. Recently effort has been made to curtail this privilege among Karens of the more settled tracts, because the license of free distillation was said to be debauching the Karens and also impairing the Excise revenue. Representations have been made against the withdrawal of an old privilege; and these representations are in some instances supported by European officers who serve among the Karens. The tribes themselves aver that the 'nats' require home-made spirit, and will not accept sacrifices of liquor issued from the licensed distilleries."

Many passages of a similar character might be given from reports which refer to other parts of India. A selection from such passages is printed in Appendix B to this Despatch.

101. Between the two extremes to which we have referred there exist in India classes of all shades and degrees of opinion and practice in regard to the habit of drinking, for whom drinking is neither enjoined nor absolutely forbidden by their religion. For example, the Sikh religion permits drinking, and

many classes of Hindus, of some standing in the social scale, are not forbidden to drink either by caste rules or custom, and do in practice resort to the use of stimulants in a greater or less degree. In addition to the numerous classes, falling under this intermediate head, whose religion and opinions are of an origin independent of European influence, there are also the Europeans, the Eurasians, and the Native Christians, whose habits and opinions must be considered in framing Excise regulations.

In many places these classes live side by side, and restrictions on drink which would be viewed as beneficent by one class would be considered by others to be tyrannical, while it is obvious that an Excise system, which might be suitable for, and approved by, one of these numerous classes, would be unsuitable for the majority of the other classes.

For Muhammadans and Hindus of certain castes no special restrictions are necessary in order to discourage drinking. The habit is opposed to their religious principles and is discountenanced by the public opinion to which they are subject. It is no doubt true that some Muhammadans and some Hindus, for whom drink is forbidden by their religion, do drink secretly or openly, but this is either because they choose to disregard in this respect the principles of the religion which they profess, or because they have adopted Western habits and modes of life. In such cases any restrictions that Government could impose would be of infinitely less force than those which have been already disregarded.

On the other hand, almost all Europeans and Eurasians and many Natives of India, especially the aboriginal tribes, would regard severe restrictions on drinking as an unnecessary and tyrannical interference with their modes of living. Such restrictions would be frequently disregarded by these classes and would provoke a spirit of opposition, the strength of which is ignored by those who favour prohibition, whether enforced universally by Government, or locally and partially through the means of local option.

102. The considerations we have stated point to the conclusion that it is not merely impracticable and impossible to prohibit the use of stimulants in India, or to introduce a system of local option, but show also that it is impossible to introduce any Excise system that would be equally well adapted to all classes of the population of India and would be in complete accord with such public opinion as may be said to exist in different parts of the country. Nor could distinct and separate systems be applied to each of the several classes described or to groups of them. These classes are not distributed simply with reference to geographical considerations. The inhabitants of some districts are no doubt more given to the habit of drinking than those of others; but many of the varying degrees of disapprobation of the practice of drinking are represented in every district; and everywhere, or almost everywhere, there are both people to whom drinking is forbidden by their religion and also people for whom it is permissible and who do as a fact drink more or less whenever they can afford to do so. Any Excise regulations which could be adopted for a particular locality must necessarily fail to be suitable and acceptable in respect to at least some portion of the inhabitants.

Policy of the Government of India in matters of Excise.

103. Looking to all the conditions of the very difficult problem with which we have to deal, we have, after careful consideration, arrived at the conclusion

that the only general principles which it is expedient or even safe to adopt are the following:—

- (1) that the taxation of spirituous and intoxicating liquors and drugs should be high, and in some cases as high as it is possible to enforce;
- (2) that the traffic in liquor and drugs should be conducted under suitable regulations for police purposes;
- (3) that the number of places at which liquor or drugs can be purchased should be strictly limited with regard to the circumstances of each locality; and
- (4) that efforts should be made to ascertain the existence of local public sentiment, and that a reasonable amount of deference should be paid to such opinion when ascertained.

These are the principles which have been laid down for the guidance of local authorities by the Government of India in the past, with the single exception that the arrangements for ascertaining public sentiment were imperfect and not authoritatively imposed.

104. The omission to lay down positive orders of universal application regarding the deference to be paid to popular sentiment in particular places was not due to oversight. The question had been considered more than once, and notably by Lord Northbrook's Government, in 1874; but the difficulties surrounding the whole subject were so great that it was deemed inexpedient to issue general orders at that time, and the matter was left to the discretion of the Local Governments which were necessarily in the best position to say what rules were required or could safely be followed. The steps we have recently taken in the direction of providing that public opinion shall be consulted have already been explained in our Despatch No. 157, dated 25th May 1889, and Your Lordship has approved them in Despatches No. 67, dated 18th July, and No. 113, dated 21st November 1889. The following is a copy of the instructions which we have issued:—

"2. It will be observed that, in the opinion of the Government of India, the best method of ensuring that due regard shall be paid to local public opinion in the matter of licensing liquor shops consists in the issue of appropriate instructions to the officers to whom the Excise administration of districts is entrusted. The Government of India do not consider that it would be useful at present to issue any general instructions on the subject applicable to all provinces, but desire that the several Governments may give the matter careful attention, and after consideration of the measures in force and the experience gained in other provinces, as described in the enclosures of this letter, take such steps to secure the object in view as may seem suitable. The Government of India are inclined to think that the procedure adopted in Bengal, where distinct instructions have been given to the licensing officers to ascertain and consider local opinion, and directions have been issued that where municipalities exist the Municipal Commissioners should be consulted in determining the location of shops, might be generally followed with advantage. But having regard to the varying conditions of different provinces, it has been thought desirable for the present to leave to Local Governments full discretion to decide what measures are expedient in each case."

We have found it necessary merely to indicate the general line of policy to be followed in this matter, leaving the Local Governments at liberty to carry out that policy in the manner which, with reference to local conditions, seems likely to secure the most satisfactory results.

105. The practical measures which we propose to adopt in future in furtherance of our declared policy comprise (1) the abolition of the Farming or Outstill system in places where it is found practicable to do so, (2) the gradual

introduction of the Central Distillery system in its least complex form, (3) the imposition of as high a rate of duty on country liquor as it will bear, subject to the limitation that such duty shall not exceed the tax levied on imported liquor, and (4) the restriction of the number of shops. Where the Outstill system is retained we shall, as far as possible, enforce the limitation of the capacity of the still, and in some instances a minimum selling price.

We do not anticipate that the carrying out of this policy in a rational manner and with reasonable regard to the circumstances of the country will lead to any loss of revenue. On the contrary, we believe it will be as successful from the financial as from every other point of view.

List of Appendices of Despatch No. 29, dated 4th February 1890.

CONTENTS.

	Page
A.—The Evidence of Mr. Halliday before the Bengal Excise Commission	217
B.—Extracts showing the prevalence of the habit of drinking among many classes of the population of India	219
C.—Extracts showing how great are the facilities for illicit distillation in many parts of India	221
D.—Extracts showing the difficulties in connection with Native States	224
E.—Report on the system tried as an experiment in the Districts of Thana and Kolaba	229
F.—The rates of still-head duty on country liquor in the several provinces	234
G.—Description of the various systems of Excise in force in British India	238
H.—Sketch of the History of Excise Administration	242
K.—The Excise system of Baroda	254
L.—Extracts showing the difficulties in introducing the Central Distillery System in many parts of India	257

APPENDIX A.

EVIDENCE OF MR. HALLIDAY BEFORE THE BENGAL EXCISE COMMISSION.

“There can be no question that drinking to some extent has increased in this Division during the last ten years as the transactions of the Excise Department prove; but I believe the increase is not more than proportionate with the following causes, *viz.*, increase of population in that period, improved circumstances of the people, and the comparative cheapness of the liquor obtainable at outstills. It must, however, be remembered that much of the increase of consumption now apparent under the present system is in fact a nominal increase, and the same consumption to that extent really went on under the distillery system, though it did not come to light in the transactions of the sudder distillery. One hears a good deal of the argument that since there has been a considerable increase in the revenue from country spirits of late years, there must have been a proportionate increase in the consumption of country liquor. The idea is, I think, fallacious. The revenue derived from country spirits under the sudder distillery system did not correctly indicate the amount of drinking which prevailed under that system. Any one with practical experience of the working of the distillery system knows that a large quantity of liquor passed into consumption without payment of any duty, and, similarly, a large quantity passed out with a much lower duty than that correctly leviable.

“It may be urged that we have not sufficient figures to show for such an assertion, and we have not: but the fact, notwithstanding, was notorious to every Collector that facilities inherent in the sudder distillery system, and which could not from the very nature of its organization be successfully contested against, existed at nearly every distillery for the practice of fraud, both in the record of the quantity of spirits issued, and the revenue recoverable thereon by Government. The extent of the fraud practised varied in degree, as the site of the distillery was in or near the head-quarters of the district or remote from it. If it be urged that had such illicit consumption really existed to such an extent there would have been a far greater number of cases of detection thereof than there were, I would reply that we had not the detective agency sufficient on the one side to compete on the other side with the distillers themselves and the Government establishments at the distilleries leagued together to defraud. Now, under the present outstill system, we have, as has been so often noticed before, the distillers themselves acting as a detective agency in their own interests, and our own special excise agency besides on a much more complete and efficient basis than I ever remember to have existed under the sudder distillery plan. It need scarcely be a matter of surprise that statistics proving the extent of illicit consumption under the old system are not available. As has been already remarked in the Annual Excise Reports from this Office, under the old system a part of the profits to which Government is

entitled was intercepted by the manufacturers and vendors and the subordinate excise officers, and no means could be devised to check the practice. Under the outstill system the whole of the profits are divided between Government and the manufacturers and vendors.

"I have previously, in the course of the several Annual Excise Reports which I have submitted for this Division, expressed my opinion that the extension of the outstill system has not affected the drinking habits of the well-to-do or educated classes, but that the drinking habits of the labouring classes have increased in consequence of the cheapness of the outstill liquor. I still adhere to that opinion, and I think the opponents of the outstill system do not sufficiently bear in mind the important facts that a large quantity of illicit liquor, which was consumed in secret, has been displaced by licit liquor, and increase of consumption means increase of licit sales. I would repeat here what I have before recorded, that it is a hasty assumption which accepts as conclusive that because circumstances have given facilities to the drinking capacity of the people, therefore the vice of *drunkenness* must have increased in the same proportion. I may mention, what was a well-known fact, that among the "Lallah" caste it was customary for those who could afford it to have private stills in their houses, where liquor of any strength could be distilled so long as hush money was properly expended. It was not, then, particularly to the interest of vendors to interfere on their own account when the subordinate excise officers had been "squared" by the owners of private stills. Vendors had enough to do to keep their own frauds and smuggling "squared" with the distillery officers, and *vice versa*. Now, under the outstill system, it is not worth the trouble and risk for these same "Lallahs" to keep up their stills; they can get their liquor much more easily and with no trouble from the outstill vendors, and they do so. Here we have a large class of people of the "educated" class, who drank before in secret just as much, perhaps more than they do now, swelling the number of *public* consumers, and the outstill system is credited with creating the tendency to drink.

"I have not been able to discover that people belonging to classes which did not drink while the sudder distillery system was in force have now acquired the habit of drinking; and with regard to the retail prices of liquor under the different systems, it would seem that spirits are now sold at nearly half the price of that under the sudder distillery system.

"The last five years, as is well known, have been on the whole prosperous in this Division, and I am strongly of opinion that prosperity has affected the consumption of liquor. Whatever may be said to the contrary—and I believe there are people who are committed to a contrary view—prosperous and adverse circumstances have much to do with the increase or decrease of consumption of country liquor. The common answer by a person of what may be called the drinking classes, if questioned as to the extent of his consumption of liquor in a time of scarcity or high prices of food, is—"How can I afford to pay for a drink in these hard times?"

"It is a sufficient fact that the settlement of country-liquor shops for 1884-85, recently completed in the several districts of this Division, shows a considerable decrease in the revenue, and this decrease is everywhere ascribed to the high prices prevalent of food-grains.

"Several holders of outstills relinquished their license in Gya because of the falling-off in their sales owing to partial scarcity of the crops.

"As to the question of the degree of strength of the liquor under the old and the present systems, there is a difference of opinion. I have had most contradictory statements made to me. I do not myself think that the liquor formerly consumed by the people was stronger than it is now, though that issued from the sudder distilleries was as a general rule stronger than what is now generally distilled. The liquor manufactured in the distilleries lost much of its strength on its way to the shops. The liquor distilled in the outstills is not, I believe, more injurious to health than that which used to be distilled in sudder distilleries. I am informed that vendors would lose their custom if they resorted to such tricks as using dhatura or any poisonous substances, and I doubt whether any practice of the kind exists generally."

APPENDIX B.

EXTRACTS SHOWING THE PREVALENCE OF THE HABIT OF DRINKING AMONG MANY CLASSES OF THE POPULATION OF INDIA.

(1) *Extract from a Report by the Chief Commissioner of Assam.*

"Assam proper consists of the valley of the Brahmaputra, which is about 400 miles long and about 50 broad. Of this 50 miles of breadth, the northern portion, say ten miles of breadth, may be described as a submontane tract, sparsely populated and full of jungle; it is inhabited by the Kachari tribe, who also hold a number of villages scattered through the country as far south as the river. In the eastern half of the valley the Miri tribe dwell in considerable numbers all along the northern side of the river. Both these races have been addicted from time immemorial to the most liberal indulgence in rice-beer (*pachwai*)."

(2) *Extracts from the Reports of District Officers in Assam.*

"The Bodo portion of our population, consisting of . . . and many other classes, consumes fermented liquor to an enormous extent. Among the non-Hindu Bodos it is brewed in almost every house; it is brewed very strong, much stronger than our beer, and the consumption of it is enormous."

"Among the people of this district the consumption of rice-beer is said to be confined to the Kacharis, Sandangs, Turungs, and Miris. The use of the liquor is necessary on all great occasions, such as village assemblies, marriages, funerals, &c."

"An ordinary Kachari family consumes about two kalsis, *i.e.*, twelve seers (24lb) of *pachwai* a day. . . . On the occasion of Bihu festivities, marriages, or deaths, *pachwai* is largely consumed."

"Extra deep potations are taken on the occasion of festivals, pujas, marriages, ten days after the birth of a child, and a month after the death of a relative."

(3) *Extract from a Report by the Chief Commissioner of Assam.*

"This valley is limited on the south by a range of forest-clad hills, inhabited by the following tribes . . . among whom again drinking has for immemorial ages been a national habit."

(4) *Extract from Appendix III (page 317) to the Report of the Famine Commission relating to a portion of the Hyderabad State.*

"Moulvie Nazeer Ahmed writes.—The cultivators of Telingana are, as a class, idle, shiftless and improvident, these characteristics being induced and aggravated in a great measure by two special causes—toddy-drinking and the influence of climate. In this part of the country there will hardly be found a single individual, whether cultivator or labourer, who is not addicted to toddy-drinking. Among the females, though the vice is not so very general, a large number of the young women of the lower classes are given to it. From about an hour and a half before sunset up to 10 P.M. the toddy shops are thronged, and a large part of the village population apparently passes away that interval of time in this foolish and injurious mode of dissipation."

(5) *Extract from the Report of the Bengal Excise Commission of 1883-84.*

"There are some castes in which the use of spirit in social and other ceremonies is prescribed by custom. A list of these* has been given by Rai Joyprokash Lall Bahadur, dewan of the Doomraon estate. There are other castes in which spirit-drinking is allowed, but in which it is not part of the framework of the caste. Among the latter habitual drinkers are much fewer than among the former, and a great proportion of the members of such castes are total abstainers, especially in North Behar, in part of which there is a tendency, even among the castes in which spirit is used in social and semi-religious ceremonies, to restrict its use to such occasions. It is to be regretted, however, that this is due to some extent to the use of the pernicious drug ganja in these tracts."

"It has already been said that in Bengal there is nothing analogous to the drinking castes, in the sense in which the term is used in Behar, and it seems equally doubtful whether any caste can be described as wholly abstaining from spirit. On the other hand, there is a religious distinction, the use of spirits being allowed and even sometimes enjoined on Sivites, and strictly

forbidden to Baishnabites . . . the doctrines of Siva or Sakta worship, and the Tantras which inculcate them, give free liberty to their votaries to indulge in drinking spirits. The Sakta Tantras go further, and insist upon the use of wine as an element of devotion."

(6) *Extract from a letter from the Chief Commissioner of the Central Provinces.*

"It was impossible in a country like the Central Provinces with its long stretches of hill and forest, and with a large aboriginal population habituated for generations to the use of liquor, and requiring it for the daily worship of their deities, to carry on the excise administration under the central distillery system pure and simple."

(7) *Extract from a letter from the Government of Bombay.*

"Owing to the relaxation of religious and caste rule it is probable that intoxicating liquor is now used often secretly by classes, who formerly in this as in other practices of self-indulgence were restrained, but large sections of the population, including most of the indigenous tribes, have from time immemorial used intoxicating drink. Though its abuse often leads to crime among these classes, habitual drunkards, in the English sense of the term, are very rare and little domestic unhappiness is caused by the abuse of liquor."

(8) *Extract from the Bombay Excise Report for 1883-84.*

"The following extract is from a letter recently addressed by an experienced revenue officer serving in the Kolaba District to the Editor of the *Bombay Gazette*, in reply to an article that appeared in that paper a few weeks ago alleging that the present abkari policy has encouraged liquor drinking:—

"There is one thing certain to me about the present management of the Abkari Department, and that is that it has diminished drunkenness in the North Konkan. I have had the honour to serve in that province off and on for nearly twelve years, and my service and personal tastes have been such as have brought me very much into friendly contact with the poorer classes, and especially with the hill and coast tribes—the Thakurs, Katkars and Kolis—men of the forest and the wave. Within my memory these people were literally slaves to drink. The coast Kolis were rarely sober when ashore; and in the hill and forest villages, where the people take their liquor like gentlemen in the evening, it was a common thing for every male soul above twelve years old to be stupid drunk by eight or nine o'clock p.m. I had at one time to do a great deal of night patrolling and have often come into a village where not a soul could answer the simplest question.

"Now, all this is to a great extent a thing of the past. During the past three years I have had many of the coast Kolis serving under me as public and private servants, and I have not once had occasion to punish them for drunkenness. I am now employing a good many of the forest tribes, and I find the same improvement. Of course, I do not mean to say that they never get drunk; but they are not now drunk so often, or at such times as to interfere with their earning their bread, or to make them a common public nuisance. The reason they assign is that liquor is dear. One sarcastic old life-boatman added—'and the Sahebs of now-a-days are stingy.'

"There are occasional 'temperance movements' among them and always have been in my memory. These are spasmodic, but no doubt the dearth of liquor assists them, and they seem to have more and longer life now than they had ten years ago. Whatever may be said against the Abkari Department it has had such a success in putting down intemperance as no teetotal association ever had."

(9) *Extract from a letter from the Commissioner of Abkari, Bombay.*

"The outlying block consisting of the Dohad and Jhalod Talukas was excluded, because it is surrounded on all sides by foreign territory in which the outstill system prevails, and the population consists almost entirely of Bhils who have been allowed for several years past to manufacture spirit for themselves on certain religious and festive occasions, and it would not be expedient to interfere too abruptly with this privilege, which is valued on superstitious grounds."

APPENDIX C.

EXTRACTS SHOWING HOW GREAT ARE THE FACILITIES FOR ILLICIT DISTILLATION IN MANY PARTS OF INDIA.

(1) *Extracts from Mr. Buckland's Report on the Bombay and Madras Excise systems.*

"It has been the policy of the Department * to place raw toddy at reasonable rates within the reach of the people, but a difficulty arises from the fact that a low rate of duty on raw toddy

* In Bombay.

tends to its greater production, and consequently to the supply of material for illicit distillation into toddy spirit. The juice ferments in two or three hours and often in the pot and reaches a high state of fermentation within 24 hours. Nothing is required but to let the vessel remain quiet for that time; when the juice has fermented, a floating saucer is placed inside, and the mouth of the vessel closed, the latter is put over a fire to boil, and distillation ensues.

"Mention has been made elsewhere of the danger of illicit distillation which arises when both raw toddy and toddy spirit are in demand, and especially when materials are at hand for the production of the former in abundance as they are in certain parts of the country.

"The preparation of toddy is a process which is familiar in every Madras village."

(2) *Extract from the Bengal Excise Report for 1861-62.*

"During the year 1862-63, most districts of the Nuddea, Burdwan, Rajshahye, and Dacca Divisions will be entirely under the fixed-duty system. In the Bhagulpore and Patua Divisions experiments are being made, but the system is by no means so well adapted to the spirit in use in those divisions as it is to that of Lower Bengal, in which the spirit is distilled from molasses, and averages about 25 per cent. below London proof, while that in vogue in Behar is extracted from the mohwa flower, which is produced in every jungle."

(3) *Extract from a Minute by the Lieutenant-Governor of Bengal, dated 18th February 1875.*

"It is to be remembered that the materials from which liquors and spirits are manufactured, namely, molasses, rice, and the flowers and juice of certain trees, are articles produced in the greatest abundance in the country, are most easily obtained, and yield liquor or spirits by the cheapest and simplest processes within reach of the poorest persons. If therefore any section or sections of a vast population desire (as they certainly do desire) to make liquor or spirits, it is not in the power of the most highly organized Government to altogether prevent them, without at least resorting to measures more injurious even than excessive consumption."

(4) *Extract from the Report of the Bengal Excise Commission.*

"Illicit distillers, as a rule, avoid the use of the upright still on account of its comparative complexity and the danger of the hot spirit while falling from the tubes into the receiver betraying them by its smell. On the other hand, the necessity of constantly pouring water on the receiving vessels, in which the spirit is condensed in distillation by the inclined still, is an objection to the use of the latter by illicit distillers. A third variety is therefore most commonly used by them, a sketch of which will be found in plate IV. This apparatus consists of two large and one small earthen pot, and one copper pot. One of the earthen pots which is placed over the fire serves as still, and is charged with fermented wash to about two-thirds of its holding capacity. Upon its mouth is fixed the second earthen pot with a circular hole in its bottom, over which, but with sufficient opening to let the vapour pass through, is placed the small earthen vessel. On the mouth of the upper earthen pot is placed the copper vessel filled with cold water, and all the joinings are carefully luted so that nothing can escape. The vapour passing through the whole in the second vessel and beneath the small one strikes on the cold surface of the copper pot, and being condensed there drops into the small earthen vessel below, which thus acts as a receiver. There is of course no smell during the process of distillation, and if the refuse or spent wash be disposed of quickly, the smell from it is not likely to betray the distiller."

"Many of the witnesses who appeared before the Commission were of opinion that it was almost impossible that illicit distillation could be carried on without detection owing to the smell and the general difficulty of concealing the operation. But these gentlemen argued from what they had seen of those outstills where the spirit is carried through a tube open at one end into an unclosed vessel, and where no attempt is made to hide the smell either from the materials in process of distillation or from the refuse thrown outside the stilling house. The illicit distiller on the other hand ferments his material in pots buried in the ground, or makes the spirit from pachwai or tari fermented in a licit manner. He uses a still which

allows no smell to escape during the operation, and he takes means to get rid of the refuse either by burying it or by giving it as food to cattle. There have been instances of illicit distillation conducted on a large scale; for instance, in 1867 four stills were seized in the house of a man in the Maldah district, and 40 gallons of distilled liquor were found on the premises. But as a general rule illicit spirit was distilled in small quantities and in the inner rooms of the houses or in the jungles. In the latter case detection could only be the result of accident. In the former, no matter how active detective officers may be they can do little unless they are supported directly by the fellow-villagers of the offenders; but it is notorious that excisemen cannot look for such support or aid. The sympathy of the people is entirely with the illicit distiller and the smuggler, who, as one of the witnesses expressed it, 'is always sure of his safety, impunity and the friendship of his neighbours. He is sure that his neighbours will not betray him; and in case he is spotted by an outsider the neighbours will never turn evidence against him.'"

(5) *Extract from a letter from the Chief Commissioner, Central Provinces.*

"We have here, in a country much of which is wild and hilly and covered with long stretches of forest, a large aboriginal population, and in certain parts of the province large numbers of persons of the lowest castes, who with their forefathers have always been accustomed to the use of liquor made from the flower of the mohwa tree. This tree occurs abundantly all over the Central Provinces and the process by which spirit is distilled from the mohwa flower in the wilder parts of the country is of the simplest character—a couple of earthen pots and a piece of hollow bamboo, to form a tube, constituting the distiller's apparatus. There is not a district in some portion of which spirit cannot under these circumstances be distilled illicitly without much fear of detection, and experience has proved most convincingly that unless the inherited taste of these people for this stimulant is satisfied by the establishment of shops within their reach, where they can buy taxed spirit, they will resort to illicit distillation, and render themselves liable to the penalties of the criminal law."

(6) *Extract from a letter from the Chief Commissioner, Central Provinces.*

"It has been pointed out before, but it may be well to repeat, that the material (mohwa) from which spirit is universally distilled in these provinces is readily procurable in every district, and that the apparatus required for extracting the weak spirit ordinarily consumed is of the simplest description. A couple of earthen vessels and some pieces of hollow bamboo are all that are necessary. The mohwa tree occurs everywhere. Its flower is freely used as food by the hill tribes and also affords the material for the manufacture of spirit."

(7) *Extract from the Report of the Excise Commissioner, Punjab, for 1888-89.*

"The prevalence of illicit manufacture of spirits in some of the districts which are the most important from an excise point of view is undoubtedly the greatest difficulty we have to contend with at present. The districts most affected are those in the centre of the province, which have an agricultural population addicted to the use of spirits, and in which the materials for manufacture are ready to hand. Given a good sugarcane country and a population of Jats (Sikh or Hindu), and the practice will certainly be prevalent unless kept down by severe preventive measures. No special appliances are required for distilling, the vessels in ordinary use by the zemindars being quite sufficient for the purpose. The danger of detection by the district preventive establishment, which usually consists of a single responsible official, the Darogah, and a few chuprasis, is remote, for all traces of the operation can be removed in a very short time."

"Umballa Deputy Commissioner's Report:—"Illicit distillation is exceedingly common throughout the greater part of the Rupar and Kharar Tahsils. As a Settlement Officer, it came to my knowledge that there are many villages in these tahsils making quite a large income from the practice."

Hoshiarpur District Report:—"Illicit distillation is rife in the district."

Jullunder District Report:—"We have here a magnificent sugarcane country and an agricultural population of which a considerable portion is given to drinking, and these conditions are very favourable to illicit distilling. I have seen all but one or two districts now, and I should have greatly diminished the evil) as districts in which the people most openly defy our excise law, and Jullunder is probably worse than the other two. The matter calls for very serious attention, and requires special treatment. At present offenders seem not to care much for the

penalties, and with the sympathies of the whole country side against us, our preventive service can make but little head against the practice."

Ferozepore District:—"As in all Sikh districts, illicit stills are common enough, but it is believed that in this district they are being gradually suppressed."

Amritsar District:—"The Amritsar district has hitherto had deservedly the reputation of being one of the worst, if not the worst, in the province in the matter of the breach of our excise laws; and the Commissioner of the Division on the report last year recorded his opinion that 'as long as we have a system of excise which runs the price of a bottle of more or less diluted liquor to over Rs 1 the Sikh Jat will have his illicit still.'"

APPENDIX D.

EXTRACTS SHOWING THE DIFFICULTIES IN CONNECTION WITH NATIVE STATES.

(1) *Extract from Mr. Buckland's Report of 4th August 1889.*

"The difficulty of placing the abkari administration of the Presidency* on a satisfactory basis has been considerably enhanced by the existence of the many Native States either within or adjacent to the borders of British territory. The cheapness of liquor, the number of shops, and the general want of control in those States, for a long time prevented anything like systematic attempts to raise the price of liquor within British territory. The policy of Government has therefore been to rent (even at considerable cost) the abkari management of a number of the Native States, or to induce some of the more important States, *e.g.*, Baroda, to assimilate their abkari systems with those of the neighbouring British districts. This has been a work of negotiation and has necessarily taken time to accomplish."

* Bombay.

(2) *Extract from the Report of the Bengal Excise Commission.*

"The Commission have been unable to obtain much detailed information regarding the systems of excise prevailing in the majority of Native States. They are indebted to the courtesy of the Governments of Hyderabad and Baroda for notes upon excise in those States, which are reproduced in the following sections. The Resident of Nepal writes that in the valley of Nepal, by which is meant the valley of Khatmandoo, there is no excise duty, but that any man can make spirit in his own still. On the other hand, there are regular outstills throughout the Nepal Terai, from which much cheap spirit has for many years back been smuggled into British districts. It is said that these stills pay a small fee generally of Rs 12 yearly to the local Nepalese officers. In the States adjoining the North-Western Frontier the outstill and farming systems prevail. In Dholpur several shops are in many cases supplied from one outstill. In Mysore, where the outstill system prevailed under the Native Government in Buchanan's time, sudder distilleries have been of late introduced into some parts of the State. Of the remaining States it may be said generally that in most the right to manufacture and sell spirituous liquors is given out on contract, the contractors and sub-contractors being allowed to open shops as they please. In some, however, of the States of Rajputana and Central India, the Thakoors have the right to manufacture to any extent, and in some the right is practically unlimited for all. In some of the Bombay States the Governments tax palm, and it is believed even mohwa trees, and also levy duty on manufactured spirits in transit; but it has not been found possible to obtain accurate details about this. On the whole, it may safely be concluded that in most Native States the sole purpose of any interference with the trade in spirituous liquors is to raise revenue, and that no attempt is made to check consumption by excise arrangements."

....."The excise, or otherwise called abkari, in Hyderabad proper is managed directly by Government; the area to which it applies is defined, and extends about two miles radius beyond the walls and limits of the city of Hyderabad, and protected by chowkies and nakas....

"Save the locality above referred to, in other parts of His Highness the Nizam's dominions the contract system prevails. Each district talukdar puts up to auction the abkari of his district for a period of three to five years."

Baroda.—The excise system, which is otherwise known as the sudder distillery system, has been in force in six mahals† of the Naosari division.

† Sub-divisions.

"In the other parts of Baroda territory the right to sell country liquor is leased out to contractors, who procure the liquor from wherever they like or manufacture it themselves."

(3) *Extract from a Memorandum by the Chief Commissioner, Assam.*

"The Nagas have only recently come under our administration, and must, for the present, be, to a large extent, ruled according to their own notions and not according to ours; and the question about interfering in the Khasi and Jaintia Hills has more than once been raised and negatived. Our relations with the Khasi Chiefs practically acknowledge their independence; in matters of importance we can make them do what we want, simply exercising our authority as paramount power; but we have no right to impose upon them any particular excise system, or order them to levy excise taxes or to restrain their brewing and distilling. In 1876-77 the Chief Commissioner proposed to subject distillation to some restriction, but found it impossible to do anything more than to compel the local chief to impose some restriction in part of his

territory (Bholaganj) which is geographically part of the Sylhet district. To this even the Seim objected, on the ground of the British Government having no right to interfere in his administration, and, though he was admitted to be technically right, he was told he could not be suffered to manage matters so as to embarrass a neighbouring British district. But outside Bholaganj he certainly does so, for he maintains several shops exactly upon his border, knowing that they will be mainly used for the smuggling of liquor into Sylhet. I am inclined to think that the time has come when we should interfere."

(4) *Extract from the Report of the Excise Commissioner, North-Western Provinces, for 1882-83.*

"A large number of distilleries—ill-built, ill-guarded, and ill-supervised—was established throughout the country, and the vain hope was entertained that by the rapid raising of the still-head duty intemperance might be promptly and finally suppressed. But the law-makers of the day did not keep the law-breakers sufficiently in mind. It was acknowledged that the distillery system was inapplicable in the Kumaon and Jhansi divisions, but the system was too rigidly extended throughout the rest of the North-Western Provinces. Experience, however, soon proved that what was true of Lalitpur and Jhansi was equally true of other sparsely inhabited tracts, especially of those which adjoined Foreign territory."

(5) *Extract from the Report of the Excise Commissioner, North-Western Provinces, for 1874-75.*

"As regards the existence of illicit distillation and surreptitious abstraction of spirit from the distilleries without paying duty, nearly all officers are prepared to admit some illicit form of trade does exist. Those officers whose districts are conterminous with Foreign States declare that the illicit trade of these districts is owing to the facilities which exist for distilling in those States. This is without doubt true perfectly of the Nepal Frontier, Rewah, and the Rajputana States."

(6) Extracts from an enclosure of a letter, dated 23rd January 1889, from the Excise Commissioner, North-Western Provinces, in which are stated the reasons for the establishment in certain places of the farming or outstill system in preference to the central distillery system. Of the 21 districts in parts of which these systems are maintained, one or the sole reason assigned is, in the case of 16, the proximity of Native States.

Multra.—Farming system is in force since October 1882, and it is preferable because the tracts in which the system is in force adjoin the Native territory of Bharatpur.

Agra.—Farming system has been introduced from October 1883 into those tahsils which border on the Native States of Gwalior, Dholpur, and Bharatpur.

In parts of this district the outstill system was introduced from October 1881, and it is preferable because the tract is thinly populated and borders on the two Native States of Gwalior and Dholpur, also because it is inaccessible during the rainy season, and because it is always a difficult country for carts to traverse. These afford ample facilities for illicit distillation.

Bareilly.—Baheri and Miraganj Tahsils were brought under the outstill system from October 1881 and 1882 respectively. Both adjoin the Rampur State.

Pilibhit.—In Tahsil Puraupur the farming system is in force from a long time, and it is preferable, because the tahsil contains large jungles, and the Nepal territory is on its border; also because the population is poor.

Allahabad.—Outstill and farming systems are preferable in the south of the district by reason of the neighbourhood of the Native State of Rewah.

Hamirpur.—This district is entirely under the outstill system since October 1881 in substitution of the farming system. The reason why this system is preferable is that the district is a primitive and sparsely populated tract and honeycombed with Native States.

Gorakhpur.—In the following year some modification appeared necessary, and the system was extended throughout those four tahsils for the following reasons:—

(1) Suppression of smuggling from over the border.

* * * * *

Basti.—In 1880-81, parts of this district were brought under the outstill system. The advantages over the distillery system are as follows:—

(1) The tract under the outstill system is the trans-Rapti country in the north of the district adjoining the Native territory of Nepal. The Nepalese have stills all along the frontier; they could easily undersell any distillery liquor.

Mirzapur.—The farming system has been introduced in Tahsil Robertsganj in 1863, in parts of Chunar and Mirzapur in 1878, and in parts of Tahsil Chakia in 1882. The main

reasons for preferring the farming system in the upland portion of this district are (1) to the enormous distance from the distillery, often as much as 80 to 100 miles, to the difficulty experienced in travelling over bad roads and across mountain streams, ravines, and hills, and (2) the proximity to Native States, as well as to the many facilities which the peculiar physical condition of the country for illicit manufacture affords.

Jalaun.—In this district the farming system is in force since British rule commenced in these parts. The reasons given in the G. O. No. 185—XIII-28, dated 22nd August 1888, apply to this district, the population being a scattered one and the whole of the western border of the district being bounded by Native States.

Jhansi.—Since the establishment of the district (1854), the farming system has been in force. The district is surrounded by and interspersed with Native States.

Lalitpur.—The farming system was in force throughout the district, but in 1881-82 Pergunnah Lalitpur was brought under the outstill system. With the exception of a small portion in the north facing Jhansi and in the south where it is bounded by the Sagar District (Central Provinces), Lalitpur District is surrounded by Native States; it is thinly populated, and has large barren and forest tracts.

Terai.—The farming system is in force from April 1871. This system is suitable because the district is thinly populated and covered with forest bordering on Native States of Rampur and Nepal. The distillery system was once tried but proved a failure. The climate of the district necessitates the consumption of native liquor which, if not available, is smuggled.

Kheri.—Outstill system was introduced in the sub-division of Mohamdi and Nighasan in 1883 and 1887 respectively. This system is preferable in Nighasan, because it adjoins the Nepal territory and is divided from the rest of the district by rivers which render the conveyance of liquor from the central distillery difficult and expensive during the rainy season. For the prevention of smuggling from the adjoining outstill tracts, Tahsil Mohamdi has also been brought under that system.

(7) *Extract from a letter from the Chief Commissioner, Ajmere.*

"It seems to me that ordinarily the real remedy for an increase of intemperance among the people would be the total prohibition of the manufacture of strong country liquor, but in these districts, surrounded as they are by Native States where strong liquor is freely brewed, such a measure would in any case be of doubtful efficacy. Those people who have acquired the taste for luxuries of this nature would still endeavour to indulge it, and unless very large additions were made to the strength and efficiency of the preventive establishments the districts of Ajmere-Merwara would be unable to cope with the inevitable smuggling from Native States."

(8) *Extract from a letter from the Commissioner, Ajmere.*

"These districts are surrounded by Native States where liquor is brewed freely, and is both stronger than, and inferior in quality to, that produced under our excise system. It is also much cheaper, and complaints of smuggling in contravention of our rules have been frequent."

(9) *Extract from the Central Provinces Excise Report for 1872-73.*

"The Hoshangabad district is in the main a narrow valley, the whole northern border stretching for 150 miles along the Nerbada, which, easily fordable for several months in the year, alone divides it from Indore and Bhopal. While on the British side, under the present system liquor is dear and difficult to procure, across the river in the Native States the supply is free and unrestricted, and at a price so low as to present a temptation almost irresistible to the smuggler."

(10) *Extract from the Central Provinces Excise Report for 1873-74.*

"It is generally admitted that the people have been in the habit of supplying themselves with untaxed liquor, either by illicit distillation or smuggling from Native States, to a large extent."

(11) *Extract from the Central Provinces Excise Report for 1880-81.*

"At the head-quarters of Sambalpur there is a contract still, while the wants of the district are met by outstills. Though the district is fairly accessible the numerous Zemindari and Feudatory States which make it up render it difficult to work a system of direct duty."

(12) *Extract from the Resolution by the Chief Commissioner on the Central Provinces Excise Report for 1886-87.*

"Mr. Mackenzie has lately had before him reports upon the condition of some twenty jungly zemindaris in a remote part of this province, which are isolated from direct commu-

nication with the revenue-paying districts, and left to manage their own affairs in their own way. In many of these the income from excise forms a principal source of the zemindar's revenue, and an outstill or a spirits shop is to be found in almost every village. In no British district would this be tolerated. If the Chief Commissioner had to assume the direct management of any of these estates, the first step taken would be to limit the number of shops and stills and raise the price of liquor."

(13) *Extract from the Punjab Excise Report for 1888-89.*

"The subject of smuggling from places to which our system of excise does not apply also requires to be noticed. A reference to any map of the Punjab will show clearly the difficulties with which we have here to contend from within as well as from without the Province—especially in the districts of the Delhi and Jullunder Divisions, owing chiefly to the intricate manner in which Native territory is mixed up with ours. Till quite recently the state of affairs was that, at almost every point of our very extended border, spirits could be purchased at half the price, or even less, than our licensed vendors charged for them. It was not only by the smuggling thus encouraged that our excise arrangements were injuriously affected, for our villagers could, without a breach of the law, obtain and consume on the spot these cheap spirits offered for sale at shops in Native territory within easy reach of our border."

"In the Ferozpur Tahsil of the Gurgaon district, which adjoins the territories of the Alwar and Bharutpur States, there has been such trouble, that we have finally, with effect from 1st April 1889, had to abandon our ordinary arrangements and to introduce a modified outstill system. The area to which this will be applied is very limited."

"As to the States under the political control of the Punjab Government, with regard to which our chief difficulties have hitherto arisen, the arrangements which have been effected are most satisfactory, and they have relieved Government of a serious difficulty. * * * This has had the result of raising the price at which spirits can be retailed, and in the territories of these States, to what is practically the same level as that prevailing in our own districts. Of course there is a good deal of difference between the nominal acceptance of our system and the strict working of it."

"Attention may be invited to the remarks on this subject in Part II, Districts Rohtak, Karnal, Hissar, Umballa, Ludhiana, and Ferozepore. Spirits are very cheap in Kashmir, where the duties are farmed, I believe, and there are no restrictions on manufacture; and complaints are made of the location of shops close to the borders of Gurdaspur and Sialkot districts (see the district notes in Part II)."

(14) *Extract from a letter No. 69, dated 3rd August 1889, from the Excise Commissioner, Punjab, regarding the Excise arrangements of the Ferozpur Tahsil of the Gurgaon District.*

* * * * *

"3. Correspondence with regard to the Excise arrangements of this tahsil has been going on for the last ten years, Government having been first addressed on the subject by the Financial Commissioner in his Secretary's letter No. 775, dated 7th July 1879. The correspondence is very lengthy, and it would serve no useful purpose to go through it in detail. The following brief account of the circumstances which have given rise to the necessity for the steps now taken will suffice."

"4. The area affected (a single tahsil) is really very small, and the consumption of spirits is not of any great extent. But owing to the way in which the territories of the Bhartpur and Alwar States interlace with this tahsil, and the ease with which cheap spirits can be obtained from those States by our villagers, we are now driven to admit that the maintenance of the central distillery system is impossible. The Excise system in these two States, over which the Punjab Government has no political control, is that of 'farming' pure and simple. An unlimited supply of spirits is available in them at the price of a few annas per bottle, and shops are located along our border within easy reach of most villages in the tahsil. Our villagers can without any breach of the Excise law cross over to these shops and drink their fill, and it is not surprising that there has been no demand for the high-priced spirits which our licensed vendors can offer. The printed map accompanying this letter will serve to illustrate these remarks."

"5. It was reported in 1879 (see letter quoted above in paragraph 3) that the receipts from license fees and still-head duty had fallen to Rs200 per annum in 1877-78, while the cost of the establishment employed in the central distillery amounted to Rs300. A statement

of the receipts and expenditure which will be found in Punjab Government Proceedings for September 1888 (Finance Department Nos. 6 and 7) show that during the six years, 1877—1883, the receipts averaged only R121 per annum, while the expenditure remained R300 as before. The rate of still-head duty was reduced by one-half. There appears to be some doubt as to the date from which this measure came into force. According to the statement in Deputy Commissioner, Gurgaon's letter No. 496, dated 7th November 1882 (Proceedings, Financial Department, December 1882, No. 6), it was some time in 1881, while that given in Mr. Maconachie's letter No. 123, dated 8th May 1888 (Proceedings, Financial Department, September 1888, Nos. 6 and 7), seems to indicate the commencement of the financial year 1883-84 as the date. Taking this latter date, the statement last referred to shows that the result of the reduction of duty was an immediate increase in the receipts from the tahsil, which averaged R335 per annum for the five years 1883—1888. The experiment of reduction in the rate of still-head duty (to R1-4 per gallon of proof spirit) has now been tried for at least five years, with the result that we have to admit that this is not an adequate remedy, and that it is not possible to maintain the central distillery system in any form. Government during the last five years has been incurring on the average an expenditure of R300 to get in a revenue of R335. Further, the Deputy Commissioner estimates that even with this low rate of duty the present consumption of spirits is at least double the quantity which now pays duty (about 166 gallons), the untaxed supply being obtained from Native territory, and he bases his proposals on the recognition of this as the normal amount of consumption by the inhabitants of the tahsil.

"6. The details of the system which has with effect from 1st April 1889 been substituted for that hitherto in force may be gathered from Mr. Maconachie's note received under cover of his letter No. 97, dated 21st January 1889, to my address, and the subsequent correspondence of which copies are now submitted. The central distillery has been closed and in its place the licensee who has secured the license for the whole tahsil has been allowed to set up a still of his own, which is worked under supervision. The number of retail shops remains as before (five), each shop being separately licensed. A copy of the license will be found as the enclosure to Deputy Commissioner's letter No. 450, dated 1st April 1889. This has been taken with slight alterations from the form in use in the North-Western Provinces (Appendix No. XVIII, North-Western Provinces Excise Manual). I would invite attention to condition 4, from which it will be seen that the outturn of spirits from the still is strictly limited by the capacity of the still and the number of days that it can be worked in the year free of extra charge. The outturn allowed for is 336 gallons per annum, this being the amount of estimated consumption (*see* conclusion of paragraph 5 above). If the licensee desires to distil more spirits he will have to pay R5 for each time that the still is used. It is not probable that there will be much spirit produced in excess of the amount allowed for, and if there is, it will pay what is virtually a still-head duty of 10 annas a gallon. The spirit produced will probably be of low alcoholic strength; but if this extra charge is found insufficient it can be raised for next year."

APPENDIX E.

REPORT ON THE SYSTEM TRIED AS AN EXPERIMENT IN 1888 AND 1889 IN THE DISTRICTS OF THANA AND KOLABA.

Government Resolution No. 3898, dated 28th June 1887.
Letter No. 4527, dated 18th July 1887.
Government Resolution No. 6127, dated 10th September 1887.
" " No. 6801, dated 6th October 1887.
" " No. 7997, dated 22nd November 1887.
" " No. 3646, dated 4th June 1889.

The circumstances brought to notice in his report are the outcome of the application of the orders passed by Government in their Resolutions and letter noted in the margin.

The leading facts to be dealt with are:

The licit sales of country spirit in each of the last four years were—

Year.		Thana District.	Kolaba District.
		Gallons 25° under-proof.	Gallons 25° under-proof.
Old system .	1885	305,289	139,575
	1886	316,487	124,648
	1887	361,574	150,629
New system .	1888	186,508	118,550

A further drop in licit sales has occurred in the current year 1889.

The licit sales in the first three months of 1889 contrast as shown below with those for the corresponding period of 1888:

Year.		Thana District.	Kolaba District.
		Gallons 25° under-proof.	Gallons 25° under-proof.
1888		66,185	44,398
1889		47,199	22,545

Speaking roughly, the effect of the new system has been to reduce the licit sales in the two districts by 50 per cent.

The rates of still-head duty levied under the old and new systems are contrasted in the following table:—

Talukas.		Old system.	New system.
		R a. p.	R a. p.
Thana District.			
Umbargaon		1 8 0	2 7 0
Jawhar		2 0 0	2 1 1
Dahanu		2 0 0	2 15 0
Mahim		2 0 0	3 4 0
Bassein		2 0 0	3 8 0
Salsette		2 0 0	3 10 3
The six inland talukas		2 0 0	3 9 9
Kolaba District.			
Panvel		2 0 0	3 7 6
Alibag Bagayat		2 0 0	3 5 0
Rest of district		2 0 0	3 4 3

Under the new system the rates of taxation on country spirit have been enhanced by about 70 per cent. The rates are mostly far in excess of those levied in any other part of the Presidency, including the town of Bombay. The highest rate levied elsewhere in the Presidency is R3-2.

Under the old system the ordinary retail price of a bottle of country spirit was in some talukas 8 annas and in other talukas 6 annas. Under the new system 12 annas has been the prevailing price, and in places still higher prices have been charged. The retail prices of country spirit have thus been enhanced by from 50 per cent. to 100 per cent.

Under the old system toddy was sold at 6 pies per bottle at the tree-foot and at 8 pies per bottle in shops. In Umbargaon and Dahanu the prices were 6 pies and 4 pies per bottle. Under the new system the ordinary price everywhere has been 9 pies per bottle. The retail prices of raw toddy have thus been increased from 50 per cent. to over 100 per cent.

Mr. Trevor estimates the quantities of *raw* toddy made available for use in the two districts, exclusive of the quantities distilled in the public distilleries, in 1886-87 and 1888-89, as follows:—

Year.	Thana District.	Kolaba District.
1886-87	Gallons. 831,545	Gallons. 155,491
1888-89	1,473,084	309,520
Increase in 1888-89	641,539	154,029

The whole of these quantities were available for consumption in the raw state or for illicit distillation.

The outturn of licit toddy spirit in 1886-87 and in 1888 was —

Year.	Thana District.	Kolaba District.
	Gallons 25° under-proof.	Gallons 25° under-proof.
1886-87	62,558	21,665
1888	25,986	1,972

The number of places in the Thana district at which country spirit and toddy were sold, or made available for disposal, in each year since 1877-78 are shown in the table annexed:—

Kinds of sale licenses.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
Spirit and toddy . . .	944	400	405	397	402	368	269	253	191	...	...	...
Spirit only . . .	...	...	...	...	...	...	114	180	258	429	376	*(P)
Toddy only (shops) . . .	...	...	...	...	...	119	354	207	448	189	203	...
Toddy (tree-foot) . . .	...	...	...	...	...	...	...	...	...	470	652	714
Toddy (domestic consumption) . . .	...	...	...	...	...	...	...	...	...	†(P)	459	413
TOTAL	944	400	405	397	402	487	737	590	932	1,342	1,676	1,330

* Mr. Trevor's reports do not show the number of *spirit* shops licenses issued in 1888-89.

† Mr. Trevor's reports do not show the number of domestic consumption licenses issued in 1886-87.

The number of places at which intoxicating liquor has been made available for sale and for domestic consumption has increased enormously. The increase is confined to toddy. The number of spirit shops has remained tolerably steady since 1878-79.

Illicit distillation is prevalent throughout the Thana District, and prevails to a smaller extent in the Panvel and Alibag talukas of Kolaba.

The revenue results are as follows:—

Year.	Thana District.	Kolaba District.
	R	R
Actual { 1886-87	8,11,155	3,33,614
1887-88	7,11,226	3,20,630
Estimate . 1888-89	6,96,862	3,27,191

The inciting cause of the serious outbreak of illicit distillation that has now to be dealt with lay in the departure made in 1887-88 from principles of *abkari* management previously recognised and acted on. The retail prices of spirit were forced up to rates that consumers

* Under the system previously in force, the rates of still-head duty and the maximum retail selling prices were fixed by Government, and the farms were then put up to public competition and sold to the persons who guaranteed payment of the highest minimum revenues.

could not afford to pay by the competition for the farms which were sold under the new system* introduced on the 1st January 1888 to the persons who volunteered to pay the highest rates of still-head duty, while the restrictions that compelled farmers to retail within fixed maximum prices were

placed in abeyance. At the same time the rates of tree-tax in several of the principal toddy-producing talukas were lowered, and the restrictions that confined tree-tapping exclusively to persons who had provided themselves with a fixed and certain market for the licit disposal of the toddy they drew were relaxed. Before these changes were made, tapping licenses were issued only on the application of persons to whom licenses either to sell or to distil toddy had been granted, and for the supply of specified shops or of specified distilleries. In 1888 these limitations on the grant of tapping licenses were removed, and tapping licenses were made issuable, without any limit as to number of trees, to *all* applicants; and the only obligation with respect to the disposal of the toddy drawn placed on the tappers was one that bound them to sell it to some licensed shopkeeper, or to some licensed distiller, within the limits of the taluka or mahal concerned. Tapping licenses were also made issuable to approved applicants, who were privileged to sell toddy to the public at the tree-foot and to toddy distillers; and further tapping licenses for a limited number of trees in each case were made issuable to tree-owners with the privilege of using the toddy they drew for domestic consumption, and of selling it to licensed shopkeepers or licensed distillers. The provisions expressed in the tree-foot and domestic consumption licenses as to the disposal of toddy to licensed shopkeepers and distillers allowed such disposal of *surplus* toddy only; but as a "surplus" quantity is an indeterminate quantity, this provision in practice was altogether ineffective, and it was open to the tree-foot booth and domestic license tappers to sell as much or as little of their toddy as they pleased for the supply of licensed shops or licensed distilleries, and gave them an opening for selling toddy to persons who put it to illicit uses.

The almost indiscriminate grant of tapping licenses induced by these changes of system naturally led to a very large increase in the number of localities in which licit tapping operations were carried on. This circumstance facilitated *illicit* tapping, as the establishments were not strong enough to watch carefully all those localities; and of course it is very much easier to detect, and therefore very much more risky to attempt, illicit tapping in places where *no* tapping is licensed than in places where licensed tapping is in progress. Mr. Trevor has not reported the number of licenses issued to speculative tappers with no fixed market for their toddy, and the numbers cannot now be ascertained without references being made to the talukas, which would take time to answer. The number of places at which raw toddy was licitly disposed of in the talukas of Bassein and Salsette in each year since 1880-81 is given below, and from this an idea may be formed of the great increase in the number of localities in which licit tapping was carried on in 1888-89:—

Bassein Taluka.

1880-81	45
1881-82	48
1882-83	50
1883-84	53
1884-85	53
1885-86	69
1886-87	74
1887-88	...
1888-89	235

Salsette Taluka.

1880-81	73
1881-82	72
1882-83	73
1883-84	77
1884-85	77
1885-86	92
1886-87	225
1887-88	...
1888-89	406

NOTE.—Tree-foot booths were first established in 1886-87. Figures for the year 1887-88 are omitted, as licenses on one set of conditions were issued for the first five months of the year, and fresh licenses on another set of conditions for the last seven months of the year.

The regulation of the transport of toddy by rules forbidding the transport without permit of toddy in excess of a certain fixed quantity is one of the measures chiefly relied on for the checking of illicit distillation; but, in order to obviate needless annoyance to tappers pursuing their occupation lawfully, an exception is made in the transport rules exempting from their operation toddy in transit from the place at which it was drawn to the place at which it is to be licitly disposed of. When licit markets for toddy were opened in all directions, and tappers were allowed to take or send their toddy to any shop or distillery they pleased, the transport regulations broke down, and any one who wanted toddy for illicit distillation was

able to carry it where he pleased on the plea that he was conveying it to some shop or distillery.

* * * * *

The remarks made by Mr. Trevor (paragraphs 55 and 62 of his report No. 2405) are well worth attention. Speaking of the effect of the changes lately introduced, he says (paragraph 55):—

“In Thana it (the result) has been simply disastrous.”

And again (paragraph 56):—

“I am afraid there is no room for doubt that in Thana the only difference is that illicit liquor is consumed instead of licit, and that the demoralising practices that had with difficulty and after a continued and costly struggle, lasting through nearly ten years, been nearly suppressed, have in as many months, and in spite of strenuous effort, become as rife as ever, and that the same is true to a great extent of Kolaba also.”

Speaking of illicit toddy distillation, he remarks (paragraph 36):—

“The temptation to use ‘surplus’ toddy for illicit distillation must be very strong, and it is the more dangerous for the reason that the process leaves no refuse, and is so simple that it can be carried on in the distiller’s house with his domestic utensils, and all traces of it can be cleared away in a few minutes while the excise officers are kept waiting outside. It is thus most difficult to detect and suppress, and most likely to spread where the practice once takes root. Mr. Todd mentioned to me some little time back its prevalence in Bassein and Salsette as something new, and the Inspectors of those talukas, both experienced men, are convinced that it goes on largely.”

In paragraphs 37 and 38, Mr. Trevor details the experiences of the Bassein and Salsette Inspectors in the matter of recent illicit distillation. Mr. Sibbald and Mr. Ardagh are experienced officers, and what they state is well worth attention. Mr. Sibbald, the Bassein Inspector, says that little or no mowra is used in Bassein; that he has detected several cases of illicit tapping with traces of illicit distillation in the neighbourhood; that most of the tree-foot booth licenses have been taken up by a syndicate that held the spirit farm last year; that stale toddy is sold at 3 pies a bottle, and sold for distillation; that the tree-foot booth license-holders distil themselves; that at one village where he made a camp, the sales of spirit at the local shop, which had previously been about a bottle a day, sprang up at once to the value of Rs2,000 or Rs3,000 in four days, the increase being partly due to the occurrence of weddings, but much more, as he is convinced, to the temporary stop put by his presence to illicit distillation; that on the same occasion the villagers commenced to send toddy to the Bassein distillery at the rate of 100 gallons a day, whereas the admissions previously had been *nil*; and that he has detected some 60 cases since October last as compared with 10 or 12 previously.

The Salsette Inspector, Mr. Ardagh, declares his belief that the people of Vesava and Absi distil all their surplus toddy, and he has detected between 30 and 40 cases of illicit distillation mowra and toddy since last August.

It seems probable that Mr. Trevor has considerably under-estimated the quantities of toddy put to illicit uses and the prevalence of illicit toddy distillation in both the Thana and Kolaba districts.

In paragraph 32 he estimates that in Thana 641,539 gallons and in Kolaba 154,029 gallons more toddy were made available for consumption in the raw state (and for illicit use) in the current year than in 1886-87. Of these quantities the increase in the Salsette and Bassein talukas alone amounts to 484,684 gallons, while in Panvel and the Alibag Bagayat of Kolaba the increase amounts to 157,739 gallons, and in the rest of the Kolaba District there has been a falling off in the quantities of toddy drawn. Now, it is in these very four talukas that past experience leads to the belief that illicit toddy distillation would prevail most extensively if opportunity for it were given. The population there has a great craving for spirit and cares but little for toddy. With raw toddy selling at prices 50 per cent. in excess of the prices previously prevailing, it is scarcely likely that the consumption of raw toddy would have increased largely; and it is noteworthy that in talukas like Dahanu and Umbargaon and in the inland talukas of Thana and of Kolaba, where there has always been a steady demand for raw toddy, the consumption has not increased, or not increased largely at any rate, under precisely the same conditions as those obtaining in Bassein, Salsette, Panvel, and Alibag.

Paragraphs 67 and 68 of Mr. Trevor’s report are also important. He there shows that in 1886-87 there were 234 cases of illicit distillation in Thana and 17 in Kolaba; in 1887-88 the number rose to 373 in Thana, and there were 14 cases in Kolaba; and in the first seven months only of 1888-89, 304 cases were detected in Thana and 10 in Kolaba.

Referring to these figures, Mr. Trevor says (paragraph 57):

“The difference would have been greater but that, as the Inspectors in Thana are almost unanimous in admitting, their efforts to stamp out the recent access of illicit distillation have so far proved ineffectual. The only result has been that the operators have grown more careful, and that whereas at first they used to distil in

their own houses and compounds, they now carry on the business in the fields and jungles with a sharp look-out, all round. Thus it happens that when the abkari officers appear on the scene, they find traces of the still, &c. but nothing to give any clue to the identity of the offender. The work is becoming more difficult day by day and the cases brought into Court are not a tithe of those which are known to occur.”

In paragraph 62 Mr. Trevor shows that the imports of mowra by rail and sea into the Thana District in 1888 amounted to 48,904 maunds against an import of 10,365 maunds in 1887, and in Kolaba to 2,000 maunds in 1888 against *nil* in 1887; also that the use of mowra grown in the Thana forests has ceased altogether at the Uran distilleries, though before 1888 large quantities were used there.

Further, he shows that it was established by the evidence recorded by the Mowra Committee that in Thana and Kolaba mowra flowers are not used as food either by the people or for cattle, and that the only purpose to which it is put is the manufacture of spirit; also that, according to paragraph 25 of the Report of the Bombay Abkari Commission, about 11

* It has been ascertained from Mr. Shuttleworth, Conservator of Forests, that in the year 1884 the Forest officers collected mowra flowers departmentally in the Thana forests, and that they then bought up about 24,000 maunds. This, of course, does not represent the whole of the produce. Roughly, 24,000 maunds suffices for the manufacture of 120,000 gallons of spirit 25° under-proof. In paragraphs 39 and 43 of his report, Mr. Trevor estimates the illicit toddy distillation at about 50,000 gallons; but his estimate is probably below the mark. Adding these items together, we have to contemplate illicit distillation reaching the enormous quantity of 400,000 gallons 25° under-proof.

Bengal maunds of mowra are required to make 52 gallons of spirits 25° under-proof. Now, leaving out of consideration the mowra locally produced in the inland talukas of Thana, the quantity imported in 1888 sufficed for the manufacture of 240,000 gallons of spirit 25° under-proof. These are large figures, but they do not represent the whole* extent of the illicit distillation, as those representing the spirit made from mowra locally produced and from toddy illicitly distilled have to be added. It must be remembered that the recorded licit sales of spirit in 1888 were less by more than 207,000 gallons than those of the preceding year, and that the sales in the early months of 1889 have been much smaller than those of the corresponding period of 1888.

It will be observed from the general tenor of Mr. Trevor’s report, and specially from what he says in paragraph 40, that he is not of opinion that illicit toddy distillation prevails to any great extent in Kolaba; and the reasons he gives are that the farmers are supposed to have starved the demand for toddy when the sale was in their hands, and that there have been no reports of illicit distillation. Panvel has always been about the hottest of all hot-beds of illicit distillation. The number of brab trees now being tapped there is more than double the number tapped in any year since 1882-83; very little toddy spirit has been licitly distilled there and the Pauvel Kolis and Agrias are hard spirit-drinkers, and are not accustomed to drink much raw toddy, while the facilities for obtaining toddy for illicit distillation have been increased in precisely the same manner as in the Thana District. If but few cases have been detected, this would furnish some reason to suspect the establishment of inertness. The Panvel smugglers are apt to use violence when interfered with, and it does not seem certain that the present establishment is very anxious to act against them. The Commissioner’s attention should be drawn to this matter.

Soon after the introduction of abkari reforms in Thana, a very serious outbreak of illicit mowra distillation occurred in the Thana District. It was confined to the inland talukas of Thana and the Panvel Taluka, which then belonged to the Thana District, and was only suppressed with the very greatest difficulty, and after the placing of punitive police posts in many villages and the heavy punishment of numbers of contrabandists. Several lives were sacrificed, and many men were seriously injured in conflicts that then occurred between the Government servants and men engaged in illicit distillation. The struggle lasted for some three years. The Mowra Bill was an outcome of those circumstances.

The situation that has now to be faced is much more serious than that which existed in 1881-83. Illicit distillation was then confined to the inland talukas of the Thana District and Panvel, and to mowra spirit; now it has extended over the whole of the Thana District and part of Kolaba, and the illicit distillation of toddy as well as of mowra spirit is rife.

All preventive measures that are practicable during the currency of the existing farms have been taken in pursuance of the orders in Government Resolution No. 4032, dated 3rd instant.

APPENDIX F.

THE RATES OF STILL-HEAD DUTY ON COUNTRY LIQUOR IN THE SEVERAL PROVINCES.

Bombay.—In the districts of the Bombay Presidency in which still-head duty was levied in 1860 the duty has since been increased more than 50 per cent., and in the districts brought under the reformed system in 1878, 1881, and 1884, with a still-head duty of R2-8 per gallon, the rate has since been increased to R3. The details concerning the various districts are given below.

In the town and island of Bombay, the rate per gallon London proof on mowra spirit was R1 from 1860 to 1873; it was raised to R1 per gallon 25° U. P. in 1874-1877 inclusive, to R1-12 in 1877, to R2-4 on the 1st January 1878, and to R2-12 in 1884 at which it remains.

In the Ahmedabad city and cantonment the rate was R1 per gallon London proof from 1860 to 1874; R1-1 from 1875 to 1877; As. 12 in 1877-78; R2 from 1878-79 to 1883-84; and R2-4 for 1884-85 onwards. The rate in the whole of the Ahmedabad district, when brought under the Central Distillery system in 1881, was R2 per gallon 25° U. P., which was further increased to R2-4 in 1884-85, at which it remains.

In the two talukas of the Kaira district brought under the Central Distillery system in 1881-82 the rate was R2; that system had to be abandoned in the following year, but was re-introduced in 1883-84 with the rate at R2-4, and extended to the whole district in 1884-85, the rates being R1 and R2-4.

The Panch Mehals were wholly under the outstill system until 1885-86, when the Central Distillery system was introduced into three talukas with a still-head duty of annas 12 per gallon.

In Broach town, Anklesvar town, the villages of Sajod and Andada, the rate for spirit London proof was R1 per gallon from 1860 to 1867; R1-4 from 1868 to 1877; R2 per gallon 25° U. P. from 1879 to 1884, and was then raised to R2-4, except for the city of Broach, and 10 miles round it, where the rate was slightly higher, *viz.*, R2-6.

In Surat city, and six miles radius, the rate was R1 between 1860-1867; R1-4 between 1868-1877; in the town of Bulsar it was 8 annas between 1874-1877; and it was 15 annas and 6 annas in Surat and Bulsar, respectively, for 1887-88; R2 and R1, respectively, for 1878-79; for the city of Surat and Chorasi and Olpad talukas a rate of R2 has been maintained between 1879-80-1887-88; and in the Bardol, Bulsar, Chikhli, Jalapur, and Pardi talukas a rate of R1-8 between the years 1881-82-1887-88.

On the Poona district being brought under the Central Distillery system in 1877-78 and the Ahmednagar, Sholapur, and Satara districts in 1878-79, the rate of duty imposed was R2-8, at which it continued up to 1883 (excepting the town of Ahmednagar and the cities and cantonments of Poona and Sholapur, and 10 miles radius, during the years 1881-82-1883-84 when the rate was R12) when it was raised to R3, at which it remains.

Similarly, in Belgaum, the rate first imposed under the reformed system was R2-8 in 1881-82 up to 1883-84, after which it was raised to R3 per gallon, and to R3-2 in 1887-88.

In Dharwar and Bijapur, brought under the reformed system in 1884, the rate was R2-12 in part of the district and R2-8 in the rest. In 1887 the rate was raised to R3 in the whole district.

In Kolaba the rate was R1-8 in 1878 up to 1884, when it was increased to R2.

In the current year it has had to be reduced to R1-8 per gallon for spirit 25° Under Proof, and 12 annas for spirit 60° Under Proof, in consequence of the illicit distillation caused by the extra percentage experiment of the last two years.

The extra percentage in those two years was in addition to the rates above mentioned.

In the district of Thana the rate has been gradually increased from R1, R1-4, R1-8, and R1-12 in 1878 to R2 from 1st January 1878. The extra percentage system was also tried there and the rates have been reduced from the current year.

In the Navapur, Petha, and the Akrani pargana and the villages situate within Mehwas limits in Taloda taluka of the Khandesh district a rate of 12 annas has been imposed on the abolition of the outstill system in January 1888; in the rest of the district the rate was R2 per gallon.

Bengal.—Below are shown the rates of still-head duty levied in the several districts of Bengal during the years in which the Central Distillery system was in force.

In the Burdwan, Bankoora, Beerbhoom, Midnapur, and the Hooghly (with Howrah) districts the rate was R2-4 in 1861-62; R3 in 1862-63-1864-65 (excepting in Bankoora for the latter year, when it was raised to R3-12). In Burdwan it was R1 and R3 from 1865-66 to 1867-68 inclusive; R1-8 and R3 from 1868-69 to 1875-76 inclusive. It was raised to R2 and R4 in 1876-77-1880-81; in 1885-86-1886-87 the same rates were levied; and in the two years ending 1888-89 the rate uniformly throughout the district was R4. In Bankoora the rate was raised to R3-12 in 1865-66; reduced to R3 during 1866-67-1868-69 inclusive; R1-8 in 1869-70-1875-76 inclusive; it was R1-8 and R2 in 1876-77; R2 in 1877-78; R2 and R4 in 1885-86-1886-87; and it was R4 uniformly throughout the district in 1887-88-1888-89. In Beerbhoom the rate remained at R2 during 1865-66-1869-70; R1-8 and R2 in 1870-71; R2 in 1871-72-1878-79. On the re-introduction of the Central Distillery system the rate was R2 and R4 for 1885-86-1886-87; and R4 for 1887-88-1888-89. In Midnapore the rate was R3 during 1864-65-1866-67 inclusive; R1 and R3 in 1867-68-1868-69; R1 and R1-8 in 1869-70; R1 and R3 in 1870-71-1875-76 inclusive; R1 and

R4 in 1876-77-1878-79; and it was raised uniformly to R4 during 1879-80-1880-81, when the outstill system was introduced. In Hooghly with Howrah the rate was R3 during 1865-66-1875-76; R3 and R4 in 1876-77; and during 1877-1889 inclusive it has been raised uniformly throughout the district to R4.

In the 24-Pergunnahs, Calcutta, Nuddea, Jessore, and Khulna districts of the Presidency Division the rate levied per Imperial gallon London proof on the introduction of the Central Distillery system was R2-4; this was raised to R3 during the years 1862-63-1875-76 inclusive.

In 1876-77, in the 24-Pergunnahs, the rate was raised to R4, while in Calcutta, and the Nuddea, Jessore, Khulna districts, different rates of R3 and R4 were adopted for different tracts of the districts. In the same five districts the rate remained at R4 for the years 1877-78-1880-81 inclusive. In 1881-82 in the three districts of the Presidency Division in which the Central Distillery system had not been replaced by the outstill system, *viz.*, 24-Pergunnahs, Calcutta, and Nuddea, the rates remained at R4.

During the years 1882-83-1884-85 the Central Distillery system has only remained in force in the 24-Pergunnahs and in the Calcutta districts of the Presidency Division, but the Moorshedabad District was again brought under the system in 1885-86. In Calcutta the rate remained at R4 during 1882-83-1886-87, but was raised to R5 in 1887-88-1888-89. In the 24-Pergunnahs different rates were charged during 1882-83-1886-87 as below:—

	R	a.	R	a.
1882-83	.	.	3	4
1883-84	.	.	2	4
1884-85	.	.	0	12
1885-86	}	.	1	0
1886-87	}	.	3	12

and in 1887-88-1888-89 it has, as in the case of Calcutta, been raised to R5.

In Moorshedabad the rate was R2-4 in 1861-62; R2-6 in 1862-63-1863-64; R3 in 1864-65; R1 and R3 in 1865-66-1871-72 inclusive; R1-8 and R3 in 1872-73-1876-77 inclusive; R1-12 and R3-8 in 1877-78; R3-8 in 1878-79-1880-81 inclusive; during 1885-86-1886-87 it was R3-8; and it has been raised to R4-6 in 1887-88.

In the Dinagepore, Rajshahye, Bogra, and Pubna districts the duty was R1-5 in 1863-64-1864-65; R1-8 in 1865-66-1868-69 inclusive; R1-8 and R2 in 1869-70; R2 in 1870-71-1875-76 (excepting in Rajshahye in 1871-72, when it was R1); and R2-8 in the same four districts from 1876-77-1879-80 inclusive, excepting the Bogra district in 1876-77, when it was R2 and R2-8.

In Rungpore it was R1 in 1863-64; R1-5 in 1864-65-1867-68 inclusive; R1-8 in 1868-69; R1-8 and R2 in 1869-70; R2 in 1870-71; R1 in 1871-72; R2 in 1872-73-1875-76 inclusive; and R2-8 in 1876-77-1879-80 inclusive.

In Julpaigori it was R1-8 in 1868-69-1875-76 inclusive, and R2 in 1876-77-1879-80 inclusive.

In the Dacca, Furreedpore, Backergunge, and Mymensing districts the rate was R2-4 in 1862-63-1863-64; R2 in Dacca in 1864-65; and R2-4 in each of the other three districts. In Dacca R3 from 1864-65 to 1875-76, excepting for the year 1871-72, when different rates of R1 and R3 were charged; R3 and R3-8 for 1876-77; and it remained at R3-8 during 1877-78 to 1879-80 inclusive, up to the introduction of the outstill system. On the reversion to the Central Distillery system the rates charged were R3-8 for 1885-86-1886-87, and R4-6 for 1887-88 to 1888-89.

It was R2-8 in the Furreedpore, Backergunge, and Mymensing districts in 1865-66-1867-68 inclusive.

In Furreedpore it was R2-8 and R3 in 1868-69; R3 in 1869-70-1872-73; R1-8 and R3 in 1873-74-1879-80 up to the introduction of the outstill system.

In Backergunge it was R2-8 in 1868-69; R1-8 and R2 in 1869-70; R2-8 in 1870-71-1875-76; R2-8 and R3 in 1876-77, and R3 in 1877-78-1879-80 inclusive.

In Chittagong district the rate was R2-4 in 1862-63; R3 in 1863-64-1864-65; R2 from 1865-66 to 1875-76 inclusive; and R2-8 for the four years ending 1879-80.

In the Noakhally and Tipperah districts of the Chittagong Division the rate was R2-4 in 1863-64; R1-8 in 1864-65-1870-71; R1 in 1871-72; R1-8 in 1872-73-1875-76 inclusive; and R2 during 1876-77-1879-80 inclusive, excepting in Tipperah for the year 1876-77, when different rates of R1-8 and R2 were charged.

In Patna different rates of R1 and R1-8 were levied in 1865-66; R1-8 in 1866-67-1870-71 inclusive; R2 in 1871-72-1875-76 inclusive; R2-8 in 1876-77; and R3 in 1877-78-1879-80.

In Gya the rate was R1-8 in 1866-69-1870-71; R2 in 1871-72-1876-77 inclusive, and it was raised to R3 during the years 1877-78-1878-79 before the reversion to the outstill system.

On the re-introduction of the Central Distillery system into Gya in 1885-86 the rate was R3; R2 in 1886-87; and in the two following years it was raised to R2-8.

In Shahabad it was R1-2 in 1863-64-1865-66 inclusive; R1 in 1866-67-1870-71 inclusive; R2 in 1871-72-1876-77 inclusive; and it was raised to R3 during the three years ending 1879-80. On the re-introduction of the Central Distillery system in 1886-87 and following years the rate has been R2.

In the Mozufferpore, Durbhunga, Sarun, and Chumparun districts of the Patna Division the lowest rate levied in the years 1863-64—1871-72 was R1 and the highest R1-8.

But in these four districts the rate was raised to R2 in 1871-72—1875-76; and the same rate prevailed in these districts in the next year except Sarun, where it was R2-8. During the next two years it was raised to R3.

On the re-introduction of the Central Distillery system in Durbhunga, Sarun, and Chumparun in 1885-86 the rate was fixed at R3; but this was lowered in the case of Durbhunga to R2-6 in 1886-87, and in that of Sarun and Chumparun to R2. The rates, however, were raised to R2-8 in 1887-88 at which they remained.

The latter rate was also levied on the re-introduction of the same system in Mozufferpore in 1887-88—1888-89.

In Monghyr the rate was R2 during the years 1866-67—1876-77 inclusive; it was raised to R3 in the two following years; and on the re-introduction of the Central Distillery system in 1885-86 the higher rate of R3 was levied and has been maintained since.

In Bhagulpore, Purneah, and Maldah the rates followed those in Monghyr between the years 1870-71—1875-76 inclusive; but in the following years up to the introduction of the outstill system the higher rate of R2-8 was levied.

Previous to 1870-71 in Bhagulpore in 1864-65 the rate was R1; in Purneah in 1865-66 R1-8; and in Maldah in 1863-64 R1.

In the Southal Pergunnahs the rate was R1 in 1863-64—1864-65, and R1-8 in 1865-66, and between the years 1871-72—1888-89 varying rates of R1, R1-8, and R2 have been levied in different tracts of the district.

In Cuttack varying rates of R1 and R1-4 were levied in each of the years 1863-64—1865-66.

A uniform rate of R1 was charged then up to 1876-77.

In the following year the rate was raised to R2 at which it has remained.

In Pooree and Balasore uniform rates of R1 were levied between 1863-64—1876-77 inclusive. During the years 1877-78—1888-89 the rates in these districts have been raised to R2.

In Hazaribagh and Lohardugga the rate for 1864-65—1865-66 was R1; and R1-8 for the years 1866-67—1880-81 inclusive. The same rate continued in the Hazaribagh district up to 1886-87; but in the next two years it was raised to R1-14.

In Singbhoom the rate was R1-8 for the years 1866-67—1876-77 inclusive; in the following year it was reduced to R1-2; and in the years 1878-79—1879-80 raised again to R1-8.

In Manbhoom in 1864-65—1865-66 the rate was R1, and R1-8 in 1866-67—1868-69; different rates of R1 and R1-8 were levied in 1869-70—1870-71; in 1872-73—1878-79 a uniform rate of R1-8 was charged.

Central Provinces.—The method of raising the excise revenue in the Central Provinces differs from that in the other provinces, inasmuch as the *mohwa*, the material from which the spirit is distilled, is taxed at a certain rate per seer weight, and not the spirit distilled from it.

In Nagpur, in Chanda, Jubbulpore, Saugor, the rate has been for the years 1874—1888 1 anna 6 pies per seer of mohwa.

In Wardha varying rates were levied in 1874-75, viz., 2 annas, 1 anna 9 pies, 1 anna 6 pies, and 1 anna; in 1875 the rate was 1 anna 6 pies and 1 anna; in 1876, 1 anna 6 pies; in 1877 and 1878, 1 anna 3 pies; in 1879, 1 anna 10 pies, and in 1880—88, 1 anna 3 pies per seer weight of mohwa.

In Balaghat it has for 1876—1888 been 1 anna, except during 1875-76 when varying rates of 1 anna and 9 pies were levied.

In Seoni varying rates of 10 annas, 8 annas and 1 anna were levied in 1874-75; since 1875 up to the present time the rate has been 1 anna.

In Betul varying rates of 9 pies, 1 anna, 1 anna 2 pies, 1 anna 3 pies, 1 anna 6 pies were levied in 1874 and 1875; 1 anna 4 pies for 1876—1879; and 1 anna 6 pies for 1880—1888 inclusive.

In Chindwara varying rates of 1 anna 9 pies, 1 anna 6 pies, 1 anna 3 pies were levied in 1874, but since then the rate has remained at 1 anna 3 pies. In Hoshangabad varying rates of 9 pies, 1 anna, and 1 anna 3 pies were levied in 1874-75; in 1875-76 the rates were 9 pies and 1 anna; in 1876—1882 the rate was 9 pies; and in 1882—1888 the varying rates in each year were 9 pies and 1 anna. In Narsingpur the rate was 1 anna for 1875-76—1877-78; 9 pies for 1878-79—1882-83 inclusive.

In Nimar the rate in 1875-76 was 1 anna 6 pies; 3 annas in 1876—1881 inclusive; and 1 anna 6 pies from 1882-83 up to the current year.

In Rajpur the rate was 1 anna 3 pies from 1875 to 1887; and in the current year it has been raised to 1 anna 6 pies.

With the exception of the year 1874-75 when the rate levied was 1 anna 6 pies per seer of mohwa weight.

Punjab.—On the introduction of the Central Distillery system into the Punjab in 1862 the rates of still-head duty were fixed at—

R2 per gallon for spirit of the strength of London proof.
R1-8 " " " " 25° under proof.

In 1863 these rates were raised to—

R2-8 per gallon for spirit of the strength of London proof.
R2 " " " " 25° under proof.
R1-8 " " " " 50° " "

In 1865 the rates were increased in the Rawal Pindi and Multan Divisions and the Hazara Districts to—

R3 per gallon for spirit of the strength of London proof.
R2-8 " " " " 25° under proof.
R2 " " " " 50° " "

In 1877 these higher rates were extended to the whole Province with the exception of the Umballa and Hissar Divisions, which adjoin the North-West Provinces. There has been no change since.

NOTE.—In the enclosures of the Punjab letter the rates of duty have been, through a misapprehension, calculated in the same way as the incidence per gallon of the license fees. The above shows the rates of fixed duty actually in force.

North-Western Provinces, Oudh, and Coorg.—The changes in the rates of duty in these three Provinces since 1860-61 are shown in the following table:—

YEARS.	North-Western Provinces.	Oudh.	Coorg.
1860-61	Farming system was in force.		R a. p.
1861-62	R1 per gallon for spirit 25° U. P.: 8 annas weaker strength.	R2 for 25° U. P.	1 10 8
1862-63	R2 and R1 respectively.	R1-8 for 30° U. P.	1 10 8
1863-64	R1-8-0 and 12 annas molasses spirit.		1 10 8
1864-65	R1 and 8 annas mahua spirit.		1 10 8
1865-66	R2 and R1 as above.		1 10 8
1866-67	R1-8-0 and 12 annas	R1 exceeding 25° U. P.	
1867-68	Ditto ditto.	12 annas 25° to 30° U. P.	
1868-69	R1-8-0 irrespective of strength and material.		1 4 0
1869-70	R1-8-0 ditto.		
1870-71			
1871-72			
1872-73			
1873-74			
1874-75	Above continued.		1 10 0
1875-76			
1876-77			
1877-78			
1878-79			
1879-80			
1880-81			2 10 0
1881-82			
1882-83	R1 irrespective of strength and material.	R1 irrespective of strength and material.	
1883-84			
1884-85			
1885-86			3 2 5
1886-87			
1887-88			
1888-89			
1889			

Madras.—For the rates of duty in Madras reference should be made to the tables given in paragraph 3 of the Resolution of Madras Board of Revenue dated 20th September 1889 and the Appendix to that Resolution (enclosure No. 8 of the Despatch.)

Burma and Assam.—In these two Provinces the farming or outstill systems are in force; and there are no still-head duties on country liquor: the only central distilleries which exist are for the manufacture of spirits after the European method.

APPENDIX G.

DESCRIPTION OF THE VARIOUS SYSTEMS OF EXCISE IN FORCE IN BRITISH INDIA.

1. Before the advent of British rule the limitations imposed on the manufacture and sale of liquor, when occasional and limited attempts at total prohibition in a few places had proved unsuccessful, were devised with the sole object of raising revenue and without any design of regulating or controlling consumption. And it may be stated with complete, or almost complete, accuracy that the system in force was that of farming, the right of manufacture and sale being given to the highest bidder and no restriction being placed on the number of shops or their position. Under British rule attempts were made to modify and improve the system, but the measures adopted to introduce the desired regulation and control were worked out in each province separately with reference to local peculiarities, and by officers having as a rule only local experience, and possessing no knowledge, or only a very general knowledge, of what was being done in other provinces. The result has been to bring about many shades of difference in systems bearing a general resemblance and, in not a few cases, to cause different names to be applied to systems identical in all essential particulars, while sometimes the same name has been given to systems which differ in not unimportant respects.

2. For practical purposes the spirits consumed in India in the present day may roughly be divided into three classes—(1) Imported spirits, (2) Country spirits, and (3) Spirits manufactured in India after the "European method." "Country spirits" include spirits manufactured in India by the rough and careless methods which have long prevailed. Spirits manufactured after the "European method" are spirits manufactured in India as carefully as spirits are manufactured in Europe. The distinction is one which it is not easy to draw in all cases, but it has been found convenient to maintain it, because the more carefully manufactured spirits, ordinarily consumed by a wealthy class, can be made to bear a higher rate of duty.

3. The numerous systems applicable to country spirits may be divided into two main groups:

- (A) Those under which a fixed duty is levied on each gallon of spirit manufactured and issued for sale.
- (B) Those under which the tax is not thus directly proportioned to quantity, but is levied in the gross by payments the amount of which is usually fixed by competition.

The general designation for the first group is the Central Distillery system and of the second group the farming and outstill system.

The Central Distillery System.

4. The system to which the name of "Central Distillery" was first applied, and perhaps the simplest form of the group, is one under which a central distillery is maintained by the Government, and any approved person is allowed to set up a still in the building and to manufacture spirits under the supervision of the officials attached to it: the distiller pays the fixed duty on each gallon of manufactured spirit which he passes out of the distillery: in addition to the duty, which varies in different provinces and districts, the distiller is usually required to pay a rent for the use of the building, or a small fee to cover the cost of the building, and establishment: no monopoly of manufacture is created, and the right to manufacture is kept distinct and separate from the right to sell.

5. A Central Distillery system of this character is in force in Lower Bengal, the North-Western Provinces and Oudh, and the Punjab; also in Burma where, however, it is applied only to spirits manufactured after the "European method." This system is, in all essential points, and as nearly as may be, the same as that which prevails in Great Britain.

6. The same system is in force in the Central Provinces, with this difference that the fixed duty is levied not on the quantity of manufactured spirits, but on the quantity of material used for distillation. This difference in the mode of calculating the duty, though not necessarily in the duty, is due to the fact that it is considered easier to ascertain the quantity of material than the quantity of spirit, which being less in bulk is more easily smuggled, and also to the fact that practical difficulties are experienced in testing, and securing an accurate record of, the strength of the spirit.

7. Under the system just described the number of shops and the precise locality of each shop are fixed by the district authorities. The sale of liquor at any place other than these shops is forbidden. License fees are charged for the right to sell at the shops, of which the number has been limited as above stated. The method of levying those fees varies in the

provinces named and in different portions of the same province. The fees are in some places fixed annual or monthly amounts, in others the amount is determined by competition at auction or by tenders. The shops are generally disposed of separately, but occasionally they are disposed of in groups for certain areas. The strict limitation of the number of shops causes the right of sale at a shop to be in many cases a source of large profit, and the right of sale is consequently disposed of by competition to approved persons, because in no other way could that profit be obtained as revenue for the State.

The "Free Supply" System of Madras.

8. The system known by the somewhat misleading name of the "Free Supply" system which prevails in Madras is very similar to that just described. Under it the right of sale and of manufacture are kept distinct, and no monopoly of the latter is granted, while the regulations regarding sale are as stated in paragraph 7 of this Appendix. It differs from the ordinary Central Distillery system in that no distillery is maintained by the Government. Any respectable person is allowed to establish a distillery of his own on payment of the prescribed fixed fee, and in it to manufacture liquor under the supervision of excise officers.

9. This is the system which now prevails in the greater portion of the Madras Presidency, where it is being extended and, where it is being worked with great success from every point of view. The term "Free Supply" is applied to it in order to give prominence to the fact that a licensed shopkeeper may obtain his supply of spirits from any distiller, whereas under the superseded systems each shop was required to draw its supply of liquor from a particular distillery.

10. In the town and island of Bombay both the ordinary Central Distillery system as described in paragraph 4 of this Appendix and the Madras "Free Supply" system are in force, the former being applied in the case of spirit distilled from toddy and the latter in the case of spirit distilled from mohwa.

The System of Monopoly Supply.

11. The Madras "Monopoly Supply" system resembles those described in paragraphs 4 and 8 of this Appendix in keeping the right of manufacture and of sale distinct and in the regulations regarding sale, but differs from them in that a monopoly of the right of manufacture for the supply of a certain area is granted. The grant of the monopoly is determined by tenders; the rate at which the manufacturer is to supply liquor to the licensed vendors is fixed, and the monopoly is given to the tenderer who agrees to pay out of that charge the highest sum to the Government as still-head duty. The monopolist distils in his own private distillery as under the system described in paragraph 8. This system now prevails only in a few districts of Madras.

The Guaranteed Minimum System.

12. The next form of the Central Distillery system which we shall describe is that which has lately been introduced in the greater portion of the Bombay Presidency, though modifications of importance are now being made, which are likely to be made applicable universally. Under it, the right of manufacture and of sale are disposed of together, being granted to a monopolist for a district or smaller area: the monopolist is required to manufacture in a distillery maintained by the Government under the supervision of the excise establishment, the cost of which he is required to pay: on each gallon of liquor issued from the distillery he pays the fixed duty prescribed for the district: the number and locality of the shops at which he may sell the liquor he manufactures are fixed: and limits for the retail prices to be charged at those shops are fixed by the Government: the grant of the monopoly is in most districts determined by tender, the subject of tender being the number of gallons on which the tenderer will undertake to pay still-head duty: the successful tenderer is required to pay the still-head duty on that number of gallons in any case, and on any number in excess of that which he may actually issue.

13. This system is in force in Ajmere as well as in most of the Bombay Presidency. It was also in force for several years in a large part of Madras, but it has now been superseded there chiefly by the system described in paragraph 8 of this Appendix.

The Modified Distillery System.

14. Another form of the Central Distillery system is one under which a monopoly of the right both to manufacture and to sell liquor is granted, but instead of guaranteeing the payment of duty on a minimum number of gallons, the tenderers offer to pay a lump sum in

addition to the fixed duty on each gallon, and the monopoly is granted to the highest tenderer: in other respects the conditions are generally as stated in paragraph 12.

15. This system is in force in a few districts of Madras. It was also that which was introduced in a very few places in the North-Western Provinces under the name of the "Modified Distillery System;" but after the experiment known by that name had been tried for a few years and found unsatisfactory, the Bombay condition of a minimum guarantee was added in most of the few places in which the system was allowed to continue.

Experiment in Thana and Kolaba.

16. A system similar to that of paragraph 14, called the "extra percentage" system, was tried for two years in two districts of Bombay—Thana and Kolaba. There, instead of the tenders being for the payment of a lump sum, they were for the payment of an extra duty per gallon. The upset rates of duty in those districts were fixed at a high figure, and the rates were increased so much by competition in the tenders for the "extra percentage," that the high price of liquor led to a great increase in illicit distillation, and the excise administration of the districts was thrown back to the level of many years ago: the experiment has been abandoned and the "minimum guarantee" system introduced with the modification that the amount guaranteed is not fixed as the result of public competition.

The Tree-tax.

17. In Madras and Bombay, where spirit is distilled to a great extent from toddy—the juice of the palm-tree—there is a tree-tax on every tree which is tapped for distillation, as well as a direct tax on the quantity of liquor distilled.

The Contract Still System.

18. A system which may be described as lying in the middle land between the Central Distillery system and the Outstill system, but which is closer to the former than to the latter, is that known as the "Contract Still" system in the Central Provinces. A distillery is maintained by the Government, and any approved person is allowed to set up a still of a known capacity in it, being required to manufacture under a limited supervision by the excise officers, and to pay a fee, proportioned to the capacity of the still, for each day it is used. The right of sale in the area supplied from a contract still is disposed of separately in the same manner as under the Central Distillery system of the Central Provinces.

19. In one small tahsil in the Punjab a system, bearing a great resemblance to the Contract Still of the Central Provinces, has just been introduced. A full description of this with the reasons for the step, is given in extract (14) of Appendix D. The right to manufacture spirits for the tahsil has been sold to a monopolist for a fixed sum, which entitles him to manufacture a certain quantity of spirit—the quantity estimated as the consumption of the area—licit and illicit—in the last few years: for any liquor distilled in excess of that quantity he will be required to pay a fee for each time the still is used. The right of sale is disposed of separately in the manner usual in the Punjab.

The Farming System.

20. Under all the systems in group B, mentioned in paragraph 3, the right of manufacture and of sale are disposed of together. Originally an unrestricted farming system prevailed in India, and the monopoly of manufacture and sale in a certain area was granted in return for the payment of a lump sum, the monopolist being allowed to manufacture how and where he pleased, to open as many shops in any location he desired, and to sell at such prices as he chose. This system does not now exist, and has not existed for many years, in any part of British India.

21. Wherever the farming system is now in force in British India the number and location of the shops and stills is fixed before the contract is disposed of, and the right to manufacture and sell liquor in a defined area is sold by auction or by public tender: sometimes maxima and minima retail selling prices are fixed: in some places also the strength of the spirit which may be manufactured is defined and the amount manufactured and the consumption are recorded. This system is in force in some districts of the North-Western Provinces and Oudh, in a few districts of Madras, and in still fewer districts in Bombay, in which last it is known as the "outstill" system.

The Outstill System.

22. Next comes the Outstill system properly so called. The difference between this and the Farming system, described in the preceding paragraph, is that each still, usually with one shop only attached, but sometimes a slightly larger number, is disposed of separately. The

right to manufacture at the outstill and to sell the spirit there manufactured is sold by auction to the highest bidder. And in the original form of this system the control over the monopolist is confined to ensuring that he manufactures and sells only at the places mentioned in his contract. This system is in force in Assam, Burma, and part of the North-Western Provinces and Oudh, and till recently it was the system which prevailed most extensively in Lower Bengal.

23. But wherever it is still considered necessary to maintain the outstill system, the attempt is being made to subject the licensee to greater restriction and more control than exists in the simplest form of the system. A description of the more important of the measures designed to effect this will be found in Chapter X of the Report of the Bengal Excise Commission: they are chiefly the limitation of the capacity of the fermenting vats and stills and of their total annual outturn, the regulation of the strength of liquor manufactured, and the enforcement of minima retail prices. In Bengal this regulated system is being annually extended, and the number of places in which the less satisfactory system described in the last paragraph prevails will be gradually reduced until it disappears altogether. The other Governments, in whose jurisdiction the outstill system is still a necessity, are also considering the possibility of introducing similar improvements. The outstill system in force in two tahsils of the Kangra district in the Punjab is of this regulated kind rather than of that described in the preceding paragraph.

APPENDIX II.

SKETCH OF THE HISTORY OF EXCISE ADMINISTRATION.

1. On the subject of excise before the days of British rule the information is scanty. But there is enough to show both that the habit of drinking, and even excessive drinking, was not unknown, and that the native rulers realised revenue from excise. It would serve no useful purpose to go deeply into the history of the pre-British period, but one extract is given which is in point. It is from a translation from the *Turikh-i-Firuz Shah* (History of the reign of the Emperor Firuz Shah), published in Volume XXXIX of the Journal of the Asiatic Society.

* * * * *

"After several days' and nights' deliberation the conclusion arrived at by these councillors was, that the cause of the revolts was comprised in four things,

* * * * *

Secondly, wine, for people are in the habit of having parties for the purpose of wine-drinking when they disclose their most secret thoughts to each other, make confederates and hatch conspiracies;

* * * * *

[Thirdly, with the view of preventing revolts in future, the drinking and the sale of wines were prohibited. Afterwards the Sultan also prohibited *bagui* and hemp (*hang*), as also gambling. Great exertions were made to carry out the prohibition of the sale of wine and *bagui*, and special wells were constructed to serve as prisons. Drunkards, gamblers, *bagui*-vendors were driven out of the city into the country, and the enormous taxes which the State had derived from them had to be struck off the revenue books. The Sultan, first of all, gave the order to remove from the social assembly rooms of the palace all decanters, *ma'baris*, the porcelain vessels painted with gold, and the glasses and bottles. All were smashed, and the broken bits were thrown in heaps before the Badāon gate. The bottles of wine were also taken from the assembly-rooms and poured out, and the quantity of wine thus thrown away was so great that pools and puddles were formed as in the rainy season. The Sultan Alāuddin also discontinued his wine assemblies, and he told the Malik to mount elephants and go to the gates of the city, and into the streets and the districts, the bāzārs and sarais, and proclaim that it was his order that no one should drink or sell wine, or have anything to do with wine. Decent people gave up wine-drinking as soon as the order was published, but shameless ill-disposed wretches, pimps and panderers, erected stills (*Hind. bhatti*), and distilled spirits from sugar and drank and sold wine in secret; or they filled leather bags outside the town with wine and put them between loads of grass or fuel, or had recourse to other tricks of conveying wine into the city. The spies made strict inquiries, and the guards at the gates and the runners (*harid*) posted there examined every one, and seized the wine and the owners and took them before the palace. It was then ordered to give the wine to the elephants of the Imperial stables to drink; and such as had sold it, or smuggled it into the city,*

* Delhi.

or had drank any, were beaten with sticks, and fettered, and put into prison, where they were detained for some time. But as the number of the prisoners increased very much, they made wells before the Badāon gate at a place where all people pass by, and into these wells all were thrown that drank or sold wine.]

"Some from the distress and misery they suffered in the wells died there, while others who were released after a time, came out half-dead, and it took ages for them gradually to recover their health and pull up strength. Many, therefore, through fear of imprisonment abjured the use of wine, and if they were unable to control their appetites they used to go [to the fords] of the Jamna, and the villages ten or twelve *kos* off, and drink it there. In Ghāspur, however, and Indarpat, and Kilukhari, and the villages four or five *kos* away, as well as in the sarais outside the town, the sale and purchase of liquor was no longer feasible. It is nevertheless certain that some reckless individuals continued to distil wine at their own houses, and to drink and to sell it, and ultimately suffered disgrace and infamy, and were cast into prison.

"When the prohibition of the use of wine began to press too severely, the Sultan gave orders that if any one distilled spirits privately, and drank the liquor in seclusion, without having a party or assembly and without selling it, the spies were not to interfere with him nor enter his house nor apprehend him."

A tax on spirituous liquors appears among the lists of taxes of the Muhammadan period.

2. This extract and others which could be made from Muhammadan historians show that at times drinking prevailed even among Muhammadans, and that revenue was derived from the taxation of it. As to Hindus and the period of Hindu rule, there is similar evidence, for which we may refer to paragraph 7* of the Report of the Bengal Excise Commission, where authorities are quoted to show "that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes," and that the practice was made a source of revenue in Hindu India:—

* "7. The use of spirits among the ancient Hindus.—Dr. Rajendralala Mitra, in a very learned and interesting paper contributed by him to the Asiatic Society's Journal, Volume XLII, Part I, for 1873, shows conclusively by a profusion of instances taken from

Sanscrit literature, ancient and mediæval, that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes. He states indeed that their use had been condemned by moralists and lawgivers, but he proves that rice-spirit was sold and drunk and used in sacrifices in the earliest Vedic times; that the leading characters of the Mahābhārat were addicted to strong drinks; that the Rāmāyana frequently notices spirit-drinking with evident approbation; that in the time of Kālidāsa drinking seems to have been very common not only among men, but even among women of high rank; that the Purānas abounded in descriptions of spirits and of drinking; and that the Tantras afford the most indubitable proofs of a strong attachment on the part of a large section of the Hindus to over-indulgence in spirituous drinks. He also gives descriptions of the different kinds of spirits, of the materials from which they were made, and of the manner of making them, which will be referred to in succeeding parts of this report. He does not, however, write on the question of their being made a source of revenue in Hindu India, and it is understood that he is of opinion that they were not taxed. Other authorities, however, of great weight are of a contrary opinion; but there seems to be no direct evidence on this point beyond the alleged fact that all articles sold in shops were subject to taxation. Now in the Buddhist drama Naga Nunda there is mention of a spirit-shop, and there are similar references by Kālidās and elsewhere noticed by Dr. Rajendralala. There are also many references to the use of spirit in Buddhist works, and it was stringently prohibited in Buddhist scripture. Reference to the subject will be found in Hodgson's Languages, Literature, and Religion of Nepaul and Thibet; in Spence Hardy's Eastern Monachism; in Bishop Bigandet's Life or Legend of Gautama; and in the second volume of Burnouf's Lotus de la Bonne Loi."

Bengal.

3. In Bengal, in the period immediately preceding British rule, the tax on spirits and drugs was for the most part levied, like other taxes, through the agency of the zemindars or tax farmers; and the Bengal Excise Commission recorded their opinion that under that system "it is probable that there was a practically unrestricted system of outstills paying very low rates in many places." In other words, the system which the British Government found universally in force in Bengal was the worst form of the most inefficient system that has ever prevailed in the country. This system was necessarily continued for some time under British rule: under it the price of spirit was less than it has ever been anywhere in Bengal since the modern excise system was introduced in 1790, and complaints were then rife about the spread of drunkenness among the lower classes of the people.

4. In 1790 the Bengal Government determined, on moral grounds, to resume from the zemindars the right of collecting duties on spirits and drugs, the immoderate use of spirituous liquors and drugs, "which had become prevalent among many of the lower orders of people owing to the very inconsiderable price at which they were manufactured and sold previous to 1790," being stated in the preamble of one of the Regulations as a reason for the new rules. This was the first step taken in the direction of reform, and the ground then gained has never been lost, as the number of shops has since that date been always limited by Government and not left to be settled as caprice or the cupidity of individual land-owners dictated. The Regulations issued between 1790 and 1800 prohibited the levying of a tax on the manufacture or sale of liquors except on the part of Government, and manufacture or sale without a license from the Collector: a daily tax was levied on each still, and the officials were instructed to reduce as much as possible the number of licenses, and to fix on stills the highest rates which could be levied without operating as a prohibition. The system thus introduced was the outstill system of paragraph 22 of Appendix G: each license was for one still only.

5. In 1813 an attempt was made to introduce central distilleries in large towns, outstill licenses being prohibited within eight miles of any such distillery. Twenty-one central distilleries were opened; but after a few years' experience the opinion was formed that the measure had not in general been productive of the advantages expected to be derived from it, and the distilleries were closed in all districts except five.

6. After 1824 the farming system, with apparently the restrictions mentioned in paragraph 21 of Appendix G more or less strictly enforced, was tried, and the system was extended to nearly the whole province.

7. This in its turn was found to be open to objection, to lead to an encouragement of consumption, and to involve a sacrifice of revenue, by which the farmer alone benefited; and from 1840 changes were introduced which resulted in the general re-introduction of the outstill system except in a few places where central distilleries were continued.

8. In 1856, by Act XXI of that year, the Excise Law of Lower Bengal and the North-Western Provinces was consolidated and amended. The manufacture of spirit after the English method was confined to duly licensed distilleries, and the rate of duty on such spirit was fixed at one rupee a gallon: the customs duty on imported spirit was then Rs. 1-8 a gallon. Collectors were to issue licenses to any person for the manufacture of country spirit: they were also authorised to establish distilleries for the manufacture of country spirit and to fix

limits within which no liquor, except that manufactured at such distillery, should be sold, and no stills established or worked. There is no mention in the Act of the levy of a fixed rate of duty per gallon on the produce of such distilleries; the Boards of Revenue were merely given a general power to prescribe the conditions on which spirits might be manufactured at them. The levy of a tax or duty on licenses for retail sale was prescribed, and generally wide powers were given for the restriction and taxation of the trade in spirits and drugs.

9. In 1859 the Government of India suggested to all Local Governments the expediency, on moral and fiscal grounds, of extending the Central Distillery system, with a fixed rate of duty per gallon, to many populous localities, if not universally. The Bengal Government adopted this view, thinking that the measure would render it possible to increase the rate of tax and discourage consumption. The system was accordingly introduced almost universally throughout the province in the next few years, the objections of local officials that in many places the system could not be worked successfully being overruled.

10. Before the end of the decade numerous objections to this wholesale measure were forced on the attention of the Government, and in 1874 several memorials praying that steps might be taken to counteract the growing increase of drinking and drunkenness were received. The objections to the universal adoption of central distilleries were so strong that it was decided to re-introduce outstills in certain places; from 1871 steps in this direction were taken, and after 1877 the reaction was carried to very great lengths, and outstills again became the general rule, central distilleries being the exception.

11. A few years' experience of this system proved that while it was not open to the objection of forcing the people to illicit practices, it was open to that of insufficiently discouraging drinking, as, in some cases, it admitted of liquor being sold at very low rates. This consideration led to the appointment of the Bengal Excise Commission, and since the Report of that Commission was received the Government has been engaged in correcting the evils arising from the excessive reaction in favour of the outstill system: the Central Distillery system is being re-introduced wherever there is a prospect of its being worked with satisfactory results: and the measures for regulating outstills recommended by the Commission are being adopted.

12. This brief notice of Bengal is sufficient to show that since 1790, when the worst conceivable system existed, having been taken over from the previous Native Government, attempts have been continually made to introduce the sounder and more scientific practice of levying a fixed duty on each gallon of spirit, and that the errors committed have generally been the introduction of reforms in too great haste, and the consequent reaction and reversion to stricter systems which invariably followed. The question of the comparative merits of the central distillery and the outstill in particular localities is one on which there may be, and is, great difference of opinion, because their relative advantages cannot be tested by figures. The danger of the immediate future is that the reaction against the outstill system may now be carried too far. But one branch of the excise question refers to the number of shops, and the rates of duty. If the number of shops has not been increased, and the rates of duty not lowered, still more if the number of shops has been reduced and the rate of duty raised wherever a fixed duty is levied, it will be clear that in these respects at least there has been no relaxation in the restrictions on drinking.

13. The number of shops for the sale of all kinds of liquor and drugs are shown in the following table for each year since 1870:—

	Distilled liquor, of all kinds.	Drugs.	Tari.	Pachwai.
1870-71	8,193	15,565	21,670	1,687
1871-72	8,937	16,615	21,689	1,815
1872-73	7,271	17,119	22,351	1,844
1873-74	6,812	19,975	22,873	2,006
1874-75	6,152	9,240	19,424	1,863
1875-76	5,294	7,424	19,265	1,661
1876-77	5,183	7,092	18,844	1,677
1877-78	5,267	7,248	19,077	1,717
1878-79	6,751	6,999	19,048	1,739
1879-80	6,878	6,877	21,579	2,066
1880-81	7,369	7,145	25,563	2,034
1881-82	6,874	6,796	30,268	2,135
1882-83	5,634	6,499	30,311	2,159
1883-84	5,740	6,513	20,138	2,259
1884-85	5,502	6,291	19,577	2,168
1885-86	5,298	6,005	19,555	2,162
1886-87	5,310	5,922	19,471	2,195
1887-88	5,112	6,059	19,051	2,157
1888-89	4,539	6,092	18,467	2,203

14. From the above it will be seen that there has been on the whole a decrease in the number of shops for the sale of distilled liquor—the shops for the sale of Central Distillery spirit, outstill spirit, spirit manufactured after the European methods, and foreign imported spirit being shown together,—and that since 1880 the decrease has been steadily progressive: the number in 1887-88 was 4,539 against 7,369 in 1880 and 8,937 in 1871.

15. It has not been considered necessary to reduce, in the same degree, the number of shops for the sale of the less noxious fermented drinks, tari, and pachwai: the number of shops for the sale of tari appears large, but many of them are for the sale of fresh unfermented toddy, a drink which we should not consider it necessary to subject to any regulations were it not that it ferments in a few hours, and after it has been drawn for 24 hours, contains a considerable percentage of alcohol.

16. The decrease in the number of shops for the sale of drugs has been even more striking than in that of liquor shops, the number being 6,092 in 1888 against 15,565 in 1870 and 17,119 in 1872. The increase in the last two years is apparent only, as it is due to licenses to druggists to sell opium for medicinal purposes having been included in the number of opium shops for the first time in 1887-88; the number of those licenses was 384 in 1887-88 and in 1888-89.

17. The rates of duty vary in the different districts in Bengal. A statement of the variations in the several districts will be found in Appendix F. An examination of that statement will show that it may be broadly stated that in Bengal the rates of duty have been doubled since 1870.

BOMBAY.

18. The records of the earliest days of the Peshwa's rule in what is now the Bombay Presidency do not show that any revenue was derived by the State from sale of spirits. But there are entries in the accounts of the middle of the eighteenth century showing that taxes were levied on the manufacture and vend of spirits in certain villages and subdivisions; and from the accounts of subsequent years, it appears that in almost every district spirits became by degrees a source of revenue to the Government, or of income to the Peshwa's officers. In some districts the monopoly of manufacture and sale was let in farm; in others—chiefly the districts on the coast, where spirits were considered a necessary of life to the cultivator, and the number of shops was very large—a tree-tax or still-tax and a shop-tax were levied. There is record of total prohibition in two districts only, Poona and Nuggur, and in them the prohibition would appear to have been confined to the two cities only. The revenue derived from spirits by the Peshwa was never large, but it increased steadily till the fall of the dynasty. Drunkenness was a criminal offence, and even moderate drinkers were also punished if their caste rules forbade such indulgence.

19. In the portion of Bombay acquired by the commencement of this century, the tree-tax on date and brab trees in force under the Peshwa's rule was continued, as was also the farm of the monopoly for the sale and manufacture of mowra spirit, toddy spirit being included in the same monopoly. As it was found that the consumption of spirit increased under this system, a daily tax system was introduced in 1808 in Salsette and Surat, under which a tax was levied on each still, the distiller having the right both to manufacture and to sell, as under the Bengal outstill system. Difficulty being encountered in bringing every still under the operation of the law, in 1816 the Central Distillery system was introduced in Salsette (with a duty of four annas a gallon) and in the city of Surat (with a duty of Rs20 per six maunds of material), while outside the city the farming system was reverted to. The Central Distillery system has been continued at Surat ever since; but in the other places where it was introduced it was abandoned in 1827 in consequence of the expenditure on the numerous distilleries being found to be too great to admit of their continued maintenance.

20. In the territories which were added to Bombay at a later date, the farming system was found in force, except in some of the coast villages of the Southern Concan; and it was continued. Central distilleries were, however, opened in the cities of Ahmedabad and Broach.

21. In 1827, Regulation XXI, which remained in force, supplemented by other laws, till about twelve years ago, was passed. The first measure attempted under that law was the levy, in the tracts of the Northern and Southern Concan, on the coast, of an impost of eight annas a gallon, the right to collect the duty being let in farm. The Bhundarees (hereditary distillers) resisted this by a general strike, and were successful. The impost was abandoned, and from 1829 the Bhundarees were merely required to sell the liquor they distilled at a fixed price to the farmer, who had the monopoly of retail sale. In one of those tracts, Ganjam, a system called the "outhputtee system" sprang up: under it the farmer levied from the Bhundarees a tax which varied according to the number of trees tapped; the Bhundarees had then the right to distil and sell without further restriction.

22. The excise arrangements introduced under Regulation XXI of 1827 stood as follows in 1832 :—

Central distilleries were maintained in the cities of Ahmedabad, Broach and Surat, a fixed duty per gallon being levied.

In districts where cocoanut, brab and date-trees did not grow, and in the portions of the Surat district where these trees grow, the right to manufacture and to sell spirits was farmed, the monopoly including in Surat the right to purchase toddy extracted by the Bhundarees.

In other districts where these trees grew, except the sub-divisions of Ganjam and Barkote, the monopoly of the retail sale of spirits and of the right to purchase spirits manufactured by the Bhundarees was farmed.

In Ganjam the "outhputtee" system above mentioned prevailed. In Barkote a ground-rent on all trees tapped for distillation was levied directly by Government officials.

23. A central distillery was opened at Kaira in 1834-35.

24. From about that year excise questions received more general consideration than before, and in 1837 a Committee was appointed to advise the Government on the steps to be taken to improve the excise administration. The Committee was unable to propose any general scheme which would be an improvement on the farming system, and recommended its continuance with modifications, such as reducing and limiting the number of shops and stills, and the freeing raw toddy from any tax except the ground-rent on the trees. The Government reiterated, and called the attention of all officers to, the principle that any loss of revenue should be cheerfully borne if any means could be devised for restricting the consumption of spirit without encouraging smuggling. Many schemes were brought forward, the grant of the farms to men whose morals and philanthropy were to be the guarantee that they would not force consumption being actually tried; and the general establishment of central distilleries was especially considered: the theoretical soundness of that system was admitted, but it was held that its introduction was impracticable.

25. In 1852 an Act was passed to remove the most prominent defects of the Regulation of 1851, and a general power was given to the Government to introduce any system where local circumstances required special treatment. The Revenue Commissioners were requested to submit a report detailing the arrangements necessary to give effect to this law; and they submitted two reports—the first in 1852 and the second in 1855; they recommended the general continuance of the farming system and framed forms of licenses and passes in which were embodied various restrictions and conditions. The recommendations were accepted by the Government, and the letting of the farms by sub divisions or districts (the farming system of paragraph 21 of Appendix G) was declared to be preferable to letting them by single stills or shops (the out-still system of paragraphs 22 and 23 of Appendix G). This system was accordingly adopted in most places, though in some the Collectors found it so unsuited to local circumstances that they continued their previous special arrangements.

26. In 1854-55 the central distillery at Kaira was closed. In 1856 distilleries for the manufacture of spirits intended for transport to other districts were opened at Bhandoop and Caranja. In 1857 the Government declared its future policy to be the letting by auction of each shop, with its still, separately. In 1859 the duty at all the central distilleries was raised to one rupee a gallon.

27. In 1864 the Government appointed a Commission to collect information on the subject, to propose a policy having for its primary object the check of intemperance, excise being regarded as a source of revenue to be increased only so far and by such measures as are clearly not calculated to stimulate artificially and by State agency the use of intoxicating liquors and drugs. The place of the Commission was ultimately taken by an officer on special duty, Mr. Bell, who presented his report towards the end of 1869. The discussions thus begun in 1864 lasted several years, and though in the interim Act IX of 1867 was passed to regulate the excise administration of the Town and Island of Bombay, and various improvements were introduced in different districts, the farming system continued to be that generally in force up to 1878. In 1875 or 1876 the discussions began which ultimately resulted in the passing of Act V of 1878. Under that Act and with a separate Abkari Department, the system has been revolutionised, the old farming system abolished nearly everywhere, and the central distillery system, in the form described in paragraph 12 of Appendix G, with high rates of duty varying in each district and which have been increased from time to time, introduced in its place. Reforms are still being vigorously introduced in the Bombay Presidency, and there the general complaint of the people is not that the administration encourages drinking, but that it is too severe in its restrictive measures and enhances the price of liquor to a height which the distillers and the people resent.

28. The following table shows the number of shops in Bombay for a series of years :—

	Distilled Liquor of all kinds.	Toddy.	Drugs.
1874-75	3,832	1,137	...
1875-76	3,819	1,226	...
1876-77	3,876	1,271	...
1877-78	3,738	1,294	1,273
1878-79	1,973	394	1,350
1879-80	3,295	553	1,322
1880-81	3,436	657	1,296
1881-82	3,499	..	1,320
1882-83	3,149	913	1,274
1883-84	3,568	1,201	1,264
1884-85	3,440	1,076	1,292
1885-86	4,667	1,326	1,290
1886-87	3,677	1,241	1,306
1887-88	3,348	1,681	1,295

29. It will be seen that while the number of toddy shops for the sale of fresh and fermented toddy has increased, and that of drug shops has remained steady, the number of liquor shops has on the whole been decreased.

30. As in Bengal, the rates of duty in Bombay vary in each district. A statement of the progressive increases in the rates we therefore refer to the enclosures of the Bombay Government's letter appended to this Despatch. It will be seen that ever since 1877 the Bombay Government has been steadily raising the rates of duty as circumstances permitted towards that fixed for imported spirits by the Tariff. The increases are of more importance than in Bengal, because the area covered by the Central Distillery system is much larger; in the period for which figures are given nearly the whole of the Presidency has been brought under that system, and the Farming system abolished.

PUNJAB.

31. In the Punjab during the Sikh times there was no regular Excise system. There was nothing resembling still-head duty, but a duty was levied in many places in the shape of license fees. In rural circles there were no licensed monopolies for the sale of liquors, and any one who wished could distil liquor at his own house without let or hindrance. For minor shops no duty was levied; but in large cities an annual fee was levied for distillation and sale. For these fees there was no fixed scale; they were fixed and levied by the local officials. The Sikh Chiefs were allowed to distil liquor in their own houses for themselves and their dependants and were not required to pay any duty or to obtain permission even at the larger stations. In 1848 the Resident at Lahore issued general orders requiring the sale by auction of the excise contracts, and for some years after the annexation of the Province, the Farming system was in force throughout it. In 1862, 1863, and 1864 the Central Distillery system was introduced in every district, and has, with the slight exceptions noticed in the next sentence, been continued ever since, the rates of duty being raised from time to time, till now the rates are higher than in any other province—so high that there exists in the Punjab a very considerable amount of illicit distillation, which now forms the main difficulty of excise administration in that province. The exceptions mentioned are a small portion of the Kangra district, in which a regulated outstill system has been in force since 1884, and one tahsil of the Gurgaon district, where the system described in paragraph 19 of Appendix G has this year been brought into force.

32. The following are the numbers of shops in the Punjab in each year since 1870:—

	Distilled Liquor of all kinds.	Drugs.
1870-71	1,042	463
1871-72	1,048	560
1872-73	1,110	576
1873-74	1,061	728
1874-75	1,126	1,093
1875-76	1,142	1,902
1876-77	1,215	1,764
1877-78	1,249	1,850
1878-79	1,253	2,111
1879-80	1,349	2,150
1880-81	1,452	2,111
1881-82	1,591	2,059
1882-83	1,540	2,081
1883-84	1,535	2,157
1884-85	1,624	2,120
1885-86	1,680	2,095
1886-87	1,723	2,220
1887-88	1,947	3,500
1888-89	1,904	3,639

33. The increase in 1887-88 and the following year is apparent only, as previous to that year it had been the custom in many districts to include in the returns the number of leases only, although some of them might include more than one shop. In that year instructions were issued to ensure that the returns showed correctly the number of separate shops. Nevertheless, on the whole, in this province the number of shops has increased. The explanation of this is that the central distillery system with very high rates of duties prevails throughout the Punjab: illicit distillation consequently prevails in that province to a very great extent, and is probably more rife than in any other Province in India. The increase in the number of shops has been allowed as one of the means employed in attempting to cope with the evil. In numerous passages in the Excise Reports of past years, the reason assigned for the establishment of new shops is that just mentioned. There is no doubt that the maintenance of the strict system and high rate of taxation in the Punjab necessitates the grant of licenses for a larger number of shops than would otherwise be required.

34. On the introduction of the central distillery system into the Punjab in 1862 the rates of still-head duty were fixed at—

R2 per gallon for spirit of the strength of London proof.
R1-8 " " " " 25° under proof.

In 1863 these rates were raised to—

R2-8 per gallon for spirit of the strength of London proof.
R2 " " " " 25° under proof.
R1-8 " " " " 50° " "

In 1865 the rates were increased in the Rawal Pindi and Multan Divisions and the Hazara Districts to—

R3 per gallon for spirit of the strength of London proof.
R2-8 " " " " 25° under proof.
R2 " " " " 50° " "

In 1877 these higher rates were extended to the whole province with the exception of the Umballa and Hissar Divisions, which adjoin the North-West Provinces. There has been no change since. The levy of license fees for sale in addition to the still-head duty raises the total taxation of country liquor per gallon to a very high figure in the Punjab.

MADRAS.

35. In a minute by Sir Thomas Munro, dated 1807, in which he discussed the respective merits of the farming and the outstill systems, it is stated that arrack "has for ages been manufactured and sold in all places subject to no other restraint than that of taxation."

36. When the territories in Madras came under British administration the system found in force was the farming system, apparently quite unrestricted, the farmer having merely to pay his yearly rent and being left free to manufacture as he pleased and to establish shops in such numbers and in such places as he thought desirable.

37. The farming system was continued by the early British administrators. It is not clear how soon restrictions as to the number of shops, and in other respects, began to be

imposed, but in the early years of this century considerable discussion took place regarding excise regulations. In 1803 the question arose whether the Bengal system of licensing and taxing each still separately was not preferable to the farming system, and whether the direct management of the revenue would not be preferable to either of those systems, involving, as they did, the letting in farm of the revenues. The Board of Revenue and the Government of Madras considered that the objections based on general principles to farming the revenues did not apply "to the renting, as in the present case under restrictions an article of luxury by no means necessary, nay even detrimental, to the public weal." It was declared that the object held in view was "to restrain and regulate" the consumption of liquor, and the opinion was expressed that the health and good order of the people, which were objects of far more importance than the augmentation of revenue, would be more surely promoted by the farming than by the outstill system. The result of the discussions was the passing of Regulation No. I of 1808. It provided that the exclusive privilege of manufacturing and selling arrack should be farmed in each district, and that the places at which distillation and sale might take place should be determined by the Collector. The separate licensing of each still was also authorised as an alternative; and Collectors were recommended by executive instructions to try both plans in different parts of their districts. The second plan, the outstill system, was tried in a few districts but soon discontinued, and in 1815 the farming system, restricted and regulated according to the directions in the Regulation, was in force throughout the Presidency except in the town of Madras, where a special system of direct management was maintained.

38. Regulation I of 1820 amended the law by authorising the treatment of toddy and other fermented liquors in the same way as spirits by allowing Collectors to retain the manufacture and sale under direct management, where that was deemed preferable to farming, by providing penalties for breaches of the rules, and by giving more extensive powers to the Board of Revenue to frame rules for the regulation of sale and for all details of management and control.

39. This law remained in force for over forty years, and under it the farming system was universal with the exception of the town of Madras, regarding which a special Act was passed in 1852. In 1841 proposals to raise the rates of taxation were discussed but ultimately abandoned, district officers being merely enjoined to enforce strictly the prescribed minimum retail prices.

40. In 1864, Act III of that year was substituted as the Excise Law of Madras. The two main alterations were the grant of power to levy an excise duty on the quantity of liquor manufactured instead of an annual payment for the farm, and the reservation of the right to suppress the home manufacture of fermented toddy where that privilege was likely to be used as a cloak for illicit sales or distillation.

41. In 1869 the power conferred by the Act of 1864 was brought into operation in one district, and the monopoly of Ganjam was given to a contractor with the condition that he should pay a fixed duty on every gallon issued. This system was continued in Ganjam and extended to four other districts three years later. In the later contracts for these five districts the condition known as that of a "minimum guarantee" appears, at first assuming the form that if the duty realised did not reach a certain sum the Government should have a right to cancel the contract, and subsequently in the form in which it was afterwards adopted in Bombay, namely, that the monopolist undertook to pay a certain minimum sum as duty, even though the issues were of a quantity on which a smaller duty was payable.

42. In 1874, an officer was placed on duty to prepare a complete report regarding excise matters and to make recommendations for the improvement of the existing system. In 1875 the system just described was further extended to about half the districts of the province (the spirit monopoly being at the same time separated from that for fermented toddy), and it was further extended up to 1884. In this period it was found that illicit distillation prevailed, and that, owing to the absence of competition and the concentration of the business in the hands of a few rich firms and to the contractors being entrusted with all the preventive arrangements, the system was not a great success, and was open to improvement in several important respects. A Committee was appointed to report on Excise in 1884, and the subsequent excise measures in Madras have been based on the recommendations of that Committee.

43. From 1st October 1884 the system last described gave place in every district in which it was in force except one to that described in paragraph 11 of Appendix G, under which the monopoly of manufacture was let separately from that of sale, the former being granted on condition of payment of a fixed duty per gallon and that liquor should be supplied to the shops at a fixed maximum rate, and the right of sale being given on payment of a fixed fee per shop, or number of shops, or on payment of a fee determined by auction. After a

short trial this gave way to the system described in paragraph 8 of Appendix G under which no monopoly of manufacture is established. The law was amended by the enactment of Act I of 1856. Under the powers taken by it a Commissioner of Abkari was appointed, and reforms have ever since been vigorously pushed, the general tendency being to extend the system last mentioned.

44. The following table shows the number of shops in Madras in each year from 1878:—

	Distilled Liquor of all kinds.	Toddy.	Drugs.
1875-76	20,968	19,761	...
1876-77	17,205	20,683	...
1877-78	13,923	19,615	...
1878-79	16,755	18,844	...
1879-80	16,293	16,326	...
1880-81	15,321	16,854	1,238
1881-82	16,559	18,510	1,026
1882-83	18,072	18,231	1,098
1883-84	17,870	18,727	1,117
1884-85	19,970	19,569	1,107
1885-86	22,201	14,214	1,073
1886-87	27,566	15,933	1,175
1887-88	21,021	22,549	1,171

45. The rates of duty in Madras also, as in Bengal and Bombay, vary in different districts. Moreover, in that Presidency the change of system which took place in 1884 renders deceptive a comparison of the fixed rates after that date with those before it; because before 1884 no separate licensee's fees were levied in addition to the still-head duty. The comparison in that province must, therefore, be of the total incidence per gallon of the fixed duty and license fees combined. The information is given in the enclosures of the Madras letter appended. It will be seen that the incidence has considerably increased.

North-Western Provinces and Oudh.

46. The early history of excise in the North-Western Provinces is the same as that in Bengal, the two Provinces being under the same Administration till after 1832. The farming system, which was found in operation when the territories came under British rule, was continued, restrictions in the number of shops, and in regard to other matters, being introduced and made more stringent from time to time. Between 1813 and 1824 the Central Distillery system was tried and considered to be unsuitable. The "Directions to Revenue Officers," issued in 1838 after the separation of the Province from Bengal, mentioned the Central Distillery system as an alternative to the farming system: Act XXI of 1856 also authorised the establishment of that system; but it was not introduced anywhere. And in 1859 the Local Government, in reply to the reference from the Government of India, opposed the re-introduction of the Central Distillery system on the grounds that it had failed when tried before, and that the existing systems secured as high a duty as could be obtained without forcing consumers to illicit practices or unduly encouraging consumption. The systems then in force in the North-Western Provinces were the licensing of single stills, and also of shops on payment of fees fixed by the Collector; and the farming of manufacture and sale usually for one year for sub-divisions—the farm of a whole district was seldom resorted to—on payment of rents fixed by public tender: Collectors had discretion to resort to auction instead of tenders, but this discretion was seldom used. In the neighbouring Province of Oudh, however, after the confusion which followed the annexation of the Province and the Mutiny had passed away, the Central Distillery system was uniformly adopted from May 1861 in the form in which it still prevails in Northern India: the still-head duty was fixed at R1 for spirit of higher strength than 25° under proof and 12 annas on lower strengths: sales were at first allowed on licenses without fees, but fees were subsequently levied.

47. The views of the North-Western Provinces Government altered in regard to the Central Distillery system, and that system was introduced in nearly the whole of the North-Western Provinces from May 1853. The rates of duty were fixed at 12 annas a gallon for spirit of lower strength than 25° under proof and one rupee for spirits of higher strength: the subsequent changes in the rates of duty will be shown below.

48. The licenses for retail sale were at first sold by auction, and the receipts from this source formed a large part of the Excise Revenue. In 1867-68 an experiment was tried in one district with the object of allowing the number of shops to be fixed by the ordinary op-

ration of competition instead of the district authorities: in this experiment the still-head duty was relied on as the main part of the tax on liquor: licenses were granted to open shops on payment of a low fixed license fee at any place for which application was made, except that for police purposes two shops were not allowed within 200 yards of each other. The result was that while the number of shops actually opened was somewhat less than the number fixed as the limit in the previous year by the authorities, the receipts from still-head duty rose from R20,000 to R50,000. The inference was that there had been a large sale of illicit spirit on which no duty had been paid under the previous system, and that the effect of unrestricted competition among the shop-keepers when the artificial limitations in their number were removed, was to cause them to sell licit instead of illicit spirit, although as a fact the number of shops was not increased. The next year the Excise Commissioner proposed that this plan should be tried everywhere, and that licenses for shops should be granted at a low fixed fee uniform throughout the Province to all respectable applicants. It was anticipated that the number of shops would increase at first, but that the effect of competition would soon be to reduce the number to that really required for the convenience of the public.

49. These proposals were approved by the Government, but with a modification which deprived them of any value they might have by excluding the factor—free competition—which it was hoped would regulate the number of shops in a more effectual and beneficial manner than the local estimate of the requirements by the Collector was capable of effecting. The modification was the restriction of the number of shops to what it was in the previous year. In the next year 1870-71 a change was made, and the following rule laid down:—

"The Collector will fix the number and locality of the different shops, and determine their letting value according to the advantages possessed by each. It is not intended that they should, as a rule, be put up to public competition; but competition may be resorted to by the Collector and taken into account in determining the sum at which each shall be leased. To work this system effectively careful inquiries will be necessary into the amount of liquor sold, the distribution of the drinking population, the price at which liquor is obtainable, and many other points affecting the profitability of the several localities."

50. This rule remained in force for many years, but the difficulties in the way of obtaining accurate information of the kind required to work the rule effectively have led to the reversion generally to the practice of putting up the shops to auction.

51. The experience of the working of the Central Distillery system from 1863 to 1870 proved that it had been much too extensively introduced, and that it had been applied in many tracts in which, under the circumstances which existed, its success was almost hopeless. Illicit practices were believed to be largely prevalent in those tracts, and this conclusion was proved to be correct by the comparison of the figures of revenue of the years before and after the farming system was re-introduced in certain districts: large increases in apparent consumption occurred in those places which it was impossible to explain by a sudden and startling change in the habits of the people, and which were explainable only by the existence of illicit practices in previous years.

52. In 1873 the Local Government expressed its conviction "that smuggling or the sale of illicit liquor was going on to a very large extent in several districts," and that in some of them statistics "rendered it probable not only that the illicit sale of liquor existed, but that it was on the increase."

53. In 1863 the only two tracts not brought under the Central Distillery system were the districts of the Jhansi Division which were surrounded by Native States and the mountainous district of Kumaon.

54. After 1871 the Farming or Outstill system was re-introduced successively, for the reasons above indicated, into portions of several other districts, the names of most of which will be found in extract (6) in Appendix C.

55. In 1877 a Committee was appointed to report on excise matters, and in accordance with its recommendations numerous measures were adopted for the improvement of the administration. A selected assistant was placed in charge of excise in each district, and to reduce the temptation to smuggling and the prevalence of malpractices in issuing spirit at the distilleries, the rate of duty was fixed at a uniform rate of one rupee irrespective of strength. The "Modified Distillery System," described in paragraphs 14 and 15 of Appendix G above, was also proposed, and in the following years was tried in some districts; it was, however, found to be a failure and has been abandoned in all but an insignificant area.

56. The number of shops in the North-Western Provinces and Oudh in each year since 1876-77 are given in the following table: figures for early years are not available for Oudh:—

	Distilled Liquor of all kinds.	Tari.	Drugs.
1876-77	7,136	1,472	2,913
1877-78	7,388	1,531	3,552
1878-79	7,730	2,292	3,756
1879-80	8,328	2,623	3,752
1880-81	8,799	3,842	5,276
1881-82	9,019	4,042	5,324
1882-83	9,354	4,084	5,877
1883-84	9,635	4,239	6,000
1884-85	8,627	4,191	5,842
1885-86	8,349	4,102	4,667
1886-87	8,212	4,300	4,943
1887-88	8,112	4,135	4,962

The number of liquor shops is now higher than it was in 1876-77. The number increased from year to year up to 1883 when it amounted to 9,635: since that year there has been a steady reduction. As in the case of the Punjab, the increase in the earlier years had for its object the diminution of illicit practices. In reviewing the Excise Report for 1876-77, the Lieutenant-Governor expressed the opinion that the number of shops in distillery tracts was quite insufficient, and after noticing the variations in different districts said: "it is impossible to conceive that the taste of the people is as capricious as the allocation of shops by Collectors." In the Excise Commissioner's Report for 1882-83 it was said: "Shops should be so distributed that a man determined to drink may do so without an amount of inconvenience which might stimulate smuggling or illicit distillation, but at the same time, it is not desirable that a Government Department should act the pushing publican and establish shops in every prominent locality." In the same report it was observed that "in most districts we have to combat suspected malpractices rather than a tendency towards an excessive consumption of licit liquor." Thus it will be seen that the increase in the number of shops was made designedly with the object of diminishing the illicit practices which always are more difficult to check under the Central Distillery system than under any other. But the reduction in the rate of duty diminished the temptation to these evils, and this, added to the greater attention paid to the Excise administration by district officers since 1877, has rendered it possible to reduce the number of shops considerably since 1883.

57. The rates of duty have varied as under in the North-Western Provinces and Oudh.

58. In Oudh the rates fixed in 1861 were—

R a.	
1 0	for strengths higher than 25° U. P.
0 12	" lower " 25° "

In 1862 the latter rates were raised to R2 and R1-8. But in 1863 they were reduced to those of 1861.

In 1876 the Chief Commissioner of Oudh, in reply to a suggestion from the Government of India, expressed his readiness to raise the rate of duty to that in force in the North-Western Provinces, R1-8 a gallon. But as the North-Western Provinces Government in the meantime proposed to reduce the rate for the reasons stated below, and it was desirable to have the same rate in both Provinces, the Oudh rate was altered in 1877 to a uniform rate of one rupee a gallon irrespective of strength at the same time as that rate was adopted in the North-Western Provinces.

59. In the North-Western Provinces the rates fixed in May 1873 were—

R a.	
1 0	for strengths higher than 25° U. P.
0 8	" lower " 25° "

In October of the same year these rates were raised to R2 and R1.

In 1864 it was thought necessary to fix different rates for spirit distilled from mohwa and from molasses. For the former spirit R1 and 8 annas were fixed; and for the latter R1-8 and 12 annas. In 1866 these rates were raised to R1-8 and 12 annas and R2 and R1 respectively. In 1867 the malpractices connected with the testing of strength led to the abolition of the differential rates for different strengths, and the duty was fixed at a uniform rate of 8 annas for mohwa spirit and one rupee for molasses spirit. In 1869 the rate for both kinds of spirits was raised to R1-4 and in 1870 to R1-8. In 1876, the Local Government, in reply to a suggestion from the Government of India that the duty might be raised, said:—

"There is a strong consensus of opinion that the present rate, so far from being capable of increase, is too high and should be lowered. The still-head duty *plus* license fees falls on undiluted liquor at about R2-8 the gallon; and from the review of the Excise Report for 1873-74 His Excellency in Council will learn that in many districts the competition of illicitly manufactured liquor is on the increase. The loss of revenue is doubtless not wholly due to illicit distillation encouraged by a high rate of duty, for it is probable that much liquor leaves the distillery which pays no duty, and that the revenues are thereby defrauded; but in the eastern part of these Provinces especially, the facilities for the manufacture of native liquor from the mohwa tree are so great that the imposition of any but a light duty must certainly lead to illicit distillation. The best way of raising the excise revenue is still under His Honour's consideration. But in a country in which the means of distillation, whether from molasses or from mohwa, are to hand, and in many parts of which the competition from foreign territory is lively, it is impossible to raise the duty."

In accordance with these views the Government of the North-Western Provinces in 1877 proposed that the rate should be reduced to R1 per gallon on the grounds that "this would greatly diminish the inducement to illicit manufacture;" and that "complaints have been numerous that the present rate of duty in the North-Western Provinces is so high as to have put duty-paid spirits beyond the means of the majority of the drinking classes, and given rise to much smuggling and illicit manufacture."

The Government of India reluctantly sanctioned this measure. It has undoubtedly had a considerable effect in reducing illicit practices in the North-Western Provinces, complaints of which are now less common than formerly. The Government of India has, however, for some time been disposed to think that the rate is too low, and that illicit distillation and smuggling might now, with the more efficient administration which has been secured in consequence of the greater attention paid to excise matters in recent years, be kept in check even if the rate were raised. This view was not for some time pressed on the Local Government because of the known danger in interfering with the discretion of Local Governments in these matters. The Lieutenant-Governor has however recently been requested to consider whether the rate of duty should not now be raised.

APPENDIX K.

THE EXCISE SYSTEM OF BARODA.

Extract from a memorandum by Rao Bahadur Lallubhai Gordhandas.

11. Baroda has declined to furnish the abkari statistics called for by Government. Such as I have been able to collect from various sources will be presented below :—

Baroda.

12. In 1887 there were altogether 445 country spirit shops in the Navsari division, which has an area of 1,940 square miles and a population of 287,549. This gives one liquor shop to 4.36 square miles and 646 inhabitants.

13. The number of country spirit shops in the Surat district in the same year was 305 in an area of 1,662 square miles and a population of 614,198. This gives one shop to 5.45 square miles and 2,014 inhabitants, as against one shop to 4.36 square miles and 646 inhabitants in the neighbouring Gaikwari district of Navsari.

14. Excluding the 58 country spirit shops in the city of Surat, comprised in an area of about 10 square miles containing 109,844 inhabitants, the ratio of the remaining shops to the area and population of the Surat District *minus* the city is one shop to 6.70 square miles and 2,042 inhabitants, as against one shop to 4.36 square miles and 646 inhabitants in the Navsari district of the Baroda State.

15. Statistics of liquor consumption are available for the four years 1883-84 to 1886-87 for the portion of the Navsari district in which the central distillery and still-head duty system was in force in those years. The average annual consumption for that period comes to 139,551 gallons 25° U. P. in a tract containing 685 square miles, 201 liquor shops, and a population of 191,692. This tract comprises the talukas of Velachha (including Kathor but excluding the Vakal Petha), Kamrej, Palsana, Mahua, Navsari, and Gandevi.

16. The talukas of the Surat Collectorate which adjoin the said tract of Baroda territory are Olpad, Chorasi, Mandvi, Bardoli, Jalalpor, and Chikhli. They have a collective area of 1,291 square miles and a population of 477,730. The average quantity of liquor sold annually at 228 shops in these talukas during the four years 1883-84 to 1886-87 was 205,945 gallons 25° U. P.

17. The consumption of spirit per head of population and the ratios of liquor shops to areas and populations in the above-mentioned parts of the Gaikwar's district of Navsari and of the British district of Surat are shown below :—

	Navsari.	Surat.
Number of square miles to a liquor shop	3.41	5.66
Number of population to a liquor shop	954	2,095
Consumption of liquor 25° U. P. per head of population (drams)	35	21

18. If the city of Surat, like which there is no large city in the Navsari district, is excluded, the comparison would be more unfavourable to Navsari, as will be seen below :—

	Navsari.	Surat.
Number of square miles to a liquor shop	3.41	7.54
Number of population to a liquor shop	954	2,164
Consumption of liquor 25° U. P. per head of population (drams)	35	17

19. There are many more liquor shops in Baroda territory than in British territory within a distance of two miles from the undermentioned frontiers :—

	Liquor shops within two miles of the frontier.	
	British.	Gaikwari.
Eastern frontier of Olpad Taluka	4	7
Eastern and southern frontiers of Chorasi Taluka (including Sachin State under British management)	16	24
Northern Frontier of Jalalpor Taluka	5	17
North-eastern frontier of Chikhli Taluka	2	4
Southern and western frontiers of Bardoli Taluka	12	40
Western and northern frontiers of Mandvi Taluka	8	13
Frontier of the Gaikwar's taluka of Gandevi	17	19
TOTAL	64	124

20. When lists were prepared in 1887 of the British and Gaikwari villages situated within two miles of the frontier between the Viramgam, Sunand, and Daskroi Talukas of the Ahmedabad Collectorate, and the Vadavli, Kadi, Kalol, and Dehgam Talukas of the Kadi district of His Highness the Gaikwar, with a view to stipulate for the non-establishment of liquor shops in any of those villages, it was found that there were 86 villages of the Gaikwar with a population of 40,453, for the supply of whom 17 liquor shops were maintained: while on the British side the total number of villages was 117 with a population of 72,297, with only 10 liquor shops for their supply.

21. The ratios of liquor shops, as they existed in 1887, to areas and populations in some of the talukas of the Baroda district and in the adjacent British talukas are shown in the following table :—

Names of Talukas.	Whether British or Gaikwari.	Area in Square Miles.	Population.	Number of Liquor shops.	Average number of square miles to a shop.	Average number of population to a shop.
Choranda	Gaikwari	226	61,805	11	20.54	5,619
Broach and Amod exclusive of Broach City.	British	476	112,921	13	36.61	8,686
Padra	Gaikwari	181	86,705	22	8.23	3,941
Jambusar	British	373	77,772	7	53.28	11,110
Baroda (exclusive of Baroda City).	Gaikwari	369	90,094	19	19.42	4,742
Petlad	British	270	196,026	50	5.40	3,920
Borsad		218	143,321	10	21.80	14,332
Anand		243	154,118	10	24.30	15,412
Nadiad		224	162,256	9	23.89	18,028
Matar	Gaikwari	217	78,279	3	72.33	26,093
Jarod		375	65,522	63	5.95	1,040
Sankheda		177	51,645	9	19.66	5,738
Kalol, including Halol Petha.		415	76,522	15	27.67	5,101
Tilakvada	British	37	7,529	8	4.62	941
Sankheda Mewas	Under British management.	311	53,214	40	7.77	1,330

22. The Dabhoi and Sinor Talukas of the Baroda district do not march with British territory, and have therefore been omitted in the foregoing statement.

23. The total abkari revenues of each of the districts of Baroda for each of the years 1883-84, 1884-85, 1885-86, and 1886-87, for which information is available, are compared below with the total abkari revenues of each of the British districts in Gujarat for the same period :—

NAME OF DISTRICT.	Population.	Revenue for 1883-84.	Revenue for 1884-85.	Revenue for 1885-86.	Revenue for 1886-87.	Incidence per head of population on receipts for 1886-87.
Baroda.		₹	₹	₹	₹	₹ a. p.
Amreli	147,468	3,587	4,023	3,464	6,396	0 0 9
Kadi	988,487	59,930	77,900	69,557	79,557	0 1 3
Baroda	756,807	1,14,993	1,25,576	1,27,555	1,61,215	0 3 5
Navsari	287,549	1,96,315	4,69,479	4,08,359	4,03,803	1 6 6
Total for Baroda	2,180,311	3,74,825	6,76,978	6,08,935	6,50,971	0 4 9
British.						
Ahmedabad	856,324	1,08,764	1,72,269	1,71,693	1,76,134	0 3 3
Kaira	804,800	22,891	24,610	24,622	24,695	0 0 6
Panch Mahals	255,479	26,774	26,703	31,901	36,089	0 2 3
Broach	326,930	1,38,104	1,66,740	1,68,086	1,67,185	0 8 2
Surat	614,198	8,02,529	7,43,062	8,08,107	8,23,251	1 5 5
Total for British Districts	2,857,731	10,99,062	11,33,384	12,04,400	12,27,354	0 6 10

24. Amreli, which lies in Kathiawar, is not comparable with any of the British districts. It is entered here only to show that an increase of abkari revenue has taken place in that part though it is outside of the pale of the influence of the Abkari Department.

25. Taking the revenue of each district for 1883-84 as R100, the proportions of the amounts realised in subsequent years are as under :—

	1883-84.	1884-85.	1885-86.	1886-87.
<i>Baroda.</i>				
Amreli	100	112	97	178
Kadi	100	130	116	133
Baroda	100	109	111	140
Navsari	100	234	208	206
<i>British.</i>				
Ahmedabad	100	158	157	162
Kaira	100	108	108	108
Panch Mahals	100	100	119	134
Broach	100	121	122	121
Surat	100	92	101	102
Total for Baroda	100	186	162	173
Total for British Gujrat	100	103	110	112

APPENDIX L.

EXTRACTS SHOWING THE DIFFICULTIES IN WORKING THE CENTRAL DISTILLERY SYSTEM IN MANY PARTS OF INDIA.

(1) *Extract from the Excise Administration Report of Central Provinces for 1872-73.*

Thus the system in force in these provinces continues to be a mixed one, and a consideration of the position and circumstances of most of our districts shows that the sudder distillery system, if carried out in its integrity, must be accompanied by an ever-falling revenue and an ever-advancing element of smuggling and illicit distillation. The provinces are enclosed on all sides either by Native States or by tracts of British territory in which the farming system of abkari management prevails with liquor cheap and everywhere accessible. From the facilities for smuggling thus presented by a long stretching boundary of several hundred miles, only five districts are exempt; while as regards illicit distillation, the vast areas of hill, forest, and waste common to many districts, only dotted here and there with scattered hamlets inhabited chiefly by a spirit-drinking population, afford opportunities too great to be resisted. It was to meet circumstances of this character that contract stills were originally introduced and their extension from time to time becomes a necessity with the view of protecting the revenue interests of Government.

(2) *Extract from the Central Provinces Excise Report for 1872-73.*

The difficulties attending the efficient Abkari administration of the Hoshangabad district are no doubt considerable. The district is in the main a narrow valley, the whole northern border stretching for 150 miles along the Nerbada, which, easily fordable for several months of the year, alone divides it from the territory of Indore and Bhopal. While on the British side, under the present system, liquor is dear and difficult to procure, across the river in the Native States the supply is free and unrestricted, and at a price so low as to present a temptation almost irresistible to the smuggler. Again, along the whole southern frontier of the district the country is wild and hilly, affording facilities for illicit distillation, so that on all sides the best energies of the district authorities are frustrated by irregular practices which existing establishments are powerless to suppress. It is true that smuggling and illicit distillation are not novel features in the Abkari administration of the district, but this makes it all the more certain that so long as success in these ventures is the rule and detection the exception, the profits are too considerable to cause the trade to be abandoned. A modified system to suit the requirements of the district is the only effectual remedy, and this will be proposed in a report to be shortly submitted to the Chief Commissioner on the general abkari arrangements of the province.

(3) *Extract from the Burma Excise Report for 1870-71.*

"The discontinuance of the distilleries in these two towns and the obligation imposed on the farmers to procure their supplies of spirits from Maulmain have tended much to depreciate the value of these farms, simply because the generality of the people (specially the Chinese) do not like the spirit distilled in Maulmain. At Mergui the Deputy Commissioner states that illicit distillation has increased all over the district, and that a considerable quantity of rum is smuggled from Penang, where it can be obtained at half the rate charged for by the distiller in Maulmain. The central distillery system ever since it was introduced has done more harm than good, and there is no doubt that it will be good policy to re-open the local distilleries."

"He is satisfied from the statements of many experienced officers in the best position to form an opinion on the subject, coupled with the great falling off in the consumption of duty-paid spirits, that illicit distilleries are in full working force, without check or hindrance, throughout the country. If any further proof of the correctness of this view were wanting it is to be found in the fact that within the last few weeks the police, while employed in searching for dacoits in the suburbs of one of our oldest civil stations, Mergui, found a large number of stills actively at work, and seized some 170 jars of illicit spirit. Of the use of licit country spirit, that is, spirit prepared after the native fashion—a weak and comparatively harmless liquor—the natives of this province have hitherto been entirely debarred, though, as shown above, their wants have naturally enough been met by the enterprise of illicit distilleries; while upon those who have scruples or fears regarding the use of illicit spirit, we have forced the consumption of an expensive, ardent spirit procurable at a long distance, and prepared after the European fashion."

(4) *Extract from Burma Excise Report for 1884-85.*

"Rangoon distillery liquor is unpopular, and there can be no doubt that these licenses are made use of to cover the sale of illicit liquor, over the manufacture of which (except in the neighbourhood of Bassein, where there is a special excise officer) there is practically very

little check. The remedy for illicit distillation will probably have to be sought for in the establishment of a system of outstills under the supervision of a special Excise establishment in each district. The experiment of the Bassein distillery has only been a partial success."

(5) *Bengal Excise Report for 1861-62.*

"During the year 1862-63, most districts of het Nuddea, Burdwan, Rajshahye, and Dacca Divisions will be entirely under the fixed-duty system. In the Bhagulpur and Patna Divisions experiments are being made, but the system is by no means so well adapted to the spirit in use in those divisions as it is to that of Lower Bengal, in which the spirit is distilled from molasses, and averages about 25 per cent. below London proof, while that in vogue in Behar is extracted from the mohwa flower, which is produced in every jungle. The spirit itself is extremely weak; it has been proved and found to be as low as 92 per cent. below London proof. Such spirit will not bear transport, and the sudder distilleries from which it is to be supplied must be placed at very short distances from one another, which entails increased expense."

(6) *Extract from Bengal Excise Report for 1886-87.*

One other cause that I have not touched on is that the spirit distilled from the mohwa bears transport to distances very ill, the distillers not having the means of properly securing it from the air. In the sparsely populated country, the distilleries are necessarily at a great distance from each other. It is not that we have an insufficient number of distilleries,—we opened more than we could afford to keep open; it is that the system is unsuited to the requirements of the country, the habits of the people, the quality of the material, and the imperfect mode of manufacture adopted.

If the object of excise be really and truly the suppression of the use of intoxicating drinks, I have no doubt that a persistence in the fixed-duty system will greatly tend thereto; but it must not be forgotten that there is another aspect in which it has to be regarded. If the restriction is so great as to discourage altogether some from indulging, it must also have the effect of all restrictions carried to excess, *i.e.*, giving an impetus to illicit distillation, and there is nothing that has so much set me against the system as the number of persons I have lately seen undergoing imprisonment in the common jail for offences against excise laws.

With the process of manufacture so simple, material close at hand, and owing to the nature of the country, and sympathy of the people, detection so unlikely, it must be difficult to resist the propensity to indulge in what must be regarded by the people as no crime, though illicit.

The general result appears to me to be as bad as ever. In order to see how each of the distilleries had been working, I called for a detailed statement of spirit vendors from each district, showing the quantity of liquor drawn by each shop during a particular quarter, and giving other information. Though little confidence can be placed on some of the figures entered in the statement which I have received, they, I think, establish the general fact that a large number of abkars do regularly work at a loss; but as no man would carry on his trade at a loss for any time, it is evident that the abkars, under shelter of their licenses, defraud Government of a large portion of Excise revenue, either by practising illicit distillation, or by connivance with the distillery darogahs, or both. It may be taken for granted that any man paying monthly duty on less than 12 gallons of liquor made from mohwa can make no profit on the sale of that liquor. These are self-evident conclusions; but fraud is difficult of detection.

No amount of zeal and energy on the part of the abkari officers can avail against the inherent evils of the sudder distillery system, when this system is applied to a sparsely populated country, and a country where, owing to inundations, all communication is cut off during three months of the year over a large area.

It is an unceasing up-hill struggle, where everybody and everything is against the Government officer.

I have paid great attention to abkari. I have done all I possibly can to make the sudder distillery system answer in this division. Yearly I see the revenue fall off in the regulation and non-regulation districts. I do not believe that a proportionate decrease of drinking takes place. There may be some decrease in the interior, but there is more drinking in the towns. We are sacrificing the revenue to a theory. I am convinced the revenue will go on decreasing.

(7) *Extracts from the Special Report on the Administration of Excise Revenue from Country Spirit in Bengal, 1870.*

Unquestionably the sudder distillery system has not answered the expectations of those who introduced it. The foundation stone of this system is "the levy of the duty on the actual quantity of spirit which passes into consumption." This as a theory is perfect; but

though it may appear a paradox to say so, there is reason to doubt whether in those districts to which the system is least applicable the object above defined was not better secured under the old system. In such districts a very large amount of liquor now goes into consumption which pays no duty whatever. Some of this comes from illicit distillation by unauthorised distillers; a great deal comes out of the sudder distilleries themselves, for no efficient check has been discovered against the concerted action of distiller and distillery mohurrir, whereby the former pays duty on only a portion of the liquor he distils and sells.

It has resulted that the admirable theory that no spirit should be distilled save under supervision, and that all spirit consumed should come under full taxation, has been applied with even ordinary success in large towns or populous districts only; and that, on the other hand, there has been in some districts an increase in the use of ganja and opium and in others an increase in the consumption of tari and pachwai—the latter which is largely brewed for home consumption escaping, when so brewed, all taxation.

(8) *Extract from the Bengal Excise Report for 1870-71.*

From what has been now stated it will readily be perceived how much the successful working of central distilleries depends on the honesty of the Excise establishments in charge of them, and how easily the revenue may be injuriously affected by any collusion between them and the distillers. The closest supervision cannot more than very partially prevent spirits being passed out on payment of a lower rate of duty than should have been levied with reference to their strength, or sometimes without the levy of any duty whatever.

(9) *Extracts from the Bengal Excise Report for 1872-73.*

As already stated, the enhancing of the price of liquor is one of the results of the sudder distillery system. To a certain point this is an advantage; beyond that it is injurious in every sense. His Honour is aware that the Member in charge is no advocate for the universal extension of the sudder distillery system, which has been the result of orders from Government. Mr. Money has always been opposed to the introduction of the system except in towns or thickly populated districts, where means of communications are easy. Everywhere else the system is, in his opinion, a signal failure. Under it illicit distillation thrives without the possibility (regard being had to the tools we work with) of efficient check, while the Government is swindled not only by the illicit distillers, but by its own servants in charge of distilleries, who collude with the shopkeepers. The various modes of appropriating the profits which should go to the public treasury are detailed in paragraph 84 of this report. Answers to the circular order there referred to have come from all the Commissioners and district officers, but no practicable suggestions have been made to remedy the evils pointed out; nor could such be made, for the evils are inseparable from the system itself. Mr. Money would repeat what he has pointed out often before. As a theory, the sudder distillery system is perfect. In practice it fails because its success depends on the honesty and zeal of the distillery establishment and of the mofussil police. We cannot obtain the first. Men who will accept the post of distillery darogah are not generally men of the best classes, and the temptation to cheat the Government is so great owing to the large profits made, and the small chance of detection, that a much higher scale of salary would probably fail in supplying a sufficient resisting power. As to the police illicit distillation prospers in spite of, or perhaps because of them. If an unusual stir is made by the Collector and Magistrate a few cases come to light, are prosecuted, and then matters revert to their former condition. In towns, however, illicit distillation cannot exist without detection, for the smell of distillation betrays it. In towns also, at least in the sudder station towns, much closer supervision can be exercised by the Collector or his deputy, and the good understanding between the darogah and abkars is not therefore productive of the same effects as in the interior, though even there Government is cheated.

It is only within the last two or three years that district officers generally have given any attention to the excise. As they learn to understand the subject, the evils which are connected with the sudder distillery system force themselves on their notice. More than one officer mentions as a proof of the rascality which is common that many licensed shopkeepers carry on their trade at a loss; that is, that the profit which it is possible for them to make on the small quantity of liquor the distillery books shew them to have taken out, paying duty, would not cover the barest necessary expenses of the business. Mr. Bayley's notice of this fact is referred to in paragraph 61 of this report. There is, of course, but one explanation, namely, that a large quantity of liquor is sold which pays no duty, liquor obtained either from the distillery under an arrangement with the darogah, or from an illicit still. It is impossible to furnish a stronger proof of the weak points of the sudder distillery system than is supplied by the existence of those shops which continue being worked at a loss.

* * , and he now desires to say only a few words regarding an excise revenue on spirits and drugs. He considers that this source of revenue admits of expansion. We have for some years past endeavoured to raise our revenue of liquor by means of a still-head duty, and to enable us to do this we have forbidden all distillation except at certain central distilleries which are under supervision. We have lost considerably in revenue, but we felicitate ourselves on having put a stop to excessive drinking. But this measure has been a costly one generally. It has added very much more to the cost of liquor than the tax yields to Government. By compelling persons to distil at one particular place we have established practical monopolies, and have forced people to carry on their manufacture under circumstances of difficulty and restraint. The article is manufactured at a distance from where it is to be consumed. We add therefore the cost of carriage to the cost of manufacture. The spirit universally used in the Central Provinces is distilled from the mohwa flower, and the liquor preferred by the people is a weak liquor; but this weak liquor will not remain good beyond a certain time, and will not bear transport; we have therefore taught the people to make a stronger liquor. Again, the mohwa flower is procurable everywhere, and liquor can be made in a perfectly simple manner, and we have, by artificially raising the price of liquor to so great an extent, given rise to illicit distilling. The system of central distilleries is in itself also costly, and it is believed that Government does not receive even what it should obtain from the still-head duty if it were properly and faithfully levied. All these circumstances point to a modification or relaxation of the strictness of the system of levying an excise duty on liquor solely by a still-head duty on liquor distilled at certain central distilleries. The direction that reform should take is to give permission to manufacture liquor at the place where it is to be consumed, and where circumstances are most favourable to the manufacture taking at the same time for Government the largest revenue that can be obtained.

(10) *Extract from the Bengal Excise Report for 1878-79.*

The sudder distillery system having been found to be defective in many respects and insufficient to meet the varying requirements of every district and of the different parts of some districts, the Board again brought to the notice of Government in 1877-78 the practical difficulties that existed in the satisfactory working of that system. They were authorised to undertake a systematic review of the existing arrangements in each district, fixing the sudder distilleries only at central and populous places with a reasonable radius of supply, and establishing outstills in the rest of the district. Accordingly, in consultation with the local officers, new arrangements have been made, and the outstill system has been either re-introduced or extended in several districts from 1878-79.

(11) *Extract from the Orders of the Local Government on the Excise Administration Report in the North-Western Provinces and Oudh for 1871-72.*

It cannot be doubted that not only is a large quantity of native spirits manufactured in other than Government distilleries, but that also a very large quantity of the liquor made in Government distilleries is passed out of the abkari godown free of duty. Such practices cannot be put an end to with the existing underpaid establishment. * * *

(12) *Extract from the North-Western Provinces and Oudh Excise Report for 1871-72.*

This is not the place for a lengthy description of the comparative advantages of the two systems, and the question of how to improve upon the distillery system as at present worked in the North-Western Provinces is still under consideration; but I may state that it is admittedly unsuited to parts of the country which are difficult of access, as the districts of the Kumaon Division, and also to districts, such as those of the Jhansi Division, where, owing to the contiguity of independent territory, it is impossible to stop smuggling and a contraband trade.

I may add briefly that, in my opinion, the distillery system should be abandoned, except where it can be worked in its integrity, i.e., by the levy of a duty at a standard rate on the strength of the spirit; and, as owing to the want of intelligence and honesty in the available agency, this appears impossible except at the head-quarters of districts where the supervision is more efficient, I would confine the distillery system to the head-quarters town of each district, and to such radius round it as may be in each case separately determined on.

The reason the distillery system was given up was that the district was supplied with illicit liquor from Native States, or the people crossed the border into them to supply their wants. In fixing the number of shops, therefore, the great facility of getting illicit liquor had to be considered; if the shops were too few the Native States would of course be again largely resorted to.

(13) *Extract from the North-Western Provinces and Oudh Excise Report for the year 1874-75.*

As regards the existence of illicit distillation and surreptitious abstraction of spirit from the distilleries without paying duty, nearly all officers are prepared to admit some illicit form of trade does exist. Those officers whose districts are conterminous with foreign states declare that the illicit trade of these districts is owing to the facilities for distilling in those states. This is without doubt perfectly true of the Nepal Frontier, Rewah, and the Rajputana States. Nearly all officers deny the possibility of surreptitious abstraction from the distilleries; although native information goes to show this method causes a very heavy loss of revenue, and though some few officers are rash enough to assert there is no such thing as illicit distillation, still the convictions in many districts prove the fact, and the inference is only reasonable that it goes on all over the country.

(14) *Extract from the North-Western Provinces and Oudh Excise Administration Report for year ending September 1882.*

As to the prevalence of illicit distillation and smuggling under the distillery system, there is ample testimony in the district reports; and the Junior Member thinks it will be convenient to bring them together in a more concentrated form.

In Budaun, for instance, the small amount of licit liquor consumed at a large number of retail shops in that district is noticed by the excise officer. According to their purchases of distillery liquor, the transactions of these shopkeepers must be carried on either at a dead loss or for wholly insignificant return. The real fact, says Mr. Darrab, is that these licenses bring in much more than the distiller cares to acknowledge, the excess sum being paid for the cloak given by his license to sales of illicit liquor. A few gallons are taken from the sudder distillery to keep up appearances, but he is convinced that the liquor mainly sold in outlying villages is that which has paid no duty except to the police and the head contractor. It is true, he continues, that liquor is extensively watered, and in this way partly profits are increased, but water cannot be largely added without lowering the price, whereas the obstacles in the way of working a small illicit still are as nothing in comparison with the profits obtainable. Mr. Stoker writes as follows in regard to illicit distillation in Bareilly:—

"I never knew what it really was until I took charge of Bareilly excise. In addition to free-smuggling from Rampur and the Tarai, the whole district was studded with illicit stills. Not merely in jungles and remote places, but in the middle of villages, in cantonments, and in the city itself was the trade carried on."

The position of the Board in this matter should not be mistaken. It has been proved to demonstration that evasions of the Excise law cannot effectively be stopped under the ordinary or under the modified distillery systems. Their maintenance entails a needless sacrifice of revenue. The money which should decrease the public burdens goes to swell the smuggler's gains. The outstill system, it can hardly be doubted, largely diminishes, if it does not altogether remove, the temptations to illicit manufacture. It substitutes the consumption of duty-paying spirit for liquor which has paid no dues, except in bribes to village or district policemen. Successful evasion of the law cannot but prove demoralising to the smuggling and drinking classes as well as corrupting to the rural and regular police. In advocating the adoption of the outstill system for rural tracts wherein illicit distillation was believed to be prevalent, or whose position on the border of Native States offered ready facilities for smuggling, the Board had only one object, to put down the systematic disregard of law and the systematic plundering of the Government revenue. They desired simply to substitute the consumption of licit for illicit spirits.

In carrying out a policy of this character it was inevitable that misapprehensions should arise, and that the principles of official action should be misinterpreted. But slight reflection should have convinced opponents of the change that neither the Board nor Government were actuated by a desire to increase the Excise revenue at any cost, and without any regard to consequences; and that there was no intention to encourage, or develop habits of drinking, or to supply direct inducements to increased intemperance.

The Board are carefully watching for any evidence in support of the position that the adoption of this system involves an extension of drunkenness. But the Junior Member would deprecate the adoption of hasty conclusions based on inaccurate or insufficient methods of observation. For instance, the mere increase of revenue is not in itself proof that there is a larger consumption of liquor. The change in system was advocated as a means of defeating the smuggler, and there are as yet no sufficient data for estimating the amount of illicit spirits which was sold in the districts in which outstills have been wholly or partially established. There can be no question, however, that this amount was very considerable, for the habits of a people do not change in a few months, whereas bidders for still licenses have at once offered large additional fees for the right of local manufacture and retail vend.

(15) *Extract from the Report of the Excise Commissioner, North-Western Provinces, for 1882-83.*

"No less than 153 distilleries were built, and the majority of these were ill-supervised by Tahsildars, who were not made to take much interest in the work, ill-managed by ill-paid mohurrirs who were allowed every facility for fraud, and ill-guarded by two chuprasis who, even if they had been zealous in the interests of Government, were insufficient in number and wanting in discipline for the work entrusted to them."

(16) *Extract from a Memorandum by the Financial Commissioner of the Punjab.*

"... the outlying distilleries, as a whole, are ill-supervised by Tahsildars, who seldom take much interest in this part of their duties, badly managed by mohurrirs on small pay, who have every opportunity for committing fraud, and insufficiently guarded by two or three ill-paid and undisciplined chuprasis."

Schedule of Enclosures of Despatch No. 29, dated 4th February 1890.

CONTENTS.

	PAGE
(1) Letter to all Local Governments and Administrations (except Bengal, Bombay, and the North-Western Provinces and Oudh), No. 3506, dated the 9th July 1889	265
(2) Letter to the Government of Bengal, No. 3507, dated the 9th July 1889	265
(3) Letter to the Government of the North-Western Provinces and Oudh, No. 3508, dated the 9th July 1889	265
(4) Letter to the Government of Bombay, No. 3509, dated the 9th July 1889	266
(5) Letter from the Government of Bengal, No. E. $\frac{3A}{4}$ 13, dated the 23th November 1889, and enclosures	266—285
(6) Letter from the Government of Bombay, No. 9255, dated the 6th December 1889, and enclosures	285—301
(7) Letter from the Government of Bombay, No. 312, dated 14th January 1890, and enclosures	301—303
(8) Letter from the Government of Madras, No. 20, dated 7th January 1890, and enclosures	304—311
(9) Letter from the Central Provinces, No. 6904—343, dated the 23rd November 1889, and enclosures	311—322
(10) Letter from the Government of the Punjab, No. 2348, dated the 16th November 1889, and enclosures	322—324
(11) Letter from the Chief Commissioner of Burma, No. 327—86 E., dated the 15th November 1889, and enclosures	325—330
(12) Letter from the Government of the North-Western Provinces and Oudh, No. 413—XIII-87 A., dated the 18th November 1889, and enclosures	331—341
(13) Letter from the Government of the North-Western Provinces and Oudh, No. 433—XIII-87 A., dated the 28th November 1889, and enclosures	342—358
(14) Letter from the Chief Commissioner of Coorg, No. 1637—4056, dated the 18th October 1889, and enclosures	358—361
(15) Letter from the Chief Commissioner of Ajmere, No. 1195—720, dated the 28th October 1889, and enclosures	361—362
(16) Letter from the Resident, Hyderabad, No. 420 G., dated the 12th November 1889	363
(17) Letter from the Chief Commissioner of Assam, No. 3841, dated the 8th November 1889, and enclosure	363
(18) Letter from the Chief Commissioner of Assam, No. 2984, dated the 31st August 1889, and its enclosure, namely, a Memorandum by the Chief Commissioner on the Excise Problem in Assam	364—374
(19) Letter from the Chief Commissioner of Assam, No. 3858, dated 21st October 1889	374—391

Enclosure of Despatch No. 29 of 1890.

No. 3506, dated 9th July 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—All Local Govts. and Administrations (except Bengal, Bombay, and the N.-W. P. and Oudh).

In continuation of my letter No. 3392, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which ^{His Excellency the Governor in Council} ^{His Honour the Lieutenant-Governor} _{you} may desire to make on the statements made and figures quoted in the Debate, so far as they relate to

2. I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply.

No. 3507, dated 9th July 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—The Secretary to the Government of Bengal, Financial Department.

In continuation of my letter No. 3389, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Honour the Lieutenant-Governor may desire to make on the statements made and figures quoted, so far as these have reference to Bengal.

2. I am to invite special attention to the following points in the Debate, and to ask that your reply may include remarks or reports regarding them:—

(a) The evidence of Mr. Hudson and Mr. Metcalfe quoted by Mr. S. Smith on pages 2 and 3 of the Report of the Debate.

(b) The allegation that there has been an increase of drinking in Bengal (pages 2, 3, and 4 of the Report).

(c) The statement on page 4 of the Report that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission.

(d) The statements on pages 9 and 10 of the Report regarding the establishment of a liquor shop at an annual fair in the district of Backergunge in spite of the remonstrances of the owner of the land on which it was located.

3. I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply.

No. 3508, dated 9th July 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—The Secretary to the Government of the North-Western Provinces and Oudh, Financial Dept.

In continuation of my letter No. 3391, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of

Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Honour the Lieutenant-Governor may desire to make on the statements made and figures quoted, so far as these have reference to the North-Western Provinces and Oudh.

2. I am to invite special attention to the following points in the Debate:—

- (a) Mr. Caine's description of an opium den in Lucknow.
- (b) The statements on pages 10 and 11 of the Report regarding the number of shops in Etawab, Etah, Muttra, and Sitapur, and regarding the license fees at Benares.

In connection with (a), a report should be submitted showing the number of opium shops in Lucknow, the fees levied, the conditions of the licenses, and the amount of opium consumed, and stating whether opium *smoking* is a common practice in the North-Western Provinces and Oudh.

3. I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply.

No. 3509, dated 9th July 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—The Secretary to the Government of Bombay, Financial Department.

In continuation of my letter No. 3390, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Excellency the Governor in Council may desire to make on the statements made and figures quoted, so far as these have reference to Bombay.

2. I am to invite special attention to the following points in the Debate, and to ask that your reply may include remarks or reports regarding them:—

- (a) The allegations of Mr. S. Smith on page 3 of the Report of the Debate regarding the effect of the guaranteed minimum duty system.
- (b) The assertion on page 8 of the Report that illicit distillation has been entirely stopped in Bombay.
- (c) The allegations on page 8 of the Report that the consumption of liquor in Bombay has increased.
- (d) Mr. Caine's remarks on pages 8 and 9 of the Report regarding the increase of revenue in Bombay from (1) foreign liquor, (2) country spirit, and (3) drugs.
- (e) The statements on page 10 of the Report regarding the number of liquor shops in Ahmedabad.

3. I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply.

No. E. 3-A-13, dated 28th November 1889.

From—H. J. S. COTTON, Esq., Offg. Secy. to the Govt. of Bengal, Financial Department,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 3507, dated 9th July 1889, forwarding copies of the Report of the Debate in the House of Commons on the 30th April

1889, on the subject of Excise administration in India, and inviting the remarks of the Lieutenant-Governor on the statements made and figures quoted so far as they have reference to Bengal.

2. A copy of the papers was transmitted to the Board of Revenue and the Commissioner of Excise, and the observations recorded by the Board are annexed to this report.

3. A careful retrospect of the history of the Excise administration in these Provinces was furnished to the Government of India with my letter No. E. 1^o 7, dated 19th February 1889, and it appears unnecessary to repeat what is there stated. As, however, the strictures on the Excise administration in India, contained in the speeches of Mr. Samuel Smith and Mr. Caine, have special reference to Bengal, and the resolution which was carried by a majority in the House of Commons is based upon information supplied to the House by these gentlemen, the Lieutenant-Governor deems it only just to himself and the Revenue administration of Bengal to avail himself of this opportunity to comment somewhat fully upon the criticism so presented to Parliament. He believes that in many important particulars the House of Commons was materially misinformed in that debate, and he cannot resist the conviction that the Honourable Members who moved and seconded the vote of censure must have themselves also been misled in regard to some of the questions under discussion.

4. In order to avoid misconception, I am to say at the outset that the Lieutenant-Governor is aware that in the reaction which ensued in 1877, when the sudder distillery system was condemned and the outstill system substituted in its place, there was a considerable increase in the consumption of liquor. The price of liquor was cheapened and other harmful results ensued. The Government of that day, however, took steps to remedy the evil. From the year 1880 the number of outstills was steadily reduced, and in December 1888 the Bengal Excise Commission was appointed to enquire into the working of the outstill system. This Commission collected an immense amount of evidence, and its report is of the highest value. Mr. Smith, in his speech to the House of Commons, refers to this evidence, and especially to the statements of the late Babu Keshub Chunder Sen and of Messrs. Hudson and Metcalfe, and bases thereon the argument that there is a rapid spread of the consumption of intoxicating liquors in Bengal. Mr. Caine, speaking with more recent knowledge, is more cautious in his remarks on this point: but the whole tenor of his criticism is to the effect that the consumption of liquor is still increasing, and that it is the object of Government to stimulate the sale of liquor to the uttermost. The one statement is as unfounded as the other. It has never been the object of the Government to stimulate the sale of liquor, and the consumption of liquor is not now, and for some years past has not been, increasing in Bengal. I am to invite attention to the fact that Mr. Smith's argument is adduced from evidence recorded more than five years ago, and contains no recognition of the material changes which were made in Excise administration in consequence of the Commission's report. Moreover, out of a mass of evidence taken on both sides of the question, Mr. Smith has fallen back on one side only. And although it is true that Messrs. Hudson and Metcalfe, in their evidence before the Commission, attributed the spread of drunkenness to cheap liquor, they seem to have overlooked the other causes mentioned by the Commission, which have more largely contributed to the same result, and which no improvement in Excise administration can rectify. The verdict of the Commission was that there had undoubtedly been an increase in the consumption of intoxicating articles. At the same time their deliberate opinion was that "the primary cause of the increase" should be assigned "to the effect of social, moral, and religious changes in relaxing the restrictions which at a former period had kept large classes from indulging in spirituous liquors, and in preparing these classes to take advantage of all opportunities for increased drinking afforded to them, either by their own improved circumstances or by changes in the Excise system." It is not the case, as Mr. Hudson thought, that shops had multiplied: the very reverse indeed is the fact: but even if the fact were true, it seems to the

Year.	No. of liquor shops (distillery shops and outstills).
* 1864-65	9,913
1870-71	6,672
1887-88	4,014
1888-89	4,044
1889-90	3,623

Lieutenant-Governor that it would have been fairer towards Government to quote to the House of Commons, not one-sided evidence of this nature, but the deliberate conclusions of the Commission which had considered the whole of the evidence and had been appointed to enquire into this very subject.

5. I am to repeat that the evidence upon which Mr. Smith relies in his condemnation of the present policy of the Government is five years old. It was upon that evidence that the House of Commons passed a resolution that the "increased facilities for drinking produce a steadily increasing consumption, and spread misery and ruin among the industrial classes of

India, calling for immediate action on the part of the Government of India with a view to their abatement." Mr. Caine declared: "The worst and rottenest Excise system in the civilized world is that of India; the worst and rottenest of the various systems of India is that of Bengal." The Lieutenant-Governor has searched through the record of the Debate to see if there was any evidence before the House which would support the censure of Honourable Members and of the House of Commons in respect of the policy of the Bengal Government at any date subsequent to the receipt of the report of the Excise Commission. But he has found no trace of such evidence: and he ventures to submit that accurate information of what has lately been done in Bengal, since the receipt of the Commission's Report, would have had more immediate application to the subject under discussion than any statements made several years ago before the Members of that Commission. The definite charge brought against the Government of Bengal in April 1889 is that drinking in Bengal is on the increase. The actual facts are as follows:—The orders of Government on the report of the Excise Commission were passed on the 10th March 1886. The reforms then inaugurated could only be partially introduced in 1886-87, but they were more extensively adopted in the two following years. The following is the consumption of distillery liquor in the past three years:—

	Gallons.
1886-87	1,129,058
1887-88	1,087,878
1888-89	1,057,119

During this period not only has the area of the distillery system been extended, but outstills have been restricted. Although the actual production of outstills cannot be precisely stated, both their numbers and capacity have been materially reduced as follows:—

	Number of outstills.	Liquid capacity of stills in gallons.
1886-87	3,596	111,538
1887-88	3,560	74,788
1888-89	3,444	62,368

Active measures have also been taken to reduce production by limiting the number and capacity of fermenting vats, by regulating the size of stills according to ascertained local demand, and by ensuring better supervision through well-organised establishments. The returns of the current year, when they come to be submitted, will undoubtedly show a further reduction. It is not true therefore that the consumption of liquor in Bengal is increasing: on the contrary it is decreasing: and whatever may have been the case in Bengal during the years immediately antecedent to the appointment of the Bengal Excise Commission, the Lieutenant-Governor appeals to the statistics now furnished as proof, which it is impossible to gainsay, that from the date of the orders of Government upon the report of that Commission, the amount of drinking in Bengal has materially diminished.

6. Sir Steuart Bayley has read with considerable concern and regret the statement in Mr. Smith's speech that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission. The Honourable Member spoke as follows:—

"The Bengal Commission reported in favour of a reversal of the outstill policy, and an attempt at reversal was made for a year or two; but as the revenue straightway fell off by 10 lakhs, the Government did not like it, and they gradually reverted to the old system, 50 outstills at a time being licensed in spite of the vehement protest of the native population, and we have to-day the abominable outstill system going on in spite of the unanimous protests of natives and Europeans."

7. The Lieutenant-Governor apprehends that the Honourable Member is not really aware of the action which has been taken in Bengal on the Report of the Commission, and that the official papers on the subject were not before him when he made these remarks. They grievously misrepresent the policy of Sir Steuart Bayley's Government. It is no exaggeration to say that far from going back on the intention once avowed, the efforts of the Lieutenant-Governor, and of the Excise authorities in Bengal, have been devoted honestly, strenuously, and persistently to giving effect to the recommendations of the Excise Commission. I am to point out also that Mr. Smith is in error in supposing that the Commission reported in favour of a reversal of the outstill policy. What they did was to recommend the introduction of the central distillery system into a few large towns, and the adoption of a regulated outstill system in the rest of the Province. The recommendations of the Commission may be summarised as follows:—

- (1) That central distilleries should be re-established in the cities of Patna, Gya, Arrah, Chupra, Bettiah, Mozufferpore, Durbhunga, Monghyr, Bhagulpore, Moorshedabad, Burdwan and Dacca.
- (2) That the outstill system should be continued elsewhere, but that in each district a maximum aggregate capacity for all outstills should be fixed, and that the number of outstills and the size of each still should be determined with reference to the maximum aggregate.

- (3) That the upset price of each still should be proportionate to its capacity, and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength.
- (4) That the aggregate capacity of the fermenting vats allowed to each still should also be fixed.
- (5) That a minimum price should be fixed for the cheapest sort of liquor.
- (6) That excise establishments should be reconstituted on a more liberal scale.

8. The principles so laid down were accepted by Government, and the elaborate enclosures which accompanied my letter No. E. $\frac{P}{5}$ -5, dated 6th December 1888, will show the steps which have been taken to carry them out. It is not true that the Government of Bengal has failed to give effect to the recommendation of the Excise Commission for the extension of sudder distilleries. That Commission recommended that the central distillery system should be

• Paragraph 105 of the Report.

reintroduced into the twelve towns already named, and added*—"The question of establishing central distilleries in several other places was carefully considered by the Commission, but they decided against recommending it." By the 1st April 1887 the central distillery system had been reintroduced in all the places in which the Commission recommended its introduction. One mistake indeed was made, and the outstill system was temporarily reintroduced into Hooghly and Howrah. The object was to prevent smuggling, which was reported to be rife in this tract. Conclusive evidence was, however, brought to show that the price of liquor was cheapened by the change, and that drunkenness had increased. The Lieutenant-Governor then lost no time in rectifying the error, and the central distillery system has from the 1st April 1889 been again extended not only to Howrah and the Serampore sub-division of the Hooghly district, but also to the whole of the 24-Pergunnahs. During the current year it has been further extended to a portion of the Nuddea district, and it is now proposed to extend the system to the whole area of the Burdwan and Presidency Divisions. The action taken by Sir Steuart Bayley admits of no misconception. The policy of the Government has repeatedly been declared, and the principle is now definitely established that outstills are to be gradually abolished in one populous district after another until central distilleries are replaced in all localities suitable for their introduction. It will be seen therefore that the Government has not only given effect to the recommendations of the Commission, but has outstripped them. There has been no backsliding: there has been no half-hearted action in this direction as Mr. Smith's remarks imply.

9. At the same time no pains are spared to improve the outstill system where outstills are retained. In the face of all the difficulties which must everywhere accompany the introduction of radical changes, it cannot be said that all the restrictions recommended have been successfully imposed; but it is undoubted that great improvements have been effected; that the distiller, under the present outstill system, is not free to brew as much spirit as he likes, and sell it whenever he likes; and that the levy of duty, as well as the conditions both of distillation and sale, are carefully regulated with reference to the existing local demand. A system of regulated outstills has been organised, and, as the Excise Commission are careful to explain, if the producing capacity of the outstills is limited, and the revenue paid on each outstill is calculated in proportion to its capacity, there is little real difference in principle between such a system and the system of central distilleries.

10. The assertion that an anticipated loss of revenue has diverted the Lieutenant-Governor from his persistent policy in enforcing the extension of the sudder distillery area and the regulation of outstills is also wholly unfounded. The last orders on this subject are contained in the Government Resolution on the Board's Annual Report for the past year, in which it is directed that "these reforms must be persisted in, although, as was anticipated, their immediate result is a considerable reduction in the Excise revenue." The diminution of revenue in the current year will amount to many lakhs of rupees.

11. The Lieutenant-Governor considers that he should not in this report pass over without remark the observation in Mr. Smith's speech that among the native population "there is no such thing as a class of moderate drinkers, though there may be a few educated natives who have adopted English habits. A native, if he drinks at all, drinks to get drunk, and he drives hard bargains with the publicans for the purpose." Sir Steuart Bayley's experience of Bengal, and especially of Behar, where the drinking population is largest, enables him to assert confidently that Mr. Smith has been misinformed on this point. It is not the case with the great bulk of the lower classes, who habitually use stimulants, that they drink only for the purpose of intoxicating themselves. The statement is not more true than it would be if applied to similar classes in England.

12. The Lieutenant-Governor invites attention to the following paragraphs which are taken from the Board's Report :—

"Regarding Mr. Caine's statement that in the last report for Bengal (evidently referring to the Board's Excise Report for 1887-88) 16 officers are named, in every one of whose districts there has been an increase of revenue, and that only officers who can show an increase of revenue are praised, it will be seen on reference to table II, Appendix A of the report, that the inference is by no means correct; for although it happens that the remark is true in regard to District Officers, this is merely an accidental coincidence, and it will be found that several Deputy Collectors are mentioned, such as Abdool Khalique (Rungpore), Mahomed El Nabi (Shahabad), and Gagan Chander Das (Pooree), who actually showed a decreased revenue. It seems hardly necessary to add that officers are commended not because they can merely show good collections, but because their general management of the department is efficient.

"As to Mr. Caine's remark about the noxiousness of country liquor, the Excise Commission found that the point was greatly exaggerated (paragraph 10, page 128 of the Report). The common belief is that the cheap imported liquors are more harmful than the worst sort of country liquor, and this view is to a certain extent justified by the fact that more premature deaths take place among educated 'Young Bengal,' who affect a taste for foreign spirits, than among those who are satisfied with the more homely article."

13. I am to come now to the statements made in Mr. Caine's speech regarding the establishment of a liquor shop at an annual fair in the district of Backergunge in spite of the remonstrances of the owner of the land on which it was located. On this subject Mr. Caine addressed the House of Commons as follows :—

"During the three months I spent in India this winter, I found endless instances of the praiseworthy watchfulness of Collectors, and of the way in which they act upon the suggestions of the Finance Ministers who are 'looking hopefully to an increase in the excise revenues.' Let me give an instance. In the district of Backergunge, in Bengal, a religious fair is held every year. For some years past a liquor shop has been established there. The agent of one of the excellent and useful associations which are springing up all over India, watching the actions of Government, called upon the zemindar who owned the land and urged him to refuse to supply land for the liquor shops any longer. He refused accordingly: but the Collector, Mr. Clay, of Backergunge, dropped on the zemindar at once, and wrote to him asking for an explanation. The zemindar called and explained, and two more letters followed, both of which I will read: the first is addressed to Chunder Dass, farmer of corn, spirit and drugs, Lakutia.

"In accordance with the order of the Collector passed to-day, you are directed to open your shop as usual at the aforesaid mela. A copy of this order is sent to the proprietors of that mela, so that they may present to the Collector any objection, if they have any, to the opening of the aforesaid shop at the mela.—G. G. Dutt, Excise Deputy Collector."

"The same gentleman, a Mr. Dutt, writes to Babu Behari Lal Roy and two other zemindars—

"As a person named Parna Chunder Das, for a fee of Rs 75, got a license for setting up a shop for the sale of wines, ganja, and opium at your Lakutia mela, and you did not allow him place to open his shop then, an order was issued on him to open his shop, and a copy of that order served on you that you may present to the Collector your objections, if you have any, to give him land for this purpose. Up to this day you have presented no objection and given him no land for his shop. You are ordered to show cause before the Collector within two days why that shop should not be set up at your mela."

"What does this mean? These men are anxious to have their religious festival conducted decently and in order, and this Revenue official comes down upon them like a thousand of bricks because of the shop not being opened. Just suppose for one moment a similar case in England."

14. The Lieutenant-Governor has caused full enquiries to be made with reference to this grave imputation against the Excise authorities of the Backergunge district. The incident is powerfully described, and undoubtedly it gave occasion to one of the most effective points in the course of the Debate. Had the facts been correctly reported, it would have been the Lieutenant-Governor's duty to take serious notice of such improper conduct on the part of the Collector and Deputy Collector. It is therefore with the greater satisfaction that the Lieutenant-Governor is now able to assure the Government of India that the facts must have been entirely misrepresented to Mr. Caine, and that there is no foundation for imputing improper or discourteous action to any of the officials concerned. What really happened was as follows :—A mela or fair is annually held at Lakuten in Backergunge at the time of the *Rasjatra* festival in November. This mela, as the present Collector of the district (Mr. Savage) explains, "is not a religious fair. It is a fair held at the time of a religious festival, but is no more a part of the festival than a Christmas fat cattle show is part of the English church service." Since 1866, or for 22 years consecutively, a shop for the sale of country spirit has been opened each year at the time the fair is held. Until last November the proprietors of the land had never raised any objection to the excise shop being opened, nor had any complaint of drunkenness at the mela ever been made. In November 1888, in accordance with the usual custom, the excise shop at the mela was put up to auction and leased out for Rs 75; but when the lessee went to open the shop he found that the proprietor's local agents objected to his doing so. On his reporting to this effect to the Excise Deputy Collector, that officer addressed, on the 19th November, a courteous letter to the proprietors in the Bengali language, of which the following full and exact translation* (which differs very widely from the brusque translation read by Mr. Caine) is given by the Collector :—

"To the Honourable Rukhal Chandra Ray, the Honourable Behari Lal Ray, and the Honourable Pyari

* The honorific terms employed in the translation are the Collector's rendering of the words ordinarily used in correspondence between Bengali gentlemen.

Lal Ray Choudhuri—As a man, by name Purno Chandra Das, has taken the settlement at fees Rs 75 of the ganja opium, and spirit shops in your Honours' Lakutia fair, and as your Honours have not given him a site for the shop, an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honours, so that your Honours might represent before the Collector any objection you have to granting a site, but up to the present your Honours have not represented any objection. Therefore it is now ~~written~~ (not ordered) to your Honours that you may within two days represent to the Collector the reason why the shop should not be opened."

The limitation of two days may perhaps suggest something of the nature of a peremptory order, but it was not intended to read as such, nor does the Lieutenant-Governor think that it was taken otherwise than as a request for an early reply from the proprietors themselves, because the mela was immediately commencing. On the next day, the 20th November, one of the proprietors wrote to the Collector that he was not inclined to allow a liquor shop to be opened at the mela. The Collector, Mr. Clay, then wrote to him that he would be glad if he would explain why the objection was then raised for the first time, as no such objection had been raised in former years. To this letter Babu Behary Lal Roy, who is a well-educated gentleman, replied on the 21st November in a communication which clearly and sensibly states the reasons why he objected to the opening of a shop. On receipt of this reply Mr. Clay at once gave instructions that the shop should not be opened.

15. This plain account of what really transpired on this occasion is very different from Mr. Caine's highly coloured narrative. It is apparent that Mr. Caine was misinformed as to the order of the various letters which passed between the local officials and Babu Behary Lal Roy. The letters issued by the Deputy Collector to the Excise shop-keeper and to Babu Behary Lal Roy, quoted by Mr. Caine, did not follow the zemindar's explanation, as Mr. Caine erroneously supposes, but preceded it. In point of fact the shop never was opened at all; and as soon as the zemindar's explanation was received, orders were issued not to open it. Mr. Caine's account, however, conveys the entirely false impression that an Excise shop was forced upon the zemindar in spite of his remonstrances and protest.

16. It is impossible to read the speeches of Messrs. Smith and Caine during this Debate without being convinced of the complete sincerity of their motives, and of the strong sense by which they are animated in their single-minded desire to suppress the evils occasioned by the use of intoxicating liquor. Their prejudices against the Excise system of India, based in some measure on imperfect information, and in some measure, it is to be feared, on information incorrectly supplied, has, however, led them to make charges against the Government and the Government officials which are absolutely without foundation. The Lieutenant-Governor apprehends that the Honourable Members are not aware of the active steps which are being, and have for some years past been, taken to improve the Excise Administration of these Provinces. It is desirable therefore that full information should be supplied to them and to the House of Commons. In the present letter some reply has been given to the charges brought by the Honourable Members against this Administration, and if they should desire to receive any further general information on the subject of Excise in Bengal, I am to suggest that they should be supplied with the important and full reports which have been submitted by this Government to the Government of India from time to time during the past fifteen months. If on any particular point referred to in the debate further information is required, the Lieutenant-Governor will be glad to furnish it without delay.

17. In conclusion, I am directed by the Lieutenant-Governor to request that in fairness to the Excise administration of Bengal, and in justice to the reputation of officers which has been unjustly assailed in the House of Commons, the Government of India may be pleased to transmit a copy of this letter, and of its enclosure, for the information of Her Majesty's Secretary of State and the consideration of Parliament.

No. 897 B., dated 6th November 1889.

From—K. G. Gupta, Esq., Offg. Secy. to the Board of Revenue, Lower Provinces,

To—The Secretary to the Government of Bengal, Financial Department.

I am directed to acknowledge the receipt of Government order No. E. 2^A 9, dated 23rd July last, forwarding copy of a letter* from the Government of India (Department of Finance and

Commerce), and inviting the Board's remarks on certain points in the Report therewith sent of the debate in the House of Commons on the subject of excise administration in India.

2. As desired by Government, the Commissioner of Excise was consulted on the subject, and his notes on the points specified by the Government of India are submitted herewith for the information of Government.

3. (a) The Board observe that among the speakers, Mr. S. Smith's remarks are confined almost exclusively to Bengal. He refers to the great increase of drunkenness in India, and proceeds to prove its existence in Bengal by citing three witnesses, viz :—

- (1) The late Keshub Chunder Sen (who died early in 1884).
- (2) Mr. Hudson.
- (3) Mr. Metcalfe.

It is not said when and where the statement ascribed to Keshub Chunder Sen was made; but as he died in January 1884, it must be of some prior date. The evidence of the other two gentlemen was given before the Excise Commission in 1883-84. All the testimony quoted by Mr. Smith can therefore hardly be said to apply to the state of things in the past few years during which a complete revolution has taken place in the excise administration of the country.

4. The deliberate verdict of the Excise Commission (one of the members of which was Babu Krishna Behary Sen, a brother of Keshub Chunder Sen, and himself an ardent social reformer) after weighing the evidence of a number of witnesses (including Messrs. Hudson and Metcalfe) is that undoubtedly there has been an increase in the consumption of intoxicating articles of all kinds (except rum), and that the primary cause of this increase may be assigned "to the effect of social, moral, and religious changes in relaxing the restrictions which at a former period had kept large classes from indulging in spirituous liquors, and in preparing those classes to take advantage of all opportunities for increased drinking afforded to them either by their own improved circumstances or by changes in the excise system." The Commission then calculate that two-fifths of the estimated increase in the amount of spirit consumed in Bengal could be ascribed to what may be called the normal increase, due to the greater purchasing power of the consuming classes, the remainder of the increase being due to other causes, such as faults in working the outstill system. The Commission also found that the system as then worked had greatly cheapened the price of liquor.

5. It will be observed that both Mr. Hudson and Mr. Metcalfe attribute the spread of drunkenness to cheap liquor, but they seem to have overlooked the other causes mentioned by the Commission, which have more largely contributed to the same result, and which no improvement in excise administration can rectify.

6. Mr. Hudson is of opinion also that liquor shops have multiplied, but the fact is otherwise, as the following figures will show :—

Year.	Number of liquor shops (distillery shops and outstills).
1864-65	9,913
1870-71	6,672
1887-88	4,014
1888-89	4,044
1889-90	3,628

7. It seems to the Board useless now to discuss evidence which is out of date, and which is practically superseded by the matured views of the Commission before which it was given. The one-sided character of the evidence will be manifest when it is compared with the deliberate conclusions of the Commission referred to above. It would, I am to submit, be more to the purpose to show what has been done to carry out the suggestions and recommendations of the Commission, having for their object the removal of the evils which they found existing in the management of outstills; and this the Board have already done in their letter No. 835 B., dated 7th November 1888, to which I am to invite reference.

8. The next point to which the Government of India draws attention is (b) the allegation that there has been an increase of drinking in Bengal.

It must be conceded that up to the time when the Excise Commission's proposals were generally adopted, there had been an increase of drinking, especially since the suspension in 1878 of the rule limiting the capacity of stills. Orders were passed by Government on the Excise Commission's recommendations in 1886, and the reforms which could only be partially introduced in 1886-87 were more extensively adopted in the two following years, 1887-88 and 1888-89. The Board would venture to affirm that consumption has been greatly checked since 1886-87, and that Mr. Smith's sweeping condemnation has no justification in the present state of things. As regards the consumption of distillery liquor, the figures are as follow :—

Year.	Gallons.
1886-87	1,178,046
1887-88	1,087,876
1888-89	1,067,119

The Board have no means of ascertaining the actual production of outstills, but the following figures will show that not only their numbers but the capacity of the stills have been greatly reduced :—

Year.	Number of Outstills.	Liquid capacity stills in gallons.
1886-87	3,598	111,538
1887-88	3,560	74,788
1888-89	3,444	62,368

Further, measures have been taken to limit the number and capacity of fermenting vats, to regulate the size of stills according to ascertained local demand, and to ensure better supervision by means of well-organised establishments; the result of all of which must be reduced production. It would therefore be more correct to say that though at one time there had been an increase of drinking in Bengal, it has greatly diminished since 1886-87.

9. The third point indicated by the Supreme Government is (c) the statement on page 4 of the Report that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission.

This statement, the Board would respectfully submit, is wholly and absolutely without foundation. The recommendations of the Commission may be summarized as follows :—

- (1) Central distilleries should be re-established in the cities of Patna, Gya, Arrah, Chupra, Bettiah, Mozufferpore, Durbhunga, Monghyr, Bhagulpore, Moorshedabad, and Dacca.
- (2) The outstill system is to be continued elsewhere, but in each district a maximum aggregate capacity for all outstills should be fixed, and the number of outstills and the size of each still should be determined with reference to the maximum aggregate. The upset price of each still should be proportionate to its capacity and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength.
- (3) The aggregate capacity of the fermenting vats allowed to each still should also be fixed.
- (4) A minimum price should be fixed for the cheapest sort of liquor.
- (5) The excise establishments should be reconstituted on a more liberal scale.

It may be observed that Mr. Smith was not correct in saying that the Commission reported in favour of a reversal of the outstill policy (p. 4). What they did was to recommend the re-introduction of the central distillery system in a few large towns and the adoption of the "regulated" outstill system in the rest of the Province.

10. The first of the above recommendations was completely carried out by 1886-87; and as regards the remainder, a reference to the Board's letter No. 835 B., dated 7th November 1888, and section XIII of the annual Excise Report for 1885-86 and section XIV of the Reports for 1886-87 to 1888-89 will show clearly what has been done to give effect to them. It will be seen that the proposals have been practically adopted in their entirety. The Board think it unnecessary to recapitulate the measures taken, as a change of policy has taken place since, and it has been decided to replace outstills by central distilleries, so that all that has been done to improve the outstill system in accordance with the recommendations of the Excise Commission will soon cease to have any practical interest.

11. With reference to the last point mentioned by the Government of India, viz., (d) regarding the Lakutea Fair shop, I am to submit herewith copy of a letter No. 876 M.R.—E., dated 30th August last, from the Commissioner of Dacca, and of its enclosures. It will be seen that no attempt was made by the Collector of Backergunge to force the hands of the local zemindar when the latter's objections to the proposed shop became known.

12. Regarding Mr. Caine's statement that in the last report for Bengal (evidently referring to the Board's Excise Report for 1887-88) 16 officers are named, in every one of whose districts there has been an increase of revenue, and that only officers who can show an increase of revenue are praised, it will be seen on a reference to table II, Appendix A of the report, that the inference is by no means correct; for although it happens that the remark is true in regard to District officers, this is merely an accidental coincidence, and it will be found that several Deputy Collectors are mentioned; such as Abdool Khalique (Rungpore), Mahomed El Nabi (Shahabad), and Gagan Chander Das (Pooree), who actually showed a decreased revenue. It seems hardly necessary to add that officers are commended not because they can merely show good collections, but because their general management of the department is efficient.

13. As to Mr. Caine's remark about the noxiousness of country liquor, the Excise Commission found that the point was greatly exaggerated (paragraph 10, page 128 of the Report). The common belief is that the cheap imported liquors are more harmful than the worst sort of country liquor, and this view is to a certain extent justified by the fact that more premature deaths take place among educated "Young Bengal," who affect a taste for foreign spirits, than among those who are satisfied with the more homely article.

14. Tables showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers in force since 1860, called for in paragraph 3 of the letter of the Government of India, are submitted herewith.

Table showing the rates of selling prices of opium since 1860.

DIVISION.	DISTRICT.	1859-60.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.
					R Per seer.	R Per seer.	R Per seer.	R Per seer.	R Per seer.	R Per seer.	R Per seer.	R Per seer.	R Per seer.	R Per seer.	R Per seer.	R Per seer.
BENGAL.	Western Districts.															
	Burdwan	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Bankura	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Beerbhoom	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Midnapore	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
BENGAL.	Hooghly with Howrah.	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Total	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
BENGAL.	Central Districts.															
	24 Pergunnahs	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Calcutta	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Nadua	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Jessore	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
BENGAL.	Khulna	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Moorshedabad	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Total	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
BENGAL.	Dinapore	...	...	...	...	18 & 22	22	22	22	22	22	22	22	22	22 & 24	24
	Rajshahye	...	...	...	...	18 & 22	22	22	22	22	22	22	22	22	22 & 24	24
	Rungpore	...	...	...	...	18 & 22	22	22	22	22	22	22	22	22	22 & 24	24
	Bogra	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Patna	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
BENGAL.	Darjeeling	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Julpigore	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Total	...	...	...	...	18 & 22	22	22	22	22	22	22	22	22	22 & 24	24
BENGAL.	Eastern Districts.															
	Dacca	...	...	...	...	20 & 22	22	22	22	22	22	22	22	22	22 & 23	23
	Furzedpore	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 23	23
	Backergunge	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 23	23
	Mymensingh	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 23	23
BENGAL.	Total	...	...	...	...	20 & 22	22	22	22	22	22	22	22	22	22 & 23	23

CHITTAGONG	Chittagong	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
NOAKHOLLY	Noakholly	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
TIPPERAH	Tipperah	...	...	...	...	20 & 22	22	22	22	22	22	22	22	22	22 & 24	24
TOTAL	Total	...	...	...	...	20 & 22	22	22	22	22	22	22	22	22	22 & 24	24
BEHAR.	Patna	...	...	...	...	16	16	16	16	16	16	16	16	16	16	14-4 & 16
	Gya	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Shahabad	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Monterpore	...	...	...	...	16	16	16	16	16	16	16	16	16	16	14-4 & 16
	Darbhanga	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
PATNA.	Saran	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Champur	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Total	...	...	...	...	16	16	16	16	16	16	16	16	16	16	14-4 & 16
BHARUT.	Monghyr	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Bagulpore	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Purneah	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Maidah	...	...	...	...	20	20	20	20	20	20	20	20	20	20	20
	Sonthal Pergunnahs	...	...	...	...	20	20	20	20	20	20	20	20	20	20	20
ORISSA.	Orissa	...	...	...	...	20	20	20	20	20	20	20	20	20	20	20
	Cuttack	...	...	...	...	20	20	20	20	20	20	20	20	20	20	20
	Pooree	...	...	...	...	20	20	20	20	20	20	20	20	20	20	20
	Balasore	...	...	...	...	20	20	20	20	20	20	20	20	20	20	20
	Total	...	...	...	...	20	20	20	20	20	20	20	20	20	20	20
CHOTA NAGPORE.	Chota Nagpore	...	...	...	...	22	22	22	22	22	22	22	22	22	22	22
	South-West Frontier Agency	...	...	...	...	22	22	22	22	22	22	22	22	22	22	22
	Hamaribagh	...	...	...	...	22	22	22	22	22	22	22	22	22	22	22
	Lohardugga	...	...	...	...	22	22	22	22	22	22	22	22	22	22	22
	Singbhoon	...	...	...	...	22	22	22	22	22	22	22	22	22	22	22
CHOTA NAGPORE.	Maunbhoom	...	...	...	...	22	22	22	22	22	22	22	22	22	22	22
	Total	...	...	...	...	22	22	22	22	22	22	22	22	22	22	22
	Grand Total	...	...	...	...	16 & 22	22	22	22	22	22	22	22	22	22	22
		...	...	...	...	16, 18, 20 & 22	22	22	22	22	22	22	22	22	22	22
		...	...	...	...	16, 18, 20 & 22	22	22	22	22	22	22	22	22	22	22

Table showing the rates of selling prices of opium since 1860—continued.

Divi- sion.	District.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
BOMBAY.	BENGAL.	R	Per seer.	R	Per seer.	R	Per seer.	R	Per seer.	R	Per seer.	R	Per seer.	R	Per seer.	R
	Western Districts.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Burdwan.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Bankura.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
BOMBAY.	Bardhaman.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Midnapore.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Hugli.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Howrah.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
BOMBAY.	Total.	24	24	24 & 25	24, 25, 26 & 27	26 & 27	26 & 27	26, 27, 28 & 29	28 & 29	28 & 29	28 & 29	28 & 29	28 & 29	28 & 29	28 & 29	28 & 30
	Central Districts.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	24 Pergunnahs.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Calcutta.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
BOMBAY.	Nuddea.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Jessore.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Khulna.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Moorshedabad.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
BOMBAY.	Total.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Dinapore.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Rainkhye.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Rangpore.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
BOMBAY.	Poona.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Punjab.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Parbhani.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Jalgaon.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
BOMBAY.	Total.	22, 23 & 24	22, 23 & 24	22, 23 & 24	22, 23, 24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Eastern Districts.	23	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Dacca.	23	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Farrukpore.	23	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
BOMBAY.	Backergunge.	23	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Mymensingh.	23	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Total.	23	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28

CHITTA- GONG.	Chittagong.	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
	Nokhali.	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
	Tipperah.	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
	Total.	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
PATNA.	Patna.	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Gya.	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Shahabad.	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Monrerpore.	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
BAGUL- PORE.	Durbinaga.	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Saran.	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Chumpanun.	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Total.	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
ORISSA.	Monghyr.	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
	Blagnipore.	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Purneah.	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	Madiah.	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
ORISSA.	Southal Fergun- nahs.	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Total.	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24
	Cuttack.	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
	Purree.	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
ORISSA.	Balsore.	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
	Total.	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25	24 & 25
	Orissa.	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
	Total.	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
ORISSA.	South-West Fron- tier Agency.	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	Hamarbagh.	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	Lohardugga.	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	Singhoom.	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
ORISSA.	Manbhoom.	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	Total.	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	Orissa.	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	Total.	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
ORISSA.	Grand Total.	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25
	Grand Total.	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25
	Grand Total.	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25
	Grand Total.	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25	16, 18, 20, 22, 23, 24, 25

Table showing the rates of duty levied on a gallon of London proof country spirits in Bengal since 1860.

DISTRICT.	1859-60.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1870-71.	1871-72.	1872-73.	1873-74.
BENGAL.														
<i>Western Districts.</i>														
Burdwan	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Bankura	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Beerbhoom	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Midnapore	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Hooghly with Howrah	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Total	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
<i>Central Districts.</i>														
24-Pergunnahs	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Calcutta	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Nuddia	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Jessore	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Khulna	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Moorshedabad	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Total	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
<i>Eastern Districts.</i>														
Dinapore	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Rajahmundry	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Rangpore	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Bogra	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Purna	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Darjeeling	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Jalpaiguri	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Total	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
<i>Daoga.</i>														
Dacca	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Burrowpore	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Backergunge	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Mymensingh	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Total	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0

Chittagong	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Coakholly	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Tripurrah	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Total	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
<i>Patna.</i>														
Patna	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Gya	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Shahabad	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Muzafferpore	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Darbhanga	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Saran	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Champaran	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Total	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
<i>Bhagulpore.</i>														
Monghyr	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Bagulpore	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Purneah	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Maidah	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Sonthal Pergunnahs	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Total	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
<i>Orissa.</i>														
Cuttack	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Pooree	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Balasore	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Total	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
<i>CHOTA NAGPORE.</i>														
South-West Frontier Agency	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Hazaribagh	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Lohardugga	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Singbhoom	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Manbhoom	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
Total	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
GRAND TOTAL	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0

118

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NOTE BY THE COMMISSIONER OF EXCISE.

The evidence of Messrs. Hudson and Metcalfe quoted by Mr. S. Smith on pages 2 and 3 of the Report of the Debate.

Mr. Hudson has observed that drunkenness has increased, and attributes it to two causes—one, that a few years past it cost a man 4 annas to get drunk on spirits, and that now he can get dead drunk for 1 anna; the second, that whereas it used to be most difficult to get spirits anywhere except at the distilleries, they can now be procured within reach of nearly every hamlet.

It is perfectly true that the introduction of outstills has cheapened liquor. This, however, is not due to anything inherent in the outstill system, but only to the fact that the duty, as represented in license fees, was not sufficiently high. I understand that in some districts, if not all, the Board of Revenue directed that fees should be fixed on the basis of duty at half the rate fixed for distillery liquor. To this reduction of duty I attribute the whole of the evils of the outstill system.

With reference to the second cause assigned by Mr. Hudson, I find that he must have been absolutely misinformed, as in the six districts of the Patna Division in which Mr. Hudson is a resident, there were in 1871-72, before the introduction of outstills, 2,246 liquor shops for the retail sale of distillery liquor, and in the following years the figures were as follow:—

	Distillery shops.	Outstills.
1872-73	1,400	45
1873-74	1,467	47
1874-75	1,396	39
1875-76	1,278	38
1876-77	1,287	46
1877-78	1,295	59
1878-79	455	1,332
1879-80	72	1,582
1880-81	...	1,773
1881-82	...	1,417
1882-83	...	1,079
1883-84	...	1,079
1884-85	...	977
1885-86	50	911
1886-87	122	912
1887-88	134	921
1888-89	139	941

These figures show clearly that the number of places at which liquor could be obtained has been far less since the introduction of outstills than it was before. As to a man getting dead drunk for 1 anna, I find that the bottle of liquor sold at that rate is of the strength of 90° below London proof, or contains only $\frac{1}{10}$ of proof spirit. In some districts it is as high as 80° below proof, or $\frac{1}{8}$ proof spirit. I do not think a man can get very drunk on that.

Mr. Metcalfe's evidence only shows the cheapness of liquor, which I have already explained.

At the top of page 3 of the report is a story of a man going to a liquor shop four miles from the tea garden on which he was employed, getting drunk, and coming back with six bottles of liquor. This is a curious commentary on the complaints of injury done to tea gardens by placing outstills close to them. Had there been an outstill close by, the man could have had a moderate drink, and need not have brought away six bottles for his friends or himself.

With reference to the allegation that there has been an increase in drinking in Bengal, the fact must be admitted. I attribute it entirely to the fact that the duty on outstill liquor, paid in license fees, was not half what it ought to have been.

Allegation that municipalities would extirpate the system, root and branch (page 3 of report). In the civil station of Noakholly (Soodharam), owing to attempts on the part of vendors to obtain licenses at too low fees, I allowed no outstill this year. The consequence has been that liquor is smuggled in from outstills ten or twelve miles away, and illicitly sold, in large quantities. The municipality are apathetic in the matter.

It is not true that the labouring cooly in Behar never drinks except to get drunk. Many of them use spirits habitually in moderation.

For paragraph (c) the Board should give a table showing the number of outstills and the number of distillery liquor shops year by year in Bengal, beginning with 1885-86. This will show that Government has been carrying out the recommendations of the Excise Commission, and this still more in the current year 1889-90.

Paragraph (d) is completely answered by the correspondence with the Commissioner of Dacca. When the zemindar of Lakutia objected to the opening of the customary liquor shop at his *mêla*, the Collector naturally asked his reasons, and when the reasons were submitted the shop was not opened.

E. V. WESTMACOTT,
Commissioner of Excise.

The 21st September 1889.

No. 876 M.R.—E., dated 30th August 1889.

From—C. F. WORSLEY, Esq. Offg. Commissioner of the Dacca Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

With reference to your No. 160 B., dated 31st July 1889, I have the honour to submit herewith, in original, a letter, with enclosure, received from the Collector of Backergunge, reporting on the statements contained in pages 9 and 10 of the report of the debate in the House of Commons on the excise administration of the Government of India, regarding the establishment of a liquor shop at an annual fair in Backergunge in spite of the remonstrances of the owner of the land on which it was located.

2. The Collector's explanation seems thoroughly satisfactory.

No. 464 E., dated 22nd August 1889.

From—H. SAVAGE, Esq., Offg. Collector of Backergunge,
To—The Commissioner of the Dacca Division.

With reference to your memorandum No. 773 M.R.—E., dated 10th instant, asking for information and report as to the circumstances under which some correspondence passed between the proprietor of Lakutia and the Collector and Excise Deputy Collector of this district, I have the honour to submit the following report.

2. For the past forty years a *mêla* (fair) has been held at Lakutia yearly at the time of the "*Ras Jatra*" in November, and our registers show that since 1866 a shop for the sale of country spirit has been opened each year at the time the fair is held.

3. From the statements of persons acquainted with the facts it appears the proprietors of the *mêla* for the first few years allowed the use of part of a house to the excise shop-keepers free of rent, and subsequently used to let out a site to the shop-keeper for his shop. Never till this last November did they raise any objection to the excise shop being opened, nor was there ever any complaint of drunkenness at the *mêla* made at any time, either by the proprietors or any other person.

4. In November last, in accordance with the usual custom, the excise shop at the *mêla* was put up to auction and licensed out to one Purna Chandra Das for ₹75 (which is ₹35 above the average fees for the preceding three years). When the lessee went to open the shop, he found that the proprietor's local agents refused to allow him the use of any place in the *mêla* and it was from his report that then for the first time the excise authorities received any information that the views of the proprietors with regard to the excise shops had changed.

5. The reason of their change of views not being known, the Excise Deputy Collector sent a polite "*perwanah*" in the vernacular to the proprietors asking them to state what their reasons were. This was on 19th November. On 20th one of the proprietors, Babu Behari Lal Ray, wrote to the Collector that "with a view to check drunkenness among low classes of people, I am not inclined to allow liquor shops to be opened at the *mêla*: common people, and especially rustic men, get used to cheap liquor, and naturally become troublesome and apt to do mischief."

6. Mr. Clay, the Collector, sent a reply stating he would be glad if Babu Behari Lal Ray would explain why the objection was then raised for the first time, as no such objection was made in former years. To this Babu Behari Lal Ray replied at some length, and on receipt of this reply Mr. Clay directed that no further steps should be taken towards opening the excise shop.

7. As Babu Behari Lal Ray's letter is interesting, I enclose a copy of it. If it be permissible to read "between the lines," it may be suggested that the Babu's opinions as to the evil effects of the excise shop were formed very suddenly, and were influenced to a very great extent by the representations of the "People's Association," which again was, it is well known, influenced by the eloquence of Mr. Caine, in Calcutta. In fact, had Mr. Caine not lectured on temperance in Calcutta, no one would ever have imagined there was drunkenness at Lakutia *mêla*.

8. The truth is, the facts as given by Mr. Caine in his speech in Parliament are in substance correct, but were put in a way which was very misleading, and I will venture to suggest one or two minor corrections which may tend to disprove Mr. Caine's elegant conclusion, in which he compares the Deputy Collector to a thousand of bricks coming down to disturb a religious festival.

9. The mēla is not a religious fair. It is a fair held at the time of a religious festival, but is no more a part of the festival than a Christmas fat cattle show is part of an English church service.

10. The order in which the various letters or "perwanahs" passed between the Collector, Deputy Collector, and Babu Behari Lal Ray is incorrectly given by Mr. Caine. The "perwanah" (order) to the excise shop-keeper and the one to Babu Behari Lal Ray, issued by the Deputy Collector, were precedent, not subsequent, to Babu Behari Lal Ray's explanation. They were issued on the report of the excise shop-keeper, who found, after he had taken the lease, he was not allowed, as the shop-keeper had been allowed in former years, to hold the shop in the mēla. He of course did not know the reason for the objection, nor did the Deputy Collector know it. No complaint of drunkenness at the mēla and no representation on the subject had been made by any one, and it surely was not an act of oppression—certainly was not an act bearing any resemblance to the thundering down of a "thousand of bricks"—for the Deputy Collector in the most polite language to ask the zemindar why the objection was raised.

11. I say the most polite language, for such it really was. The letter was in Bengali, and the translation given by Mr. Caine expresses the substance of it in a very brusque manner. So I venture here to give a full and exact translation of the original:—"To the Honourable Rakhai Chandra Ray, the Honourable Behari Lal Ray, and the Honourable Pyari Lal Ray Choudhuri—As a man, by name Purno Chandra Das, has taken the settlement at fees Rs 75 of the ganja, opium, and spirit shops in your Honours' Lakutia fair, and as your Honours have not given him a site for the shop, an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honours, so that your Honours might represent before the Collector any objection you have to granting a site, but up to the present your Honours have not represented any objection. Therefore it is now *written* (not *ordered*) to your Honours that you may within two days represent to the Collector the reason why the shop should not be opened."

12. The limitation of two days may perhaps suggest something of the nature of a peremptory order, but it was not intended to read, nor do I think it was read, as such. The mēla was commencing, and if the excise shop were not opened within two days, the licensee would not have cared to open it at all; so if there were any mistake about the opposition and the proprietors really had no objection, it was desirable this should be discovered within the two days.

13. No pressure whatever was put upon the proprietors to furnish a site, and it was a matter of perfect indifference to the Collector or Deputy Collector whether a site was furnished or not; but as the Deputy Collector had let out the shops, as in former years, without the least idea there would be any question about the site, and as the fees which had been paid in advance would have to be refunded, he wanted to know the real facts, so that he could explain the reason for the refund.

14. It was in consequence of this so-called order that Babu Behari Lal Ray sent his explanation to the Collector, and the Collector then at once withdrew the license. He thus closed a liquor shop which had been opened yearly for more than 20 years; and had Mr. Caine placed in his speech the perwanahs and letters in their proper order, he would have shown, not that the Collector, Mr. Clay, "dropped on the zemindar," but that Mr. Clay, on the very first intimation that the opening of the excise shop at Lakutia was, in the opinion of Babu Behari Lal Ray, undesirable, at once withdrew the license, and that therefore from Mr. Caine's point of view Mr. Clay should have been, not "cursed," but altogether "blessed."

15. The report is herewith returned.

Dated 21st November 1888.

From—BABU BEHARI LAL RAY, Zemindar, Lakutia,
To—The Deputy Collector in charge of the Excise Department.

With reference to the Collector's memorandum No. 538 B., dated 20th instant, received last night, requiring me to submit my explanation regarding my objections to the opening of liquor shops at the fair in my village through you, I have the honour to state as follows:—

1. It is true that liquor shops used to be opened at the fair in past years, but the evils have grown up so enormously that the time has arrived to check their further growth,

terminating into a tremendous social disaster, and I believe it is the duty of every educated gentleman to do the same, however his circumstances may be very limited and narrow. It is no reason to hold that because an evil existed for many years past should be tolerated as a custom if it could be judiciously and rightly evaded.

2. From experience derived in opening liquor shops at fairs, I am convinced that the evils originated from the indulgence should no longer be continued.

3. Fairs are mostly visited by large gatherings of field labourers, husbandmen, rustic people, and various classes of tradesmen who are tempted to the vice by easy access and cheaper price, and men who had not been previously used to drinks repair to the fair liquor shops and get themselves so badly drunk that they lose their own control and are apt to do mischief and to commit acts of violence and obscenity. There were sad instances to mention. The taste which these people first get of a drink at fairs makes them addicted to the vice, which they cannot shake off afterwards, and subjects them to all kinds of misery in life.

4. You are, I trust, aware of that there is almost an universal outcry against this evil which has gradually, but steadily, convulsed the village communities, and in deference to public opinion, I thought I would be doing an injury to a right cause if I, by allowing liquor shops being opened at my village fair, which is perhaps the largest of the kind in the district, countenance the sale of liquor. Recently my attention to it has been refreshed by a letter addressed to me by Babu Aswinee Kumar Dutt, M.A., Secretary to the Burrisal People's Association, anent a resolution which I am told it passed on the subject of requesting the proprietors of the fairs to disallow liquor shops being opened at their respective villages.

5. Being myself an advocate of teetotalism, I think I should refrain from doing an act which may be criticised by people, and may lead to bad example.

6. Men who are habituated to drinks would not have any difficulty to procure their liquors from the town, which is only five miles from my village and from other adjoining grog-shops.

With this humble expression of my opinion, I beg to submit my explanation, called for, with due respects to the Collector of the district.

No. 9255, dated 6th December 1889.

From—J. NUGENT, Esq., C.S., Chief Secretary to the Government of Bombay,

To—The Secretary to the Government of India, DEPT. OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 3509, dated July 9th, 1889, forwarding copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India and asking for remarks on the statements made and figures quoted in so far as they related to the Bombay Presidency and notably on certain points specified in the Debate, and am now to forward for the information of the Government of India a copy of a memorandum by the Acting Commissioner of Customs, Salt, Opium and Abkari with its appendices which furnishes the information required and in which the Governor in Council would express in the main his concurrence.

2. Mr. Mackenzie's memorandum and the statistical information supplied with it expose the fallacious nature of the statements, calculations, and assumptions on which Messrs. Caine and S. Smith have based their attack on the Bombay abkari system and administration, and the Governor in Council has but few additional observations to make.

3. As regards the consumption of spirituous liquor, it is somewhat remarkable that the attempts of Government to check consumption, by raising the price of licit liquor and cutting off as far as possible the sources of illicit supply, have not to the extent which might have been expected reduced the normal tendency to increase with increase of population, rise in wages and general prosperity which has been in operation for a long period. The causes of more recent origin which have operated to counterbalance the effects of increased taxation are believed to be that the habit of drinking liquor is gradually spreading among the mercantile, professional, trading and artisan classes whose caste or religious prejudices against the use of spirits are growing weaker year by year. Many members of those classes of native society who formerly consumed opium as a stimulant have now given up the use of that drug and have in lieu of it resorted to spirits. At the same time the number of moderate consumers of liquor of all classes and habits has largely increased, notably in towns in which the growth of manufacturing and other industries provides a large and increasing population drawn from the lower castes with employment at high wages. On the other hand the measures adopted by this Government have exercised a most salutary effect in preventing the general drunkenness that formerly prevailed amongst the lower classes in certain districts. The

change for the better that has come over the notoriously drunken population of the Thana and Kolaba Collectorate since 1878 is remarkable. Surat is now the only district where the consumption of liquor is very high, and that this is so is attributable to the fact that Government have as yet been unable to raise sufficiently the selling price of liquor, owing to the interlacement of British and Baroda territory throughout the Collectorate and to the persistent refusal of the Baroda Darbar to accede to the repeated applications preferred to it to increase the selling prices at its shops and to co-operate with this Government in effecting other requisite reforms. A reference has already been made to the Government of India soliciting their authoritative interference in this matter with the Government of His Highness the Gaikwar.

4. The figured statement furnished below is of interest in connection with the allegations made by Messrs. Caine and Smith that the augmented consumption of country spirit is mainly due to the farming system in operation in this Presidency, and to the encouragement it offers to farmers to push the sale of liquor. It may be mentioned that the sale of country spirit only is farmed, and that the sale of imported spirit is confined throughout this Presidency to licensed dealers, who conduct their trade on the same system and under very much the same restrictions as publicans in England. The figures in the second column of the statement show the sales of country spirit in the twelve districts dealt with in paragraphs 9—14 of Mr. Mackenzie's memorandum in each of the years for which statistics have been cited by Mr. Caine, whilst those in the third column display the quantities of foreign spirit imported into the port of Bombay during the same period :—

YEAR.	Country spirit (gallons).	Imported spirit (gallons).
1881-82	1,557,553	281,843
1882-83	1,684,174	289,241
1883-84	1,844,336	306,916
1884-85	1,693,619	309,493
1885-86	1,858,779	348,156
1886-87	1,854,470	350,475

5. Contrasting the consumption in 1881-82, the first year of the series, with that in 1886-87, the last year of the series, the increase is about 19 per cent. in the case of each class of spirit. But if the assertions above referred to of Messrs. Caine and Smith were well founded, it would have been only reasonable to expect that the consumption of country spirit had risen under the farming system in a much greater ratio than had that of imported spirit sold under the separate license system. It is also to be borne in mind that the figures given in the statement show *licit* and not *actual* consumption and that a considerable portion of the increase in the *licit* consumption of country spirit is the result of the displacement of *illicit* spirit and the powerful check imposed on manufacture or sale of illicit spirit by the steps taken to prevent its distillation in British territory and its importation from Native States.

6. The average rate of consumption of liquor per head of population per annum is still very low throughout the Presidency. It is less than half a pint per head in the Kaira, Ahmedabad, Ahmednagar, Sholapur, Satara, and Bijapur Collectorates; it ranges between half a pint and a pint per head in the Nasik, Belgaum, Dhurwar, and Ratnagiri Collectorates; and it is in excess of one pint per head in the City of Bombay and in the Khandesh, Poona, Thana, Kolaba, Kanara, Surat, Broach, and Panch Mahale districts.

7. I am desired to forward with this letter a copy of a note prepared by Rao Bahadur Lalubhai Gordhandas, formerly Personal Assistant to the Abkari Commissioner, which contains all the information available regarding the systems of Abkari administration, the number of liquor shops, and the rates of consumption in the principal Native States in this Presidency which have not leased their Abkari to the British Government, and contrasts the conditions in each State with those obtaining in adjacent British territory. In almost every instance, it will be perceived, liquor shops are more numerous, and the consumption of spirit is greater, in the Native State than in the neighbouring British district.

Dated 9th August 1889.

Memo.—By T. D. MACKENZIE, Esq., Acting Commissioner, Abkari, Bombay.

1. The first point to which special attention is called is the allegations by Mr. S. Smith in page 3 of the report of the Debate regarding the effect of the guaranteed minimum duty system. These are: "The system is to farm it out to the men who will pay the largest amount for the privilege of supplying the liquor, and the traffic sub-divides itself into two main branches, one of which is called the central distillery system. The distillery belongs to

Government. The contractor goes to the central distillery, and takes, say, 100,000 gallons, engaging not to charge the public more than a certain price: but he may sell it as cheap as he likes. If he finds that he can only sell 80,000 gallons, he will offer the remaining 20,000 gallons dirt cheap—almost for nothing—rather than have it left on his hands."

2. The above description is correct, so far as it goes, but it does not go far enough, and the inference drawn is not absolutely fair. In the first place, the liquor farmer is no fool, and is no more anxious to throw away his money uselessly than other men of shrewdness and business capacity. He has made it his business, since any system of farming whatsoever has been in force, to study the market, to ascertain what probable sales will be; he knows to a very close approximation what, in ordinary circumstances, of fair crops, years suitable for native marriages, or in which there may be specially large *jatras* or religious fairs and the like, sales are likely to be, in order to recoup him for his expenditure. Generally the contracts have been for terms of three years. The rate of still-head duty, the maximum sale prices, are all publicly and widely advertised weeks beforehand, and are fully and carefully discussed and considered by some of the shrewdest men in India. If a man of this class were to guarantee for one year a sale in ordinary circumstances of 100,000 gallons, the still-head duty being Rs 2 per gallon and the maximum selling price Rs 3-8 per gallon, it is in the highest degree improbable that he would be so far out as towards the end of his contract to have 20,000 gallons yet to draw from the distillery before he could complete the quantity of his guarantee. The extreme probability is that he would have drawn and sold somewhat over his 100,000 gallons. That this is a fair deduction is evident from the periodical increase in the guarantees since the introduction of the central distillery system.

3. It is of course impossible that he should accurately forecast three years, and it is quite possible that, the first two years of his farm having been good, in the third, unforeseen circumstances, such as the severe frost which occurred in Ahmedabad in December 1886, and did great injury to crops all over the district, might prevent ordinary purchasers from being in their usual position to buy liquor, and thus leave the farmer with a surplus stock on his hands, which towards the end of his farm he would sell cheaply so as to minimise his loss for that year. He could not of course count with certainty on again securing the farm for another term, though, as a matter of fact, in the particular case quoted by Mr. Caine at page 9, he did, and now holds it.

4. The quantities guaranteed for sale by the farmers in the first years of the system, when it was on its trial, were so much below the legitimate consumption that they made large profits, and as each man knew approximately from the published returns what the guarantees and the actual sales had been, he naturally endeavoured to obtain a contract for himself. In course of time, as it was found that competition became keener, and that the farmers were guaranteeing larger sales, the Department lowered the rates of profit by raising the still-head duty and either retaining the maximum selling price or raising it in a smaller ratio than the still-head duty.

5. The system was begun ten years ago in certain selected districts, and has gradually been extended nearly throughout the Presidency. It is not claimed for it that it is perfect, nor can it be expected that any system should be entirely faultless. There is no department which has been more closely watched or more sharply criticized, and no opportunity of pointing out faults, real or imaginary, has been omitted. It has been watched and criticized by men in, or interested in, the liquor business themselves, who have seen their profits, which previously to the introduction of the system were very large and all their own, diminished and diverted in some measure from their own pockets to the Government revenue. It has, especially in these latter days, been criticized by others, possibly moved by genuinely philanthropic desires but imperfectly acquainted with facts and circumstances, whose knowledge could only be superficial, who if wishing to study the question on the spot could do so for a few weeks only, were liable to be beset and persuaded by people of the first named class that the department could do no right thing. Such detractors are either not aware of or choose to ignore the condition of affairs which existed before Act V of 1878 came into force, and they add all the defects and sins of the previous want of system to the alleged faults and deficiencies of the present administration, and blame the latter for the whole.

6. As complaints by one or the other class of critics were made they have been investigated, and, if found to have a substantial basis, remedies have been adopted, e.g., in certain cases minimum as well as maximum selling prices have been fixed, Collectors have been authorized to prevent or restrict manufacture of spirit during the closing months of a contract if it appears that the farmer has on hand stock so large that any addition thereto can

be disposed of only by unduly pushing sales, and more recently, as in the cases of farms the terms of which expired on 31st July last, the minimum vend to be guaranteed has been fixed by the Commissioner after careful consideration of the actual sales of a series of years, while the contracts have been given by him, and not sold to the highest bidder, after close enquiry as to the fitness of the farmers to carry out the contracts fairly alike to themselves, the public, and the Government. Whatever the faults of the system may be, I am humbly of opinion that having regard to the difficulties which have to be overcome—the discouragement of drinking amongst the population, the keeping taxation on spirits and liquors as high as possible without causing illicit distillation and sale, and the securing a maximum revenue from a minimum consumption,—there is at present, and for many years to come, no other system possible with which greater and more serious fault could not easily be found than with the central distillery system as practised in the Bombay Presidency.

7. The second point on which I have to report is the assertion on page 8 of the report that illicit distillation has been entirely stopped in Bombay. For facility of discussion I quote the assertion *verbatim* from Mr. Caine's speech:—

Assertion on page 8 of the report that illicit distillation has been entirely stopped in Bombay.

"Sir David Barbour is wisely silent with regard to Bombay. I will not be silent. While I was in Bombay I had a visit from Lallubhai Gordhandas, General Assistant in the Abkari Department. I had a long conversation with that gentleman. I made careful notes of it and read them over to him with some care, and he admitted that they accurately represented what he said. His statements were (I quote from my notes): 'Throughout the Presidency there is no illicit distillation whatever for sale. There may be a little prevalent where there are many toddy or mowra trees, for private consumption only. We have got Mr. Pritchard's system well in hand, and illicit distillation is now reduced to a minimum.'"

On this I would venture to remark that it would perhaps have been wiser of Mr. Caine had he been 'silent.' Notes taken in a hurry, especially with preconceived ideas, are apt to mislead, and the few questions I put to Mr. Lallubhai concerning this interview determined me to allow Mr. Lallubhai to make his own statement rather than that I should take 'notes' of it. I, therefore, gave him the extract from the Debate and asked him to put down in his own writing at his leisure what he had to say in the matter. I append it to this report as Appendix A, and would merely remark that he *absolutely denies that Mr. Caine read over to him any notes of their conversation*, or that he, Mr. Lallubhai, ever admitted that Mr. Caine's notes represented in any way what he had said. He fully and completely contradicts the assertion by Mr. Caine that he, Mr. Lallubhai, had said, "Throughout the Presidency there is absolutely no distillation for sale," or, "We have got Mr. Pritchard's system well in hand and illicit distillation is now reduced to a minimum." What he did say was that, "it had decreased wherever the new system was firmly established, and that what little illicit distillation there might be in such places must be for private consumption, and not for sale." *Prima facie* it is impossible that a man with Mr. Lallubhai's intimate knowledge of abkari matters could have said what Mr. Caine asserts he did, and looking to the abundant inaccuracy of Mr. Caine, as shown in subsequent paragraphs, there can be no room for doubt that in this matter the latter has incorrectly represented facts.

8. Mr. Caine's remarks are:—

"The system has now been in good working order for ten years, and what are the results? In 1882 the consumption of ardent spirits in the Bombay Presidency was two millions of gallons and in 1886 it had risen to 2,750,000 gallons, these being the latest available figures. There was thus a net increase of 40 per cent. in four years, which means that it would double itself in ten years. We are asked to believe that this increase is due to the change from illicit to licit consumption."

The statement is so misleading, while having apparently a seeming of truth about it, that I am afraid I shall be somewhat tedious in the details necessary to expose its incorrectness. Of course I do not know where Mr. Caine got his figures from, but I do not think he could have got them from the administration reports, or if he did he has very strangely manipulated them. There is also a little difficulty in understanding precisely what year he means by 1882, whether that from 1st August 1881 to 31st July 1882, or that from 1st August 1882 to 31st July 1883. But to prevent any misconception I shall begin with the revenue year 1881-82.

9. In that year the actual sales which may fairly be regarded as the actual consumption in that portion of the Bombay Presidency in which the central distillery system was in force, and for which alone *verified figures are available*, were 1,557,573 gallons. This represents the sales in the twelve districts in which the central distillery system was in force, the large liquor-consuming districts of Kaira, Panch Mahals, Khandesh, Bijapur, Dharwar, Ratnagiri, and Kanara being excluded from the total, as under the then existing system no accounts of sales were kept in them, and we do not know what the figures were.

10. In 1882-83 for the same twelve districts the actual sales were 1,684,174 gallons, an increase of 126,601 gallons. The other seven districts are still out of calculation.

11. In 1883-84 for the same twelve districts, the seven others not yet having come into calculation, the sales were 1,844,336 gallons, exceeding the previous year by 160,162 gallons. This increase, which naturally calls for explanation, is accounted for "partly by the circumstances that the three years' leases of the country spirit farms of eight of the districts concerned fell in at the end of the year under report, during the latter part of which some of the farmers reduced their selling prices with the object of disposing of their surplus stocks. The well-to-do classes of consumers in this presidency, especially Parsis, prefer old spirit to that freshly made, and are in the habit of laying down stocks of country spirit to mature in their own houses, and they took advantage of the temporary fall in prices to replenish their stores. The celebration of an unusual number of marriages during the year also had a marked effect in increasing for the time the consumption of country liquor" (paragraph 74 of Abkari Administration Report for 1883-84). Other causes are also mentioned in the report, and amongst them were the development of the measures taken for the transfer by lease to Government of the abkari management in Native States and increased strength and efficiency of the preventive establishments in British districts.

12. In 1884-85, the total actual sales were 2,311,619 gallons, an increase of 467,283 gallons, but in that year the central distillery system was introduced into Kaira, responsible for 10,389 gallons, Bijapur (21,453 gallons), and Dharwar (51,911 gallons); while by the improved out-still system introduced into Khandesh it was *learned for the first time* that the consumption there had been 460,307 gallons, and similarly in Kanara 74,640. Out of the total consumption no less than 618,600 gallons were in the newly included districts. In those with which I began in 1881-82 there was an increase of 135,446 gallons, *viz.*, from 1,557,573 to 1,693,019 gallons.

13. In 1885-86 actual sales were 2,709,920 gallons. Deducting from this total the figures for districts excluded in 1881-82 (*viz.*, 851,141 gallons), the quantity for the twelve districts comes to 1,858,779 as against 1,557,573 in 1881-82. The increase of 301,206 gallons may be set down to the improved arrangements with Native States the abkari management of which had been secured by Government, whereby illicit imports had become more difficult, and to the greater efficiency of the preventive establishments in British territory, and it may fairly be claimed as the natural increase due to the substitution of licit for illicit consumption in those twelve districts.

14. In 1886-87, the actual sales for the whole Presidency were 2,833,523 gallons, a total increase of 128,603 gallons. But this includes 16,839 gallons for three talukas of the Panch Mahals in which for the first time the central distillery system was introduced. Now, making as before the comparison with the twelve districts for which figures were available in 1881-82, I find that the total consumption was 1,854,470 as against 1,557,573 gallons, an increase of 296,897.

15. The conclusion I arrive at, with due deference to Mr. Caine, is that commencing in 1881-82 with a consumption in twelve districts of 1,557,573 gallons, the same districts consumed in 1886-87, under improved arrangements, 1,854,470 gallons, an increase of 19 per cent. Commencing in 1882-83 with a consumption of 1,684,174 gallons, the same districts consumed in 1886-87, 1,854,470 gallons, an increase of 10 per cent. instead of the 40 per cent. proclaimed by him. His method has been to compare the figures for twelve districts in 1881-82 or 1882-83 with those for nineteen in 1886-87, and assert that the increase is in the twelve only.

16. As regards the seven districts I would observe that in Ratnagiri, Khandesh, and Kanara the out-still system prevailed up to the end of 1886-87, the last year referred to by Mr. Caine, while it is still in force in part of the Panch Mahals, so that no comparison with previous years is possible. In the remaining three, *viz.*, Kaira, Bijapur, and Dharwar, the central distillery system was introduced from 1st August 1884, and three years are, therefore, available for purposes of comparison; but there is this difficulty in comparing them that the farm for each of these districts was let for the three years to one and the same farmer; that in the first year of the introduction of a new system sales are probably less than they ought to be; in the second year they are, as a rule, about the average, and in the third they are generally rather above the average, because the farmer, not knowing whether his contract will be renewed, is willing, if he has surplus stocks, to sell them at cheaper rates than he ordinarily

would, so as to avoid incurring loss. But bearing this in mind, the figures are as shown below :—

District.	1884-85.	1885-86.	1886-87.
	Gallons, 25° U. P.	Gallons, 25° U. P.	Gallons, 25° U. P.
Kaira	10,389	13,062	15,227
Bijapur	21,453	23,182	38,385
Dharwar	51,811	79,752	82,262

This gives an average sale for the three years of Kaira 12,892 gallons, Bijapur 27,673, Dharwar 71,275, and it is interesting to compare these with the actuals for the next year 1887-88, when the farms, with the exception of Kaira, had changed hands. The sales were, Kaira 13,322, Bijapur 26,800, Dharwar 75,292 gallons, a close approximation to the average annual sales for three years.

17. The next points for consideration are Mr. Caine's remarks on pages 8 and 9 of the report regarding the increase of revenue in Bombay from (1) Foreign liquor, (2) Country spirit, and (3) Drugs. Mr. Caine says: "It will be found that wherever the consumption of liquor increases the appetite for drugs appears to be also whetted. I will take the pattern district of the Bombay Presidency where the system is most perfect, and I will give the revenue from foreign liquor, from country spirits, and from drugs. I wish to show that it has steadily increased right through from the completion of Mr. Pritchard's system in 1877." Presumably by "pattern district of the Bombay Presidency" Mr. Caine means the whole of the Bombay Presidency, and not any particular "district;" but the expression is inexact, and the statement, "It has steadily increased right through from the completion of Mr. Pritchard's system in 1877," is open to the objection that Mr. Pritchard's system was not in force in 1877. Mr. Pritchard became Abkari Commissioner in April 1878, and the Act, under which his system was formally introduced and fairly *began to work*, took effect from 1st January 1879. As a mere matter of fact Mr. Pritchard's system is not yet—August 1889—in force throughout all districts in the Presidency, and cannot, therefore, in strictness be regarded even now as "completed."

18. Taking Mr. Caine's items, (a) Foreign liquor, (b) Country spirits, and (c) Drugs, in turn, I find, as regards Foreign liquor, that the figures given by him are correct in so far that they represent, not the duty paid on foreign liquors, but the fees paid to Government for the privilege of retailing these liquors, and it should be remembered that these fees have no connexion whatsoever with the actual consumption of liquors.

19. During the five years ending 1877, before the establishment of the Abkari Department as now constituted, the receipts averaged R11,000, *exclusive of the City of Bombay*, in which receipts on this account were credited to the municipality. After the passing of Act V of 1878, these receipts, which averaged R13,000 annually, were transferred to the Abkari Department, so that the increase from R11,000 in the five years ending 1877 to an average of R27,000 in the five years ending 1882 is due almost entirely to the transfer of Bombay municipal receipts to the Abkari Department. In 1881-82 receipts were R35,000; in 1882-83 they were the same. The reason of the lower average total for the five years ending 1882 is that for the first of those five years the Bombay City receipts were credited to the municipality. In the first year in which they were credited to the Abkari Department in full, 1879-80, the total receipts were R34,000, so that having regard to ordinary fluctuations it can hardly be said that up to the end of 1883-84, when the receipts were R36,000, there had been an appreciable increase.

20. In 1884-85 receipts rose from R36,000 to R83,000, and the explanation of this is that, under the orders of Government, on the recommendation of the Department, the numbers of shops throughout the Presidency were reduced, in Bombay City from 131 to 122, and in the mofussil from 262 to 221 (exclusive of temporary licenses numbering 28 and 26, respectively), while the rates of fees were raised, in Bombay City, for refreshment-rooms from a maximum of R450 to R600, and from a minimum of R300 to one of R400; those for shops from a maximum of R200 to R500, and a minimum of R50 to one of R200; and in the mofussil these rates were increased from a maximum of R100 to one of R300. The result was that of the increase in this year of R47,000, Bombay City paid in enhanced fees R40,000 and the

mofussil R7,000. While the number of licenses was diminished the revenue was considerably increased, and it is hard to see how this can be considered an encouragement to intemperance. Though the revenue from these fees increased to R93,000 in 1887-88, it cannot be left out of consideration that a city increasing both in extent and population, as Bombay has in the last few years, necessarily requires some increase in the number of licenses to meet the legitimate demands of consumers, while in the mofussil the extension of railway lines, which has taken place in the last three or four years, equally calls for the provision of licenses for railway refreshment-rooms, hotels and travellers' bungalows.

21. The next item is "Country liquor." Mr. Caine's words are:—"Now we take the spirit manufactured at the Government distilleries. During the five years ending 1877 a country spirit produced an average revenue of £310,000; during the five years ending 1882 a revenue of £390,000; in 1883, £540,000; in 1884, £590,000; in 1885, £640,000; in 1886, £690,000; in 1887, £710,000; and in 1888, £750,000." Mr. Caine is as inaccurate in these as in his other statements. The total average revenue of the first period of five years was R31,60,000, which is made up thus:—

	R
Still-head duty on liquor manufactured at Government distilleries	8,84,000
Fees for distillation of spirit	4,000
Tree-tax on toddy	2,47,000
Land-revenue assessment on toddy trees	65,000
Farm for sales of spirits	6,000
Out-still manufacture and sale of spirits	6,40,000
Out-stills with privilege of selling spirit and toddy	12,79,000
Selling toddy only	24,000
Farms for use of Government trees	14,000
TOTAL	31,63,000

Out of this total R3,50,000 represent revenue from raw toddy alone, R8,84,000 that from duty on country spirit manufactured at Government distilleries, R6,000 the privilege of selling that spirit, and the balance is for liquor manufactured and sold under the out-still system.

22. In the second period of five years, the average annual revenue was R39,00,000. For this, as for the previous term, Mr. Caine has hastily taken his figures from the table in paragraph 21 of the Administration Report of 1886-87, without troubling himself to examine the further explanatory figures in paragraph 103 of the same report. Had he done so, he would have seen that the spirit manufactured at the Government distilleries was represented by R9,86,723, while the revenue from raw toddy alone was R3,63,980, and that from out-stills and cognate sources was R15,39,972. The increase under the first head from R8,93,000 to R19,87,000 is accounted for (a) by various districts having come, from year to year since 1st January 1879, under the operation of the central distillery system, and (b) by the raising of the still-head duty in Bombay City and elsewhere. Not to be too tedious I will mention only a few instances. In Bombay City, up to 31st December 1877, the still-head duty was R1-12-0 per gallon of 25° U. P., it was raised on 1st January 1878 to R2-4-0; in Ahmedabad, up to 31st July 1878, it was R1-1-0 per gallon of London proof, on 1st August 1878 it was raised to R2-0-0 per gallon of 25° U. P.; in Surat and Broach, up to 31st July 1878, it was R1-4-0 per gallon of London proof, on 1st August 1878 it was raised to R2-0-0 per gallon of 25° U. P.; in Poona, up to 31st July 1878, it was R2-8-0 per gallon of 25° U. P., and on 1st August 1878 it was raised to R2-10-0. The above are instances where the still-head duty system was in force before 1878, in which year it was introduced for the first time into other districts.

23. *Drugs*.—Mr. Caine's remarks are:—"In the five years ending 1877 the revenue from drugs was £5,400, in the five years ending 1882 it was £5,100, in 1883 it was £8,100, in 1884 it was £9,400, in 1885 it was £10,400, in 1886 it was £10,800, in 1887 it was £11,000, and in 1888 it was £11,700." He further says,—"without fear of contradiction, that the consumption has increased in precisely the same ratio as the revenue." His figures are correct in themselves, but he makes no attempt to explain them—it is enough for his purpose to condemn them. Up to 31st December 1880 the fees represent payments for the privilege of sale only, but thenceforward the new head of duty on permits for import, export or transport of drugs was added to the sums realized by the fees for privilege of sale, and accounts in some measure for the increased revenue. But apart from this it seems to me that, the total figures for 1883, being R31,000 and those for 1887 R1,10,000, an increase of R29,000 spread over nineteen districts in four years is one which from its very insignificance could be cavilled at by only a very captious critic.

24. Before discussing point (c), the statements on page 10 of the report regarding the increase of shops in Ahmedabad, it may be well to draw attention to another remark of Mr. Caine's on page 9. He says:—"The Government control the manufacture, but they do not control the retail sale. They pretend to, but to all intents and purposes when the liquor sale has been given to a farmer, he can do whatever he likes. I have had long interviews with liquor farmers. I have talked to one who pays as much as £140,000 a year for the monopoly of certain districts, and he told me he was obliged to take so many gallons a year, and pay duty on it. The Government do not allow him to sell above a certain price, but when he finds himself with liquor on his hands, he disposes of it at any price he can get." *There is no farmer in the whole of the Bombay Presidency "who pays as much as £140,000 a year for the monopoly of certain districts."* The nearest approach to this is found in Mr. Dadabhai Hormasji Dubash, who pays eleven lakhs of rupees a year for the three farms of Khandesh, Surat and Belgaum, and I have ascertained that Mr. Caine has had no conversation with him at all. The farmer with whom he had his 'long talk' and who poured out his grievances to Mr. Caine, appears from the remarks on page 10 to have been Mr. Ginvala, who holds the farms of Ahmedabad, Kaira and Broach at an annual payment of Rs. 25,000. When he had his conversation with Mr. Caine he was in the fourth year of his farm of these three districts; at the end of that year he would have paid thirteen lakhs for the four years, and it seems probable that Mr. Caine mistook the total payments of four years for one payment and called it "£140,000 a year." Mr. Caine does not say, as in the instance of Mr. Lallubhai, that he read his notes over to the farmer with some care, and that he admitted that they accurately represented what he said!

25. Now turning to point (c), I quote from the Debate:—

"There were 102 spirit shops in the Ahmedabad District in the year 1884-85. Out of this number 19 shops were closed in the following year for want of custom. But during the year under report it was found necessary to re-open 11 of them."

Another paragraph in the same report gives the explanation of this remarkable operation:—

"During the three years for which the farms were sold, the farmer was not able to sell the full quantities of spirit removed by him from the distilleries under his minimum guarantee." "So to enable him to do so, and keep up the revenue, 11 shops had to be re-opened. During these four years under review in these paragraphs, the spirit issued from the Ahmedabad Distillery to this farmer who required 11 shops to be re-opened was as follows:—48,000 gallons, 57,000 gallons, 63,000 gallons, 69,000 gallons. The maximum of revenue is undoubtedly secured, the minimum of consumption is secured by an increase from 48,000 to 69,000 gallons, an increase of 45 per cent. in four years."

The number of 102 shops in 1884-85 had been allowed to the farmer because in that part of the district where they were opened the villages so interlaced with Gaikwari territory that the population of those villages, who habitually are consumers of liquor, resorted freely to the foreign shops for it, and it was considered that the farmer had a fair right to try to secure this legitimate custom. But the experiment was a failure, and why? Because it was found that with the lower rates of duty and the out-still system then prevalent in the Gaikwari territory the foreign farmers could, and did, sell liquor at so much lower prices than our farmer could, with our higher rates of duty, afford, that he asked permission to close them. In the following year therefore the number of shops was only 83, but meanwhile the farmer was losing custom which was fairly his in the British villages which were so close to and were surrounded by Gaikwari territory; he was looking out for an opportunity to secure his custom in that part of the district, and he knew that negotiations were in progress to assimilate the Gaikwari rates to those prevailing in British territory. But when 1886-87 began he found that the negotiations were still dragging on indefinitely, and that his custom in that part of the district was still steadily flowing away to foreign territory. In these circumstances when he applied for permission to re-open 11 out of the 19 shops which had been closed, as there appeared no valid reason why the Gaikwari farmers should profit at the expense of ours, or why Government revenue should be sacrificed uselessly, leave to open these 11 shops was given. It will not be out of place to mention that the negotiations above referred to having been completed, the 11 shops were all again closed by July 1888.

26. As to the increase in issues from the Ahmedabad Distillery, Mr. Caine has refrained from mentioning the source from which he derived his figures. They are *not* taken from the administration reports from which he professes to prove so much. From these I find the total issues to have been in gallons of 25° U. P.:—

1883-84	47,589
1884-85	64,766
1885-86	64,761
1886-87	67,809

so that the *decrease* in the last year from Mr. Caine's figures is in round numbers 11,000 gallons, and from the actuals of the previous year 7,000 gallons! It is possible that the farmer simply gave him the issues from the Ahmedabad Distillery without explaining that they included issues for the Kaira District also, which, as well as Ahmedabad, is supplied from the distillery; but I need not waste more time in conjecturing where Mr. Caine got his misleading figures from. His increase of 45 per cent. in four years for the Ahmedabad District alone appears to have been arrived at by a similar process to that by which he worked out the 40 per cent. increase in the whole Presidency, and his inferences and deductions are about equally valuable and trustworthy.

27. It will, I submit, be evident from what I have written above that Mr. Caine's estimate of himself that he "did not see a single man in all India, excepting one, who understood the abkari system in all its details, or indeed half as well as he did himself," (page 9) is open to modification so far as Mr. Caine is concerned, and with reference to the Bombay system, which he has gone out of his way to misunderstand and misrepresent.

28. Though I am not specially asked to report on other portions of the Debate, I would venture to call attention to the extraordinary way in which Mr. Walter McLaren—page 15—while condemning the Government of India and its servants wholesale and unreservedly for directly encouraging intemperance, most strongly urges them to give every facility for increasing it! True, unlike Mr. Caine, he does not profess to understand the subject twice as well as anybody else excepting one, but what he says is: "The Government can never hope to decrease the consumption so long as they continue to increase the facilities for drinking. Besides, while the Government are forcing on this sale of strong intoxicating spirits, they put a very high duty, which is almost prohibitive, upon cocoanut palm toddy, a native liquor which any man can distil, and which is said to be little stronger than ginger beer. And still they wish us to believe that they are actuated by a desire for temperance. We ask them to give proof of this by taking off the duty upon the juice of the palm, and allowing the people to drink it if they desire it. If the Government will only allow the natives to drink this liquor, it will prevent the necessity, if there is necessity, of the natives resorting to the use of the stronger spirituous liquors."

29. If there is any meaning in these words it is, Let the natives have free a liquor which though, when it is *freshly drawn in perfectly clean vessels*, is harmless and non-intoxicating, begins to ferment *at once*, has if *merely allowed to stand for 4 hours* greater alcoholic strength than London porter, if allowed to *stand for 24 hours* greater alcoholic strength than Bass's strongest bottled ale (Bull dog brand)—*vide* paragraph 43, page 14 of the Mowra Commission's report, dated 16th February 1883, and is moreover "a liquor which any man can distil" *into spirit*, without expense or trouble, to *any strength—London proof or a above proof!* It is curious advice to come from the lips of a staunch advocate of temperance condemning the policy of a Government which declines to give these facilities to drunkenness!

30. In conclusion I submit, as Appendices B, C, D and E, the statements called for in Government memorandum No. 5411, dated 27th July 1889.

APPENDIX A.

I, Lallubhai Gordhandas, having been shown by Mr. Mackenzie, Acting Commissioner of Customs, Salt, Opium and Abkari, that portion of the speech of Mr. Caine, M.P., reported at page 8 in the published Debate in the House of Commons on the Excise Administration of the Government of India, dated 30th April 1889, which relates to my interview with Mr. Caine, M.P., in Bombay, state as follows:—

One night in October or November last, a friend of mine by name Ratiram Durgaram, B.A., came to me at my house in Bombay and said that Mr. Caine wished to see me and talk about abkari matters on which he thought I would be able to give him accurate information. Thinking that this would afford me an opportunity of correcting the misconceptions which I had gathered from the newspapers he had formed, I went and saw him the next day at the Apollo Hotel. Our interview was private, no one else being present. It lasted for about an hour. Mr. Caine, at the outset, said that he would feel obliged if I would give him fuller information about the abkari systems of different districts than he could gather from the Abkari Administration Report for 1886-87, of which he held a copy in his hand. I gave him all the information I could about the different systems in answer

to questions he put me on matters treated of in different parts of the report. At last, Mr. Caine said that his charge against the Government was that they directly stimulated the consumption of liquor for the sake of increasing the revenue, of which he said no stronger evidence was required than the fact that the Collectors who could show larger realizations were praised by the Commissioner and the Government, and that the Collectors could not increase the revenue without increasing the sale of liquor by opening new shops. I told him that his charge against the Collectors was entirely groundless and opposed to facts, that the Collector had no power to open a new shop without the sanction of the Commissioner, and that the Commissioner never sanctioned a new shop except on clear evidence that it was required to remove a real inconvenience to consumers, or to substitute licit for illicit liquor consumed. I contended that the increase in revenue was due mainly to increased taxation, and that in cases in which, the tax being stationary, the revenue had increased from actual increased sales of liquor, such increased sales did not necessarily prove that the total liquor consumption, which was made up of licit as well as illicit liquor, has increased. He then asked me whether illicit distillation was much prevalent, and whether I really thought that the habit of liquor-drinking was not extending among the population. About illicit distillation I said that it had decreased considerably wherever the new system was firmly established and that what little illicit distillation there might be in such places must be for private consumption and not for sale; but that there were districts in which illicit distillation was carried on extensively, owing to the existence of a large number of toddy trees as in sea-coast districts, or of mowra trees as in Khandesh, Kaira, &c, or from a relaxation of Mr. Pritchard's preventive and restrictive arrangements as in Thana and Kolaba. I further said that I could not express any positive opinion whether the habit of liquor drinking was, on the whole, extending or contracting, as no correct inferences could be drawn merely from the recorded quantities of licit liquor sold in different years, which were subject to large fluctuations from causes too numerous to mention and illicit distillation was always an unknown factor in the total consumption. I strongly cautioned him against the fallacy of drawing general conclusions from isolated facts, and suggested, if he wanted to arrive at the truth on the subject, that he should select one district or even one taluka, and make careful inquiries among the people in each village as to the degree of drunkenness which prevailed there under the old out-still system and what it was now, and if after such inquiry he came to the conclusion that drunkenness had increased in any place, he should endeavour to find out its causes, which might not be the same in different places. In conclusion, I told him that my own observation and inquiry during my recent tours in Gujarat had inclined me to the opinion that under the operation of the new abkari system and administration the habit of liquor-drinking was unquestionably decreasing among the poor classes and semi-wild tribes, and that indications of an extension of that habit among some of the middle and upper classes were perceptible, for which the Abkari Department was in no way responsible.

The above is to the best of my knowledge and belief a correct substance of my conversation with Mr. Caine. He was occasionally taking notes in the course of the conversation, but I did not see what he wrote nor did he read his notes over to me. As I was leaving him, he said that he was to start for Ahmedabad that night, and that he would send a copy of his notes to me for revision, if I had no objection. I said that I did not like to correspond with him, but would see him again if he wished me to meet him after his return to Bombay. Mr. Caine did not send me his notes, nor did I have any further meeting with him.

POONA ; LALLUBHAI GORDHANDAS.
2nd August 1889.

APPENDIX B.

Statement showing the rates of duty per gallon on Country Spirit in force in each year since 1860 up to 1877 in the districts of the Bombay Presidency where such duty was levied.

	PER GALLON LONDON PROOF.															1874.	1875.	1876.	1877.		
	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.							
	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.							
Bombay Town and Island.	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1

* Up to 30th September 1873.

Statement showing the rates of duty per gallon on Country Spirit in force in each year since 1860 up to 1877 in the districts of the Bombay Presidency where such duty was levied—contd.

	PER GALLON LONDON PROOF.																			
	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.		
	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.		
Amedabad City and Cantonment	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	1		
Broach Town and Anklesvar Town and the villages of Sajod and Audada	1	0	1	0	1	0	1	0	1	0	4	1	4	1	4	1	4	1		
Surat City and six miles radius	1	0	1	0	1	0	1	0	1	0	4	1	4	1	4	1	4	1		
Bulsar Town and six miles radius	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0	80	80	80		

POONA ; T. D. MACKENZIE,
9th August 1889. Acting Commissioner of Customs, Salt,
Opium and Abkari.

APPENDIX C.

Statement showing the Rates at which Opium was sold to licensed dealers from British Depôts in the Bombay Presidency in each year since 1860.

YEAR.	Rate per lb.	REMARKS.																																																				
	R a. p.																																																					
1860-61	...	Up to 1877-78, opium required for home consumption was purchased by the Commissioner of Customs, who supplied it to the several Collectors and fixed the price at which they were to sell it to licensed dealers. Duty at the rate of R12 per lb was leviable on opium for home consumption; but in practice the selling price was fixed at the cost of the opium, plus pass fee, plus a percentage to cover freight, loss from dryage, &c., &c. As each depôt frequently contained various stocks priced at different rates, the prices charged at one and the same depôt varied according to the stock out of which opium was issued to each licensee. The prices ruling in the Bombay market for Malwa opium from 1860 to 1877 are noted below:— <table><tr><th colspan="2"></th><th colspan="2">Per chest of 140 lb.</th></tr><tr><th></th><th></th><th>R</th><th>R</th></tr><tr><td>1860-61</td><td></td><td>1,650</td><td>to 1,800</td></tr><tr><td>1862-63</td><td></td><td>1,500</td><td>" 1,600</td></tr><tr><td>1863-64</td><td></td><td>1,325</td><td>" 1,500</td></tr><tr><td>1864-65</td><td></td><td>1,500</td><td>" 1,600</td></tr><tr><td>1865-66</td><td></td><td>1,600</td><td>" 1,835</td></tr><tr><td>1866-67</td><td></td><td>1,600</td><td>" 1,800</td></tr><tr><td>1867-71</td><td></td><td>1,400</td><td>" 1,500</td></tr><tr><td>1872-73</td><td></td><td>1,300</td><td>" 1,400</td></tr><tr><td>1873-74</td><td></td><td>1,325</td><td>" 1,375</td></tr><tr><td>1874-75</td><td></td><td>1,375</td><td>" 1,190</td></tr><tr><td>1875-77</td><td></td><td>1,250</td><td>" 1,300</td></tr></table>			Per chest of 140 lb.				R	R	1860-61		1,650	to 1,800	1862-63		1,500	" 1,600	1863-64		1,325	" 1,500	1864-65		1,500	" 1,600	1865-66		1,600	" 1,835	1866-67		1,600	" 1,800	1867-71		1,400	" 1,500	1872-73		1,300	" 1,400	1873-74		1,325	" 1,375	1874-75		1,375	" 1,190	1875-77		1,250	" 1,300
			Per chest of 140 lb.																																																			
			R	R																																																		
1860-61			1,650	to 1,800																																																		
1862-63			1,500	" 1,600																																																		
1863-64			1,325	" 1,500																																																		
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1865-66			1,600	" 1,835																																																		
1866-67			1,600	" 1,800																																																		
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1872-73			1,300	" 1,400																																																		
1873-74			1,325	" 1,375																																																		
1874-75			1,375	" 1,190																																																		
1875-77			1,250	" 1,300																																																		
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1877-78	...																																																					
1878-79	13 3 6	Up to 30th April 1879. Up to 14th November 1879. Up to 24th January 1880. Up to 24th February 1880. Up to 14th October 1880.																																																				
1879-80	13 3 6																																																					
	12 4 0																																																					
	12 12 0																																																					
	13 6 0																																																					
1880-81	13 12 0																																																					
	13 0 0																																																					
1881-82	13 0 0	From 1st August 1882 to 30th April 1883. From 1st May 1883.																																																				
1882-83	12 0 0																																																					
1883-84	10 0 0																																																					
	10 0 0																																																					
1884-85	10 0 0																																																					
1885-86	10 0 0																																																					
1886-87	10 0 0																																																					
1887-88	10 0 0																																																					
1888-89	10 0 0	Up to 14th October 1888.																																																				
	12 0 0	Up to 14th May 1889.																																																				
	10 0 0	From 15th May 1889.																																																				

POONA ; T. D. MACKENZIE,
9th August 1889. Acting Commissioner of Customs, Salt, Opium and Abkari.

APPENDIX D.

Statement showing the Number of Gallons (reduced to common strength 25° U. P.) of Foreign Spirits imported in the Port of Bombay in each year since 1877-78, together with Import Duty Tariff rates prevailing in each year.

YEARS.	Quantity in gallons.	Tariff rate of duty per Imperial gallon.	Duty on the quantity of spirit imported.	REMARKS.
		R	R	
1877-78	211,289	4	6,33,868	
1878-79	218,084	4	6,54,252	
1879-80	262,752	4	7,88,510	
1880-81	243,512	4	7,30,534	
1881-82	284,843	4	8,54,643	
1882-83	289,241	4	8,67,936	
1883-84	306,916	4	9,21,243	
1884-85	300,493	4	9,28,613	
1885-86	348,156	4	10,44,514	
1886-87	350,475	4 and 5*	10,74,378	* The increased rate came into force from 14th January 1887.
1887-88	338,439	5	12,66,940	

POONA ;
9th August 1889.

T. D. MACKENZIE,
Acting Commissioner of Abkari.

APPENDIX E.

Statement showing the Quantities (in gallons of strength 25° U. P.) of Country Spirit sold in the Town and Island of Bombay during the years since 1877-78, the average consumption in drams per head of population (773,196) according to the Census of 1881, and the rates of Still-head duty and Tree-tax in force in each year.

YEARS.	STILL-HEAD DUTY RATE ON			RATE OF TREE-TAX.				
	Mowra Spirit.	Toddy Spirit.	TOTAL.	Average consumption per head of population.	Mowra Spirit 25° U. P.	Toddy Spirit 25° U. P., including tree-tax.	Cocconut.	Drab.
	Gallons.	Gallons.	Gallons.	Drams.	R a. p.	R a. p.	R	R
1877-78	362,266	291,291	653,557	40.6	{ 1 12 0 }	{ 2 4 0 }	9	9
1878-79	295,109	290,056	585,165	36.3	{ 2 4 0 }	{ 2 4 0 }	12	12
1879-80	320,415	214,565	534,980	33.2	{ 2 4 0 }	{ 2 4 0 }	15	15
1880-81	380,759	202,267	583,026	36.2	{ 2 4 0 }	{ 2 4 0 }	15	15
1881-82	400,434	230,087	630,521	39.1	{ 2 4 0 }	{ 2 4 0 }	18	18
1882-83	399,182	264,608	663,790	41.1	{ 2 4 0 }	{ 2 4 0 }	18	18
1883-84	417,030	281,366	698,396	43.4	{ 2 4 0 }	{ 2 4 0 }	18	18
1884-85	531,588	16,856	548,444	34.0	{ 2 12 0 }	{ 2 12 0 }	18	18
1885-86	565,453	28,612	594,065	36.9	{ 2 12 0 }	{ 2 6 0 }	18	18
1886-87	515,936	105,730	621,666	38.6	{ 2 12 0 }	{ 2 6 0 }	18	18
1887-88	505,374	146,735	650,159	40.4	{ 2 12 0 }	{ 2 6 0 }	10	10

* The increased rate came into force from 1st January 1878.
† Do. Do. 1st June 1884.
‡ Do. Do. 1st January 1878.
§ Do. Do. 1st January 1880.

Note.—The figure of population is, as directed by Government, that of the Census of 1881, but it is submitted that up to that year the figure of population ought to be that of the Census of 1872. If this suggestion is adopted the figures in column 5 up to 1881-82 would have to be modified.

POONA ;
9th August 1889.

T. D. MACKENZIE,
Acting Commissioner of Abkari.

The out-still system prevails in all the States of the Rewa Kantha, except Rajpipla (in which the still-head duty and central distillery system has been introduced since the 1st January 1888) and the smaller talukas of Bhadarwa, Umeta, the Dodka Mewas, the Pandu Mewas and the Sankheda Mewas, of which abkari leases have been acquired by Government.

2. Under the out-still system in force in the Rewa Kantha territory, the privilege of manufacturing and selling liquor in specified villages is sold annually to the highest bidder. The purchaser of the farm makes and sells any quantity of liquor of any strengths he likes, and sells it at any prices he pleases. The price of liquor is rarely paid in cash; it is paid usually in kind and labour. The village Kalal does not confine his trade to making and selling liquor. By a system of giving liquor on credit and on pawn of property, and of advancing money and grain to the poor, he manages, in the course of a few years, to become the master of their moveable and immoveable properties, and is able to hold many of them in a state of perpetual serfdom. He allows the better class of villagers, on payment of fees, to make liquor for their use in his own still or in private stills.

3. In the States of Bariya and Chhota Udepur, Bhils, Kolis and similar other classes are also allowed to make liquor for their own use on occasions of births, deaths and certain festivals. Moreover, every agriculturist in Bariya is at liberty, on payment of a tax of R1-8 per plough, to make liquor for private use all the year round. A similar practice also prevails in Chhota Udepur, but the exact amount of the tax levied for the privilege is not known. In both these States mowra grows plentifully, so much so that large quantities are brought every year for sale at the Ghodra and Badharpur markets.

4. The following statement shows the area and population of each of the Rewa Kantha States in which the outstill system prevails, the number of liquor shops and stills existing in each in 1886-87, and the approximate amount of abkari revenue realized in the same year :—

Name of State.	Area in square miles.	Population.	Number of Stills and Shops.	Amount of Revenue.	Average number of population per shop.	Average number of square miles per shop.
				R		
Vadasinor	189	46,328	33	10,050	1,404	5.73
Lunavada	288	75,450	54	7,200	1,397	7.18
Sunthi	394	58,822	62	18,000	949	6.35
Sanjeli	33	3,751	17	3,000	321	1.94
Bariya	813	66,822	89	*16,000	751	9.13
Chhota Udepur	873	71,218	65	10,000	1,095	13.43

* Includes R11,000 on account of plough tax.

5. For purposes of comparison, similar particulars are given below for the Panch Mahals district which adjoins the States above mentioned :—

Name of State.	Area in square miles.	Population.	Number of Stills and Shops.	Amount of Revenue.	Average number of population per shop.	Average number of square miles per shop.
				R		
Under still-head duty and central distillery system.						
Godhra, Kalol and Halol Talukas	1,013	154,840	35	18,000	4,424	28.94
Under outstill system.						
Dohad and Jhalod Talukas	605	100,639	23	15,727	4,375	26.30

6. In the Rajpipla State, as already remarked, the central distillery and still-head duty system was introduced on the 1st January 1888. As a consequence, all the old outstills have been closed, but the Administrator has not thought fit, without further experience, to make any material change in the number and positions of liquor shops as they existed before, and has given the farm under the new system to the same person who had held farms under the old outstill system for several previous years. The statistics which are given below for the year 1888 may, therefore, be said to represent pretty fairly the condition of things in Rajpipla under the Native rule, modified so far only as required by the immediate necessity of changing the system. Side by side with the statistics relating to Rajpipla, I will give similar statistics for the same year for the Broach Collectorate, which adjoins the Rajpipla State :—

	Rajpipla State.	Broach Collectorate.
Area in square miles	1,514	1,453
Population	114,756	326,930
Number of liquor shops	98	61
Quantity of liquor sold converted to strength 25° U. P. (gallons)	45,930	51,201
Average number of population per shop	1,171	5,355
Average number of square miles per shop	15.45	23.82
Average consumption of liquor per annum per head of population (drams)	19	7½

7. The liquor consumption of Cambay amounted in 1885 to 11,701 gallons 25° U. P. which, on a total population of 86,074, give a rate of 6½ drams per head per annum. In 1886, the consumption rose to 14,662 gallons of the same strength, or 8½ drams per head per annum. The figures for 1887 are not available. From the 1st January 1888, the abkari management of the Cambay State has come into the hands of Government by virtue of a lease given by the Nawab for a fixed annual compensation. From the same date, Government increased the excised rates in Cambay, with the result that only 6,129 gallons of liquor 25° U. P. were sold during the twelve months from January to December 1888 giving a rate of 3½ drams per head per annum.

8. The States of Bansda and Dharampor have adopted the central distillery and still-head duty system since the year 1883-84. In the following statement are compared the abkari statistics of the States of Bansda and Dharampor with those for the same period of the British talukas of Chikhli, Bulsar and Pardi of the Surat Collectorate, which adjoin the States of Bansda and Dharampor :—

Names of Native States and British Talukas.	Area in square miles.	Population.	Average annual liquor consumption for 5 years ending 1887-88, gallons 25° U. P.	Number of Liquor shops.	Average number of population to each shop.	Average number of square miles to each shop.	Average annual liquor consumption per head of population, drams.
<i>Native States.</i>							
Bansda	384	34,122	25,113	65	525	5.31	35
Dharampor	794	101,289	70,048	110	921	7.22	33
<i>British Talukas.</i>							
Chikhli	167	60,147	19,130	33	1,823	5.06	15
Bulsar	208	80,707	61,267	44	1,834	4.72	36
Pardi	163	55,761	25,653	33	1,690	4.94	22
TOTAL FOR BRITISH TALUKAS	538	196,615	106,050	110	1,787	4.89	26

9. If the comparatively populous town of Bulsar, which has six liquor shops for a population of 13,229, and an average annual consumption of 19,661 gallons of liquor 25° U. P., is excluded, the average consumption per head of population of the rest of the Bulsar Taluka comes to 29 drams.

10. Similar statistics for the same period of the Sachin State and of the British taluka of Chorasi (exclusive of the city of Surat and the town of Rander) are compared below :—

Names of Native States and British Talukas.	Area in square miles.	Population.	Average annual liquor consumption for 5 years ending 1887-88, gallons 25° U. P.	Number of Liquor shops.	Average number of population to each shop.	Average number of square miles to each shop.	Average annual liquor consumption per head of population, drams.
Sachin State	42	15,721	6,193	13	1,209	3.23	18
Chorasi Taluka	100	35,348	6,628	10	3,534	10.00	9

11. Baroda has declined to furnish the abkari statistics called for by Government. Such as I have been able to collect from various sources will be presented below.

12. In 1887 there were altogether 445 country spirit shops in the Navsari division, which has an area of 1,940 square miles and a population of 287,549. This gives one liquor shop to 4.36 square miles and 646 inhabitants.

13. The number of country spirit shops in the Surat district in the same year was 305 in an area of 1,662 square miles and a population of 614,198. This gives one shop to 5.45 square miles and 2,014 inhabitants, as against one shop to 4.36 square miles and 646 inhabitants in the neighbouring Gaikwadi district of Navsari.

14. Excluding the 58 country spirit shops in the city of Surat, comprised in an area of about 10 square miles containing 109,844 inhabitants, the ratio of the remaining shops to the area and population of the Surat district *minus* the city is one shop to 6.70 square miles and 2,042 inhabitants, as against one shop to 4.36 square miles and 646 inhabitants in the Navsari district of the Baroda State.

15. Statistics of liquor consumption are available for the four years 1883-84 to 1886-87 for the portion of the Navsari district in which the central distillery and still-head duty system was in force in those years. The average annual consumption for that period comes to 139,551 gallons 25° U. P. in a tract containing 635 square miles, 201 liquor shops, and a population of 191,692. This tract comprises the talukas of Velachha (including Kathor but excluding the Vakal Petha), Kamrej, Palsana, Mahua, Navsari and Gandevi.

16. The talukas of the Surat Collectorate which adjoin the said tract of Baroda territory are Olpad, Chorasi, Mandvi, Bardoli, Jalalpor and Chikhli. They have a collective area of 1,291 square miles and a population of 477,730. The average quantity of liquor sold annually at 228 shops in these talukas during the four years 1883-84 to 1886-87 was 205,945 gallons 25° U. P.

17. The consumption of spirit per head of population and the ratios of liquor shops to areas and populations in the above-mentioned parts of the Gaikwad's district of Navsari and of the British district of Surat are shown below :—

	Navsari.	Surat.
Number of square miles to a liquor shop	3.41	5.66
Number of population to a liquor shop	954	2,095
Consumption of liquor 25° U. P. per head of population (drams)	35	21

18. If the city of Surat, like which there is no large city in the Navsari district, is excluded, the comparison would be more unfavourable to Navsari, as will be seen below :—

	Navsari.	Surat.
Number of square miles to a liquor shop	3.41	7.51
Number of population to a liquor shop	954	2,164
Consumption of liquor 25° U. P. per head of population, drams	35	17

19. There are many more liquor shops in Baroda territory than in British territory within a distance of two miles from the under-mentioned frontiers :—

	British.	Gaikwadi.
Liquor shops within two miles of the frontier.		
Eastern frontier of Olpad Taluka	4	7
Eastern and southern frontiers of Chorasi Taluka (including Sachin State under British management)	16	24
Northern frontier of Jalalpor Taluka	5	17
North-eastern frontier of Chikhli Taluka	2	4
Southern and western frontiers of Bardoli Taluka	12	40
Western and northern frontiers of Mandvi Taluka	8	13
Frontier of the Gaikwad's Taluka of Gandevi	17	19
TOTAL	64	124

20. When lists were prepared in 1887 of the British and Gaikwadi villages situated within two miles of the frontier between the Viramgam, Sanand and Daskroi Talukas of the Ahmedabad Collectorate, and the Vadavli, Kadi, Kalol and Dehgam Talukas of the Kadi district of His Highness the Gaikwad, with a view to stipulate for the non-establishment of liquor shops in any of those villages, it was found that there were 86 villages of the Gaikwad with a population of 40,453, for the supply of whom 17 liquor shops were maintained; while on the British side the total number of villages was 117 with a population of 72,297, with only 10 liquor shops for their supply.

21. The ratios of liquor shops, as they existed in 1887, to areas and populations in some of the talukas of the Baroda district and in the adjacent British talukas are shown in the following table :—

Names of Talukas.	Whether British or Gaikwadi.	Area in square miles.	Population.	Number of Liquor shops.	Average number of square miles to a shop.	Average number of population to a shop.
Choranda	Gaikwadi	226	61,805	11	20.54	5,619
Broach and Amod, exclusive of Broach City	British	476	112,921	13	36.61	8,686
Padra	Gaikwadi	181	86,705	22	8.23	3,941
Jambusar	British	373	77,772	7	53.28	11,110
Baroda (exclusive of Baroda City)	Gaikwadi	309	90,094	19	16.26	4,742
Petlad		270	196,026	50	5.40	3,920
Borsad		218	143,321	10	21.8	14,332
Anand		243	154,118	10	24.30	15,412
Nadiad	British	224	162,256	9	24.89	18,028
Matar		217	78,279	3	72.33	26,093
Jarod		375	65,522	63	5.95	1,040
Sankheda	Gaikwadi	177	51,645	9	19.66	5,738
Kalol, including Halol Petha	British	415	76,522	15	27.67	5,101
Tilakvada	Gaikwadi	37	7,529	8	4.62	941
Sankheda Mewas	Under British management	311	53,214	40	7.77	1,330

22. The Dabhoi and Sinor Talukas of the Baroda district do not march with British territory, and have therefore been omitted in the foregoing statement.

23. The total abkari revenues of each of the districts of Baroda for each of the years 1883-84, 1884-85, 1885-86 and 1886-87, for which information is available, are compared below with the total abkari revenues of each of the British districts in Gujarat for the same period :—

Name of District.	Population.	Revenue for 1883-84.	Revenue for 1884-85.	Revenue for 1885-86.	Revenue for 1886-87.	Incidence per head of population on receipts for 1886-87.
<i>Baroda.</i>						
Amreli	147,468	3,587	4,023	3,464	6,396	0 0 9
Kadi	988,487	59,930	77,900	69,557	79,557	0 1 3
Baroda	756,807	1,14,393	1,25,576	1,27,555	1,61,215	0 3 5
Navsari	287,549	1,96,315	4,69,479	4,08,359	4,03,803	1 6 6
TOTAL FOR BARODA	2,180,311	3,74,825	6,76,978	6,08,935	6,50,971	0 4 9
<i>British.</i>						
Ahmedabad	856,324	1,08,764	1,72,269	1,71,693	1,76,134	0 3 3
Kaira	804,800	22,891	24,610	24,622	24,695	0 0 6
Panch Mahals	255,479	26,774	26,703	31,901	36,089	0 2 3
Broach	326,930	1,38,104	1,66,740	1,68,086	1,67,185	0 8 2
Surat	614,198	8,02,529	7,43,062	8,08,107	8,23,251	1 5 5
TOTAL FOR BRITISH DISTRICTS	2,857,731	10,99,062	11,33,384	12,04,409	12,27,354	0 6 10

24. Amreli, which lies in Kathiawar, is not comparable with any of the British districts. It is entered here only to show that an increase of abkari revenue has taken place in that part though it is outside of the pale of the influence of the Abkari Department.

25. Taking the revenue of each district for 1883-84 as **Rs 100**, the proportions of the amounts realized in subsequent years are as under :—

	1883-84.	1884-85.	1885-86.	1886-87.
<i>Baroda.</i>				
Amreli	100	112	97	178
Kadi	100	130	116	133
Baroda	100	109	111	140
Navsari	100	234	208	206
<i>British.</i>				
Ahmedabad	100	158	157	162
Kaira	100	108	108	108
Panch Mahals	100	100	119	134
Broach	100	121	122	121
Surat	100	92	101	102
TOTAL FOR BARODA	100	188	162	173
TOTAL FOR BRITISH GUJARAT	100	103	110	112

26. The abkari revenue of the Rajpipla State was about **Rs 46,000** per annum from 1876 to 1883. From 1883 to 1886 the revenue was realized at the rate of **Rs 90,000** per annum.

27. The abkari revenue of the Cambay State has largely increased in recent years, as will appear from the following figures :—

	Rs		Rs
1881	3,947	1884	9,920
1882	5,978	1885	32,500
1883	8,416	1886	32,500

28. The abkari revenues of Bansda, Dharampor and Sachin have also increased in recent years by 200 to 300 per cent. The exact figures are not known.

29. The following extracts are from a translation of rules for the sale of abkari farms in Hyderabad.

"The abkari contract of each taluka shall be separately put up to auction except if the Talukdar has any other better mode in his view.

* * * * *

"4. These contracts shall be given for three years; but the Talukdar should, at the time of giving them out, keep in view the amount of increase that took place by the auction during the previous three years, and the Talukdar is authorized to give or not to give contract to any person either on account of the smallness of the amount or the respectability of the bidder.

* * * * *

"6. The contract may be sold for one or two years (as the case may be) if there be no one to purchase it (for three years) at a considerable amount.

* * * * *

"8. If the highest bid for one year's contract is not for a considerable amount, departmental arrangement shall be resorted to."

30. According to lists made in 1884-85, the numbers of liquor shops in British territory and in Hyderabad territory within three miles of the frontier were as follows :—

Frontier of Chalisgaon Taluka	British shops.	Nizam's shops.
" Pachora	13	24
" Jamner	3	37
" Yeola	4	12
" Nandgaon	1	1
" Kopargao	14	23
" Nevasa	1	2
" Shevgaon	...	2
" Jamkhed	...	6
"	5	24

LALLUBHAI GORDHANDAS,

Poona,

19th July 1889.

Personal Assistant to the Commissioner of Customs,
Salt, Opium and Abkari, on Special Duty.

No. 312, dated 14th January 1890.

From—T. D. MACKENZIE, Esq., Acting Chief Secy. to the Govt. of Bombay, Revenue Dept.,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

As requested in your telegram, dated the 30th ultimo, I am directed to forward herewith a statement showing the rates of still-head duty in force from 1877-78 to 1887-88 in the several districts of the Presidency proper, and to intimate that similar statistical information for the Town and Island of Bombay is furnished in Appendix E to the memorandum by the Commissioner of Abkari, copies of which were sent to the Government of India with the letter from this Government, No. 9589, dated the 19th ultimo.

2. I am to explain that as the whole of the Ratnagiri district and the greater portion of the district of Kanara were under the out-still system during the period specified above, no rates of still-head duty have been given for them. The partial omission as regards other districts in cases shown in the lists is due to the same cause.

l, for Umbargaon Petha; *k*, for Dahamu Subha; *i*, for Mahim taluka; *j*, for the rest of the district.

Statement showing the rates of still-head duty in force from 1877-78 to 1887-88 in the several districts of the Bombay Presidency proper where such duty was levied—contd.

c) In Navapur Peta, Akrami Pargana, and the villages situate within Mehwas limits in Taloda taluka and in the Dange and Mehwas States. (d) In the rest of the district.

T. D. MACKENZIE,
Acting Chief Secretary to Government.

No. 20 (Revenue), dated 7th January 1890.

From—C. A. GALTON, Esq., Secretary to the Government of Madras, Revenue Dept.,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

Adverting to your letter, dated 9th July 1889, No. 3506, I am directed to forward a copy of the marginally-noted Proceedings of this

No. 19, dated 7th January 1890.

Government, from which it will be seen that His Excellency the Governor in Council is of opinion that the increase in consumption during recent years is not due to any encouragement given to drinking but to the growth of population, the prosperity of the poorer classes, due to a succession of favourable seasons, and to the success of the measures adopted to put down illicit traffic.

Extract from the Proceedings of the Government of Madras, Revenue Department,—No. 19 (Revenue), dated 7th January 1890.

Read again the following—

G. O., dated 26th July 1889, No. 4692 (Mis. Revenue).

Read the following letter—

No. 3506, dated 9th July 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—The Secretary to the Government of Madras, Revenue Department.

In continuation of my letter No. 3392, dated the 3rd July 1889, I am directed to forward copies of the report of the debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Excellency the Governor in Council may desire to make on the statements made and figures quoted in the debate, so far as they relate to Madras.

2. I am also to ask that a table, showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860, may be prepared and forwarded with your reply.

No. 4692 (Mis. Revenue), dated 26th July 1889.

Order thereon by the Government of Madras.

Referred to the Board of Revenue for early remarks.

2. The statement asked for by the Government of India in paragraph 2 of the letter should also be furnished.

Read also the following—

Proceedings of the Board of Revenue (Separate Revenue), dated 20th September 1889, No. 344:—

Read—

Endorsement of the Secretary of Government, Revenue Department, dated 26th July 1889, No. 4692, on letter from the Government of India, No. 3506, dated 9th July 1889, forwarding, with remarks, copies of the report of the debate in the House of Commons on the subject of the Excise administration of the Government of India.

Resolution.—As desired in paragraph 2 of the order above read, the Board beg to submit two statements giving, so far as the information is available in their office, the particulars called for by the Government of India as to the rates of duty on spirits and the selling prices of opium sold to licensed dealers in each year since 1860.

2. In regard to the rates of duty on spirits, it is necessary to explain that the excise system was not introduced into the districts named in the margin until the years shown against them, so that the rates of duty cannot in these cases be stated for earlier years; that in South Arcot up to 1888-89, and in other excise

districts (except Madras) up to 1884-85, the rates of duty shown in the statement include the payments made to Government for the monopolies of the manufacture and sale of spirits which cannot be separated, so that the rates of duty may alone be shown; and that in the case of the Madras District the rates of duty shown in the statement include up to 1884-85 inclusive the license fees of the shops.

3. Under these circumstances, the statement is quite misleading, in that it represents a

general reduction of duty to have taken place in South Arcot in 1888-89, in Madras in 1885-86, and in the other districts in 1884-85. The apparent reduction was due in all these cases to a radical change of system, whereby (1) in most instances the grant of the monopoly of the manufacture and supply of spirits was first separated from the grant of the privilege of sale and was then abandoned; and (2) in all cases the privilege of sale (subject of course to the payment of duty) was separately leased out. Before the change, the rates of duty shown in the statement represented the whole incidence of taxation per gallon of spirits. After the change, the taxation on spirits consisted of two parts—first, the duty directly charged at the time of the issue of the spirits from the distilleries, and secondly, the duty indirectly levied by the leasing out of the privilege of sale. The effect of this double method of taxation has been greatly to enhance during recent years the sum realised by the State per gallon of spirits sold, as will be seen from the following statement, in which both the direct and the indirect duty are shown together under the head of incidence of taxation:—

Incidence of taxation per gallon of spirits of 30° under-proof.

Districts.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90 (estimate).
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Ganjam	1 12 0	2 6 6	2 10 11	2 9 0	2 4 4	2 5 11	2 6 11
Vizagapatam	1 12 0	2 10 1	2 10 7	1 15 2	2 0 0	2 2 5	2 4 0
Godavari				Rented.			
Kistna		Rented.		1 8 1	1 9 7	2 6 10	2 6 6
Nellore	1 12 0	2 12 0	2 15 8	2 9 4	3 2 11	3 0 0	3 6 9
Cuddapah	2 4 0	3 12 10	4 5 2	3 8 3	3 8 1	3 7 7	3 12 5
Anantapur	2 0 0	2 15 5	3 6 4	2 9 6	2 13 11	2 15 10	3 8 9
Bellary	2 0 0	3 4 9	3 10 4	2 14 7	2 12 3	3 0 10	3 4 7
Do. Cantonment	2 13 0	3 5 8	3 10 1	2 14 2	3 14 3	3 8 1	3 12 6
Kurnool portion		Rented.	2 2 2	2 9 10	2 12 10	3 10 3	3 6 5
Madras { One kind of spirit	3 3 10	3 4 1	3 15 9	4 2 8	3 11 1	4 0 9	4 8 0
{ 2nd do. do.	3 9 0	3 9 0	4 6 8	5 13 9	4 7 5		
Chingleput	2 5 0	2 14 3	3 0 1	4 4 10	3 6 2	3 9 7	3 11 2
North Arcot	2 4 0	3 4 7	3 6 9	3 15 2	3 7 6	3 8 3	3 13 6
South Arcot	2 0 0	2 0 0	2 0 0	1 15 5	2 2 11	2 10 2	2 11 5
Tanjore	2 0 0	2 13 10	3 8 1	2 15 11	2 11 4	2 8 9	2 15 3
Trichinopoly	2 0 0	2 13 7	3 5 7	3 3 11	2 13 9	2 15 7	3 5 0
Madura	1 8 0	2 9 8	2 12 3	3 12 10	3 1 11	3 1 1	3 10 11
Tinnevely	1 8 0	2 10 11	3 4 1	3 11 5	3 8 6	2 13 9	3 6 11
Coimbatore	2 0 0	4 12 0	4 13 9	3 6 10	3 5 3	3 1 7	3 8 7
Nilgiris	2 13 0	4 6 6	4 8 6	4 1 4	3 14 3	4 2 6	4 4 10
Salem	2 4 0	3 13 0	4 8 9	3 10 2	3 3 7	3 8 7	3 15 8
South Canara		Rented (combined arrack and toddy).		1 13 8	0 14 4	2 4 0	
Malabar	2 13 0	3 5 2	2 3 11	1 14 10	2 5 8	2 2 0	2 0 5

4. In regard to the debate in the House of Commons on the 30th April last, copy of a report of which has been forwarded for their remarks, the Board have little to say. Most of the criticisms directed at what the speakers called the excise system of the Government of India are applicable to two or three only out of perhaps fifteen or twenty excise systems in force in different parts of India. Only one of those two or three systems is in force in this Presidency at all, and that is moribund here, being in course of being superseded by other methods in pursuance of the policy which has guided the Abkari administration here for nearly twenty years as rapidly as the necessary steps to this end can be taken. As far as that system is here in force, it is free from the objectionable features on which the speakers in the recent debate commented.

5. The Board do not understand what is meant by the statement at page 3 of the report that contractors pay for the outstills certain fixed sums and contract with the Government to pay lump sums for the use of the outstills. This seems to indicate that the speaker believed an outstill to be a kind of implement or machine, the property of Government. But there may be some error in the report.

6. It is not the case that there is here a steadily increasing manufacture of beer strong in alcohol on which no duty is paid (page 7 of the report). The manufacture of beer is increasing, but it is not allowed to contain more than 8 per cent. of alcohol (about the proportion in Bass Ale), and analyses are frequently made to ensure the observance of this condition. Duty is, and for years past has been, charged on beer made in this Presidency and sold to the public at the same rate (1 anna per gallon) as on imported beer.

7. In this Presidency we do not force people to find sites for shops, nor do we fix maximum prices. We gave that up long ago. When we do interfere with prices, it is to fix minimum prices.

8. It must be extremely difficult for persons in England, who desire to criticise the Indian Abkari administration, to obtain an accurate knowledge of the details of the different

abkari systems and to understand their varying effects both on the revenue and on the moral and material condition of the people; and the Board can make allowances for persons who fail in this difficult task. But it seems to them quite inexcusable that persons who take on themselves to instruct the Government of India and its servants in the performance of their duties should fail to acquaint themselves with the physical facts of the case, which the officers of the department, however anxious to earn promotion by increasing the revenue, neither created nor can modify or abolish. Mr. McLaren (page 15) is evidently ignorant of the facts that, unless particular care is taken to prevent fermentation beginning, toddy ferments almost as soon as drawn; that toddy is mostly sold in a state of fermentation; and that fully fermented toddy has been frequently proved to contain more than 10 per cent. of proof spirit, that is, that it is of the strength of strong beer. Toddy is so cheap—often less than an anna a gallon—that it is believed by many to be the cause of more drunkenness than arrack. But this is a point on which further information is required and on which it is possible that no dictum of universal application can be laid down.

9. The figures on which Mr. Caine bases his arguments at page 8 of the report appear to have been derived from authentic sources. But their application by Mr. Caine shows that he has not fully apprehended the facts. He has omitted to notice that the figures apply to different areas and populations. The statistics of consumption in rented districts are so untrustworthy that the Board make it a rule never to base arguments upon them. Omitting them, the actual facts as to the consumption of recent years are shown in the subjoined statement:—

Statement showing the area, population and consumption of spirits reduced to proof strength in the excise tracts of the several districts of the Madras Presidency for seven years ending 1888-89.

DISTRICTS.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ganjam . . .	89,004	41,835	85,816	27,020	24,579	24,170	24,014
Vizagapatam . . .	11,690	11,226	9,941	9,590	(a) 26,479	29,133	(b) 26,328
Kistna . . .	...	...	...	...	(c) 71,855	112,059	115,548
Nellore . . .	37,638	38,850	35,276	30,948	39,818	42,106	39,240
Cuddapah . . .	51,623	50,205	45,086	38,189	43,614	46,703	47,541
Anantapur . . .	27,474	26,141	23,726	19,679	25,928	32,380	32,537
Bellary . . .	68,270	78,637	67,020	51,225	60,240	73,475	70,144
Kurnool . . .	...	...	...	(d) 35,137	41,222	38,798	28,023
Madras . . .	125,622	123,783	127,471	108,977	99,400	(e) 140,673	(f) 152,018
Chingleput . . .	40,183	39,718	45,087	47,904	41,123	(c) 57,238	(f) 35,237
North Arcot . . .	73,560	76,617	81,778	83,202	86,368	91,157	91,323
South Arcot . . .	47,571	55,514	70,769	63,354	71,981	80,670	(g) 95,740
Tanjore . . .	27,781	33,875	31,112	24,218	28,669	(h) 37,045	39,100
Trichinopoly . . .	31,161	34,312	37,677	26,623	29,067	(h) 32,167	35,283
Madura . . .	40,324	46,711	48,255	41,876	39,096	42,477	48,225
Tinnevely . . .	31,065	36,462	35,115	26,316	21,700	21,718	26,566
Coimbatore . . .	48,126	47,594	40,231	35,391	38,354	38,183	46,148
Nilgris . . .	40,515	40,217	35,515	27,752	28,908	36,212	31,918
Salem . . .	46,115	53,000	48,377	36,664	41,570	51,171	52,236
South Canara . . .	...	...	...	...	...	(j) 10,285	(k) 16,827
Malabar . . .	8,901	9,198	9,257	(i) 21,751	27,055	24,197	30,458
TOTAL . . .	799,735	812,964	833,973	759,116	890,021	1,065,007	1,094,807
Area, Sq. miles . . .	93,973	93,973	93,973	99,385	104,221	104,385	106,811
Population . . .	21,679,722	21,679,722	21,679,722	22,331,954	23,125,133	23,185,133	24,374,182

(a) Increase due to change of law enabling department to prevent smuggling from neighbouring rented tracts.

(b) An additional area of 2,000 square miles and an additional population of a million supplied.

(c) For nine months. District formerly rented.

(d) District formerly rented.

(e) Increased consumption owing to strike among toddy-drawers.

(f) A large area and population transferred from Chingleput to Madras.

(g) New system adopted on French frontier.

(h) Preventive arrangements on the Pudukota frontier improved.

(i) Five large towns with a population of 168,000 newly brought under the excise system.

(j) Mangalore town and suburbs with a population of 60,000 newly brought under the excise system.

(k) Mangalore taluk (exclusive of Mangalore town) with a population of 180,000 and an area of 550 square miles added.

10. Pages might be written as to the causes of the fluctuations in consumption shown in the above statement. But this is not necessary. It is sufficient to state that the consumption of the tracts which have been under the excise system continuously during the period treated of has been as stated in the margin. These tracts must be considered by themselves if the comparison is to be a fair one, and if a just judgment is to be formed as to the efficiency of present arrangements for the

Years.	Consumption of spirits, proof gallons.
1882-83 . . .	799,735
1883-84 . . .	812,964
1884-85 . . .	833,973
1885-86 . . .	759,116
1886-87 . . .	890,021
1887-88 . . .	1,065,007
1888-89 . . .	1,094,807

double object of reducing the consumption and of increasing the revenue. The increase in the consumption of spirits was thus about 15·4 per cent., or '005 of a gallon per head of the population in the period of six years. In 1882-83, however, the country was still far from having recovered from the effects of the great famine of 1876-78. The interval between 1882 and 1889 was one of general prosperity, during which the population probably increased by fully 5 per cent. The increase in the consumption of spirits does not, therefore, appear to the Board to indicate any increase of intemperance or to warrant the conclusion that the abkari system was in any way open to blame. On the contrary, the system is such that, as soon as the rise of consumption in the early part of 1888-89 showed that the increase of 1887-88 was not ephemeral, the Government was at once able to increase the rates of duty charged in the current year to the extent shown in the last column of the enclosed statement of rates of duty.

11. But it is unnecessary to lengthen these remarks or to take up the time of Government with the correction of the many errors as to facts and motives, as well as to principles, into which several of the speakers in the recent debate were betrayed by want of knowledge of the subject. It will suffice for the Board to say that they are in possession of two letters from Mr. Caine to their Secretary, in one of which (dated December 5th, 1888) he says, "I am quite convinced that the methods pursued in Madras Presidency are better than those in any other province of British India, judging by results at any rate," while in the other (of the 19th of the same month) he writes, "I have always considered the Abkari Department of Madras the best administered in all India."

APPENDIX.

Statement showing the rates of excise duty on country spirits at 30° under-proof in the Madras Presidency.

Districts.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
1. Ganjam	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
2. Vizagapatam	1 0 19	1 6 9	1 6 9	1 6 9	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0
3. Godavari	1 0 10	1 8 6	1 8 6	1 8 6	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0
4. Kistna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Anantapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Kurnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. North Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. South Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Tinnevely	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* In the upland taluks and Masulipatam Town.
 † With the exception of Cumbum and Markapur taluks, which always continued under the rented system.
 ‡ Up to 1885-86, Madras Town Abkari was under amani management under the dowie system.

APPENDIX.

Statement showing the selling prices of Opium per Tola (180 grains) sold to licensed dealers for consumption in the Madras Presidency.

District.	1886-87.	1887-88.	1888-89.
	R a. p.	R a. p.	R a. p.
1. Ganjam	0 2 8	0 3 2	* ...
2. Vizagapatam	to 0 3 9	to 0 4 8	0 4 2
3. Godavari	0 3 4	0 3 9	to 0 4 7
4. Kistna	0 3 7	0 4 0	0 4 1
5. Nellore	to 0 4 7	to 0 4 3	to 0 4 11
6. Cuddapah	0 3 3	* ...	0 3 10
7. Anantapur	to 0 4 0	0 4 1	to 0 4 6
8. Bellary	0 4 1	to 0 8 10	0 4 5
9. Kurnool	to 0 6 8	0 4 0	to 0 6 0
10. Madras	0 3 8	to 0 6 0	to 0 5 4
11. Chingleput	to 0 4 9	0 4 0	0 4 3
12. North Arcot	0 4 6	to 0 5 1	to 0 10 3
13. South Arcot	to 0 4 8	0 3 7	0 2 1
14. Tanjore	to 0 3 9	to 0 5 1	to 0 6 0
15. Trichinopoly	to 0 4 6	0 4 3	0 4 3
16. Madura	to 0 4 4	to 0 10 8	to 0 5 4
17. Tinnevely	0 3 11	* ...	0 3 11
18. Coimbatore	* ...	0 4 0	to 0 4 11
19. Nilgiris	0 3 9	0 3 7	0 4 0
20. Salem	to 0 4 0	to 0 4 0	to 0 5 0
21. South Canara	* ...	0 4 6	0 4 0
22. Malabar	0 3 10	0 4 4	to 0 7 6
	to 0 6 0	to 0 6 0	to 0 5 4
	* ...	0 4 8	0 4 4
	0 4 0	0 4 6	0 4 8
	to 0 4 2	...	...
	0 4 0	0 4 0	0 4 3
	to 0 4 6	to 0 5 4	to 0 10 0
	0 3 11	0 3 11	0 4 0
	to 0 6 2	to 0 6 0	to 0 5 4
	0 3 4	0 3 4	0 4 6
	to 0 4 1	to 0 4 1	...
	0 4 0	0 4 0	0 4 8
	to 0 8 0	to 0 10 0	to 0 7 0
	0 6 0	0 3 5	0 4 8
	to 0 6 2	to 0 7 3	to 0 11 8
	0 3 0	0 4 0	0 3 0
	to 0 8 0	to 0 8 0	to 0 7 0

* Not furnished by Collector and called for.
 N. B.—(1) These rates represent the prices realized by the wholesale importer from the licensed vend farmer. The Board have no information of the rates of purchase by the importer.
 (2) Information is not available for the years anterior to 1886-87.

Read also—

No. 6225, dated 9th December 1889.

From—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE,
 To—The Secretary to the Government of Madras.

Abstract.—Requesting an early reply to the communication inviting remarks on the recent debate in the House of Commons on the excise policy of the Government of India.

Read also—

Telegram, dated 30th December 1889.

From—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE,
 To—The Secretary to the Government of Madras.

Abstract.—Inquiring when reply to letter from the Government of India, forwarding, for remarks, copies of the debate of House of Commons on the Excise administration of India, is expected.

Order thereon by the Government of Madras.

With the proceedings read above, the Board of Revenue submits the tabular statements, showing the rates of duty on spirits and the selling prices of opium for a series of years, called for by the Government of India in its letter, dated 9th July 1889, No. 3506, together with remarks on the statements made and figures quoted in the debate in the House of Commons, referred to in the Government of India letter, so far as these statements and figures relate to this Presidency.

2. In regard to the rates of duty on spirits, the Board has taken for the first year of the series 1874-75, which was the last year of the operation of what has been termed the "experimental excise system," which originated in the district of Ganjam in 1869 and was extended to four other districts (Vizagapatam, Chingleput, North Arcot, and South Arcot) in 1872-73. The second year of the series marks the beginning of what may be termed the "second or improved excise system" which was introduced in nearly half the Presidency, and which differed from the previous system in that it fixed the duty in the different districts with reference to the actual selling prices therein instead of arbitrarily as under the first system, as also the maximum and minimum selling prices; and required the contractors to guarantee a minimum revenue determined by competitive tenders. Under both these systems, the contractor had the monopoly both of manufacture and of sale and paid to Government on account of both these privileges a duty on each gallon of spirit issued from his distillery. It is this duty that is entered in the statement up to the year 1883-84.

3. The apparent decrease in the duty after this year was due to the important change introduced in 1884, on the recommendation of the Abkari Committee, of separating the privileges of manufacture and sale, and collecting the revenue, partly, as before, in the shape of a duty on each gallon of spirit issued from the distilleries, and partly in the shape of rent derived by leasing out, in open auction, the privilege of sale. In the period subsequent to the introduction of this system, the duty shown in the statement represents only the still-head duty. For purposes of comparison, however, the Board has given, in paragraph 3 of its Proceedings, a statement, showing the total incidence of taxation obtained by adding together the still-head duty and the incidence of the vend rents on each gallon at 30° under-proof. This statement shows that the total duty has increased considerably during recent years exceeding, in many places, the tariff rate (Rs. 8).

4. In regard to the increase in consumption observable in recent years, the Government entirely agrees with the Board in believing that it does not indicate any increase in intemperance. The Board is, however, mistaken in supposing that Mr. Caine has made a wrong use of his figures. All his figures, except those for two of the earlier years, seem to have been taken from Sir David Barbour's Financial Statement referred to by him, and agree (when reduced to London-proof strength) with the figures given in paragraph 10 of the Board's Proceedings; and his remarks about increase relate, therefore, only to those tracts which have continuously remained under the excise system from before the introduction of the new system in 1884-85. In these tracts the consumption in 1888-89 shows, as compared with that in 1883-84, the year previous to the new system, an increase of only 8·3 per cent. This increase is fully explained by the increase in population noticed by the Board and by the growing prosperity of the poorer classes during the last few years, due to a succession of very favourable agricultural seasons. To these causes may also be added the gradually increasing success attending the measures adopted to suppress illicit practices.

5. As observed by the Board, every increase in consumption, which is not due to transient causes, is at once met by increasing the duty. This was done pretty generally throughout the excise tracts at the beginning of this year, and a proposal to further enhance the duty from the beginning of the next year is now under the consideration of Government.

6. How far Mr. Caine's statement in regard to "beer" is correct is pointed out in paragraph 6 of the Board's Proceedings. His statement that no duty is paid on beer is true in regard to the issues to the Government Commissariat Department, which form the bulk of the manufacture.* These issues are exempted from excise duty just as Government imports are exempted from customs duties.

—	BEER.		Total.	Percent- ages of column 2 on column 4.
	Issued to the Com- missariat Depart- ment.	Issued to the public.		
1	2	3	4	5
*1885-86	Gals. 321,382	Gals. 46,739	Gals. 368,121	87·3
1886-87	499,000	35,787	534,787	93·3
1887-88	460,796	51,568	512,364	89·9
1888-89	418,114	128,845	546,959	76·6
Total	1,699,292	262,939	1,962,231	86·6

7. Mr. M'Laren's challenge that if Government wish to be believed that they are actuated by a desire to promote temperance, they might give proof of it by exempting "toddy" from taxation shows, as pointed out by the Board, that

his information on this subject is very incomplete.

8. On the whole, the Government is satisfied that an intimate acquaintance with the Abkari administration as it is now conducted in this Presidency will convince any impartial critic who has not an opposite theory to maintain, that, as far as this Presidency is concerned, everything is being done which it is possible for a Government to do; and this would seem to have been the conviction of Mr. Caine himself judging from what he is reported to have stated in his letters to the Board's Secretary.

9. In regard to the prices charged to the licensed vendors of opium by the importers, it is reported that information is not available for the years anterior to 1886-87.

10. Ordered that the following letter be despatched:—

[Letter No. 20, dated 7th January 1890—see page 40.]

[No. 6904—343, dated 23rd November 1889.

From—L. K. LAURIE, Esq., C.S., Offg. Secretary to the Chief Commissioner, Central Provinces,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of Mr. Sinkinson's letter, No. 3506 dated the 9th July last, forwarding copies of the report of the Debate in the House of Commons on the subject of Excise administration in India, and asking for the submission of any remarks which the Chief Commissioner may desire to make on the statements made and figures quoted in the Debate, so far as they relate to the Central Provinces.

2. As the figures quoted in the Debate do not bear upon the Excise revenue of these Provinces, it is unnecessary to refer to them. With regard to the general statements made on the subject of Excise administration in India, they may be briefly summed up as follows. That there has been an increase of drunkenness under British administration; that the native population look on drinking as a vice; that a native if he drinks at all drinks *to get drunk*; that the increase of drinking is due to the cheapening of drink and the multiplication of facilities for drinking; and that the unchecked extension of the outstill system and the increase of shops without regard to any standard of number, for purposes of revenue only and in disregard of orders, are the causes which have produced these evil results. It is further alleged that a system prevails of making licensees undertake to pay license duty upon a given amount of liquor, which makes them force their sales; and that a system of local option ought to be introduced in connection with the establishment of shops.

3. I am in the first place to observe that the allegations which are embodied in the foregoing indictment preferred against the Excise administration have been the subject of special No. 5316—279 of the 18th November 1886. enquiry and report during the last few years: and No. C. 50 of the 24th September 1888. that there is really nothing new in them to answer. No. 1668—77 of the 15th March 1889. I am to invite a reference to the letters noted on No. 8572—186 of the 13th June 1889. the margin, to which the Chief Commissioner can add but little.

4. As regards the charge that there has been an increase of drunkenness under British administration, I am to point out that there are no exact statistics available of the number of drinkers, or of drinking castes in India. The charge is based mainly upon general inference from the growth of the Excise revenue, and upon the evidence of certain witnesses quoted by the Honourable Member for Flintshire, who speak only of facts observed by them in Behar and the tea districts (where it is, the Chief Commissioner understands, admitted that there had been an undue extension of the outstill system), and among the educated classes of Lower Bengal who have, there can be no doubt, very largely adopted the pernicious habit of consuming European liquors. There is no ground for admitting the accuracy of the statement if applied to the Central Provinces and the general body of the population there. In paragraph 4 of this Administration's letter No. 5316—279, dated the 18th November 1886, it was explained that the system of freely farming to the highest bidder the right to license outstills and establish shops at pleasure, was in force under Native rule down to the time when the Central Provinces were formed: but in consequence of representations made to the Local Government that it did not operate as a restriction on intemperance, it was abolished twenty years ago. In other words, so far as these Provinces are concerned, the British Administration found the worst form of outstill farming in existence, and temptations to intemperance prevalent, and substituted a stricter system with a view to limit the facilities for drinking and diminishing drunkenness. These are facts which are not to be disputed: and the probability that the substitution of restrictive measures for what was practically absolute license has resulted in a diminution of intemperance, is strong enough, the Chief Commissioner thinks, to outweigh any general statement that intemperance has increased in these Provinces since 1860. As pointed out, however, by the Commissioner of Excise (a copy of whose remarks upon the matter at issue is appended), no such general statement has been formulated by public opinion in these Provinces: while the consensus of official experience is opposed to such a view.

If attention is turned to the state of things in those Feudatory States and Zamindaris which are most behindhand in adopting British forms of administration, and which in this and other matters most closely reproduce the state of things which generally prevailed before these Provinces passed from under Native rule, it will be found that while the Chiefs and Zamindars were left to themselves distillation was practically unchecked and there was no limitation upon the number of shops. The Chief Commissioner has taken advantage of the re-settlement to insist upon the adoption by the Chanda and other Zamindars of limitations upon the manufacture and sale of spirits; and has from time to time impressed upon the Feudatory Chiefs the desirability of imposing checks such as prevail in British territory upon the consumption of spirits and drugs. Considerable improvement has already been effected, especially in the States which have come under direct management.

5. The statement that the "native population" look on drinking as a vice is a loose way of saying that *certain classes* of the native population take this view: for it can hardly be questioned that among the aboriginal races, the people of low castes, daily labourers, and the agriculturists of some malarious neighbourhoods, the consumption of spirits is viewed with as much cheerful indulgence as is accorded to the consumption of beer by the mass of the English people. In these Provinces, too, the classes who regard drinking as a vice, *viz.*, Hindus of certain of the higher castes and the stricter sects of Mahomedans, form—as was pointed out in paragraph 5 of this Administration's letter above quoted—but a small portion of the total population. "We have here" (to quote the same paragraph) "in a country, much of which is wild and hilly and covered with long stretches of forest, a large aboriginal population, and, in certain parts, large numbers of persons of the lowest castes who, with their forefathers, have always been accustomed to the use of liquor made from the dower of the mohwa tree. It may be added that in the malarious tracts which abound in the Central Provinces it is quite possible that the moderate consumption of a weak spirit such as that ordinarily consumed in these Provinces has its beneficial effect in protecting the people from chills and fever."

6. Whatever may be the case elsewhere, it is quite incorrect to say that a native of these Provinces who is in the habit of consuming country liquor "drinks only to get drunk." As was noticed in paragraph 17 of this Administration's letter No. C. 50, dated the 24th September 1888, the extreme weakness of the spirit which is manufactured from mohwa by the kallars of these parts is a fairly effective check upon excess. Spirituous liquor, which is from 70° to 80° below London proof, must be consumed in inordinate quantities before intoxication supervenes: and except on festal occasions the kallar's customer is content with his glass. In fact, the only class of natives of these Provinces in respect of whom the accusation that drink is taken for the purpose of getting drunk is not a libel is, in the Chief Commissioner's opinion, the numerically small, but more influential, section who have so far adopted European manners as to have cultivated a taste for English spirits. Generally throughout India it is the growth of intemperance in this class that has given rise to the complaints of native reformers like Keshub Chunder Sen, and has served to give point to the charge that drinking habits are extended in India under British administration.

7. Passing now to the statement that the extension of the outstill system and the multiplication of shops have cheapened drink and increased the habit of drinking, it is unnecessary to say much in refutation of the charge. An indication has already been afforded of what the state of things was under Native rule, and how the British Government found it necessary to check intemperance by restricting the outstill system. The history of what was done in the way of replacing the obnoxious free farming system by more regulated methods has been given in this Administration's letter No. C. 50 of the 24th September 1888. Although we have no exact record of the selling prices of country spirits at the time when these Provinces were formed, there can be no reasonable doubt that the effect of the steps then taken was to make drink dearer, not cheaper. It has indeed ere now been strongly urged by local experts that spirits have been made *too dear*, and that the people are unduly deprived of the simple stimulant which their forefathers had always been wont to enjoy. The fact that of late years the number of outstills has (for preventive reasons) been increased must be considered along with the fact that the number of shops has been diminished. In short, the Chief Commissioner considers it beyond question that the increase in the Excise Revenue of the Central Provinces is due to the higher prices paid for the right to make and sell liquor, and not to any extension of drinking facilities. When the upset prices fixed by the Administration are not reached at auction, as a general rule the shops are closed.

The allegation that the number of liquor shops is subject to capricious variation and has been unduly multiplied is not (so far as these Provinces are concerned) at all in accordance with the truth. As was stated in paragraph 2 of this Administration's letter No. 1668—77, dated the 15th March last, almost all the liquor shops in these Provinces have been established for

many years: and new ones are, as a rule, only opened upon a representation made to the Deputy Commissioner that there is a local demand for a shop. The standing orders in the Excise Manual are that "no more shops should be licensed than are necessary to meet the legitimate requirements of the liquor-consuming classes" (*vide* paragraph 15 of this Administration's letter No. C. 50 of the 24th September 1888). As a matter of fact, the number of shops now open (7,604) differs little from the number open eighteen years ago (7,361) and is considerably below the total of the year 1882 (*vide* the statistics appended to my letter No. 3572—186, dated the 13th June last). The increase is far below what might have been expected, looking to the increase of the population and the wealth which the trade in wheat and cotton has poured into the province. The same statement is true of the number of *Opium* shops, which was 990 in 1872 and is 990 now. The question—referred to by the Excise Commissioner—as to whether we might not be justified in closing all *Madak*—as distinct from *Opium*—shops, is now engaging the Chief Commissioner's attention, the opinions of all Commissioners and Deputy Commissioners upon the subject having been called for. Mr. Mackenzie is personally inclined to agree with Mr. Priest that it would be a useful reform to close absolutely these *Madak* dens.

8. The system of making licensees undertake to pay license duty upon a given amount of liquor is not in force in these Provinces.

9. With regard to the feasibility of introducing into the Central Provinces the system of "local option," it is unnecessary, I am to say, to add anything to the report made on this subject in my letter No. 1668—77 of the 15th March last. The instructions contained in the Circular appended to the Excise Commissioner's letter seem to the Chief Commissioner to go as far as possible in the required direction. Among the aboriginal tribes of the Central Provinces drink is part of their religion and figures in all their simple ceremonials. To place these untutored people at the mercy of Brahmin voters in the matter of the use of liquor would practically be tantamount to a violation of the Queen's proclamation.

10. Generally, the Chief Commissioner would submit that the agitation against the Excise system in this country appears to be conducted and stimulated by persons holding extreme views who look upon the consumption of alcohol in any form and in any quantity as pernicious. Their real object is not so much to bring the system under reasonable regulation, as to stop the consumption of liquor altogether. The advocates in India of the general superiority of the sudder distillery system have never gone quite so far as this. They were content to propose to make the consumption of spirits a luxury, by making them so dear that only the well-to-do classes could afford to purchase. Criticising a suggestion of this character, Lord Lawrence's Government in 1864 wrote thus:—"Here

is an avowal in the plainest and most unmistakable language that the object is to deprive the poorer classes of liquor, by so taxing it that it will only be available to the well-to-do people. This, in the opinion of His Excellency in Council, is a great injustice to the people." The Chief Commissioner entirely concurs in this view, and thinks that a vast amount of nonsense is talked and written at the present day in regard to the necessity and propriety of making liquor dear in India. It is not of course desirable to stimulate the sale of liquor by making it unduly cheap. In a way it ought always to be regarded as a luxury, but it must be remembered that it is and ought to be left a poor man's luxury. Dr. Townsend, who was for years Sanitary Commissioner in these Provinces, once wrote:—"The use of alcoholic liquor to excess is not a vice common among the mass of the people, and there appears to be no call for measures of repression to prevent it from spreading. The classes that consume liquor are poorly fed and subject to much exposure to weather; and there can be little doubt that under such circumstances a moderate use of alcoholic liquor is beneficial to health. The agricultural labourer would suffer more in health if, by the enhancement of the price, or from any other difficulties caused by the working of the Abkari rules, he were daily deprived of a moderate amount of liquor after his day's exposure in the rice-field, than if easy access to liquor permitted him occasionally to indulge in drinking to excess." The Chief Commissioner believes, indeed, that drunkenness is by no means co-extensive with habits of drinking. The people of Italy, Spain, and Southern France are, it has often been pointed out, proverbially temperate. The lower classes of India, both Hindu and Mahomedan, drink far more commonly than observers who know only the habits of the higher castes suppose; but it would be a gross libel on a hard-working and law-abiding people to say that they are anything but a sober race. In these Provinces there is a considerable amount of evidence to prove that the effect of unduly limiting the supply of mohwa spirit always tends to drive the people to drugs—which are cheaper, more portable, more fascinating, and far more deleterious in their effects. The true policy of Government should be to discourage the consumption of drugs by making them dear and difficult to procure; to secure to the people an adequate supply of wholesome country spirit at a

fair, but not prohibitive, price; and to limit the number of shops to the real wants of each locality, avoiding thereby the stimulation of drinking which is likely to ensue if an unwholesome competition urges dealers to attract custom artificially.

11. In conclusion, I am to say that the Table called for in paragraph 2 of Mr. Sinkinson's letter has been prepared as fully as the statistics available allow: and will be found appended to the Excise Commissioner's letter herewith forwarded.

No. 1720, dated 30th October 1889.

From—H. H. PRIEST, Esq., Officiating Commissioner of Excise, Central Provinces,
To—The Assistant Secretary to the Chief Commissioner, Central Provinces.

With reference to your endorsement No. 4505—222, dated the 25th July last, I have the honour to submit the statistics called for therein, and to make the following remarks on the statements made in the Debate, a report of which was forwarded with your letter. My reason for delay in replying to this reference was that I wished to gain some further practical experience of the working of the present Excise system in various parts of the Province than I had had the opportunity of acquiring when your letter first reached me.

2. The chief statements made in the Debate may be summarized as follows:—

- (1) Drunkenness in India is steadily on the increase.
- (2) This increase is chiefly, if not entirely, due to the Government Excise system, which encourages the opening of shops at places where there used to be none, and which stimulates consumption by lowering the price of spirits and binding contractors to pay license duty on a given quantity of spirits whether they can sell it or not.
- (3) The outstill system of manufacture and sale is an unmixed evil and should be abolished.
- (4) In opening shops and in Excise arrangements generally educated Native opinion is neglected or over-ridden.
- (5) The remedy for the present defects in the Excise system consists in the introduction of the principle of local option.

My remarks on each of these statements shall be as brief as possible.

3. The subject of the supposed increase of intemperance in India, so far as it concerns these Provinces, and its assumed connection with the Government system of Excise, was dealt with in considerable detail by my predecessor in this office No. 2369, dated the 2nd October 1886, and again in his No. 1557, dated the 28th August 1888. To the statistics given in these letters and in Secretariat letter No. 50, dated the 24th September 1888, to the address of the Secretary, Government of India, Department of Finance and Commerce, I have little or nothing to add, but would make the following few observations on the general question.

In the first place, there has never, so far as I am aware, been any complaint either by non-official English residents or on the part of educated Natives regarding any alleged increase of drunkenness among the bulk of the population of these Provinces. This absence of all complaint might in itself suffice to show that there has been no such increase here as is alleged to have taken place in other parts of India, but this view is further supported by the evidence of all competent observers with whom I have had an opportunity of discussing the matter. I have recently taken some pains in collecting the opinions of officials who have served for many years in these Provinces, and they are all of opinion that habitual drunkenness among any large class of the people continues to be, as it has hitherto been, unknown. There is of course, especially among the wilder and more backward tribes, a good deal of drinking at festivities. And other social gatherings, but regular drinking to excess is uncommon, and cases of drunkenness in public are as rare now as they have been for years past. The opinion of Native gentlemen whom I have consulted tends to support this view, excepting in so far as they are nearly all agreed in thinking that the consumption of inferior European liquor by the higher and educated classes has certainly increased, and that it has had, and is having, injurious effects. A very intelligent and well-informed Native gentleman recently expressed to me his surprise that Government should be making such efforts to decrease the facilities for drinking in the case of the poorer classes, to whom the cheap and mild stimulant in which they indulge is generally a comparatively innocent pleasure and in some cases a necessity, while little or no restraint is placed on the consumption by the wealthier class of Natives of the much more deleterious cheap Brandies and Whiskies of European manufacture. This is a view which will, I think, commend itself to all who are acquainted with the facts of Native life. I do not think therefore that there is adequate or indeed any evidence that there has of late years been a perceptible increase in drunkenness among the bulk of the population of these Provinces, and

there has most certainly been no such increase as would call for any change in the existing Excise system on that ground alone.

4. As regards the statement that the Government system encourages the opening of shops at places where there used to be none, and stimulates the consumption by lowering the price of spirits and forcing sales at reduced rates, it may be said that the statement is not in accordance with the facts in these Provinces.

During the last five years I have had considerable experience of the Excise arrangements which exist in the more remote Feudatory States and Zamindaris of the Chhattisgarh Division, and can unhesitatingly say that the facilities for drinking and the consequent drunkenness is greater there than in any British district with which I am acquainted. In the wilder parts of these States there is no restriction whatever on the manufacture or sale of spirits. Each family regularly manufactures what it requires: the consumption of liquor at social gatherings is very large, and drunkenness is, among the lower castes, very general. A perusal of the correspondence regarding the introduction of a simple system of Excise among the Khonds of the Patna and Kalahandi States will suffice to confirm these statements. In other States and Zamindaris where more attention is paid to revenue, it is the custom either to lease each village in the State to a separate contractor or to lease the whole area or large portions of it to single contractors. In neither case are any restrictions placed either on the number or locality of stills or shops or on the quality or selling price of liquor. I have indeed never met with a single instance either of prohibition or restriction in any area under Native rule. It was an Excise system similar to that which I have thus briefly described which existed throughout these Provinces when they first came under British rule,—and how, under these circumstances, the people could then have been more sober than they now are, or how our system of rigidly restricted and high-priced monopolies can have encouraged drinking, it is difficult, in the absence of precise and detailed evidence, to understand or believe.

5. As a further proof that the number of shops or the facilities for drinking have not increased under British rule, I may mention that in 1861-62 the number of shops open for the sale of liquor of all kinds was 7,335; while in the present year, with an increase in population between the first census of 1866 and that of 1881 of 22·8 per cent, it only amounts to 7,504. As the number of shops has thus been nearly stationary, while the letting price of monopolies has, owing to the prevention of smuggling and increased competition, very largely increased, it is difficult to see how the price of liquor can have decreased, as was alleged in the course of the Debate now under reference. It may be added that the system of obliging contractors to pay duty on a larger quantity of liquor than they can be expected to sell, does not exist in these Provinces.

6. As regards the emphatic condemnation of the outstill system by the supporters of the Resolution passed by the House of Commons, I would refer to the remarks made in paragraphs 5 to 7 of the Chief Commissioner's Review of the Provincial Excise Report for 1888-89. As in most administrative matters, the question of the system to be adopted is not merely one of abstract ethical expediency, but also of practical efficacy. The general extension of the sadar distillery system to these Provinces has had a fair trial in past years and was found unsuited to local circumstances. It led to illicit distillation and gave great facilities for dishonesty. It has now been replaced by a system of sadar distilleries in thickly populated areas, with outstill in rural tracts. No other alternative, except that of the entire prohibition of the sale of liquor, has been suggested; and in default of such suggestion the present system must be given a fair trial. What is intended now is, to improve the present outstill system where it exists, by abolishing shops where there is no steady demand for liquor, by fixing adequate upset prices for all outstill circles, and by paying careful attention to public opinion in the matter of the number and location of shops. On all these points Circular orders have issued, and the matter is having very careful attention.

7. As regards the fourth point raised in Debate (*i. e.*, the alleged neglect of public opinion on the subject of the location of shops and regarding Excise arrangements generally), I may mention that this subject has been dealt with in a special letter by my predecessor (No. 394, dated the 4th March 1889). To the remarks therein made I have nothing to add, except that all possibility of misconception of the intentions of Government on this head has now been removed by the Circular (copy of which is attached) which was recently issued by me with the previous approval of the Chief Commissioner.

8. With respect to the proposed remedy of local option, hinted at in the last statement which I have extracted from the report of the Debate, I would urge, in the first place, that before the decision of a complicated question of this kind is made over to a partially educated and ill-informed majority, it should be clearly shown that a real evil exists, and that the present arrangements are radically defective.

In the case of these Provinces no such proof has, so far as I am aware, been adduced. It has not been shown either that drunkenness has increased, that liquor has been unduly cheapened, or that a definitely expressed public opinion has been over-riden or neglected. Moreover, even if these points had been proved, the expediency of handing over the decision of Indian Excise questions to a native majority seems very doubtful. In England there is no marked division between classes who drink and those who do not drink, and abstention from drinking is not a leading principle of any of the chief religious bodies. In all ranks of society there are people who consume spirits in one form or another, and the educated and wealthy are as much interested in the drink-traffic as the poor and ignorant. A decision by local option would not therefore in our own country merely be a decision by tradition or caste, but would generally be the result of reasoned opinion based on an examination of the facts of the case, and on a conviction of the terrible evils which actually result from excessive drinking. Here in India the case is widely different. Abstention from drinking is a principle of religion both with Brahmins and Mahomedans, and all the powerful influence of religious prejudice and caste tradition would be brought to bear on the decision of Excise questions. A decision decreeing the abolition of liquor shops in a certain area would, moreover, affect but slightly, if at all, the comfort or the habits of the majority of the individuals by whom it would be arrived at. It would leave them much as they were, and would mainly influence those numerous members of the poorer and lower castes who are not bound by their religion to abstain from drinking, and to whom the occasional indulgence in a stimulant, weaker in most cases than beer or claret, is sometimes a necessity and rarely if ever a serious injury. Care should of course be taken to avoid offending the prejudices of those who object to drinking in any form, but to allow them to deprive a minority of an occasional and generally innocent indulgence simply because their principles do not permit it in their own case, would, I incline to think, be a mode of procedure totally opposed to every axiom of sound and equitable government.

9. In conclusion, I would remark that the description of opium-smoking shops, as given by Mr. Caine and quoted in the speech of Mr. S. Smith, applies with more or less accuracy to the Madak shops in the larger towns in these Provinces, which are common places of resort for all the depraved and abandoned characters of the locality. Madak is admittedly a poisonous and deleterious drug, and the opening of licensed shops tends, so far as I can ascertain—though I write subject to correction with further experience—rather to increase than diminish its consumption. From numerous enquiries which I have recently made, I believe that the entire prohibition of Madak smoking and the closing of all Madak shops would be a welcome measure to the whole of the respectable native community, while the loss to the revenue, inconsiderable in itself, would be more than compensated for by the gain to the people in the abolition of these pernicious and disreputable places of resort.

10. The Statement attached to this letter is sufficiently explained by the Note which accompanies it.

APPENDIX A.

Excise Circular No. 5, dated Nagpur, the 12th September 1889.

(See paragraph 7 of the letter preceding.)

From—H. H. PRIEST, Esq., C.S., Officiating Commissioner of Excise, Central Provinces,
To—All Deputy Commissioners, Central Provinces.

In this office Circular No. 2, dated the 27th of June last, your attention was drawn to the necessity of care in selecting sites for outstills, and it was pointed out that such stills should generally be situated on the outskirts of villages and not in the heart of the *abadi*, or in places which are open to objection on sanitary or public grounds.

No detailed instructions were, however, contained in that Circular regarding the rules to be followed in determining the location of shops; but as the consumption of spirits by the public must be influenced by the number and situation of the places where its retail sale is permitted, the Chief Commissioner (with whose approval this Circular is issued) thinks that it is desirable to specify the considerations which should guide the Collector (who, under Section 13 of Act XXII of 1881, is responsible for the number and arrangement of spirit shops in his district) in determining how many shops should be opened, and at what places they should be established.

Orders have already issued (*vide* this office Circular letter No. 683, dated the 18th April 1889) for the closing of all shops at places where there is no permanent ordinary demand for

liquor on the part of the drinking classes of the community; and it only remains to regulate the location of those shops which, after compliance with these instructions, have been retained.

The main principle to be followed in this matter is, that all such sites for spirit shops should be avoided as may be likely unnecessarily to obtrude the vend of spirits upon the notice of passers-by, and thus unduly stimulate the demand, or which might tend to be a cause of offence to the non-drinking classes of the Native community. In accordance with this principle the sites of shops should not generally be fixed near market-places, bathing ghâts, schools, places of worship, workshops, factories, the sides of roads leading to bathing ghâts, or sources of water supply, or near other places which are usually resorted to by large numbers of the community. Further, in Municipal towns, the opinion of the Municipal Committee, as to the least objectionable localities for spirit shops, should be asked for, and due weight should be given to any objection put forward by them to any proposed or existing sites; while in respect to all places, any representation by the inhabitants on the subject of the closing or removal of a spirit shop should receive full and careful consideration from the District Officer.

In conclusion, it should be noted that the sites of permanent and temporary shops should be determined, with due regard to the above considerations, before the dates fixed for the annual Excise sales, and the list of shops as so determined should be laid before the Collector, together with Form A (as prescribed in Rule 6, page 84, and on page 87 of the Excise Manual), at the time of sale. Additions or changes in this list during the auctions should not be allowed except on good grounds based on ascertained facts, and, where any such changes are sanctioned, the facts which led to the change being approved of should be noted by the Collector in each case. Subject to legitimate objections which may be urged during the year by the inhabitants of any town or village, the sites so selected should generally be retained unchanged throughout the year, and all lessees should be specially warned, not only that the villages fixed for the location of shops in each circle cannot be changed during the year, but that no temporary removal of their shops on market days, or other occasions of large gatherings of the public in other parts of the town or village than those selected for the sites of the shop, will on any account be permitted. Where special arrangements for the supply of spirits in the case of such temporary gatherings of the people may be found necessary from an Excise point of view, or on other good grounds, a separate special license for a temporary shop can be issued.

APPENDIX B.

Statement showing the rates at which Opium was supplied to Licensed vendors from the Government Treasury for the years 1870-71 to 1888-89.

DISTRICTS.	1862-68 to 1869-70.	1870-71 to 1872-73.	1873-74 to 1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80 to 1888-89.
				Government system in force.	Government system in force.	Government system in force.	Government system in force.	
Sambalpur	The Government system was not in force in any district of the Province during these years.	The Government system was in force in the Sambalpur District only during these years, licensed vendors being supplied at the rate of R22 per seer.	The Government system was in force in the three districts of the Chhattisgarh Division during these years, licensed vendors being supplied at the above rate.	R22 per seer.	R22 per seer.	R22 per seer.	R22 per seer.	The Government system has been in force in all the districts of the Province during these years, licensed vendors being supplied at R22 per seer.
Raipur				Ditto	Ditto	Ditto	Ditto	
Bilaspur				Ditto	Ditto	Ditto	Ditto	
Nagpur				Ditto	Ditto	Ditto	Ditto	
Bhandara				Ditto	Ditto	Ditto	Ditto	
Chanda				Ditto	Ditto	Ditto	Ditto	
Wardha				Ditto	Ditto	Ditto	Ditto	
Balaghat				Ditto	Ditto	Ditto	Ditto	
Seoni				Ditto	Ditto	Ditto	Ditto	
Chhindwara				Ditto*	Ditto	Ditto	Ditto	
Mandla				Not in force.	Ditto	Ditto	Ditto	
Betul				Ditto	Ditto	Ditto	Ditto	
Jubbulpur				Ditto	Not in force.	Not in force.	Ditto	
Damoh				Ditto	Ditto	Ditto	Ditto	
Narsingpur				Ditto	Ditto	Ditto	Ditto	
Saugor				Ditto	Ditto	Ditto	Not in force.	
Hoshangabad				Ditto	Ditto	Ditto	Ditto	
Nimar				Ditto	Ditto	Ditto	Ditto	

*Not quite in force till 1876-77.

NAGPUR;
The 30th October 1889.

H. H. PRIEST,
Offg. Commissioner of Excise,
Central Provinces.

APPEN

Statement showing the rates of duty on Liquor at the Sadar Distilleries

DISTRICTS.	RATE PER GALLON.*							
	1862-63.		1863-64.		1864-65.		1865-66.	
	Single distilled.	Above single.	Single distilled.	Above single.	Single distilled.	Above single.	Single distilled.	Above single.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Nagpur . . .								
Bhandara . . .								
Chanda . . .	The Sadar Distillery system was not introduced in these districts during the above years. been given.							
Wardha . . .								
Balaghat . . .								
*Jubbulpore . . .								
*Saugor . . .			Sadar Distillery system not in force.		...	1 8 0	Rate not given.	
*Damoh . . .			Ditto.		...	1 8 0	1 8 0 and 1 4 0	1 8 0 and 1 4 0
*Seoni . . .			Ditto.		...	1 4 0	0 12 0	1 4 0
*Mandla . . .			Ditto.		0 12 0	1 4 0	1 4 0 and 0 12 0	...
*Betul . . .			Ditto.		0 12 0	1 8 0	0 12 0	1 8 0
*Chhindwara . . .			Ditto.			Sadar Distillery system not		
*Hoshangabad . . .			Ditto.		0 12 0	1 8 0	0 12 0	1 8 0
*Narsinghpur . . .			Ditto.		0 12 0	1 8 0	Rate not given.	
Nimar . . .	The Sadar Distillery system was only introduced in the Nimar District in 1866-67. Hence no rates can be given for preceding years.							
Raipur . . .								
Bilaspur . . .	The Sadar Distillery system was not introduced in the Chhattisgarh Division till 1866-67. Hence no rates can be given for preceding years.							
Sambalpur . . .								

* See the Note attached to this Statement.

DIX C.

of each District of the Central Provinces for the years 1864-65 to 1868-69.

	RATE PER GALLON.									
	1866-67.		1867-68.		1868-69.		1869-70.		1870-71.	
	Single distilled.	Above single.	Single distilled.	Above single.	Single distilled.	Above single.	Single distilled.	Above single.	Single distilled.	Above single.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
			0 12 0	1 12 0	Rate not given.		0 12 0 and 1 0 0	1 12 0 and 2 8 0	0 12 0 and 1 0 0	1 12 0 and 2 8 0
			...	1 12 0	Ditto.		0 12 0	1 12 0	0 12 0 and 0 8 0	1 12 0 and 1 8 0
Hence no rates have			0 12 0	...	Ditto.		8-10 and 17 pices per seer of Mohwa.	17 pices per seer of Mohwa.		
			Rate not given.		Ditto.		0 9 0 and 0 10 0	1 2 0 and 1 4 0	0 10 9	1 6 0
			Ditto.		Ditto.		No rate given.		0 8 0	...
Rate not given.			0 12 0	1 8 0	Ditto.		1 8 0	1 8 0	1 8 0	1 8 0
1 4 0 and 0 12 0	1 8 0 and 1 4 0		0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
0 12 0	1 4 0		0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
Rate not given.			Rate not given.		Rate not given.		0 10 0 and 0 8 0	...	0 10 0 and 0 8 0	...
1 4 0 and 0 12 0	...		0 12 0	...	0 12 0	...	0 12 0	...	0 12 0	...
0 12 0	1 8 0		0 12 0	1 8 0	...	1 8 0	0 12 0	1 8 0	0 14 0 and 0 12 0	1 8 0
in force.			Rate not given.		0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
0 12 0	1 8 0		0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0
0 12 0	1 8 0		0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0
Rate not given.			0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
1 0 0 and 0 4 0	1 4 0 and 1 0 0 and 0 8 0		Rate not given.		Rate not given.		0 12 0	1 4 0	0 12 0	1 4 0
Rate not given.			Ditto.		Ditto.		0 4 0	0 8 0	...	0 8 0
Ditto.			Ditto.		0 4 0	...	0 4 0	0 8 0	0 4 0	0 8 0

APPENDIX

Statement showing the rates of duty on Liquor at the Sadar Distilleries

DISTRICTS.	RATE PER GALLON.			RATE PER				
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	Single and above.	Single and above.	Single and above.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Nagpur	1 0 0	1 7 0	0 14 0	0 1 6 and 0 2 0	0 1 6 and 0 2 0	0 1 6	0 1 6	0 1 6
Bhandara	0 11 0	0 11 0	0 9 11	0 1 6 and 0 1 0	0 1 6 and 0 1 0	0 1 6	0 1 6	0 1 6
Chanda	0 2 0	0 2 0	0 2 4	0 1 5	0 1 6	0 1 6	0 1 6	0 1 6
Wardha	0 10 11	0 10 7	0 7 0	0 2 0 0 1 9 0 1 6 and 0 1 0	0 1 6 and 0 1 0	0 1 6	0 1 3	0 0 3
Balaghat	0 8 0	0 8 0	0 6 7	0 1 0 0 0 9	0 1 0 0 0 9	0 1 0	0 1 0	0 1 0
Jubbulpore	1 9 0	1 15 0	0 13 5	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6
Saugor	1 3 0	0 10 2	1 1 0	0 1 6	0 1 6	0 1 3	0 1 6	0 1 6
Damoh	0 12 0	...	...	...	...	...	...	...
Sooni	0 8 3	0 8 2	0 8 4	0 10 0 0 8 0 and 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0
Mandla	0 15 8	0 9 10	0 7 0	0 1 0	0 0 9	...	...	...
Betul	0 12 7	0 12 0	0 12 0	0 0 9 0 1 0 and 0 1 2 0 1 9	0 1 3 0 1 6 0 0 9 and 0 1 0	0 1 4	0 1 4	0 1 4
Chhindwara	0 12 0	0 12 0	0 12 0	0 1 6 and 0 1 3	0 1 3	0 1 3	0 1 3	0 1 3
Hoshangabad	0 12 0	0 12 0	1 0 0	0 0 9 0 1 0 and 0 1 3	0 0 9 and 0 1 0	0 0 9	0 0 9	0 0 9
Narsinghpur	0 12 0	0 12 0	0 14 0	0 1 0	0 1 0	0 1 0	0 1 0	0 0 9
Nimar	0 13 10	0 12 0	0 12 0	...	0 1 6	0 3 0	0 3 0	0 3 0
Raipur	0 12 0	0 12 8	0 14 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3
Bilaspur	...	...	...	...	...	...	...	...
Sambalpur	0 4 0	0 4 0	0 4 0	0 0 6	0 0 8	...	...	...

NAGPUR;

The 30th October 1889.

DIX C—continued.

of each district of the Central Provinces for the years 1864-65 to 1888-89—continued.

SEER OF MOHWA.										REMARKS.
1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 10	0 1 6	0 1 4	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 10	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
...	...	...	...	...	...	...	...	...	...	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	* Per gallon.
...	...	...	...	...	...	...	...	...	...	
0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	
0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	
...	...	...	...	...	...	...	...	...	...	
0 3 0	0 3 0	0 3 0	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	

H. H. PRIEST,

Offg. Commissioner of Excise, Central Provinces

NOTE TO APPENDIX C.

The Sadar Distillery system was introduced into the districts of Jubbulpore, Saugor, Damoh, Seoni, Mandla, Betul, Hoshangabad, and Narsinghpur in the year 1862-63 and was in force for seven months only. It was not in force in the year 1863-64 in any district of the Province. The system was, however, again introduced in the above districts in 1864-65, and the rates given in the statement attached to this note have been taken from the Revenue Administration Report for that year.

The rates for 1865-66 and 1866-67 have been taken from Statement IVa of the Revenue Administration Report for 1866-67.

The rates for 1867-68, 1868-69, 1869-70, and 1870-71 have been taken from Statement IVa of the Revenue Administration Report for those years.

The rates for 1871-72, 1872-73, and 1873-74 have been worked out on the figures given in Statement I of the Excise Reports for those years.

The system of levying duty on mohwa was introduced in these Provinces in 1874-75. Prior to that year duty was levied on each gallon of liquor distilled, as will be seen from the statement appended. The rates on each seer of mohwa taxed in 1874-75 and in the year 1875-76 have been taken from Appendix A to the Excise Report for the latter year.

The rates for the years 1876-77 to 1881-82 have been worked out on the figures given in Statement I of the Excise Reports for those years.

The rates for the years 1882-83 and 1883-84 have been taken from Statement B of the Excise Report for the latter year.

The rates for the years 1884-85 to 1888-89 have been extracted from Statement B of the Excise Reports for those years.

2. The Government system of supplying opium to licensed vendors from the Treasury was in force in the Sambalpur District only during the years 1870-71 to 1872-73, the rate per seer of opium being Rs22. Prior to 1873-74 vendors supplied themselves with opium as they pleased.

In 1873-74 and 1874-75 the system was in force in the three districts of the Chhattisgarh Division, the rate per seer being Rs22.

In 1875-76 the system was extended to the districts of Nagpur, Bhandara, Chanda, Wardha, Balaghat, Seoni, and Chhindwara. In 1876-77, two more districts were added, *viz.*, Mandla and Betul. The number remained the same in 1877-78, but in 1878-79 the districts of Jubbulpore, Damoh, and Narsinghpur adopted the Government system, and from the year 1879-80 to 1888-89 the same system has been in force in all districts of the Provinces.

NAGPUR;

The 30th October 1889.

H. H. PRIEST,

Offg. Commissioner of Excise, Central Provinces.

No. 2348, dated 16th November 1889.

From—H. C. FANSHAW, Esq., Offg. Secy. to the Government of the Punjab,

To—The Secretary to the Government of India, DEPT. OF FINANCE AND COMMERCE.

I am now directed to reply to your letter No. 3506, dated 9th July 1889, which forwarded copies of the Report on the debate in the House of Commons on the subject of Excise Administration in India, with a request that any remarks which His Honour the Lieutenant-Governor might desire to make on the statements made and figures quoted in the debate, so far as they relate to the Punjab, might be submitted for the consideration of the Government of India. It was also asked that a table showing rates of duty on liquor and selling prices of opium might be prepared and forwarded to the Government of India.

2. In reply, I am to observe that the Punjab is referred to once only in the debate by Sir John Gorst, who incidentally mentions the number of shops open for the sale of spirits. The Excise Administration of the Province seems, however, to have been excluded from general notice in the discussion which took place, and the Lieutenant-Governor does not understand that any expression of his views on the question of the general excise policy of the Government of India is now called for.

3. The statistics asked for in the second paragraph of your letter under reply, together with a letter of the Commissioner of Excise explaining the same, are furnished herewith.

No. 97, dated 25th September 1889.

From—The Excise Commissioner, Punjab.

To—The Secretary to Financial Commissioner, Punjab.

I have the honour to acknowledge receipt of the copies of correspondence relating to the

report on the debate in the House of Commons on the subject of Excise Administration in India which was forwarded with your endorsement No. 4784, dated 6th August last.

2. In reply, I beg to submit herewith the statement asked for in paragraph 2 of the Government of India letter No. 3506, dated 9th July, and to explain that the statement cannot be completed for the whole period, because there are no figures in the Excise or Revenue Reports of earlier years from which the details can be obtained. With respect to the figures given, I have further to explain that the rates of license fees and still-head duty on country spirits for the years 1870-71 to 1888-89 have been worked out on total gallonage irrespective of strength; and to refer you to Appendix III to the memorandum on Excise by Sir W. Davies (1886) for the average incidence on proof spirits. The figures given in the latter, however, differ very little from those shown in the statement now submitted. For rum and European liquors the rates of license fees on the total gallonage irrespective of strength are given, the rates of still-head duty on the former and of import duty on the latter being at present Rs4 and Rs5 per gallon of proof spirit respectively. As regards the figures relating to opium (column 7 of the statement), the Government of India letter referred to above asks for "the selling prices of opium sold to licensed dealers for consumption in India," by which I understand that *wholesale* prices are meant, *i.e.*, the prices at which licensed retail vendors can procure the drug. The figures given under this head in the statement, therefore, show the average wholesale price of opium per seer in force in the Punjab.

It may be noted that the wholesale price of opium depends on its quality, which varies a good deal from year to year, and that pure opium usually realizes Rs13 to Rs15 a seer, the latter being the price charged for the excise drug.

3. In paragraph 2 of the Punjab Government letter, a copy of which has been forwarded with your letter under reply, I am asked whether I have "any remarks to offer as to the number of shops in the Punjab as compared with the number in other Provinces and with the incidence of excise revenue per head in the Punjab and elsewhere." I beg to annex herewith a comparative table illustrating this branch of the enquiry, and to state that the figures given therein relate to the years 1885-86 and 1886-87 and are taken from Imperial Returns II and VI with Provincial Excise Reports, except in the case of Central Provinces and Bombay, where different forms are used. But it will be evident that the comparison, except as to incidence of revenue per head, is defective owing to the difference of system prevailing in the various Provinces. It can scarcely, I think, serve any useful purpose to compare the figures of population and number of shops for the sale of spirits for the Punjab, where the central distillery is in force everywhere except in a portion of a single district, with those of the North-Western Provinces and other Provinces where other systems are in force at the same time. I would also invite attention to the very large number of shops in other Provinces for the sale of what are classed as "fermented liquors." The number of liquor shops in any two Provinces could not be any index of the consumption, or even of the facility for consumption, unless the systems of excise were the same, and even if the systems were the same, local differences would defeat any proper comparison. It is also evident that the incidence of taxation per head of the population is no index of the drinking habits of the people. For instance, while the incidence of taxation on country spirits in the Punjab is nearly Rs6 a gallon, it is a good deal less than half that figure in the North-Western Provinces. The only thing that can be the subject of fair comparison in any two Provinces is the amount of consumption of spirituous liquors, and Appendix B to the Punjab Excise Report for 1888-89 gives the following results under this head:—

CONSUMPTION IN GALLONS.							
SPIRITS.						FERMENTED LIQUORS.	
Country.		Rum.		Imported.			
Total.	Per head of population.	Total.	Per head of population.	Total.	Per head of population.	Total.	Per head of population.
161,706	0.009	21,601	0.002	86,127	0.005	681,679	0.036

I cannot find in the statements with the Annual Reports the corresponding figures for other Provinces, but it is probably as much as is expected that I should give the figures for the Punjab.

Statement showing the rates of duty on liquor and wholesale price of opium in the Punjab each year since 1860.

1	2	3	4	5	6	7
YEAR.	RATE OF DUTY PER GALLON ON LIQUORS.					Wholesale price of opium per seer.
	COUNTRY SPIRITS.			RUM.	EUROPEAN SPIRITS.	
	License fees.	Still-head duty.	Total.			
	R a. p.	R a. p.	R a. p.	R a. p.	£ a. p.	R a. p.
1860-61	Information not available.					
1861-62						
1862-63						
1863-64						
1864-65						
1865-66	2 11 6	2 12 6	5 8 0			
1866-67	2 7 4	2 13 5	5 4 9			
1867-68	2 9 7	2 13 11	5 7 6			
1868-69	2 14 7	2 13 3	5 11 10			
1869-70	3 10 6	2 3 8	6 8 2			
1870-71	3 3 8	2 13 5	6 1 1			
1871-72	2 12 0	2 13 1	5 9 1			
1872-73	3 1 2	2 15 4	6 0 6			
1873-74	2 14 11	2 14 6	5 13 5			
1874-75	2 8 1	2 13 6	5 5 7			
1875-76	2 6 9	2 11 6	5 2 3			
1876-77	2 7 8	2 11 5	5 3 1			
1877-78	2 11 6	3 1 1	5 12 7			
1878-79	2 11 11	3 0 11	5 12 10			
1879-80	2 3 1	3 0 10	5 3 11			
1880-81	2 1 6	3 0 7	5 2 1			
1881-82	2 10 9	2 15 8	5 10 5	3 2 1	0 4 10	10 15 2
1882-83	2 8 6	2 15 8	5 8 2	6 6 3	0 10 4	14 5 7
1883-84	2 8 4	2 15 8	5 8 0	2 15 7	0 5 4	12 4 4
1884-85	2 11 5	2 15 8	5 11 1	3 2 8	0 4 10	9 9 3
1885-86	2 10 2	2 15 8	5 9 10	2 12 7	0 5 5	10 0 10
1886-87	2 9 5	2 15 2	5 8 7	2 13 9	0 4 10	13 7 1
1887-88	2 10 11	2 15 9	5 10 8	2 11 4	0 5 7	14 8 2
1888-89	2 6 2	2 15 10	5 6 0	2 15 7	0 4 7	13 4 4

Statement showing the number of shops for sale of spirits and liquors of all kinds, and incidence of Excise Revenue per head of population in the Punjab as compared with other Provinces.

PROVINCE.	Popula- tion.	NUMBER OF SHOPS FOR THE RETAIL VEND OF			AVERAGE POPULA- TION TO EACH SHOP FOR THE RETAIL VEND OF			Total revenue from spirits and fermented liquors.	Incidence per head of population.	Total revenue from spirits, liquors and drugs.	Incidence per head of population.
		Spirits.	Fermented liquors.	Total.	Spirits.	Fermented liquors.	Total.				
1885-86.											
Bombay	15,064,660	Information not avail- able.			Information not avail- able.			69,84,063	R a. p. 0 7 5	71,97,239	R a. p. 0 7 8
Madras	30,868,504	22,152	14,214	36,366	1,393	2,172	849	78,96,480	0 4 1	Information not available.	
Central Provinces	9,234,276	8,329	954	9,283	1,109	9,680	995	16,06,366	0 2 10	24,81,252	0 4 4
Lower Burma	3,736,771	175	1,262	1,437	21,353	2,961	2,600	10,69,854	0 4 7	27,39,855	0 11 9
Lower Provinces, Ben- gal	66,589,859	5,036	18,406	23,442	13,222	3,617	2,841	56,07,177	0 1 4	95,83,132	0 2 3
North-Western Prov- inces and Oudh	44,107,869	7,656	4,102	11,758	5,761	10,752	3,751	43,96,479	0 1 7	57,02,151	0 2 0
Punjab	18,842,264	1,530	39	1,569	12,299	482,518	12,009	8,54,113	0 0 9	13,65,237	0 1 2
1886-87.											
Bombay	51,064,600	Information not avail- able.			Information not avail- able.			72,13,384	0 7 8	74,24,972	0 7 11
Madras	30,868,504	27,515	15,943	43,458	1,122	1,936	710	84,91,959	0 4 5	Information not available.	
Central Provinces	9,234,276	8,625	1,020	9,645	1,071	9,053	958	16,33,205	0 2 11	25,06,669	0 4 4
Lower Burma	3,736,771	49	1,357	1,406	76,261	2,754	2,657	10,43,731	0 4 6	29,80,022	0 12 9
Lower Provinces, Ben- gal	66,589,859	5,103	18,228	23,331	13,049	3,653	2,854	59,69,392	0 1 5	1,01,25,426	0 2 9
North-Western Prov- inces and Oudh	44,107,869	7,494	4,300	11,794	5,885	10,257	3,740	42,68,444	0 1 6	56,46,545	0 1 11
Punjab	18,842,264	1,476	66	1,542	12,747	305,606	12,219	9,20,167	0 0 9	14,38,867	0 1 3

No. 327—86 E., dated 15th November 1889.

From—H. THIRKELL WHITE, Esq., C.S., Offg. Chief Secretary to the Chief Commissioner, Burma,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In compliance with the orders contained in your letter No. 3506, dated the 9th July 1889, I am directed to submit a minute by the Financial Commissioner, Burma, on the statements made and figures quoted in the debate in the House of Commons on the excise administration of the Government of India, as far as they relate to Burma.

2. In submitting this minute, I am to say that the Officiating Chief Commissioner fully concurs in the opinions expressed therein.

Minute by F. W. R. FRYER, Esq., Financial Commissioner, Burma, on the statements made and figures quoted in the Debate in the House of Commons on the Excise Administration of the Government of India,—dated 20th October 1889.

In the Government of India, Finance and Commerce Department, No. 3506 (Separate Revenue—Excise), dated the 9th July 1889, a report of a debate in the House of Commons on the subject of excise administration in Burma was forwarded for any remarks which the Local Government may desire to make on the statements and figures quoted in the debate so far as they relate to Burma, and a table was called for showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India for each year since 1860. The tables called for are forwarded and the figures obtainable have been compiled.

2. As regards liquor, it must be explained that there was no duty on distillery liquor in Rangoon previous to 1871-72. Instead of duty the distiller paid a fixed annual sum for the privilege of distilling and selling liquor. The duty on distillery liquor was, except in the Bassein district, where it was R1-5-0 per gallon in 1876-77 and R2 in 1877-78, generally R2-8-0 per gallon from 1866-67 to 1876-77, when it was raised to R4 per gallon. In 1886-87 it was reduced to R3 per gallon, because it was considered that, unless the duty was reduced, liquor manufactured at local distilleries could not compete with the cheap rum and brandy imported into the province from Europe and the Straits. In 1888-89 the duty was again raised to R4, because the duty on imported spirits was enhanced from R4 to R5 per gallon, and it is now proposed to assimilate the duty to that on imported spirit from the 1st April 1890.

3. The duty on beer distilled at local distilleries is R1 per gallon, but no beer has been distilled in Burma at distilleries since 1886-87. As the duty on imported beer is only 1 anna per gallon, it is evident that beer distilled at local distilleries cannot compete with it.

4. The selling price of Government opium issued from Government treasuries was R16 per seer in the Kyaukpyu district in 1860-61. In 1862-63 it was R18, in 1862-63 and 1863-64 it was R20. In the Sandoway district it was R20 in 1861-62 and 1862-63. Elsewhere it was R24 till 1881-82, when it was raised to R28 in the Akyab district and to R32 elsewhere. No opium has been allowed to be sold in the Kyaukpyu and Sandoway districts of the Arakan division since May 1882.

5. In the debate in the House of Commons it was remarked by Sir John Gorst that the revenue per head of the population raised from the consumption of spirits and opium in Lower Burma is enormously in excess of that raised in any other province of India. It is said to be double the revenue raised in Assam, more than ten times that raised in Bengal, and enormously greater than that raised in Bombay. It is also eleven times as high as in the Punjab. This is due to the strict limitation of the number of shops. In 1888-89 there were only 16 shops for the sale of opium in the whole province. The result is that heavy sums are obtained for licenses to keep these shops, but it may be well doubted whether, as a matter of fact, these shops limit themselves to supplying opium only to the areas which they are allowed to supply.

6. The Chief Commissioner in the second clause of paragraph 2 of his Resolution on the Excise Report of Lower Burma for 1887-88 remarked as follows:—

“The reduction of the number of shops and the closing of all shops in districts where it is known that opium is consumed is shown by experience to be futile, and in the Chief Commissioner's opinion is actively mischievous. A reference to Statement No. 7 in the Appendix will show that districts to which shops are denied supply

themselves from other districts. The incidence of revenue per head in Akyab, where there is only one shop, is R0-15-10. In Prome it is R0-14-0, in Bassein R0-10-4, in Toungoo R0-12-7, in Rangoon Town R4-1-6, in Moulmein R2-12-0. These figures mean that the districts which are not allowed to have shops supply themselves from the nearest shops. It is certain that the licensed vendor in Prome, for example, sends out hawkers to go round and supply the people in Tharrawaddy and Thayetmyo. The Akyab shop supplies the Arakan division. The Bassein and Rangoon shops supply Thongwa. Besides which the difficulty and cost of getting Government opium from distant shops gives a great stimulus to smuggle foreign opium.

"The Chief Commissioner wishes the Financial Commissioner to consider whether the policy of closing shops has not gone too far."

7. In my opinion the policy of refusing to open shops in districts where there is a demand for opium, although it has the effect of forcing up the amount paid for licenses for the shops which are allowed fails to prevent the sale of opium in districts in which, whilst there is a demand for opium, the sale of it is forbidden. The Commissioner of Arakan has lately brought to notice that the use of opium is increasing in the Kyaukpyu district, where its sale is forbidden, and that opium is consumed in Kyaukpyu is an undoubted fact. The inference is that a supply is obtained illicitly from the licensed vendor at Akyab or by smuggling. It is in reality obtained partly by one and partly by the other method. In the same way it has always been the aim of the Government to limit the number of liquor shops as much as possible, but this policy, if carried too far, leads to illicit distillation.

8. As regards the suppression of outstills and their supersession by central distilleries, it is the declared policy of the Government of Burma to prefer central distilleries where a duty can be levied on every gallon of spirits consumed to the unavoidably laxer system of outstills. See paragraph 3 of the Chief Commissioner's Resolution on the Excise Report for 1888-89. In paragraph 4 of that Resolution the Chief Commissioner remarks:—

"Outstills are admittedly an unsatisfactory method of controlling the manufacture of spirit. In Burma, where the thick growth of bamboos and trees, the sparse population, and the presence of the Chinese—the most apt smugglers in the world—render it impossible to prevent illicit distillation, outstills are a necessary complement to the excise system. They require to be very closely watched, and to secure this the personal exertions of the superior officers of police and of the Township Officers are necessary. The Chief Commissioner hopes that the Financial Commissioner is correct in supposing that the supervision is watchful. The seizures in Rangoon, the discovery of seven illicit outstills in the immediate neighbourhood of that town, where, it may be observed, there are forests in which stills can be concealed easily, and the seizure of three licensed outstills, the capacity of which many times exceeded that licensed, indicate that there is an opening for increased vigilance on the part of the police and excise establishments. The attention of District Officers is called to this matter. Information leading to detection should be well rewarded and cases carefully prosecuted so as to prevent such failures of justice as have occurred in some instances. Measures are about to be taken to fix the minimum price at which outstill liquor may be sold, but it will be very difficult to enforce a regulation of the kind without the greatest vigilance."

9. This is exactly the argument used by Sir Richard Temple in the debate in the House of Commons. Remarks of Sir Richard Temple in the debate. must remember that India is a country abounding with materials for the manufacture of liquor," at the end of page 24 of the printed report of the debate and ending at page 25: "I say it is a reality, and I ask the House of Commons whether it is likely that a population who has understood the art of brewing from time immemorial, and who has a passion for strong drink, would leave untouched and unused all those materials of which I have spoken."

10. I next come to the question of local option. It has always been usual in Burma to respect the expressed wishes of the people as regards the opening of opium or liquor shops, and in many places where it has been proposed to open shops the Government has refrained from so doing owing to the remonstrances of the village elders, and in some places shops have even been closed after they have been opened because the stricter Buddhists objected to them.

It has now been provided by a circular issued with the approval of the Local Government that Municipal Committees in Municipal towns and the general public elsewhere shall be consulted before any new liquor or opium shop is opened and that no such shop shall be established, except under the orders of the Commissioner, where objection to it is made.

11. This is almost complete local option. So far then as Burma is concerned the Government has certainly never established spirit distilleries, liquor and opium shops in large numbers of places where till lately they never existed in defiance of Native opinion and the protests of the inhabitants; on the contrary, the Government has, I

think, refused in many cases to allow non-abstainers from opium and liquor reasonable facilities to supply their wants, and notably in Upper Burma the Government is attempting to prevent Upper Burmans from using either opium or liquor and has prohibited the sale of either to Upper Burmans.

12. It is certain that Burmans as a rule would be the better were it possible to induce them to abstain from intoxicants, because few Burmans can use intoxicants in moderation, and Government should and does do all in its power to check the consumption of intoxicants in Burma, but it is beyond the power of the Government to enforce total abstinence; and measures of repression, when they are too harsh, lead to smuggling and illicit distillation and sale. It is, however, and always has been, the desire of the Local Government to decrease rather than to increase the facilities for obtaining opium and for drinking, and the Government would hail with satisfaction any decrease in the sale of liquor and opium if it could be brought about without a corresponding increase of smuggling and illicit distillation, which, as far as my experience goes, is a result which the Government cannot hope to obtain.

Statement showing the duty levied on Spirits.

District.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
Akyab	R	R	R	R	R	R	R	R	R
Kyaukpadaung	R	R	R	R	R	R	R	R	R
Sandaway	R	R	R	R	R	R	R	R	R
Northern Arakan	R	R	R	R	R	R	R	R	R
Rangoon	R	R	R	R	R	R	R	R	R
Hanthawaddy	R	R	R	R	R	R	R	R	R
Pegu	R	R	R	R	R	R	R	R	R
Tharrawaddy	R	R	R	R	R	R	R	R	R
Prome	R	R	R	R	R	R	R	R	R
Bassein	R	R	R	R	R	R	R	R	R
Thongwa	R	R	R	R	R	R	R	R	R
Henzada	R	R	R	R	R	R	R	R	R
Thayetmyo	R	R	R	R	R	R	R	R	R
Moulmein	R	R	R	R	R	R	R	R	R
Amherst	R	R	R	R	R	R	R	R	R
Tavoy	R	R	R	R	R	R	R	R	R
Mergui	R	R	R	R	R	R	R	R	R
Tongoo	R	R	R	R	R	R	R	R	R
Shwegyin	R	R	R	R	R	R	R	R	R
Salween	R	R	R	R	R	R	R	R	R

* For the first month (April) of the year 1898-99 the rate was Rs 3 per gallon.
 * Central distillery established.
 * Distillery opened in this year.

Statement showing the duty levied on Beer.

District.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
Akyab	R	R	R	R	R	R	R	R	R
Kyaukpadaung	R	R	R	R	R	R	R	R	R
Sandaway	R	R	R	R	R	R	R	R	R
Northern Arakan	R	R	R	R	R	R	R	R	R
Rangoon	R	R	R	R	R	R	R	R	R
Hanthawaddy	R	R	R	R	R	R	R	R	R
Pegu	R	R	R	R	R	R	R	R	R
Tharrawaddy	R	R	R	R	R	R	R	R	R
Prome	R	R	R	R	R	R	R	R	R
Bassein	R	R	R	R	R	R	R	R	R
Thongwa	R	R	R	R	R	R	R	R	R
Henzada	R	R	R	R	R	R	R	R	R
Thayetmyo	R	R	R	R	R	R	R	R	R
Moulmein	R	R	R	R	R	R	R	R	R
Amherst	R	R	R	R	R	R	R	R	R
Tavoy	R	R	R	R	R	R	R	R	R
Mergui	R	R	R	R	R	R	R	R	R
Tongoo	R	R	R	R	R	R	R	R	R
Shwegyin	R	R	R	R	R	R	R	R	R
Salween	R	R	R	R	R	R	R	R	R

* Central distillery closed. | * No beer has been manufactured since the opening of the distillery.

District.	1-60-81	1881-82	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90
Akyab	16	18	20	20	20	20	20	20	20	20
Kyaukpadaung										
Sandaway										
North Arakan										
Rangoon										
Hanthawaddy										
Pegu										
Tharrawaddy										
Prome										
Passein										
Thongwa										
Henzada										
Thayetmyo										
Moulmein										
Amherst										
Taroy										
Mergui										
Youngoo										
Shwegyin										
Salween										

a No opium been sold in the district since May 1881.

b In Tharrawaddy a shop was opened for three years, in 1877-78 and 1878-79 and 1879-80 the farmer got his supplies from Rangoon.

No. 413—XIII-87A., dated 18th November 1889.

From—R. SKEATON, Esq., C.S., Secretary to the Government of the N.-W. Provinces and Oudh,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge your letter No. 3508, dated 9th July 1889, forwarding copies of the report of a debate in the House of Commons on the subject of Excise administration in India, with a request that there may be submitted with it, for the consideration of the Government of India, any remarks which His Honour the Lieutenant-Governor and Chief Commissioner may desire to offer on the statements made and figures quoted by Mr. Caine, in regard to the Upper Provinces, in the course of his speech, so far as they have reference to the North-Western Provinces and Oudh. Especial attention is invited to two points, the latter of which only will be dealt with in the present letter: namely, the statements on pages 10 and 11 of the report, regarding the number of shops in Etawah, Etah, Muttra, and Sitapur, and the license fees for Benares. A table showing the rates of duty on liquor and the selling price of opium sold to licensed dealers for consumption in India during each year, since 1860, is also forwarded to you, in accordance with the instructions conveyed in your letter.

2. What is, apparently, required from this Government is a reply to the charges brought by Mr. Caine against its administration in respect of the Excise revenue. Mr. Caine's argument, briefly, is understood to be that the North-Western Provinces and Oudh Government, by the multiplication of shops and by pressure put upon its officers, to the best of its ability stimulates the consumption of liquor; that the District and Revenue Officers of the Government, in response to the pressure put upon them, endeavour to encourage consumption; and that were it not for the measures initiated by that Government and adopted by its officers, the consumption of liquor would certainly decrease, and would become comparatively insignificant.

3. The question of allocation of shops for the sale of liquor was taken up in a review by Government of the Excise Administration Report for 1879-80, and in paragraph 11 of that review, dated 10th June 1881, the Government wrote as follows:—

"The proper allocation and distribution of shops for the retail of country liquor is one of the most important points in the Excise administration, and all District Officers should give the subject their careful attention. Local differences prevent any general rule being laid down; attention should be paid not only to population, but to the distances of the shops from the population which they are intended to supply, and perhaps one shop for every local area with a population of 3,750, may be taken as a rough standard towards which efforts should be made to approximate."

The Board, in their letter No. 288—V.S.-9, dated 16th June 1884, replied as follows:—

"In 1881 the Government directed that the allocation of shops in distillery tracts should be made on the principle that there should be one shop to every 3,750 persons. Experience has shown that some alteration of this limit is required, and the Junior Member is of opinion that in populous tracts, where the distillery system is in force, there should not be more than one shop to 5,000 persons or 10 square miles of country. He considers that in the more sparsely populated tracts one shop to an area of 12 or 14 square miles would be ample.

"In outstill tracts, after the issue of the proposed notification, liquor will be purchasable up to a limit of six bottles. Mr. Daniell thinks that in populous portions of such tracts there should not be more than one outstill to every 8,000 persons or 16 square miles, and in the less fully populated portions not more than one outstill to an area of 18 to 20 square miles. The Junior Member would wish it to be understood that this limit is proposed as a maximum, and that it is no way his intention that the existing number of outstills should be increased in cases where they fall below it."

These proposals were sanctioned. In a letter to the Government of India, No. 99—13-12-6, dated 8th July 1884, the Government added:—

"It is understood, however, that in the farmed and outstill tracts the rule will be taken as an average standard—to be generally worked up to, and to be tested by experimental application."

Later on, in the Resolution (No. 289, dated 30th July 1886) on the Excise Report for the year 1884-85, the Government said:—

"The Lieutenant-Governor and Chief Commissioner desires it to be understood that in districts where, as in Bulandshahr, it has been carefully ascertained that the small consumption of liquor is to be ascribed not to smuggling, but to the abstemious habits of the people, no systematic attempt to increase the consumption should be made."

The Board, in paragraph 18 of their Report for the year 1885-86, wrote, with regard to the orders of 8th July 1884, as follows:—

"The allocation of liquor shops is a subject of considerable importance. A few years ago the standard of one shop for 5,000 inhabitants was fixed by Government as being likely on the one hand to ensure reasonable facilities to every one for the purchase of duty-paid liquor, and on the other hand to prevent, as far as possible excessive consumption. Progressive endeavours have been made in most districts where the number of shops is too high to reduce them to this standard but observation would seem to show that in some districts a larger

number of shops can be maintained without harm. This is especially the case in the *mahua*-growing tracts, where dear liquor or difficulty in procuring duty-paid spirits naturally results in illicit distillation and consequent loss to Government, and in cases where a large population of liquor drinkers is found in a *mahua*-growing country (as in the Kunda tahsil of the Partabgarh district), the Junior Member agrees with the Commissioner of Rae Bareilly in considering that the provincial standard should not be adopted without very careful local inquiry.

"In Sitapur, the reduction of shops is reputed to have resulted in a loss of more than Rs. 2,000 in license fees and no further reduction is advisable for the present. The Commissioner's statement that in Bara Banki the retail shops have reduced to the Government standard, is not borne out by the figures given in page 65A; and if the statement has reference to the current year, this should have been explained.

"In some districts where the number of shops was below the Government standard attempts were made to increase them, but not with conspicuous success. From Etah, Etawah, and Muttra it is reported that many new licenses had to be withdrawn as no liquor was sold, and that new shops put up for auction were not bid for. In Garhwal, the Government standard is obviously inapplicable, and no attempt was made to conform to it; only three retail shops were licensed, and the number of inhabitants per shop exceeded 115,000. In Dehra Dun, on the other hand, conditions of an exactly opposite character obtain, there being a retail shop for vend of native liquor to every 3,350 persons, while, including licenses for the vend of English liquor, the population per license is 2,088. Any attempt, however, to reduce the number of shops in this district would be followed by extensive illicit distillation. In the Jhansi Division the number of shops is largely in excess of the Government standard and although the Commissioner of Excise makes no remarks thereon, it appears from the district reports that at present it is inexpedient to make any considerable reduction in their number.

"In connection with this subject, I am to remark that an experiment is being tried in Agra and Budawn of giving three years' licenses to retail vendors. No information regarding the working of the experiment is yet available; but the settlements made at the beginning of the current year were pecuniarily very satisfactory in these two districts. In Aligarh, on the contrary, no bidders came forward, and the experiment proved a complete failure. Further trial of the system will be made."

The Government in its orders upon that report wrote:—

"Regarding allocation of shops for vend of native liquor, the Board observe that the standard approved by Government (one shop per 5,000 inhabitants) is not everywhere suitable, and that caution should be used by District Officers in applying it. In some districts liquor-vendors will not open shops up to the number warranted by the standard. At other places—the number of existing shops being in excess of the standard—it is sometimes found (as in Sitapur on the year under report) that reduction is followed by a heavy loss to Government in license fees; and wherever this means that a certain amount of trade has passed from the vendors of illicit to those of illicit spirit, it may easily be that such reductions are inadvisable. In *mahua* tracts especially, where liquor is easily distilled, the Junior Member considers that a large number of shops should be permitted. The standard number of shops was fixed as indicating what experience showed to be a fair average for the moderate and reasonable supply of liquor to the people, and should be regarded as a maximum rather than as a minimum. It must, of course, vary according to the situation and other circumstances of particular districts; but the Lieutenant-Governor and Chief Commissioner observes that the system proceeds on the assumption that vigilant and effective preventive regulations are maintained. Where these are not in force, or where they are impracticable, it is of course quite certain that a reduction of shops will be followed by an increase of the illicit business, so that it is the duty of the Excise Department and of the District Officers to look at the question on both sides. On the understanding that this aspect of the matter is not overlooked, the Lieutenant-Governor and Chief Commissioner concurs generally in the views of the Board set forth in paragraph 18 of their letter: and the extent to which the standard number should be insisted on in particular cases may safely be left to the Board's discretion."

4. It is obvious from the above extracts that the aim of the Board and of the Government in 1881, as in subsequent years, has been to apportion the number of shops approximately to the population, with the view not of stimulating consumption of liquor, but of combating illicit distillation. In many districts, especially in districts where materials for distilling are to every man's hand, certain classes will drink; and if excised liquor is not provided they will drink liquor which pays no duty. It is not a question between liquor and water, but between excised and unexcised liquor. In the words of the review of the report of 1885-86, "The system proceeds on the assumption that vigilant and effective preventive regulations are maintained. Where these are not in force, or where they are impracticable, it is of course quite certain that a reduction of shops will be followed by an increase of the illicit business; so that it is the duty of the Excise Department and of the District Officers to look at the question on both sides." The standard was fixed to furnish reasonable facilities for obtaining excised liquor, "and, on the other hand, to prevent excessive consumption." This is a principle as well understood by every Revenue Officer in these Provinces as is any other received maxim of administration, and the several references to the number of shops scattered here and there among successive Excise reports are always understood to be written with reference to this principle, and subject to the limitations which it lays down. Neither the Government nor any Revenue Officer has hitherto thought of adopting the precaution of annually stating that his criticisms or remarks as to the number of shops must be read subject to a qualification so universally understood. Nothing can be easier than to take up isolated passages from reports which have been written in the assurance that those who read them, like those who wrote them, are aware of the established rule upon the subject, and to put them forward, more or less

misquoted, before an audience for the most part profoundly unacquainted with the Indian system of Excise, as proof of the assertion that the sole object of allocation of shops is to stimulate consumption of liquor. In paragraph 11, for example, from which a quotation has been made, the following words occur in the course of the Government Orders:—

"The Commissioner of Excise considers that shops are not so numerous in the North-Western Provinces as they should be; and shows that in the districts where there has been the largest increase in still-head duty there has also been a large increase in the number of shops; while in the districts where there has been a decrease in shops, there has also been a decrease, or but a small improvement, in still-head duty."

The object of the Excise Commissioner's remarks, as the context above quoted will have proved, is to show that with the number of shops the consumption of excised liquor has increased; that the population immediately in question is prone to consume liquor; and that if an adequate number of shops is not supplied, they will consume liquor which has paid no Excise. As anticipated in the orders of Government on the report for 1884-85, they will turn to smuggling, if no attempt is made to provide shops. Viewed, however, from the standpoint of uninformed criticism—of criticism, that is to say, unacquainted with the fundamental rules which underlie our Excise administration in India—the paragraph lends itself to misinterpretation.

5. Passing next to the report to which the Government of these Provinces has been referred, I am to state that His Honour has found it desirable to compare, in respect of each quotation by Mr. Caine from the Excise reports, the text and context—as it stands in the report, and as it is to be found in Mr. Caine's speech. Before showing the result, I am to point out a misapprehension into which, on the threshold of his criticisms, Mr. Caine has fallen, and which led him apparently to single out the North-Western Provinces and Oudh as one of the chief objects of his attack. Mr. Caine is reported to have quoted Mr. Westland's language in the Legislative Council as follows:—

"I look hopefully to a considerable increase in the Excise revenue, and believe that a great deal might be done in Northern India by the introduction of the methods which in Bombay and Madras have so powerfully contributed to the increase of revenue under this head."

On this Mr. Caine adds:—

"When Mr. Westland so pointedly referred to the North-Western Provinces as the district from which he looked for an increased revenue from excise, he was hardly fair to his energetic subordinates in that district."

Mr. Caine then, on the text of Mr. Westland's remarks, proceeds to his criticism of the North-Western Provinces. His Excellency in Council is aware that reference to Northern India is by no means a pointed reference, or necessarily any reference at all, to the North-Western Provinces. Northern India comprises the Government of the Punjab as well as the Government of the North-Western Provinces and Oudh. The Lieutenant-Governor and Chief Commissioner's recent experience of the questions which arose before him when Financial Member of the Council, in connection with Excise at the last revision of the Provincial Contracts, gives him no ground for supposing that Mr. Westland's remarks had exclusive or even main references to these Provinces. The sharp contrast which Mr. Caine desired, in the front of his onset, to draw on the one hand between Mr. Westland's apology for the sluggish circulation of excised liquor in the North-Western Provinces and Oudh, and the actual activity of the officers in these Provinces on the other, loses point when it is found to rest entirely on misuse of one of the most current terms employed with reference to the Provinces of India.

6. Turning to the actual text of Mr. Caine's speech, the first passage referring to the North-Western Provinces and Oudh is as follows:—

"He (Mr. Westland) must have had before him at the time the Excise Report for 1886, and read the following leading paragraph:—

"The revenue from Excise has continued to advance steadily, and the gross receipts for the year under report are the highest on record, showing an increase of 12 per cent. on previous years. Why?—because the officials had been stimulating the sale of liquor to the uttermost."

The Lieutenant Governor is unable to lay his hand upon the passage precisely as here quoted as a "leading paragraph"; it is not to be found in the Excise Report for 1885-86, or in any of the orders which were passed upon that report. Something of its substance occurs in the report, where a careful and doubtless an accurate reply is given by anticipation to the question Mr. Caine put and, to his own satisfaction, answered, in the above quotation. The Excise Commissioner, after giving the figures of increase, wrote in paragraph 5 as follows:—

"The causes of this increase may be briefly summarised as follows:—

I.—The agricultural prosperity of the year.

II.—The auspiciousness of the year for Hindu marriages.

III.—There can be little doubt that the experience gained by District and Excise Officers is bearing fruit. Oligopoly and monopoly among contractors and licensed vendors have been watched, and schemes to lower the amount of license fees, &c., or to preserve the interest of individuals in certain contracts, to the prejudice of the revenue, have been brought to light and frustrated. The average consumption of liquor, drugs, and opium has been approximately estimated, and efforts have been made to secure, as far as practicable, adequate tenders for the Excise contracts; and although the facilities for illicit distillation of country spirits, and still more for illicit withholding of opium, now that poppy cultivation is so widespread, are considerable, much has been done in the direction of safeguarding the interests of the Department, and the unprecedentedly high revenue that has been realised may be fairly set down as in a great measure due to the close attention that has been given to Excise throughout both Provinces."

Exceptional agricultural prosperity, auspiciousness of the year for Hindu marriages, and success in preventive Excise administration are the main reasons assigned to the large income of that year. The Government, in paragraph 2 of their review, commenting on the remarks of the Commissioner, wrote as follows:—

"In the year 1884-85 the Excise revenue of the Provinces, after steady advance during a number of years showed a falling off of 4·83 per cent, which was attributed chiefly to the reduction, by orders of Government, of the area administered under the outstill system, to the inauspiciousness of the year for Hindu marriages, and to the high price of materials for distillation. During 1885-86 the area under outstills was still further reduced by the introduction of the ordinary distillery system into certain parganas of the Bareilly, Pilibhit, and Shahjahanpur districts.

"But as the other causes which injuriously affected the receipts of 1884-85 were of a temporary nature, the orders on the Excise Report for that year expressed an opinion that the receipts would probably again increase. This expectation has been fulfilled; and the gross receipts of the year under report (*viz.*, ₹57,02,151) are the highest on record. The table in paragraph 4 of the report shows the adjustments in respect of advance payments which it is necessary to make in order to arrive at the true Excise income of 1885-86. The real receipts thus obtained are ₹40,11,895 in the North-Western Provinces and ₹16,66,888 in Oudh; total ₹56,78,783. The corresponding figures for the previous year were ₹35,90,612, ₹15,03,604, and ₹50,94,216: the increase in the total realisations, therefore, is ₹5,84,567, or 11·47 per cent. The year was one of agricultural prosperity: it was held to be auspicious for Hindu marriages: and the revenue, as anticipated by Government, has shown a corresponding increase."

Mr. Caine, entirely ignoring the explanation given by the Commissioner and accepted by the Government, has offered his own, to the effect that the revenue had increased because the officials had been stimulating the consumption of liquor to the utmost. It would have been obvious to Mr. Caine, had he approached the question with a desire of informing himself, that it is impossible for Excise officers to stimulate a year of exceptional prosperity or an auspicious year for Hindu marriages. Prosperity in India, as in England, is traced in the increase of receipts from a variety of sources, prominent among them being that of Excise. For five years from 1880 these Provinces were blessed with a succession of good harvests. The circumstance, again, of certain years being considered exceptionally auspicious for Hindu marriages, leads to oscillation in excise receipts, which otherwise proves unintelligible. Local superstitions, local customs, local habits, all tend to the increase or decrease, in a given year, of the Excise revenue. Comparative analysis of the receipts of Excise administration in India, as in all other countries, must always prove impracticable to any one who fails or refuses to take account of the characteristic customs of the people; or finds a short and sufficient explanation of all the phenomena that meet him in the unprincipled action of officials.

7. Mr. Caine is next represented as quoting from a report as follows:—

"The district reports contain repeated assurances from all parts of the Provinces that drinking is practically unknown."

The actual quotation is as follows, being paragraph 20 of the Board of Revenue's report dated 18th March 1887, of the Excise administration for the year 1885-86 (the words to which attention is asked are now italicised):—

"Considerable attention was given by many Excise officers as to the vexed question of the spread of drunkenness, and the general consensus of opinion is that no bad results in this direction need be feared. The district reports contain repeated assurances from all parts of the Provinces that drinking *as a vice* is practically unknown, except in the large towns and cantonments, where either bad characters congregate, or certain classes of the population are so Europeanised in habits as to drink openly."

Mr. Caine's comment on his mutilated quotation is as follows:—

"What a dreadful state of things from the Government point of view, but what a blessing it would be if we could have it in England, Wales, or Scotland. I suppose this is where Mr. Westland looks for an increased revenue."

Mr. Westland, it has been seen, had extended his view beyond the Provinces which form the subject of Mr. Caine's criticisms. Mr. Caine's object in making use of so much of the paragraph in question as he found it convenient to quote, was apparently to lead his hearers

to understand that, even by the admission of local authorities, India, in respect to the consumption of liquor, was a virgin soil, awaiting merely the advent of the official to sow and reap a rich crop of opium and Excise revenue. The aim of the paragraph, it will be seen, was in truth precisely the opposite. It was to show that while during the year under review there had been, for the reasons above given, an unprecedented revenue from the increase in Excise, drinking, as a vice, is practically unknown. The omission by Mr. Caine of the words "as a vice" cannot be attributed to oversight.

8. The next quotation is as follows:—

"But the same report abounds in paragraphs showing how an enlightened Indian Government endeavours at once to get rid of such a happy moral condition and such an unhappy absence of revenue. On page 13 of this report from the North-Western Provinces, paragraph 32 is the following:—

"*Etawah*.—The number of shops has increased from 53 to 67. There are five shops in the Municipality, which are reported to be sufficient. In the village tracts the number is still far below the Government standard. Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 67 shops now opened, licenses were granted for others; but they were withdrawn when it was found that no liquor was sold at these shops."

The passage referred to is paragraph 32 of the Report of the Commissioner of Excise for 1885-86, which runs as follows (the italics are not in the report):—

"*Etawah*.—The number of shops has increased from 53 to 67. There are five shops in the Municipality, which are reported to be sufficient. In the village tracts the number is still far below the Government standard: *there is only one shop to 10,368 of population, or one in 23·6 square miles*. Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 67 shops now opened, licenses were granted for others; but they were withdrawn when it was found that no liquor was sold at these shops."

Here, again, the words "there is only one shop to 10,368 of population, or one in 23·6 square miles" have been omitted, with an object, obviously, similar to that which led to the omission of the words indicated in the preceding paragraph. A maximum standard having been prescribed by the Government with the object of adopting precautions against the consumption of unexcised liquor, the intention in this passage was to explain how and why this standard was not worked up to. The aim of the writer was not to draw the attention of the Government to the fact that he had increased the number of shops; but to explain that, although he had increased them, the circumstances of the district do not admit of the adoption of a standard prescribing a higher maximum as a safe guide. Incidentally he discloses, what Mr. Caine was careful to conceal from the House, that there is one shop only to more than 10,000 persons, and to every 23·6 square miles. From paragraph 15 of this letter will be seen more fully what are the circumstances of the district.

9. Mr. Caine proceeds as follows:—

"*Etah*.—There has been an increase of one shop; there are now 63. At the last settlement efforts were again made to induce the liquor farmers to open new shops; but, as last year, to no purpose. No one would bid even a nominal price for them. The number of shops is much fewer than the number allowed by Government standard."

Here, again, the remark as to the number of shops has reference to the Government standard, the object of the writer of the report being to explain why in the district (*Etah*) to which he referred, the Government standard was inapplicable; and to give the superior authorities to understand why he had used the discretion left to local officers as to maintaining a scale of shops much below the standard of comparison tentatively adopted by the Government.

10. The next quotation is as follows:—

Mr. Crooke, the Revenue Officer of *Etah*, "draws attention to the impossibility of the labouring class consuming liquor to any considerable extent when it is sold, as at present, of inferior quality and at an almost prohibitive price."

The Board, in quoting Mr. Crooke, were writing of the increased consumption in these Provinces of intoxicating drugs, the deleterious effects of which have always been regarded, and referred to in successive reports, with the greatest apprehension. Where any section of the population is known to be addicted to this form of stimulant, it has been the consistent aim of this Government to substitute, for the pernicious habit of drugging, the consumption of ordinary country liquor. The Board of Revenue, in pursuance of this policy, wrote as follows:—

"It is a question whether the time has not arrived for restricting the cultivation of the hemp plant and the manufacture of drugs therefrom, as is done in Bengal and the Central Provinces. There is a general consensus of opinion that the consumption of these stimulants has greatly increased of late years, a result due partly to their extreme cheapness and portability as compared with liquor, and partly to the preference which is naturally felt for them over inferior and adulterated spirits. Mr. Crooke (*Etah*) draws attention to the impossibility of the labouring classes consuming liquor to any considerable extent when it is sold, as at present, of inferior quality and at an almost prohibitive price. There appears, however, to be little reason for apprehending any seriously

pernicious effects from the extended use of *bhāng* or *ganja*, such as naturally results from the consumption of *chandu* and similar poisonous preparations of opium. Hemp drugs are used more as stimulants than as intoxicants, and it is reported from Muttra that their use is increasing among fakirs and others, who regard the effect produced by them as akin to sacred religious frenzy, whereas ordinary drunkenness is unseemly and polluting."

Mr. Caine ignored the whole of the paragraph as above quoted, and the fact that it had especial reference, not to the propagation, but to the prevention, of an extremely dangerous form of taking stimulants. His only aim was to bring his hearers to the conclusion that the Revenue Officer, inspired by the policy of his Government, drew his attention to the impossibility of the labouring class consuming the liquor to any considerable extent when sold, as at present, of inferior quality and at an almost prohibitive price. Honourable Members, although unacquainted with the Indian Government, will not have failed to reflect that if the policy of the Government were to increase the consumption of excised liquor, it would have been careful to ensure that the quality should not be inferior, or the price almost prohibitive. The comment Mr. Caine desired the House to draw from the whole passage was, that Mr. Crooke, the Revenue Officer of Etah, "wants to persuade the labouring classes to consume liquor to a considerable extent." Had that been Mr. Crooke's desire, the result, as above indicated, lay in his own hands. A Government, whose aim is to stimulate consumption of liquor, does not permit liquor to remain "of inferior quality and at an almost prohibitive price."

From the final paragraph of the last extract another peculiarity connected with Indian customs is apparent, which, though it would probably be overlooked by Mr. Caine, is not without interest to the observer of Eastern habits. It is not a question whether the fakir or religious mendicant should intoxicate himself; it is not, in other words, a question between drugs and water; but the precise form of intoxication is the point at issue: and drugs are preferred for the purpose aimed at because the effect produced is regarded as akin to religious frenzy, such as until lately was seen in the procession of the *Dosah* in Egypt, and such as is aimed at by Eastern votaries of various sects and on several occasions.

11. The next quotation is as follows:—

"At Muttra, it is reported that many new licenses had to be withdrawn, as no liquor was sold, and that new shops put up for auction were not bid for. At Muttra there were 39 liquor shops 25 years ago; now the number is 59. Yet my right honourable friend says the larger number of shops have been established recently. 'Recently' means a period of 25 years."

The number of shops at present is stated in this passage to be 59. Reference to the year's report will show that the number of shops under the distillery system is there stated as 39, or precisely the number which is said to have existed 25 years ago. Including shops under the farming system the number was 55. The combined number in the last year of report (1888-89) was 43. Even with the examples before us, showing how little responsibility he felt towards the House either for the accuracy or the completeness of his quotations, his aim being to snatch a verdict, it is impossible to suppose that Mr. Caine could have desired to state the number of shops existing in Muttra as being in excess of the number which he knew in point of fact to have existed.

12. Mr. Caine proceeds:—

"Here are other paragraphs.

"In Sitapur, the reduction of 33 shops is reported to have resulted in a loss of more than Rs. 2,000 in license fees, and no further reduction is advisable at present."

"In the Jhansi Division, the number of shops is largely in excess of the Government standard; and although the Commissioner of Excise makes no remarks thereon, it appears from the district reports that at present it is inexpedient to make any considerable reduction in their number."

This quotation is accurate. In Sitapur, as generally in Oudh—which Province was separately administered up to 1877—the number of shops was for some years considerably in excess of the standard laid down by Government, *viz.*, 1 for every 5,000 of the population as a maximum. Measures have been steadily pursued to effect a reduction, and in the course of 1885-86 33 shops out of 277 were closed in the Sitapur district. For the ensuing year (1889-90) a still further reduction has been arranged and is being carried out; after which the number of shops will for the present be 207. It is worthy of note, with special reference to the very extensive reduction of shops in this district, that the gallonage has not materially decreased in consequence. It may be inferred that a diminution in the number of shops does not necessarily ensure a corresponding decrease in the consumption of liquor; and this is further established by the figures given in paragraph 19 of this letter.

13. The number of shops in the Jhansi Division is stated to be largely in excess of the Government standard, the District Officers thinking it to be inexpedient to make any considerable reduction in their number. It has been explained in the course of this letter that the

Government standard, although a maximum, is not intended as a strict rule for general application. Where especial reasons exist for deviating from the standard, they have to be explained; and in the Jhansi Division the special reason is that facilities for smuggling liquor are extraordinarily great. That Division is almost entirely surrounded by Native States which are beyond the control of the British Government. The proximity of a Native State invariably stimulates liquor-drinking within our own borders. During his march last year throughout Oudh, in no single instance had the Lieutenant-Governor and Chief Commissioner observed a case of drunkenness until he arrived on the Nepal border, when special police precautions had to be taken to prevent the camp-followers obtaining liquor at cheap rates on the Nepalese side of the frontier. In spite of these precautions, as soon as the Camp reached the Nepal border, men who, in face of the higher price of the excised liquor in our own territory, had hitherto found no opportunities of indulging their appetite, were seen by no means infrequently in various stages of inebriation along the line of march.

14. Mr. Caine goes on to say:—

"We are told that the high rise in consumption at Cawnpore is due to the opening of the new distillery. Who was it that opened that distillery? A limited liability Company or a private individual? Not at all. It was the Government. In consequence of the opening of the new distillery they raise the consumption. I think it is the way in which they get the maximum of revenue."

The new distillery to which Mr. Caine refers is explained by that gentleman himself to have taken the place of liquor previously imported from neighbouring districts (Lucknow, Hardoi, and Unao) connected by rail. "Who was it that opened that distillery?" he asks further; and he replies that it was the Government; his desire being to cast discredit on the Government for opening a distillery where none existed before. The least inquiry when he was in India would have shown Mr. Caine that the farming system, until the period referred to in the report, existed in Cawnpore, and had recently been abolished to make way for the distillery system. All distilleries under the latter system are Government property; and as a consequence of the substitution of the distillery for the farming system—which it has always been the aim of the Government to abolish whenever practicable—it was inevitable, if there was to be any Excise machinery at all in Cawnpore, that a new Government distillery should be established.

15. Mr. Caine continues:—

"The last paragraph which I will quote is at Benares; the license fees for the year were very high, and to make their business profitable the retail dealers lowered their prices, and thus largely increased the sale of liquor."

This paragraph indicates nothing beyond the fact that retail dealers having competed for licenses too keenly among themselves were compelled, in order to recoup their outlay, to sell their liquor at unusually low prices. The competition of retail vendors arises from local causes with which the Government has absolutely no concern, and now and again rivalry or jealousy, or the desire of a would-be monopolist to exclude smaller men, leads to excessive bids which, as in this instance, cause the vendors to take temporary measures for recouping their loss. The increase in Benares, however, in the year in question was only sufficient to bring up the district consumption to that of the year 1883-84.

16. Mr. Caine concludes:—

"I could go on *ad nauseam*, and could give similar instances from all the Provinces of India. These extracts show clearly that where there are no liquor shops and no desire for them, the Excise administration has forced them in; and that where there are avowedly too many, they have refused to reduce them."

It has been the aim of the preceding remarks to show that Mr. Caine, in his anxiety to furnish apposite instances, has not hesitated to mutilate the text from which he copies; to leave out so much of it as is opposed to his contention; or to cut it off, if need be, entirely from the context, which throws light upon it. He has made no effort to put before the House the explanations given in the reports from which he quoted; he has not attempted to gain any knowledge of the bearing of the social or religious customs of the people on the liquor question; or the effect of geographical peculiarities on administrative arrangements. The extracts, restored to their proper place in the text and given without manipulation, show that for the purpose of preventing illicit manufacture and sale a Government standard has been adopted as a maximum, or as an approximate test, by which to judge of the adequacy of the number of shops for preventive purposes in any given district; that in some cases the Government standard has been exceeded, and that in others it has not been attained; and they illustrate the anxiety of District Officers to satisfy the Government in either instance (whether

that is, shops exceed or fall below the standard) of the correctness of their action. Mr. Crooke, had he conceived his orders to be to bring up the shops to a certain standard, would not have thought it sufficient to assure the Government that the people decline to consume liquor because the price was too high, or the quality inferior; he would have strengthened the quality, and reduced the price. The Jhansi District Officers, if they hesitate to reduce the number of shops to the standard indicated by Government, do so because they cannot, like Mr. Caine, ignore the geographical features of the tract in which they find themselves placed; but know it to be their duty to place such restrictions as they can on the consumption of cheap liquor imported from foreign States, by establishing a sufficient supply of shops within their own territory, the licensees of which make it their business to check the introduction of contraband cheap liquor.

17. Turning from the special question of Mr. Caine's criticisms on the working of the Excise system in these Provinces, I am to furnish, for the information of the Government of India, the following figures in regard to the three districts of Etawah, Etah, and Muttra, which are interesting as showing the consumption of liquor in those districts by the chief drinking castes which are to be found within their limits:—

ETAWAH—

Total population of the district	722,871
Number of people to the square mile	426
Names of seven of the chief drinking castes in the district	Kahar, Kori, Chamar, Dhobi, Bhang, Kumbhar, Kayath.
Number of males of all ages in these drinking castes	42,013
Number of shops for the supply of country liquor throughout the district	53 { 42 distillery. 11 outstills.
Total number of gallons of country liquor consumed in 1881-82	5,762
Average yearly consumption per head of the drinking population	13 of a gallon.
Number of villages in which there are more than 50 persons of the drinking castes	375

ETAH—

Total population of the district	766,623
Number of people to the square mile	436
Names of the five chief drinking castes in the district	Kahar, Kori, Chamar, Bhang, Kanjar.
Number of males of all ages in these drinking castes	79,812
Number of shops for the supply of country liquor throughout the district	55
Total number of gallons of country liquor consumed in 1881-82	2,870
Average yearly consumption per head of the drinking population	3 of a gallon.
Number of villages in which there are more than 50 persons of the drinking castes	619

MUTTRA—

Total population of the district	671,690
Number of people to the square mile	462
Names of the six chief drinking castes in the district	Kahar, Kori, Chamar, Bhang, Kayath, Dhobi.
Number of males of all ages in these drinking castes	76,637
Number of shops for the supply of country liquor throughout the district	33
Total number of gallons of country liquor consumed in 1881-82	3,636
Average yearly consumption per head of the drinking population	4 of a gallon.
Number of villages in which there are more than 50 persons of the drinking castes	354

18. It may be observed that in Etawah only, of the three districts aforesaid, was the outstill system in force when these results were ascertained and reported. Three of the tahsils of this district—two of which are trans-Jumna and one trans-Chamba, abutting on Native territory—are still, owing to the neighbourhood of such territory, and to the physical characteristics of the intervening country, under this system. In Muttra for the same reason portions of three parganas bordering on the Bhartpur State are under farm. Etah is wholly under the

distillery system. The figures of the last year for which returns are fully available (ending 30th September 1888) are as under:—

		Revenue from country spirits.	Number of wholesale and retail shops.
		R	
Etawah	{ Distillery	24,820	65
	{ Outstills	660	14
Etah	{ Distillery	13,446	73
Muttra	{ Distillery	13,984	37
	{ Farm	540	6

19. The following figures of the last six years in the above three districts, commencing from the time when the distillery system began to be generally introduced, and the Excise system to occupy anew the attention of this Government, are material, and I am desired to append them:—

		1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
(1) As regards the distillery system:—							
Etawah	{ Number of shops (wholesale and retail)	39	52	59	73	62	65
	{ Gallonage	6,034	9,108	8,828	8,610	10,351	11,733
	{ Average consumption per head	008	01	01	01	01	01
Etah	{ Number of shops (wholesale and retail)	64	61	63	63	70	73
	{ Gallonage	5,198	6,666	4,721	5,378	3,231	3,214
	{ Average consumption per head	006	008	006	007	004	004
Muttra	{ Number of shops (wholesale and retail)	3	11	26	39	36	37
	{ Gallonage	2,086	2,648	2,953	3,507	4,199	4,769
	{ Average consumption per head	003	004	005	006	007	008
(2) As regards the farming system:—							
Muttra	{ Receipts	2,249	2,330	746	933	597	540
	{ Number of shops	30	24	16	16	6	6
(3) As regards the outstill system:—							
Etawah	{ Receipts	528	538	498	507	617	660
	{ Number of shops	11	14	11	10	12	14

Taking the number of shops in Etawah under the distillery and outstill systems combined, it will be seen that there were 79 in 1887-88 as against 50 in 1882-83; in Etah 73 as against 64; and in Muttra 43 as against 33. The gallonage under the distillery system, taking the three districts together, showed considerable increase, while the receipts under the farming and outstill systems had very largely decreased.

20. Adverting next to paragraph 3 of your No. 3508, dated 9th July 1889, requesting the submission of a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India since 1860, I am directed to say that there has been no change as regards opium, since 1860, in the price to licensed vendors. It has stood, unaltered, at Rs 15 per seer. The licensed vendors are allowed to sell at their own discretion; but the sales by treasurer's agents at Rs 16 per seer, in tahsil precincts only and within office hours, regulates to a great extent the prices demanded by licensed vendors. As regards still-head duty, I am to explain that since the year 1877, in which the two Provinces were amalgamated, a uniform rate of one rupee per gallon has been imposed, irrespective of strength and material; prior to that the rates varied considerably. The Commissioner's account, which gives all necessary information, is as under:—

"North-Western Provinces.—The farming system was in vogue from 1860 to 1862. From 1862-63 it was supplanted by the more familiar ordinary distillery system. The still-head duty was fixed at Rs 1 per gallon on spirits of three-fourths London proof strength, and eight annas on all weaker brews. From October 1863, it was raised to Rs 2 and Rs 1 respectively. In the following year, 1864-65, a distinction was made between spirits distilled from molasses and the liquor made from the *mahua* flower, and the scale of still-head duty altered to a charge of Rs 1-8, or 12 annas on the former, and Rs 1 or 8 annas on the latter, according to the strength of the brew. In January 1866, these rates were raised to Rs 2 and Rs 1 on molasses' spirits, and Rs 1-8 and 12 annas on that made from *mahua*. In 1869-70 a uniform still-head duty of Rs 1-4 was fixed irrespective of the strength of the liquor, or the materials used in making it. In the course of the same year, however, the rate was again raised to Rs 1-8, and continued so until the 30th of September 1877. From the 1st October 1877 up to the present time a uniform rate of Rs 1 per gallon has obtained both in the North-Western Provinces and Oudh, without respect to the strength of the liquor, or the materials from which it is distilled.

"Oudh.—From 1860 up to the 30th of April 1863, the rates in force were as follows:—

For liquor 25° under proof or more, R2 per gallon.

Ditto of less strength, and down to 30° under proof, R1-8 per gallon. From the 1st of May 1863 to the 30th of September 1877, the rates were lowered to—

R1 per gallon on all liquor from 25° under proof up to proof; and

annas 12 per gallon on all liquor varying from 25° to 30° under proof.

No spirits above proof or below 30° under proof could be issued. As already stated, a uniform duty of R1 per gallon, without regard to the strength of the brew, was introduced from the 1st of October 1877, and has remained unaltered up to the present time.

21. I am desired, before concluding, to place before the Government of India the following figures regarding the consumption of liquor in these Provinces as a whole. The total annual gallonage under the distillery system for the last six years, with corresponding figures of shops and average consumption per head of population, was as under:—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Total gallonage	1,766,000	1,842,000	1,810,000	2,080,000	1,917,000	1,839,000
Number of shops	6,803	6,760	6,612	6,366	6,310	6,191
Average consumption of gallons per head	·05	·05	·05	·05	·05	·05

Under the farming and outstill systems, the figures are the following:—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Farms						
{ Total receipts R	1,28,000	1,60,000	1,60,000	1,85,000	1,84,000	1,85,000
{ Number of shops	1,073	1,127	809	807	813	808
{ Average license fees per head	·04	·04	·04	·05	·05	·05
Outstills						
{ Total receipts R	3,44,000	4,38,000	3,80,000	3,93,000	3,91,000	4,01,000
{ Number of shops	901	955	808	876	798	825
{ Average license fees per head	·07	·08	·07	·07	·07	·07

A glance at the figures given above shows that (1) under the distillery system, which is in force in the greater portion of the United Provinces, the gallonage in the course of these six years (comparing the first and last years) increased by about 4 per cent., the number of shops falling by about 9 per cent., (2) that under the farming and outstill systems combined (the two systems are really one and the same, the essential difference being one of area only) the receipts rose from R4,72,000 to R5,56,000, or by between 17 and 18 per cent., the number of shops falling from 1,974 to 1,625 (or by nearly 18 per cent.), while the average of license fees per head of population was about ·069 of a rupee only. There can be no doubt that the increased quantity of liquor under the distillery system, and of receipts under the farm and outstill systems, is mainly the result of a succession of good agricultural years: and also of the more careful supervision, and stricter measures for putting down smuggling, that have of late years been insisted on. The reduction in the total number of shops, from 8,777 to 7,819, is the result of the policy adopted by the Government of these Provinces, to which attention has already been invited, strictly to limit the number of shops to actual requirements, so far as these are ascertainable. It will be observed that the distillery system is that which is mainly in force in these Provinces. The other systems (which are retained only in portions of any given district, which are adjacent to foreign territory, forest, or mountain) bear but a small proportion to it, so far as population, which is the only sound basis of comparison, is concerned. The figures of the three systems for the last year for which figures are available (ending 30th September 1888) are as under:—

	Population.
Distillery system	85,466,000
Farming ditto	3,047,000
Outstill ditto	3,595,000

The two latter systems cover, it will be observed, a total population of 8,642,000 only—or not quite one-fourth of the population which draws its supply from the distillery system. It is needless to enter into an elaborate description of the systems; but it may be observed that while, as regards population, the proportion is about 80 (distillery) to 20 (farming and outstill) the gross revenue of the last year (1887-88), the figures of which have been reviewed, was divided in the ratio of 74·5 to 15·5, as under:—

	R
Distillery system	31,72,000
Farming and outstill system	6,85,000

22. It is perhaps worth noticing, in conclusion, that the average daily number of prisoners confined in the jails of the United Provinces stood, from the year 1881 to the year 1887, as under:—

1881	26,477
1882	24,066
1883	21,873
1884	20,076
1885	18,288
1886	18,615
1887	17,961

The years 1885-86 and 1886-87, it will have been seen, were the most productive from the point of view of Excise. They were the years in which the jail population was at its lowest. The figures furnish their illustration to the statement that drunkenness, as a vice, leading to crime, does not exist in these Provinces. It may be allowed, equally, that in good agricultural years crime statistics are lowest. Excess of drink, with consequent increase of the criminal population, is not known or likely to be known in this part of India. In good agricultural years, or in years considered auspicious for marriages, more liquor is consumed; when the prices of food-grains rise, consumption of liquor is restricted. Masses of the population never touch liquor and no inducement is held out by Government to them to do so. Other classes—among them many of the lowest inhabitants of the towns—drink or consume drugs. If they cannot get excised liquor they will obtain liquor which has not paid excise. In the eastern district of the Provinces, especially where the *mahua* tree is used for distillation, facilities for illicit manufacture more than abound. Reduction of shops in such districts would bring about increase of consumption; for the licensees maintain a watch on unexcised liquor. The object which the Government everywhere sets before itself is by giving reasonable facilities of purchase of excised liquor to control the manufacture and consumption of illicit liquor, the detective agency of the Government being thus the licensed sellers, rather than the police. The police in India is an agency unsuited to preventive purposes because its probity cannot be sufficiently relied on, and because it would take large occasion for its own pecuniary advantage from the opportunities given by this class of duty.

Table showing the Rates of Duty on Country Spirits and the Selling Price of Opium sold to Licensed Dealers in the North-Western Provinces and Oudh.

Year.	Rate per gallon of country spirit in the North-Western Provinces.	Rate per gallon of country spirit in Oudh.	Rate per seer of opium sold to licensed dealers in the North-Western Provinces and Oudh.
1860-61	Farming system was in force	R2 for 25° U. P.	
1861-62			
1862-63			
1863-64	R1½ L. P. strength: 8 annas weaker strength.	R1-8 for 30° U. P.	
1864-65	R2 and R1 respectively.		
1865-66	R1-8 and 12 annas molasses' spirit.		
1866-67	R1 and 8 annas mahua spirit		
1867-68	R2 and R1		
1868-69	R1-8 and 12 annas		
1869-70	Ditto ditto	R1 exceeding 25° U. P.	R15 per seer.
1870-71		12 annas 25° to 30° U. P.	
1871-72	R1-4 irrespective of strength and material.		
1872-73	R1-8 irrespective of strength and material.		
1873-74			
1874-75	Above continued		
1875-76			
1876-77			
1877-78	R1 irrespective of strength and material.	R1 irrespective of strength and material.	
1878-79			
1879-80			
1880-81			
1881-82			
1882-83			
1883-84			
1884-85			
1885-86			
1886-87			
1887-88			

F. W. BROWNRIGG,

Offg. Commr. of Excise, N. W. P. and Oudh.

No. 433—XIII-87 A., dated 26th November 1889.

From—R. SMITHSON, Esq., O.S., Secretary to the Government of the N.-W. P. and Oudh,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In continuation of this office letter No. 413—XIII-87 A., dated 18th November 1889, on the subject of Excise administration, and with special reference to paragraph 2, clause (a) of your letter No. 3508, dated the 9th July last, I am directed to submit, for the information of His Excellency the Governor General in Council, a copy of the papers marginally noted, regarding the "opium den" in Lucknow, to which attention was called in the debate in the House of Commons on Excise administration in India.

From Commissioner, Lucknow, No. 3935, dated the 28th August 1889, and enclosures.
From Commissioner of Excise, No. 438 C.E., dated the 9th October 1889, and enclosures.
From Commissioner of Excise, No. 457 C.E., dated the 15th October 1889.

2. The Lieutenant-Governor and Chief Commissioner desires me to say that the account given by Mr. Caine of the opium shop in question, so far as the testimony of all who are conversant with the place and know the habits and customs of Lucknow residents enables His Honour to judge, appears to have been coloured in the highest degree by Mr. Caine's well-known views on the subject of stimulants, and to have been presented to Parliament under the influence of feelings similar to those which prompted him to bring before the House the ill-founded indictment against the Excise administration of these Provinces treated of in the letter quoted in my 1st paragraph.

3. I am to add that there seems to the Lieutenant-Governor and Chief Commissioner to be no reason for departing from the policy which has for many years been in vogue in these Provinces—of cautiously reducing, as far as is possible, the number of licensed opium-smoking centres. But His Honour considers that to do away entirely with such places of resort would only result in largely encouraging the smoking of illicit opium—in private and at their own homes—by those who are habitual smokers.

4. Referring to paragraphs 10 to 16 of the letter from the Commissioner of Excise, dated the 9th October 1889, I am to say that in districts where opium is not grown it will probably be advisable to do away with the rule requiring lessees to take a certain minimum quantity of opium before a license is granted. This question is being separately considered.

No. 3935, dated 26th August, 1889.

From—W. E. NEALE, Esq., Off. Commissioner, Lucknow Division,
To—The Secretary to the Government of the N.-W. Provinces and Oudh.

I have the honour, in reply to G. O. No. 260—XIII-87 A., dated the 3rd August, 1889, to forward herewith copy of a memorandum by the Deputy Commissioner on the points specified by you. I visited the particular shop and one other shop personally and made inquiries; and I believe Mr. Mulock's estimates and opinions to be correct.

2. The native impression seems to be that opium-eating is increasing in Lucknow, but in a private form; and that the public consumption of it in "dens," &c., is diminishing. They say it was much larger in this latter form in the King's period. The Deputy Commissioner's figures, showing a reduction of shops from 20 to 3, would confirm this idea, though of course the size of the shops is an unknown item in the account. On the other hand, the total consumption from 1883 has risen from 11 maunds to 20 maunds.

3. The inducement to go to the shops is that the opium is there served in a more palatable form, and, I suppose, the attractions of society also have their weight. Prohibition against consuming in the premises would increase consumption by drinking at home; but would also withdraw a source of temptation, so that probably some slight decrease of consumption would occur. I would, at all events, suggest that the lessees should be freed from the obligation of purchasing a minimum of opium, just as has been recently ordered in regard to liquor lessees.

4. The details of Mr. Caine's description of the opium shop are not quite as they appeared to me. There was no comely Chinese woman, and no girl in charge of each room. There was a great chattering going on as we came in. The smokers were mostly men of over thirty. In Mr. Caine's shop were 105, and in the other 110 persons. There were three women in the former, and five or six in the latter: of whom two were young, about 20 to 22 years (prostitutes of course), and the others, women of 50 or so. The time chosen was 8 P.M. (without previous warning), which is the most fashionable hour. I have of course visited other chandu shops: the general characteristics are always the same: and those in Lucknow present nothing remarkable.

Memorandum on G. O. No. 260—XIII-87 A., dated 3rd August 1889.

1. Paragraph 2.—The shop referred to is that situated in muhalla Nayagaon of the Aminabad quarter in the city of Lucknow. The shop has been in existence since shortly after the mutiny, i.e., about 1860.

2. The lease of the shop has only been disposed of separately since 1882-83, and has brought in the following sum each year since then:—

	Per annum. R
1883-84	432
1884-85	768
1885-86	792
1886-87	1,296
1887-88	3,496

1888-89 leased at a rate of R4,980 per annum for nine months: and is now leased at a rate of R2,880 per annum, as former licensee failed.

3. In 1882-83 a minimum of opium was inserted for the first time in these licenses, and the amount of opium used at this shop since that year (which is the first for which separate data for each shop are available) was as follows, viz.,—

	Mds.	s.
1883-84	1	12
1884-85	1	35
1885-86	3	8
1886-87	4	35
1887-88	12	4
1888-89	5	21 (for 10 months).

4. I estimate the average number of persons who frequent this shop all the year round at about 400 per diem. I would note that practically the customers of each shop are every day the same individuals, for the habit of opium-smoking once contracted is very seldom abandoned, and there are only three shops in the whole city of Lucknow where the habit can be indulged in. No shops are open in the outlying district, i.e., there are only three shops for 700,000 persons according to the last census.

5. There are at present, as already stated, only three shops in the city of Lucknow and none in the district. Down to the close of 1870-71, when the drug contract was disposed of jointly with that for sale of madak and chandu, there were 50 chandu shops. In that year the two contracts were for the first time disposed of separately.

6. In 1874-75, 1893-84, 1885-86, and 1887-88 the number of these shops licensed fell respectively to 20, 12, 6, and 3, the number now open. The amount of license-fees realized by sale of these licenses annually during the last ten years, and the amount of opium sold to the license-holders since 1883 and 1884 (the first year when a minimum of opium for each shop was inserted, and data are therefore available) are given in the accompanying statement.

7. I estimate the number of persons frequenting the three shops now open at a maximum of 1,200 per diem all the year round.

8. Paragraph 3.—The leading conditions in the licenses of these shops are—

- (1) punctual payment of license-fees every month;
- (2) purchase of a fixed minimum per month of Government opium;
- (3) shop to be open only from sunrise to 9 P.M.;
- (4) no objectionable characters to be allowed entrance;
- (5) receipt of anything but cash in payment strictly forbidden.

9. The total sale of Government opium at the treasury in Lucknow was 122 maunds 1 seer in 1887-88, of which 20 maunds 4 seers, or less than one-fifth, was purchased by the chandu and madak licensees. The great mass of opium-eaters belong to the lower classes, and opium-smoking is almost exclusively confined to the lowest of the Muhammadan population living in the city of Lucknow.

10. Paragraph 4.—If the smoking of opium were to be prohibited at licensed shops, there is no doubt that the habit would spread by being practised in a number of centres where those who indulge in it would meet for the purpose.

F. B. MULOCK,

Deputy Commissioner.

List of Chandu and Madak shops.

YEAR.	Number of shops.	Yearly fees.	Amount of opium sold per annum.	REMARKS.
		R		
1879-80	20	4,680		
1880-81	20	4,680		
1881-82	20	5,260		
1882-83	20	4,730		
1883-84	12	3,420	Mds. s.	
1884-85	12	6,888	11 13	
1885-86	6	4,068	15 34	
1886-87	6	6,480	13 1	
1887-88	3	7,740	23 1	
1888-89	3	12,600*	20 4	
			17 24	For 10 months.

* Rate per annum for nine months and re-let at a rate of Rs.700 per annum for the remaining three months.

DEPUTY COMMISSIONER'S OFFICE;

LUCKNOW:

The 24th August 1889.

F. B. MULOCK,

Deputy Commissioner.

No. 321—XIII-87 A., dated 9th September 1889.

From—R. SMEATON, Esq., C.S., Secretary to the Government, N.-W. P. and Oudh,

To—The Commissioner, Lucknow Division.

With reference to your letter No. 3935, dated the 28th August last, regarding the "opium den" in Lucknow, I am directed to request that you will be good enough to state clearly (1) the amount realised from the lease of the shop in 1888-89 (specifying the months covered), and (2) the amount anticipated—if no settlement has yet been come to for 1889-90.

2. I am to point out that you have not replied definitely to the inquiry as to the form in which opium is principally consumed, and to ask that you will now do so.

3. Your reply to this letter should be forwarded to the Commissioner of Excise, to whom a copy of your report of the 28th ultimo has been forwarded.

No. 438 C.E., dated 9th October 1889.

From—F. W. BROWNIDGE, Esq., Offg. Commissioner of Excise, N.-W. P. and Oudh,

To—The Secretary to the Government of the N.-W. Provinces and Oudh.

I have the honour to acknowledge the receipt of your No. 322—XIII-87 A. of September 9th, and to forward the further report called for by you from the Commissioner of Lucknow in your No. 321—XIII-87 A. of the same date, which has been, as desired, submitted through this office.

2. There can be no doubt, as Mr. Neale points out, that opium-smoking in Lucknow was much more common in the King's period than it is now. That this conclusion is well-founded I have reason, too, to believe from personal inquiry into the matter. The actual clientele of the madak and chandu shops in Lucknow, as noticed in the reports which you have already received, is not very large. The same people come day after day, for the habit of opium-smoking once formed is rarely broken off.

3. The amount of opium consumed in licensed smoking dens is not always a true gauge of the actual extent of the practice. Lucknow is throughout a poppy-growing district, and it is well known that the unprepared and freshly-gathered opium obtained direct from the cultivators is highly esteemed for smoking purposes in the form of madak and chandu. That some of this finds its way into the city, despite every effort to prevent it, can hardly be denied. As long as the license fees for these madak and chandu shops remained at a low figure, the minimum of Government opium which the lessees were compelled to take, based as it was on the fees paid, necessarily remained low also. As the fees rose, so of course did the minimum. But it does not follow that the actual amount consumed increased in the same proportion. More Government opium, and less of the illicit article, was consumed until last year the point was reached, in regard to the shop which Mr. Caine inspected, where the minimum of opium, based on the license fees, could not be consumed, and the contract broke down. The lessee, as a result of competition—which the large reduction of shops has stimulated in an unusual

degree—had bid more than the true value of the shop, and failed in consequence. The license fees for 1889-90, as Mr. Mulock points out, show a very large falling off on those paid for the year which has just closed, and there is no doubt that they must eventually adapt themselves closely to the actual amount of Government opium which can be consumed.

4. As the Deputy Commissioner points out, the number of opium-smoking shops 20 years ago in the Lucknow district alone was about 50, or almost as many as there are now in existence for the whole of the North-Western Provinces and Oudh combined. This total has been gradually reduced so far that three were found enough during the past year to supply all the customers who frequented such haunts. For 1889-90 only two shops have been licensed, so that the facilities for opium-smoking in Lucknow may justly be said to have been restricted to the very lowest scale compatible with the prevention of illicit consumption. One has been closed since Mr. Mulock wrote on the 17th September, and a remission of Rs.600 in fees sanctioned on this account by the Board of Revenue. The total estimated income under the head of license fees for the vend of these preparations during 1889-90 should therefore be placed at Rs.7,050, instead of Rs.7,650, as reported by the Deputy Commissioner. This, it will be seen, is less than the amount realised in 1887-88, the last of the normal years with which a fair comparison can be made. Judged from the standpoint of fees, therefore—unsatisfactory though such a test may be, especially in a city like Lucknow, where combination is more than usually rife—it may reasonably enough be argued that the consumption of opium in the form of smoking is not materially on the increase.

5. Last year there were only 54 opium-smoking shops in the United Provinces. This number has been still further reduced for the year which has just commenced on October 1st. It is the avowed object of Government to keep down the sale of madak and chandu as far as is consistent with the unavoidable recognition of the practice of opium-smoking; and were it not for the firm belief that the abolition of such shops altogether would be a greater evil than their retention on the present scale, there is no doubt that they would all have been ere now records of the past.

6. Paragraph 4 of the Deputy Commissioner's report of September 17th clearly indicates the difference between opium-drinking and opium-smoking. The latter is by far the most common way in which opium is taken. The ordinary opium shopkeeper does not endeavour to induce his customers to consume the drug on his premises, as the madak and chandu lessee is forced to do. There is no special art required in preparing the ordinary opiate draught. A little ball of the drug is gradually dissolved in water, and the mixture then drunk off as any other liquid intoxicant would be. But the preparation of madak and chandu needs a practised hand, and calls for more skill on the part of the licensee. These are the only forms in which opium is smoked in these Provinces, and the customer must needs consume his purchase on the lessee's premises. At the time of Mr. Caine's visit an attempt was being made to bring into vogue the Chinese mode of smoking; but the effort was not successful, and the old-established methods were soon reintroduced. For complete particulars regarding the preparation of chandu, and the way in which it is smoked, I would not do more than refer to pages 22-24 of the abstract of district notices, in the Excise Administration Report for the year ending 30th September, 1880. The account contained there may be considered to hold good still, and it would be needless on my part to recapitulate here the full and interesting description there given.

7. Lucknow contains a vast Muhammadan population, and there is no doubt that opium-smoking as well as drinking is largely practised both by high and low in private houses. On the latter form of consumption there is of course no ban, and the former is, it is needless to say, extremely difficult of detection. There can be no doubt whatever that the restriction of opium-smoking to two or three main centres, the habitués of which cannot conceal their identity, has a salutary effect in stigmatising the habit as one of the special prerogatives of men of bad character. To be an opium-smoker in these days is unquestionably a badge of opprobrium and disrepute, and any step which would tend to diminish the odium that now attaches to this practice is most earnestly to be deprecated.

8. I quite concur in Mr. Mulock's opinion as to the probable consequence of prohibiting opium-smoking in shops licensed for this particular purpose. The stigma which is now associated with this habit, practised as it must be at well known centres, would then be avoided, and a considerable impetus also given to illicit consumption. For the opium-smoker then would probably procure his supplies through some other person, and need never himself visit the shop at all, while if so disposed the facilities within his reach of obtaining illicit opium would be greatly enhanced, as the difficulty of proving that he was not using Government opium would always be enormous. It is useless now to ignore the existence of the habit. The safest and soundest course of all is to endeavour to restrict it within the narrowest

possible bounds and to keep it from spreading, by confining both sale and consumption to the smallest possible number of fixed centres.

9. In order to be able to grasp the subject from a provincial point of view, I append a statement prepared for the last ten years showing the consumption of opium in the North-Western Provinces and Oudh since 1878 (annexure A). The figures are shown under three separate heads:—

- (1) the amount sold to *ex-officio* licensed vendors, *vis.*, to treasurers and their agents, which is retailed by them at a fixed rate of Rs 16 per seer to private customers;
- (2) the amount sold to ordinary non-official licensed vendors, *vis.*, opium contractors, who are allowed to retail it at whatever price they like;
- (3) the amount sold to the *madak* and *chandu* vendors for consumption on their premises.

The main inferences to be drawn from these figures, making due allowance for the fact that there is probably much less smuggling now than there used to be in former years, are as follows:—

- (a) That the actual consumption of opium in all forms in the United Provinces does not show any tendency to unnatural or even ordinary increase. In fact, excluding the first two years of the decade—the first two after the introduction of the new Opium Act of 1878—the consumption in 1887-88 will be seen to be actually less than the average.
- (b) That the actual consumption of opium in the form of *madak* and *chandu* has considerably decreased within the same period. This fact alone is a strong argument in favour of the retention of the present system.

10. I now pass on to the question suggested in paragraph 2 of your No. ³²³ XII-87 A, of September 9th, and at the risk of being somewhat prolix I would briefly refer to the facts which led up to introduction and retention of the present system, under which every opium lessee is compelled to stipulate to take a certain minimum quantity of Government opium as a *sine qua non* to his obtaining his license.

11. 1877-78 was the first year in which licenses to sell opium were put up to auction. In his report on the administration of the Department for that year Mr. Robertson, then Commissioner of Excise, wrote as follows:—

"I am convinced that the recorded sales in no way represent even approximately the actual amount of opium consumed, at any rate in poppy-producing districts, and that a considerably enhanced revenue might be obtained from this source without in the slightest degree stimulating the consumption of opium or interfering with the transactions of the Opium Department; but simply by insisting that only Government opium shall be consumed, and by stopping its being obtained illicitly (paragraph 32)." He goes on then to compare the amount of Government opium sold in—

- (a) those districts throughout the whole of which poppy-growing was permitted;
- (b) those where it was partially permitted;
- (c) those where it was prohibited.

The conclusions arrived at from these statistics are clearly set forth in the Government review (paragraph 22):—"These figures show that the view taken by Government in the orders on the Excise Administration Report for 1876-77 was correct, *vis.*, that the consumption of opium in opium-producing districts was so far below that in non-producing districts as to justify the presumption that smuggling on a large scale was carried on to the serious detriment of the revenue." To combat this illicit sale the Junior Member of the Board of Revenue, in paragraph 20 of his forwarding letter, had suggested that a minimum amount of opium should be fixed for each license in poppy-growing districts. On this proposal the Government orders were as follows (paragraph 22):—"The Junior Member may, as desired, exercise his discretion in fixing a minimum sum to be paid for each license in opium-growing districts, and making it compulsory on each licensee to take a certain amount of Government opium, as there is reason to suppose that licenses are often used there simply as a cloak for the sale of illicit opium." This was in August 1879. Before the close of the same year the Board had sanctioned 10 seers as the minimum of Government opium for each license taken out in a poppy-growing district, and this rule has been regularly observed up to the present time. This is the first actual order issued prescribing in so many words a minimum quantity of opium per license. Its purview was naturally limited, but it indicates the principle which has since been applied in all districts throughout the Provinces.

12. Prior to this, however, in the rules framed under the Opium Act (1 of 1878), published in Government notification No. 29 A of 2nd February 1878, for the retail vend of opium

a clause had been introduced inculcating, though not actually enforcing, much the same idea. Rule X runs as follows:—

"That if he buy less than _____, which is the quantity estimated to be retailed at _____ in each month, he will, if required, explain the reason of the falling off to the Collector." In 1883 the point arose as to how Collectors could enforce the purchase of the prescribed amount should the lessee's explanation be deemed unsatisfactory. The Board of Revenue held that failure to purchase the amount stipulated for should be treated as tantamount to a breach of contract. The result of this was that the rule was re-written, and the minimum clause, as it now appears in all opium licenses, framed as follows:—

"10th.—That if he buy less than _____, which is the quantity estimated to be retailed at _____ in each month, and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory, the Collector may resume the lease at once and confiscate the instalments paid in advance by the lessee as security" (*cf.* page 79, Excise Manual). I append a copy of all the license forms issued for the sale of drugs and opium, as in connection with paragraph 3 (a) of your letter of August 3rd they may be found useful, (annexure B).

13. In 1884 the question as to what amount of opium should ordinarily be fixed on the basis of license fees was also determined. On Mr. Cadell's recommendation orders were issued that for every Rs 100 license fees in the case of opium vendors from 80 seers to one maund (40 seers) should be guaranteed, and in the case of *madak* and *chandu* lessees from 15 to 20 seers. While sanctioning this scale the Board of Revenue enquired whether the system of minimum quantities should be enforced in all districts. In reply Mr. Wall suggested that in those where the average sales for the two or three past years had been satisfactory the restriction might well be removed. To this proposal the Board agreed. No action, however, has ever been taken upon this exemption.

14. This, then, is how the matter stands at present. The conception of a minimum seems to have first originated in the necessity of putting a check on illicit sale. It was read into the rules framed under Act I of 1878, evolved into a principle in regard to poppy-growing districts in the following year, and later on so liberally interpreted as to be applied unreservedly to all districts in the United Provinces.

15. Poppy cultivation is permitted more or less in almost two-thirds of the districts in the North-Western Provinces and Oudh. I append a copy of the last Government notification on this point, dated 2nd January 1889 (annexure C). There can be no doubt whatever that the minimum rule has hitherto had a salutary effect. To this, and the severe punishments introduced for the first time by the Opium Act of 1878, must be attributed the decrease in smuggling, which it is not unreasonable to assume has taken place within the past ten years. The sale of Government opium in 1877-78 was 1,068 maunds 39 seers. Now it is on the average nearly 1,500 maunds. The number of persons convicted of offences connected with opium in the first year of the working of Act I of 1878 in these Provinces was 886. In 1887-88 the total had dropped to 419. I append a statement showing the number of persons convicted of offences under the Opium Acts during the last ten years (annexure D).

16. The minimum system is unquestionably a wise provision in poppy-growing districts, and it would be injudicious to introduce any general measure which would neutralise the beneficial effect of this precaution. But in districts where the poppy is not grown, and more especially where the sales of opium are and have been for the past two or three years satisfactory there would appear to be no objection to a tentative relaxation of the rule. With this end in view it would seem feasible to exempt a few selected districts in the first instance, and should a comparison of the results attained with those of past years under the present régime be then found favourable, the exemption might be still further extended to all districts where the poppy is not grown. But I am not prepared to admit that any useful results would ensue from similar experiments in poppy-growing tracts, and the minimum rule in such areas should not for the present at least be relaxed.

No. 4373, dated 19th September 1889.

From—W. E. NEALE, Esq., Offg. Commissioner, Lucknow Division,
To—The Secy. to Govt., N.-W. P. and Oudh (through Commr. of Excise, N.-W. P. and Oudh).

I have the honour to submit copy of a letter, No. 4561, dated 17th September 1889, from the Deputy Commissioner, Lucknow, furnishing particulars regarding the "opium den" in Lucknow, on points noted in G. O. No. 321—XIII-87 A., dated 9th September 1889.

No. 4561, dated 17th September 1889.

From—F. B. MULLOCK, Esq., Deputy Commissioner of Lucknow,
To—The Commissioner, Lucknow Division.

In reply to your endorsement No. 4121, dated 11th instant, forwarding copy of Secretary to Government's letter No. 321—XIII-87 A., dated 9th instant, to your address, I have the honour to state as follows.

2. The amount realised in license fees from the lease of the shop for each of the months of 1888-89 up to date has been as follows, viz:—

	R	a.	p.	
July 1888	830	0	0	received in advance for 1888-89.
October "	415	0	0	
November "	415	0	0	
December "	415	0	0	
January 1889	415	0	0	
February "	415	0	0	
March "	415	0	0	
April "	415	0	0	
May "	415	0	0	
June "	415	0	0	
July "	480	0	0	Note.—In July the license was cancelled for breach of the condition of the license, and the shop re-sold.
August "	220	0	0	
September "	4	8	4	
TOTAL	5,269	8	4	

3. A sum of Rs 7,650 is anticipated on account of the lease of the three *madak* and *chandu* shops now open for 1889-90, as this was the lump sum bid at auction held on the 28th August. Formal sanction to the settlement has not yet been received from the Commissioner of Excise.

4. In opium-smoking shops, the drug is consumed in the form of *chandu* or else *madak*. The former preparation consists of opium mixed with opium ashes repeatedly boiled and strained till sufficiently indurated to be rolled into balls and smoked. This is the favourite preparation with opium-smokers; and 80 per cent. at least of the opium purchased by lessees of this class of shops is so consumed. *Madak*, as made in Lucknow, consists of *pan* leaves steeped in a solution of opium, dried and rolled into balls, and so smoked. The above are the only two forms in which opium is smoked. At retail opium shops the pure drug is retailed in small quantities, and the purchasers take it away and eat it as required. At these shops drinking-water and drinking-vessels are usually kept by the lessee for the use of the few purchasers who prefer to dissolve the drug in water and drink it.

Annexures to Commissioner of Excise No. 438 C.E., dated the 9th October 1889.

ANNEXURE A.

Statement showing the total sales of opium in the North-Western Provinces and Oudh for the ten years ending 1887-88.

Years.	To ex-officio licensed vendors.	To Non-official licensed vendors.	To madak and chandu licensed vendors.	Total.	REMARKS.
	M. s.	M. s.	M. s.	M. s.	
1878-79	Not shown separately.			1,189 13	
1879-80	963 4	953 9	...	1,916 13	
1880-81	401 19	1,134 32	...	1,536 11	Increase due to stricter supervision by District Officers (vide paragraph 117 of the Board's letter on the Excise Report for 1878-79).
1881-82	381 29	1,084 31	...	1,466 20	Much of this increase was due to irregular purchases of opium from the district of the Meerut Division for export to the Punjab.
1882-83	415 20	948 26	164 19	1,528 25	Decrease said to be due to the introduction of Malwa opium.
1883-84	379 31	951 31	165 14	1,496 36	
1884-85	338 29	924 19	210 30	1,473 38	
1885-86	361 9	959 10	176 39	1,497 18	Increase attributed to the re-introduction of Ghazipur opium.
1886-87	352 10	994 36	162 38	1,510 4	
1887-88	370 29	978 34	133 33	1,483 16	

ANNEXURE B.

Circular No. I., dated 23rd August 1887.

From—R. WALL, Esq., Commissioner of Excise, N.-W. Provinces and Oudh,
To—All District Officers in the North-Western Provinces and Oudh.

I have the honour to invite your attention to Notifications Nos. 177—XIII-76 and 179—XIII-76-32, dated 9th July 1887, published in the *North-Western Provinces and Oudh Government Gazette* of the 16th idem, promulgating the revised opium rules under Sections 5 and 13 of the Opium Act, 1878, and fixing the price at which opium is procurable from the Government Treasuries by treasurers, farmers, licensed vendors, and druggists.

2. The form of licenses, permits, &c., required under Rule 32 of the revised rules have been approved by the Board, and copies are herewith forwarded for your information and guidance. Vernacular forms will follow. The revised forms should be used in the ensuing year's settlements.

107. Under Rule 32 of the rules issued under sections 5 and 13 of the Opium Act, the Board of Revenue, North-Western Provinces and Oudh, with the sanction of the Local Government, prescribe the following forms for use under these rules:—

FORM.

I.—Lease for farm of opium or intoxicating drugs or poppy-heads.

Counterpart of this will be signed by the farmer and deposited in the Collector's office { District Name of farmer Limits of farm

It is known that the duties leviable on the retail of have been let in farm to A. B., a resident of , pargana , district of , for the term of , commencing from the 1st October 18 , and ending with the 30th September 18 , upon the following conditions:—

1st—That the said A. B. shall pay to Government the sum of Rs in the following instalments:—On the 1st October, , Rs , being the first instalment (and in addition Rs , being one-sixth of the annual payment, which if it be not intermediately forfeited for default or breach of some other condition of this lease shall be set off against the 11th and 12th instalments).

On the 1st November	.	.	.	.	.	.	.	.	.	R
Ditto December	.	.	.	.	.	.	.	.	.	
Ditto January	.	.	.	.	.	.	.	.	.	
Ditto February	.	.	.	.	.	.	.	.	.	
Ditto March	.	.	.	.	.	.	.	.	.	
Ditto April	.	.	.	.	.	.	.	.	.	
Ditto May	.	.	.	.	.	.	.	.	.	
Ditto June	.	.	.	.	.	.	.	.	.	
Ditto July	.	.	.	.	.	.	.	.	.	

(Note.—In cases where Government Promissory Notes or Railway shares have been deposited as security, the words within brackets shall be omitted, and the requisite instalments for August and September entered in the list of payments.)

2nd—That the one-sixth of the annual payment made on the 1st October under the last preceding section shall, in the event of default, or breach of any other condition of this lease, not be reclaimable by the lessee.

Note.—If Government Promissory Notes or Railway shares have been deposited, the following shall be substituted for the preceding clause:—

That in the event of default or breach of any other condition of this lease, the Promissory Notes or Railway shares deposited as security shall vest in Government, and shall not be reclaimable by the lessee.

N.B.—When the period of the lease exceeds one year a fresh payment of one-sixth of the amount payable annually must be made at the commencement of each year; or if Promissory Notes or Railway shares have been deposited as security, they must remain so deposited until the period of the lease shall expire.

3rd—That no shops other than those specified in the list annexed, shall be licensed by the said A. B., and that the site of no shop shall be changed without the written permission of the Collector or officer in charge of the Excise Revenue.

4th—That the said A. B. shall grant no license to a minor, female or eunuch.

5th—That the said A. B., shall file in the Collector's office, on or about the 1st October

1st January, 1st April, and 1st July, lists in the form subjoined of all licenses granted by him which may be in force on those dates :—

1	2	3	4	5	6	7
Date.	Name of farmer.	Limits of farm.	Name of licensee.	Date of license.	Location of shop.	Date of order of Collector or officer in charge of the Excise Revenue authorising grant of license for the shop.

6th—That a license in Form No. V appended to the rules made under the Opium Act, 1878, shall be given by the said A. B. and a counterpart to be taken and deposited by him in the Collector's office for every shop licensed by him.

7th—That the said A. B. shall give immediate information to the Collector or officer in charge of the Excise Revenue of any breach of the law or rules relating to Excise that he may know or have reason to believe to have been committed by any person holding from him a license for retail sale.

8th—That the said A. B. shall keep daily the following account showing the quantity of opium purchased from the treasurer or his agent, the quantity sold, and the balance remaining in store at the end of the day :—

1	2	3	4	5	6	7
Date.	Quantity remaining in store yesterday.	Quantity received from the Treasury to-day.	Total quantity to be accounted for.	Quantity sold to retail vendors.	Quantity remaining in store.	Detail of the sales shown in column 6.
						Name of licensee (a). Locality of shop (b). Quantity sold (c).

[Here enter any restrictions or reservations made by the Collector with the sanction of the Commissioner under Rule 29, clause (3) of the opium rules.]

108. II.—Special license to licensed druggists.

Special license to licensed druggists.

SPECIAL license is hereby granted to A. B., following the profession of _____, at _____, in the district of _____, for the retail of opium, intoxicating drugs or poppy-heads, on the condition that such opium shall be procured from a Government Treasury or sub-treasury, or from a farmer or a licensed vendor, and shall be used *bona fide* as medicine or in medical preparations or prescriptions.

DISTRICT

Dated

Collector.

109. III.—License for retail vend to treasurer or his agent.

License for retail vend to treasurer or his agent.

A. B., holding the office of _____, in the service of Government at _____, in the district of _____, is hereby authorised to retail opium subject to these conditions :—

1st—That he will only sell opium supplied from a Government treasury or sub-treasury.

2nd—That he will sell opium only for ready money and between the hours of _____ and _____

3rd—That he will sell opium at the rate of Rs 16 per seer.

4th—That all sales shall be duly registered in a book kept for that purpose.

5th—That except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas of opium to one person at one time.

6th—That this license is issued under all the conditions prescribed in the Opium Act 1878, and in the rules made under section 5 thereof.

DISTRICT

Dated

Collector.

110. IV.—License for retail vend of opium or poppy-heads (general) granted by the Collector.

District
Number of license in register
Name of retailer
Locality of shop

Be it known that A. B., resident of _____, pargana _____, district of _____, is hereby authorised by the Collector of _____, to sell opium by retail at _____, in _____, from the date of this license to the _____ day of _____ 18____, upon the following conditions :—

1st—That he will pay to Government a monthly duty of _____

2nd—That he will sell no opium but such as he may purchase from a Government Treasury or sub-treasury, and that he will not receive or have in his possession opium obtained otherwise.

3rd—That he will retail opium only in the shop for which this license is granted.

4th—That except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas weight of opium to any person at one time.

5th—That he will not adulterate the opium sold by him.

6th—That he will not receive any wearing apparel or other goods in barter for opium.

7th—That he will not open his shop or make sales therein before sunrise: that he will not keep it open or make sales therein after _____; and that he will not harbour any person therein during the night.

8th—That he will not permit persons of notoriously bad character to resort to his shop; that he will not permit gaming or other disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

9th—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in legible characters, in the vernacular language :—

(NAME OF VENDOR.)

"Licensed to Retail Opium."

10th—That if he buy less than _____, which is the quantity estimated to be retailed at _____ in each month, and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory, the Collector may resume the lease at once and confiscate the instalments paid in advance by the lessee as security.

11th—That he will keep up daily an account in this form showing the receipts and deliveries of opium at his shop each day, and the balance in store :—

Date.	Quantity of opium in store from yesterday.	Quantity of opium received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity left in store.

12th—That he will at once produce his license and accounts for inspection, on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium, or Revenue superior in rank to a peon or constable empowered under section 14 of the Opium

Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night.

13th—That he will not sub-let or transfer the business covered by this license without consent of the Collector or officer in charge of Excise Revenue.

14th—This license shall have effect from the _____ day of _____ to the _____ day of _____, and unless renewed by order of the Collector by the _____ day of _____, being the expiration of the period for which it was granted, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector.

15th—This license may be recalled by the Collector—

- (a) for default of punctual payment of the duty stipulated to be paid in clause 1;
- (b) for violation of any of the conditions specified in this license;
- (c) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

Should the license be recalled for any of these causes, the license-holder will have no claim to any compensation whatever or to any refund of any duty or instalment of duty already paid, but it shall be in the discretion of the Collector to make such compensation or refund, should he consider it necessary or advisable to do so; should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified (a), (b), and (c), he shall give fifteen days' previous notice and remit a sum equal to the duty for fifteen days, or if notice be not given shall make such further compensation in default of notice as the Commissioner may direct.

16th—This license may be surrendered by the license-holder on his giving one month's notice to the Collector and paying such fine not exceeding the amount of the duty for six months or the loss caused to Government by the failure to carry out any condition imposed as the Collector may adjudge; should the Collector be satisfied that the reason for resigning the license is adequate, he may with the sanction of the Commissioner remit the fine.

17th—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder this license and any other license or licenses that the holder may have obtained for the sale of opium or for the manufacture or sale of *madak* or *chandu* will be forfeited; he will also be liable to the punishment prescribed by the law for the specific offence committed.

DISTRICT

Dated _____

Collector.

111. *V.—License for retail vend of opium or poppy-heads granted by a farmer.*

District _____
Number of license in register _____
Name of retailer _____
Locality of shops _____

BE it known that A. B., resident of pargana _____, district _____, is hereby authorised by the farmer of _____, to sell opium by retail at _____ in _____ from the date of this license to the _____ day of _____ 18 _____, upon the following conditions—

1st—That he will pay to the farmer C. D. a monthly duty of _____

2nd—That he may purchase all the opium he may require direct from the farmer C. D. and not from any opium-vendor.

3rd—That he will retail opium only in the shop for which this license is granted.

4th—That except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas weight of opium to any person at one time.

5th—That he will not adulterate the opium sold by him.

6th—That he will not receive any wearing-apparel or other goods in barter for opium.

7th—That he will not open a shop or make sales therein before sunrise; that he will not keep it open or make sales therein after _____; and that he will not harbour any person therein during the night.

8th—That he will not permit persons of notoriously bad character to resort to his shop that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

9th—That he will have constantly fixed up a signboard bearing the following inscription in the vernacular language of the country:—

(NAME OF VENDOR.)

"Licensed to Retail Opium."

10th—That he will keep up daily an account in this form showing the receipts and deliveries of opium at his shop each day and the balance in store:—

Date.	Quantity of opium in store from yesterday.	Quantity of opium received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity left in store.

11th—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night.

12th—That he will not sub-let or transfer the business without the consent of the Collector or officer in charge of the Excise Revenue.

13th—This license shall have effect from the _____ day of _____ to the _____ day of _____, and unless renewed by the order of the Collector by the _____ day of _____, being the expiration of the period for which it was granted, shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector.

14th—This license may be recalled by the farmer—

- (a) for default of punctual payment of the duty stipulated to be paid in clause 1;
- (b) for violation of any of the conditions specified in this license;
- (c) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

15th—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of opium will be forfeited; he will also be liable to the punishment prescribed by the law for the specific offence committed.

112. *VI.—License for the retail sale of madak or of chandu granted by the Collector.*

District _____
Number in register _____
Name of vendor _____
Locality of shop _____

BE it known that A. B., resident of _____, pargana _____, district _____, is authorised by the Collector of _____ to open a shop for the retail vend of *madak* and *chandu*. _____ from the date of this license to the _____ day of _____ 18 _____, upon the following conditions:—

1st—That he will pay to Government a monthly duty of _____

2nd—That he will purchase all the opium he may use in the manufacture of *madak* or *chandu*, &c., as the case may be, direct from a Government Treasury or sub-treasury or from a farmer of Government opium, but not from a licensed vendor of opium.

3rd—That he will sell *madak* (or *chandu*) only in the shop for which this license is granted, and that he will not sell *madak* or *chandu* in any other place.

4th—That his shop shall be situated on the ground-floor, and shall have but one door for entrance and exit, which door must open on to a public thoroughfare.

5th—That he will not sell more than three tolas weight of *madak* (or *chandu*) to one person at one time.

6th—That he will not receive any wearing-apparel or other goods in barter for the drug.

7th—That he will not open his shop or make sales therein before sunrise; that he will not keep it open or make sales therein after _____, and that he will not harbour any suspected person therein.

8th—That he will not permit persons of notoriously bad character to resort to his shop; that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

9th—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country :—

(NAME OF VENDOR.)

"Licensed vendor of madak (or chandu)."

10th—That he will keep up daily the following account showing the receipts of opium in his shop, the quantity used in the manufacture of madak (or chandu), and the balance remaining in store at the end of the day :—

I.—Opium.

Date.	Quantity of opium remaining in store yesterday.	Quantity received to-day, and whence received.	Total quantity of opium to be accounted for.	Opium used in the preparation of madak (or chandu).	Quantity remaining in store.
1	2	3	4	5	6
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

II.—Madak or Chandu.

Date.	Quantity remaining in store yesterday.	Quantity manufactured out of opium to-day.	Total quantity of madak or chandu to be accounted for.	Madak or chandu sold to-day.	Quantity remaining in store to-day.
1	2	3	4	5	6
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

And that if he buy less than _____, which is the quantity of opium estimated to be used by him in the manufacture of the madak (and chandu) he sells monthly at his shop, and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory, the Collector may resume the lease at once, and confiscate the instalments paid in advance by the lessee as security.

11th—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night.

12th—That he will not sub-let or transfer the business covered by this license without the consent of the Collector or officer in charge of Excise Revenue.

13th—This license shall have effect from the _____ day of _____ to the _____ day of _____, and unless renewed by the order of the Collector by the _____ day of _____, being the expiration of the period for which it was granted, shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector.

14th—This license may be recalled by the Collector—

- for default of punctual payment of the duty stipulated to be paid in clause 1;
- for violation of any of the conditions specified in this license;
- if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

Should the license be recalled for any of these causes the license-holder will have no claim to any compensation whatever or to any refund of any duty or instalment of duty already paid; but it shall be in the discretion of the Collector to make such compensation or refund, should he consider it necessary or advisable to do so. Should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified (a), (b), and (c), he shall give fifteen days' previous notice, and remit a sum equal

to the duty for fifteen days, or if notice be not given shall make such further compensation in default of notice as the Commissioner may direct.

15th—This license may be surrendered by the license-holder on his giving one month's previous notice to the Collector and paying such fine, not exceeding the amount of the duty for six months or the loss caused to Government by the failure to carry out any condition imposed as the Collector may adjudge. Should the Collector be satisfied that the reason for resigning the license is adequate, he may, with the sanction of the Commissioner, remit the fine.

16th—On the infringement of any of the above articles or any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of opium or for the manufacture or sale of madak or chandu will be forfeited; he will also be liable to the punishment prescribed by law for the specific offence committed.

DISTRICT

Dated

Collector.

113. VII.—License for the retail sale of madak or of chandu granted by a farmer.

District

Number in register

Name of vendor

Locality of shop

Be it known that A. B., resident of _____, pargana _____, district of _____ is authorised by C. D., the farmer of _____, to open a shop for the retail vend of madak (or chandu as the case may be) at _____ from the date of this license to the _____, on the following conditions :—

1st—That he will pay to the farmer C. D. a monthly duty of _____

2nd—That he will purchase all the opium he may use in the manufacture of madak (or chandu as the case may be) direct from the farmer C. D., and not from any opium vendor.

3rd—That he will sell madak (or chandu) only in the shop for which this license is granted.

4th—That his shop shall be situated on the ground-floor, and shall have but one door for entrance and exit, which door must open on to a public thoroughfare.

5th—That he will not sell more than three tolas weight of madak (or chandu) to one person at one time.

6th—That he will not receive any wearing apparel or other goods in barter for the drug.

7th—That he will not open his shop or make sales therein before sunrise; that he will not keep it open or effect sales therein after _____, and that he will not harbour any suspected person therein.

8th—That he will not permit persons of notoriously bad character to resort to his shop; that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

9th—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country :—

(NAME OF VENDOR.)

"Licensed vendor of madak (or chandu)."

10th—That he will keep up daily the following account showing the receipts of opium in his shop, the quantity used in the manufacture of _____, and the balance remaining in store at the end of the day :—

I.—Opium.

Date.	Quantity of opium remaining in store yesterday.	Quantity received to-day, and whence received.	Total quantity of opium to be accounted for.	Opium used in the preparation of madak (or chandu).	Quantity remaining in store.
1	2	3	4	5	6
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

License for retail sale of madak and chandu. Note.—Counterpart of this will be signed by the license-holder and deposited in the Collector's office.

II.—Madak or Chandu.

Date.	Quantity remain- ing in store yesterday.	Quantity manufac- tured out of opium to-day.	Total quantity of madak or chandu to be accounted for.	Madak or chandu sold to-day.	Quantity remain- ing in store this day.
1	2	3	4	5	6
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

11th—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night.

12th—That he will not sub-let or transfer the business covered by this license without the consent of the Collector or officer in charge of Excise.

13th—This license may be recalled by the farmer—

(a) for default of punctual payment of the duty stipulated to be paid in clause I and by the farmer or Collector;

(b) for violation of any of the conditions specified in this license;

(c) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

14th—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have taken out for the sale of opium or for the manufacture or sale of madak or chandu, will be forfeited; he will also be liable to the punishment prescribed by law for the specific offences committed.

DISTRICT

Dated

Collector.

ANNEXURE C.

SEPARATE REVENUE (EXCISE) DEPARTMENT.

MISCELLANEOUS.

No. 1—XIII-18.

Dated the 2nd January, 1889.

Under Rule II of the rules made in exercise of the powers conferred on him by sections 5 and 13 of the Opium Act, 1878, the Lieutenant-Governor and Chief Commissioner is pleased to notify that the following are the tracts in the North-Western Provinces and Oudh within which the cultivation of poppy for the Government is allowed during the year ending 30th September 1889:—

Name of district.	Extent of cultivation.
Ghazipur	Entire district.
Ballia	Ditto.
Benares	Bara pargana. Mahwari do. Mawai do. Rahpur do. Dhua do. Barhwal do. Narwan do. Majhwa do.
Mirzapur	Entire district, except tappa Kon and taluqa Saktesgarh (pargana Kantit) and pargana Singauli, including Dudhi, Bhadohi, Agori, and Bijaigarh.
Azamgarh	Entire district.
Gorakhpur	Ditto.
Basti	Ditto, except Benaikpur pargana.
Allahabad	Karra pargana. Karrari do. Atharban do.

Name of district.	Extent of cultivation.
Allahabad	Arail* Pargana. Khairagarh do. Barah do. Fatehpur do. Haswa do. Hathgoan do. Kotila do. Ghazipur do. Rasulabad do. Derrapur do. Bilhaur do. Entire district, except Shekhabad and Mastafabad parganas.
Fatehpur	Etawah pargana. Barthna do. Bidhuna, except the southern portion.
Cawnpur	Entire district, except Pahara.
Mainpuri	Aonla pargana. Suneha do. Ballia do. Sarauli, South do.
Etawah	Faridpur do. Bareilly do. Kot do. Sahaswan do. Satasi do.
Farukhabad	Budaun do. Ujhani do. Salimpur do. Usehat do.
Bareilly	Shahjahanpur pargana. Jamaur do. Kant do. Tilhar do.
Budaun	Khara-Bajhera do. Jalalpur do. Nigohi do. Katra do. Jalalabad do. Azamnagar do. Nidhpur do. Patiali do.
Shahjahanpur	Sahawar-Karsana pargana. Sirpura do. Barna do. Sonbar do. Etah do.
Etah	Entire district.
Lucknow	Ditto.
Bara Banki	Mahmudnagar pargana. Ajiwan-Kasulabad do. Jhalotes Alga do.
Unao	Govinda-Purandara do. Bafpur do. Bangarmau do. Mauranagar do. Unao do. Pachhola do. Pati do. Shahabad do. Saromannagar do. Bawan do. Barwan do. Katiari do. Bilgram do. Sardi do. Mahanwan do. Balamau do. Gundwa do. Kalyanmal do. Sandila do. Gopamau do. Bangar do.
Hardoi	Entire district, except Kundri, North and South, and eastern portion of pargana Tambour beyond the river Chuka.
Sitapur	Entire district.
Fyzabad	Ditto, except Tulsipur pargana and that portion of Balrampur pargana not lying south of the river Tapti.
Gonda	Entire district, excepting half of pargana patti to the east.
Partabgarh	Entire district.
Sultanpur	Ditto, except Sarein pargana.
Rae Bareilly	Ditto, except Sarein pargana.

Except within the limits of the Fyzabad Municipality, the cantonment and adjacent villages (vide Notification No. 184—XIII-181, dated 3rd June 1889).

ANNEXURE D.

Statement showing the number of persons convicted in opium smuggling cases during the last ten years ending 30th September 1888.

Year.	Number of persons.
1878-79	886
1879-80	733
1880-81	573
1881-82	448
1882-83	394
1883-84	478
1884-85	624
1885-86	504
1886-87	(Not available in the Annual Report.)
1887-88	419

No. 369—XIII-87 A., dated 11th October 1889.

From—R. SMYATON, Esq., Secretary to the Government of the N.-W. Provinces and Oudh,
To—The Commissioner of Excise, N.-W. Provinces and Oudh.

In continuation of G. O. No. 322—XIII-87 A., dated the 9th September last, I am directed to request that you will report whether it would not be advisable entirely to close the "opium den" in Lucknow. The Lieutenant-Governor and Chief Commissioner, as at present advised, is of opinion that entire and immediate closure would be the safest measure. I am to ask for your opinion on this question at earliest convenience.

No. 457 C.E., dated 15th October 1889.

From—F. W. BROWNAGE, Esq., Offg. Commissioner of Excise, N.-W. Provinces and Oudh,
To—The Secretary to the Government of the N.-W. Provinces and Oudh.

I have the honour to acknowledge the receipt of your No. 369—XIII-87 A. of October 12th, and to reply as follows.

2. I have already touched on the point now referred to in paragraphs 7 and 8 of my No. 438 C.E. of October 9th. It would be useless to close the "opium den" which Mr. Caine visited, if the other *mada* and *chundu* shop in Lucknow, which has been licensed for 1889-90, were allowed to remain open. If closure is determined on as a matter of principle, then both should be abolished. But there is no argument that could warrant the adoption of such extreme measures in the case of Lucknow, which would not tell with equal effect in respect to every opium-smoking shop in the United Provinces. In most instances where Collectors or Deputy Commissioners have been consulted regarding the licenses to be granted for these shops in 1889-90, they have expressed their decided opinion that reduction is likely to be a greater evil than retention. Where it has been deemed feasible shops have been closed; but in many districts no reduction has been found possible. I think there can be no doubt whatever that the present system of confining the consumption of these preparations to the lowest possible number of fixed centres is the best that can be devised. To abolish these shops altogether would be much worse than useless. It would remove at once the inevitable stigma which now attaches to the habit of opium-smoking, and it would give an irresistible impulse to the use of illicit opium. I think it would be a decidedly regrettable step in the truest and best interests of the public at large to close the opium dens in Lucknow. The only persons who would benefit from and be grateful for such a move are the opium-smokers themselves, and it is scarcely necessary to say that they are the very last people whose sensibilities should be considered in a matter of this sort.

No. 1637—4056, dated 18th October 1889.

From—J. A. CRAWFORD, Esq., Secretary to the Chief Commissioner of Coorg.

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In reply to your letters No. 3506 of the 9th July 1889, and No. 5147 of the 8th instant, I am directed to forward a copy of a letter * from the Commissioner of Coorg, regarding the excise administration of that district.

* No. 375-216, dated the 21st August 1889, with two enclosures.

2. The figures in the margin, which have been compiled from those furnished by the Commissioner, show, for periods of five years from 1869-70 to 1888-89, the average consumption of country spirit and the average amount of duty paid thereon. The average numbers of shops for the retail vend of country spirits during the same four periods were, respectively, 158, 145, 121, and 75. All these figures relate to arrack distilled from sugarcane or palm jaggery. The other kind of liquor consumed in Coorg is toddy drawn from the palm. This toddy is ordinarily consumed in a

YEARS.	Average consumption per year.	Average duty per year.
	Gallons.	R
1869-70 to 1873-74.	53,107	82,687
1874-75 to 1878-79.	47,701	1,17,206
1879-80 to 1883-84.	39,293	1,35,813
1884-85 to 1888-89.	44,948	1,41,764

fresh state, and leases or licenses to draw and sell it are sold separately for each sub-division of a taluk.

3. As regards the general tendency of the excise administration of Coorg, the Chief Commissioner would invite a reference to paragraph 5 of his order* No. 1138-919 of the 29th July 1889, reviewing the last excise report.

* Forwarded with letter No. 1149-919, dated 31st July 1889, from the Secretary to the Chief Commissioner of Coorg, to the Secretary to the Government of India, Department of Finance and Commerce.

No. 375-216, dated 21st August 1889.

From—COLONEL T. G. CLARKE, Commissioner of Coorg.

To—The Secretary to the Chief Commissioner of Coorg.

I have the honour to acknowledge the receipt of your endorsement No. 1116-4056, of 26th July last, giving cover to copy of letter from the Government of India, Finance Department, No. 3506, dated 9th idem, and in compliance with the instructions therein conveyed, to append a statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers each year since 1860.

2. It may be desirable to offer a few remarks explanatory of the statement. Prior to 1860, which is the first year for which statistics are available, the right of both manufacture and sale of country spirits was farmed out to contractors. In 1860, the Government assumed the management and undertook through its own agency to manufacture and supply liquor to licensed vendors. This continued until 1866, when the central distillery system, which is still in force, was introduced. From that year up to the present time, with the exception of a period of nearly five years between 1877 and 1882, when the rights of manufacture and sale were jointly leased, the contractor for the manufacture of the liquor has had no concern with its sale, or with the distribution or determination of the number of retail shops.

3. In 1877-78 the rate of still-head duty was raised from Rs 1-10 per gallon of five bottles (equal to 5 annas and 2 pies per bottle) to Rs 2-10 per gallon (equal to 8 annas and 5 pies nearly per bottle), but the strength at which the liquor was issued was also raised from 30°

under proof to 19° under proof. In 1882, the imperial gallon of 6 bottles was introduced, and a corresponding increase was made to the still-head duty, which was raised to Rs 3-2-5 per gallon, the strength of liquor being fixed at 20° under proof.

4. The number of shops licensed for sale of country spirits was 146 in 1874-75; five years later (1879-80) the number was 136. During the next five years it was reduced to 92, and in the present year the number is only 64. Outside the two principal towns of Mercara and Virajendrapet, where the fees on retail vend shops are appropriated to municipal revenue, the present number of retail arrack shops is 46.

5. From the subjoined statement showing the quantity of liquor in gallons distilled and issued, and the amount levied in the form of still-head duty, it will be observed that while the revenue from country spirits has risen from Rs 1,938 in 1869-70 to Rs 1,67,206 in 1888-89, i.e., has more than doubled in twenty years, the quantity of liquor issued for consumption has, on the average, decreased rather than increased. The quantity issued in 1870-71 amounted to 71,354 gallons as compared with 53,063 gallons in 1888-89. The equivalent of 53,063 gallons, at five bottles per gallon, which was the measure in use prior to 1st June 1882, is 63,675½, so that on a comparison of the figures for the two years above mentioned, there cannot be said to have been any increase in consumption of liquor during the last twenty years or so. Between 1870-71 and 1878-79 the consumption was high, but during the last ten years it has not reached 55,000 gallons, and has ordinarily been much less.

6. With regard to opium and ganja shops, the number of these has fluctuated. The

number was 4 throughout the province from 1870 to 1872. It was then raised for a few years to 6, and in 1877 reverted to 4 for several years. In one year it was raised to 11. Since 1884 the number has been 9,—namely, 3 opium and 6 ganja shops. It would be very desirable if the number could be reduced, and it may be practicable to do so at the leasing of the new contracts next March. Enquiry will be made with the object of ascertaining if a reduction can be effected without giving rise to smuggling.

Statement showing the rates of duty on Arrack and the selling prices of Opium.

YEARS.	Rates of duty levied per gallon.	Selling price of opium per lb to the contractor by Government.	REMARKS.
	R a. p.	R a. p.	
1860	1 10 8	10 0 0	Up to 1881 the gallon was computed at five ordinary quart bottles; since 1882 it has been computed at six quarts.
1861	1 10 8	10 0 0	
1862	1 10 8	10 0 0	
1863	1 10 8	10 0 0	
1864	1 10 8	10 0 0	
1865	1 10 8	10 0 0	
1866	1 4 0	10 0 0	
1867	1 4 0	10 0 0	
1868	1 4 0	10 0 0	
1869	1 4 0	10 0 0	
1870	1 4 0	10 0 0	
1871	1 4 0	10 0 0	
1872	1 4 0	10 0 0	
1873	1 10 0	10 0 0	
1874	1 10 0	10 0 0	
1875	1 10 0	10 0 0	
1876	1 10 0	10 0 0	
1877	2 10 0	10 0 0	
1878	2 10 0	10 0 0	
1879	2 10 0	10 0 0	
1880	2 10 0	10 0 0	
1881	2 10 0	7 1 9	
1882	3 2 5	11 0 0	
1883	3 2 5	11 0 0	
1884	3 2 5	11 0 0	
1885	3 2 5	11 0 0	
1886	3 2 5	11 0 0	
1887	3 2 5	11 0 0	
1888	3 2 5	11 0 0	
1889	3 2 5	11 0 0	

COORG COMMISSIONER'S OFFICE;
The 21st August 1889.

T. G. CLARKE, Col.,
Commissioner.

Statement showing particulars of the issues of Arrack from Sudder Distillery.

YEARS.	Rate of still-head duty.	Quantity distilled, in gallons.	...	Amount of still-head duty.	
	R a. p.			R a. p.	
1866-67	1 4 0	No data.	No data.	No data.	
1867-68	1 4 0	55,521	2 ¹ / ₁₀	69,401 13 6	
1868-69	1 4 0	55,553	1 ¹ / ₈	69,428 14 9	
1869-70	1 4 0	49,550	2 ¹ / ₈	61,938 6 3	
1870-71	1 4 0	71,354	1 ¹ / ₈	89,192 14 3	
1871-72	1 4 0	69,309	1 ¹ / ₈	86,636 7 6	
1872-73	1 4 0	70,056	4 ¹ / ₄	87,571 1 6	
1873-74	1 4 0*	58,375	4	88,097 7 0	* Up to 30th June 1873.
	1 10 0†	54,867	1 ¹ / ₂	89,159 1 3	† From 1st July 1873.
1874-75	1 10 0	58,345	2 ¹ / ₄	94,568 6 0	‡ Includes 647 gallons and 4 ¹ / ₂ bottles of arrack distilled from paddy from October 1875 to January 1876, with a duty of R1-4 per gallon.
1875-76	1 10 0				
1876-77	1 10 0	62,001	...	1,00,751 10 0	
1877-78	2 10 0	55,560	2 ¹ / ₄	1,41,000 0 0	The sums represent the guaranteed minimum revenue, and not the actual collections, which were of less amount.
1878-79	2 10 0	55,434	2 ¹ / ₄	1,61,000 0 0	
1879-80	2 10 0	52,194	1	1,50,400 0 0	
1880-81	2 10 0	54,685	...	1,45,000 0 0	
1881-82	2 10 0	39,937	3 ¹ / ₄	1,50,000 0 0	
1882-83	2 10 0§	...	...	1,06,702 5 7	§ Up to 31st May 1882.
	3 2 5	40,283	6 ¹ / ₄	1,26,962 7 8	From 1st June 1882.
1883-84	3 2 5		Drams.		
1884-85	3 2 5	41,139	40	1,29,633 4 5	
1885-86	3 2 5	35,788	46	1,13,422 11 2¶	¶ The guaranteed minimum from 1st October 1885 to 31st March 1888 was R1,18,550 per annum.
1886-87	3 2 5	40,684	27	1,28,198 12 0	
1887-88	3 2 5	51,067	1	1,70,361 2 9	
1888-89	3 2 5	53,063	40	1,67,206 3 3**	** The guaranteed minimum for 1888-89 was R1,57,000.

COORG COMMISSIONER'S OFFICE;
The 21st August 1889.

T. G. CLARKE, Col.,
Commissioner.

No. 1195—720, dated 28th October 1889.

From—COLONEL O. K. M. WALTERS, Chief Commissioner, Ajmere-Merwara,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to your office letter No. 3506, dated the 9th July 1889, forwarding, for remarks, copies of the Report of the Debate in the House of Commons on the subject of the Excise administration in India, &c., I have the honour to submit, for the information of the Government of India, copy of a letter No. 2688 R., dated the 22nd instant, received from the Commissioner of Ajmere-Merwara, and to state that I have nothing to add to what Colonel Trevor has written.

No. 2688 R., dated 22nd October 1889.

From—COLONEL G. H. TREVOR, Commissioner, Ajmere-Merwara,
To—The Chief Commissioner, Ajmere-Merwara.

With reference to your endorsement No. 804—720, dated 22nd July 1889, forwarding copy of the Government of India Circular No. 3506, dated 9th idem (Department of Finance and Commerce), I have the honour to state that the table required by paragraph 2 of that Circular cannot be supplied for Ajmere-Merwara. No Government opium is sold here. Licensed vendors simply pay duty and buy and sell in the open market. The duty levied on country liquor is—

15° under proof R1-8-0 per gallon.
25° under proof R1-4-0 per gallon.
50° under proof R1-0-0 per gallon.

This duty has, however, only been levied since 1885, when the present sadr distillery system was introduced. Before that time no special duty was levied—the farm was merely sold for a lump sum.

2. In respect to the statements made in the House of Commons Debate, on which I am invited to offer remarks, I deduce from the figures available from the last census report, and our published Administration Reports, the following general conclusions as to the drinking habits of the population and the extent to which they have been fostered or discouraged by our Excise Administration since 1885. In these I take note of country spirits only, as the consumption of European liquor and *tari* is too small to be worth noticing.

(1) The classes to whom liquor is not forbidden by religion and custom number about 66 per cent. of the whole population in the district; the proportion of women in these classes being over 65 per cent.

(2) Supposing that every one in these classes drank liquor, the average annual consumption of country liquor per head would be $9\frac{1}{2}$ drams and the average annual cost per head for the past four years (of which alone we have statistics for comparison) would be Rs. 2-4-10 per head, or a fraction over 3 annas per mensem.

As, however, the adult population alone can fairly be included in the comparison, and as these number 66 per cent. compared with the non-adult, these figures would stand as below:—

Annual consumption per head	13-96 drams.
„ cost „	Rs. 7-3

Calculated on the whole adult population of the two districts, the annual consumption and cost per head would be 9-30 drams and Rs. 2-4-9. As the population has increased since the last census, these figures are really above the mark.

3. It may be said, and with truth, that every adult to whom liquor is not forbidden does not drink, and that some to whom it is forbidden are not total abstainers. It is impossible to guess what deduction should be made on account of these two supposed facts. Taking both together, I don't think it would be unfair to surmise that two-thirds of the total adult drinking population (i.e., those who are not forbidden to drink by religion and custom) consume country liquor. According to this surmise, the annual consumption per head comes to 20-94 drams, and the annual cost to Rs. 2-10. Thus those who drink at all take less than half a gallon of spirit each in a year. Seeing that hard drinking was common in Rajputana long before India became a part of the Empire of Great Britain, and the ancient rule is not generally thought to have fallen into desuetude, this result may seem to point either to some error in the computation arrived at, or else to a large quantity of illicit spirit. The former is the more likely of the two. I do not believe that there is much liquor consumed which does not pay duty.

4. The total quantity of country liquor consumed is represented by the following figures:—

	1886-86.	1886-87.	1887-88.	1888-89.
Gallons	57,678	64,167	59,000	57,021

The number of liquor shops was 155 in 1888-89. It reached its highest figure, 171, in 1885-86.

Conversely the number of shops for sale of *bhang*, *ganja*, and *charas* has risen from 16 in 1884 to 23 in 1888, but the receipts derived from them have decreased from Rs. 5,931 to Rs. 3,75.

There were fourteen shops for sale of opium and preparations of opium in 1884, the income of which was Rs. 13,635, against fifteen shops in 1888-89, with an income of Rs. 10,430.

5. It is the aim of the administration to keep down drinking as far as possible, and what I have said betokens more success than failure in the accomplishment of this aim, and when, as is contemplated on the expiry of the present abkari contract, the rates of duty on all liquor issued from the distillery at Ajmere have been enhanced, and minimum prices for the sale of liquors have been fixed, so that the contractor cannot sell them too cheaply (he has already agreed not to sell below certain fixed rates without the permission of the Commissioner), I do not know that administrative effort can go further in discouraging intemperance. It must be remembered that already liquor costs more in this district than in surrounding Native States, which teem with out-stills on our borders, and unless prices in those States are raised to the same level as ours, we cannot altogether control consumption in Ajmere and Merwara. This subject, *viz.*, the equalization, as far as possible, of selling prices throughout Rajputana is receiving attention I believe, and some day I hope the several Durbars will see their way to putting down the out-still system that prevails in their territories and substituting for it that known as the Sadr Distillery system.

No. 420 G., dated 12th November 1889.

From—J. A. CRAWFORD, Esq., Secretary for Berar to the Resident at Hyderabad,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 3506, dated the 9th July 1889, forwarding copies of the report of the Debate in the House of Commons on the subject of the excise administration of the Government of India.

2. In reply I am to observe that, as the statements made and the figures quoted in the Debate do not refer to the Hyderabad Assigned Districts, the Resident has no remarks to offer on them.

3. With reference to paragraph 2 of your letter, I am to explain that in the Hyderabad Assigned Districts no fixed duty is levied on country liquor; but the right to manufacture and sell it is farmed out annually by auction, and no statistics of sale are available. As regards European liquors, the right to sell them is subject to the payment of an annual license fee, which is Rs. 16 in the case of wholesale licenses, and Rs. 100 in the case of licenses for retail sale. The right to keep and sell opium is also sold annually by auction to contractors, who make their own arrangements for purchasing opium and paying the Government duty levied at Indore. Thus the table asked for in your letter cannot be furnished.

No. 3841, dated 8th November 1889.

From—F. C. DAURES, Esq., Officiating Secretary to the Chief Commissioner of Assam,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In continuation of this office letter No. 2984, dated the 31st August 1889, forwarding a note by Mr. Westland on the subject of excise administration in Assam, I am directed to submit, for the information of the Government of India, a statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in Assam in each year since 1860.

2. I am to request that in the marginal note to paragraph 39 of Mr. Westland's note above referred to, regarding the Nagagoolie case, "Rs. 25 a month, about fifty times the letting value," may be read for "Rs. 50 a month, about a hundred times the letting value."

Statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in Assam in each year since 1860.

Year.	Rate of duty on liquor per gallon, l. p.	Selling price of opium per seer.	REMARKS.
1860-61		R14	
1861-62		R14 and R18.	
1862-63		R14 and R20.	
1863-64		R14 and R22.	
1864-65		R14 and R20 and R22.	
1865-66		R20 and R22.	
1866-67	R2 in Assam Valley		
1867-68	and R2-4 in Surma		
1868-69	Valley.		
1869-70		R22.	
1870-71			
1871-72			
1872-73			
1873-74		R22 and R23.	
1874-75			
1875-76	R2-8 in Surma Valley	R23 and R24.	
1876-77			
1877-78		R24.	
1878-79		R24 and R26.	
1879-80			
1880-81			
1881-82	R2 Assam Valley	R26.	
1882-83			
1883-84		R26 and R32.	
1884-85	R2 and R4 Assam		
1885-86	Valley.		
1886-87			
1887-88	R4 Assam Valley	R32.	
1888-89			
1889-90			

No. 2984, dated 31st August 1889.

From—F. C. DAUKES, Esq., Officiating Secretary to the Chief Commissioner of Assam,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge receipt of your letter No. 3506, dated the 9th July 1889, in which the Chief Commissioner is asked for any remarks he may desire to make on the statements made in the debate in the House of Commons on the subject of Excise Administration in India.

2. In reply thereto, I am to say that it is the intention of the Chief Commissioner, following the instructions communicated in your letter No. 1248, dated the 9th March 1889, to appoint an officer to make systematic enquiry during the cold weather into the various matters to which recent discussions have attracted more prominent attention.

3. Until this enquiry is completed the Chief Commissioner will not be in a position to give a complete answer to the demand of the Government of India, but I am in the meantime to submit a note by Mr. Westland drawn up in anticipation of the intended inquiry, which will put the Government of India in possession of the state of the case as it at present stands.

4. The details called for in the second paragraph of your letter first above quoted, and in your letter No. 3800, dated the 24th July 1889, are being collected, and will be submitted as soon as they are ready.

The Excise Problem in Assam.

We have before us several enquiries* on matters relating to excise, which have emanated either from the Home authorities or from the Government of India. As the investigation necessary for a complete report upon these matters will occupy some considerable time, I think it

desirable to draw up a preliminary Note, which will show exactly what the excise problem is in the Province of Assam, and what the policy hitherto adopted has been.

2. It is necessary first of all to state the exact circumstances in which we find ourselves.

3. Assam Proper consists of the valley of the Brahmaputra, which is about 400 miles long and about 50 broad. Of this 50 miles of breadth, the northern portion, say, ten miles of breadth, may be described as a submontane tract, sparsely populated and full of jungle; it is inhabited for the western half of its length by the Kachari tribe, who also hold a number of villages scattered through the country as far south as the river. In the eastern half of the valley the Miri tribe dwell in considerable numbers all along the northern side of the river. Both these races have been addicted from time immemorial to the most liberal indulgence in rice-beer (*pachwai*). The preparation of rice-beer presents no more difficulty than the infusion of a pot of tea, and has this additional facility that, whereas tea, under the circumstances in which we most know it, is an imported product, which has to be purchased, rice is the staple food of this country, and being cultivated and stored in large quantities, every Kachari and every Miri has it always at hand. The mode of preparation is to steep rice in water for two or three days, then boil it with certain herbs,† which act as a yeast, and the result is beer. It is rarely sold, each person manufacturing his own supply, and borrowing from his neighbour if he falls short.

4. In 1884 the Chief Commissioner attempted to put a restriction upon this consumption by laying down a rule that limited to four quarts the amount of which possession at one time was permitted. Nothing, however, could be done towards enforcing this restriction. The custom of brewing in larger quantities was too universal and too ingrained in the habits of the people, and it was plainly impossible to carry out any system of domiciliary visits among a people scattered over a jungly tract of country 400 miles in length. In 1888 some enquiries were made on this subject, and in the reports that were submitted we get the following evidence of the extent to which the custom of drinking prevails.

(1) Mr. Luttman-Johnson, Commissioner,—

"They have been to me, and have shown me that to restrict home manufacture to 4 seers is practically to rob them, poor men as they are, of their beer. And, like our forefathers in the middle ages and a large portion of the Teutonic peoples of Europe and America to this day, they are, as is well known, largely dependent on their beer. Their robust habits and appearance may, I think, be partly attributed to their consumption of beer. An ordinary family of twelve persons of whom four are male adults, brews and consumes about 12 seers‡ a day, 4 seers in the morning, 4 seers in the middle of the day, and 4 seers in the evening. The families run large. For a man, his wife, and two or three children, 4 seers a day would suffice. But there are few families living thus separate from relations."

"But I fear that in the case of fermented liquors we have come far short of perfection. The Bodo portion of our population, consisting of Rajbanshis, Kochees, Rabhas, Meches, Kacharis, Madahis, Saranias, and many other classes, consumes fermented liquor to an enormous extent. Among the non-Hindu Bodo it is brewed

almost in every house; it is brewed often very strong, much stronger than our beer, and the consumption of it is enormous. The amount of drunkenness among these classes is terrible to contemplate. But, as has often been observed, the drunkenness entailed by fermented drinks is not so injurious as that following excessive consumption of distilled liquors. The Germans habitually drink too much beer, Prince Bismarck especially. They are a very fine race, and it is difficult to say that their potations have injured them. Similarly, our Kacharis and Rajbanshis are a very fine race. They are the backbone of Assam. They are quite extraordinarily superior to malarial influence. It would be difficult to say that their deep potations of rice-beer have injured them as a race: still I cannot but think that it would be better for them if some control could be exercised over their consumption of beer. The subject has often been discussed."

(2) Mr. Driberg, Deputy Commissioner,—

"I find that *pachwai* is manufactured in all Miri and Kachari villages, and in all villages inhabited by Nagas or other hill people who have come down to the plains. For the present I omit garden population. I calculate that each adult male consumes in a month 12 quarts of *pachwai*."

(3) Mr. Knox Wight, Deputy Commissioner,—

"Among the people of this district the consumption of *laopani*§ is said to be confined to the Kacharis, Sandangs, Turungs, and Miris. The use of the liquor is necessary on all great occasions, such as village assemblies

§ *Laopani* is another name for rice beer. marriages, funerals, &c. There can be little doubt that on such occasions the liquor is manufactured in greater quantities than four quarts."

(4) Mr. Campbell, Deputy Commissioner,—

"*Pachwai* is manufactured so simply that the process is only a little less complicated than the preparation of rice for ordinary meals or the brewing of a pot of tea. Whatever rules might be framed could be evaded without much difficulty. Moreover, the Kachari community are much addicted to entertaining each other, and it is not unusual on social occasions for the inhabitants of a village to entertain those of another village, or even those of two or three other villages, including men, women, and children. Several hundred individuals, consisting of host and guest, feast together sometimes for days, and many hogsheads of the article are consumed. No inconvenience or bad results follow from such feasts, and as *pachwai* and pig are the main causes of bringing these people together, it would be most undesirable to interfere with their old established customs."

(5) Mr. McCabe, Deputy Commissioner,—

"An ordinary Kachari family consumes about two *kalsis*,* i.e., twelve seers, of *pachwai* a day. It takes three days for fermentation to be complete, and it would be necessary to have six *kalsis* in stock, so that two *kalsis*

would always be ready for consumption, and four *kalsis* be under the process of fermentation. Permits might be granted to possess this quantity at one rupee a year for each household, and I consider that this tax would be a light one, and easily levied.

"On the occasion of *Bihu* festivities, marriages, or deaths, *pachwai* is largely consumed, and on the occurrence of these events I would grant special permits to brew *pachwai* in excess of the quantity sanctioned under the ordinary permit, say, at two pice per *kalsi*. This would check to a small extent the tendency of these gatherings to become drunken orgies. To enforce the limit of four seers would entail constant domiciliary visits on the part of the police, and our force is so small that this could not effectively be carried out. I cannot ascertain that any increase or decrease of drunkenness among the Kacharis has been noticed in the past few years, common report asserting that no special change has occurred.

"*Pachwai* I consider to be a good, strengthening beverage, and, unless taken in very large quantities, is never injurious to the human constitution."

(6) Mr. Gait, Officiating Deputy Commissioner,—

"*Madh*† is consumed in this district by Kacharis, Lalungs, and Mikirs. It is also drunk by Bengal coolies, who either make it themselves or purchase it from the aboriginal races mentioned above.

† *Madh* is another name for rice-beer. "Five seers of *madh* suffice to make a man drunk, while the daily average consumption per head is from 2 to 2½ seers. The moderate drinker drinks during the day only. Heavy drinkers drink also at night, and get through 4 or 5 seers in the course of the 24 hours, thus remaining in a state of chronic fuddle, which renders them useless for work of any sort. Lalungs are said to drink more heavily in the cold weather than in the rains, as in the latter season their stock of rice begins to run short, while their *madh* easily goes bad.

"Extra deep potations are taken on the occasion of festivals, *pujas*, marriages, 10 days after the birth of a child, and a month after the death of a relative. Drinking is heaviest at a death festival, when a Lalung of average means provides 40 or 50 *kalsis*‡ of *madh* for the assembled friends and relations of the deceased. At a marriage 20 or 30 *kalsis* are considered enough and at a birth 5 or 6 usually suffice.

‡ A *kalsi* is about a gallon. "Among festivals most drinking is done at the harvest-home and the *Bihu*.

"*Pujahs* are only performed when necessity arises, e.g., in the case of illness, or when cholera or small-pox breaks out in the neighbourhood.

"On all these occasions the custom is for the men to eat and drink first, the women commencing when the men have finished.

"Women drink far less than men, and seldom get drunk, while with the latter sobriety after a feast is the exception rather than the rule."

5. The above officers were asked if the custom of drinking was increasing; they reported that they could find no evidence of its increase.

6. It should be noted that the rice-beer is sometimes made to undergo a further process of distillation, and the distillate is called *phatika*. It is almost as cheaply and simply made as the rice-beer itself:—Take two earthenware pots; in one of them put the rice-beer, and on the top of it stand the other pot, first knocking a hole in the bottom of it. Stand a saucer on the

bottom of the higher pot, and stop the mouth of this pot with a vessel made in the shape of an inverted cone and filled with cold water. Now set the whole thing on a fire. The fumes rise, through the hole, into the upper jar, are condensed against the cold inverted cone, and drop into the saucer in the form of spirits. A native resident, describing the extent of the consumption, says—"In a Kachari village of 100 houses there would probably be a daily consumption of about ten bottles of *phatika*."

7. The question of subjecting to taxation all this home brewing and home distilling has been more than once raised; but it has always been dropped. I see that the Board of Revenue of Bengal attempt it by imposing a small house-tax, which appears to be reckoned only by annas per year. It may be a means of getting a small revenue, but it cannot be pretended that it

§ The Kacharis made strong remonstrances against it recently, when they heard that such a tax was contemplated. They argued that in paying land revenue, they paid all that was leviable in respect of rice, whether eaten as boiled rice or drunk as *pachwai*.

imposes any restriction on drinking. To attempt a tax of the kind among the Kacharis § would cause a serious excitement, to say the least of it, and the district officers in Assam are opposed to it. I cannot see that it differs in any respect from a simple poll-tax. That we could impose it and

collect it, if we chose, I dare say there is no doubt; but I do not see that its imposition or collection has anything to do with the question of spirit consumption.

8. The tribes with which I have been dealing occupy the northern portion of the Brahmaputra Valley. This valley is limited on the south by a range of forest-clad hills, inhabited by the following tribes taking them in order from west to east,—Garos, Khasis, Jaintias,

* The Mikirs inhabit an outlying group of hills.

Mikirs, * Nagas, among whom again drinking has

for immemorial ages been a national habit. Their drink is mostly rice-beer, but they do not brew it to such an extent as the Kacharis, apparently because they are not so rich in rice. The Khasis and Jaintias, however, distil their liquor, and drink it in a spirituous form to a much greater extent than the other tribes, and the Deputy Commissioner of the Khasi and Jaintia Hills writes in 1886—"The Jaintias are perhaps the most drunken race in the Province, if not in India."

9. Very little either has been done or can be done to restrain these drinking habits. For one thing a great part of the country is practically inaccessible to any ordinary establishments of Government, and we do not and cannot attempt to exercise a police jurisdiction except in the mildest sense. The Nagas have only recently come under our administration, and must for the present be to a large extent ruled according to their own notions and not according to ours; and the question about interfering in the Khasi and Jaintia Hills has more than once been raised and negatived. Our relations with the Khasi chiefs practically acknowledge their independence; in matters of importance we can make them do what we want, simply exercising our authority as a paramount power, but we have no right to impose upon them any particular excise system or order them to levy excise taxes or to restrain their brewing and distilling. In 1876-77 the Chief Commissioner proposed to subject distillation to some restriction,

† The proposal to establish a neutral tract on the frontier between the hills and Sylhet, that is, a breadth of country on which no shops should be allowed on either side, had to be withdrawn in deference to the Seim's objection. There was some mistake or misunderstanding about the revenue, which lent force to the Seim's objection. In any case, it was determined that we could not impose preventive measures on him, but leaving him free within his territory, must protect ourselves as best we could upon our own side of the frontier. The land there being largely marsh land, in which the communication is by boat, it is very difficult to stop illicit importation.

but found it impossible to do anything more than compel the local chief to impose some restriction in a part of his territory (Bholaganj), which is geographically part of the Sylhet district. To this even the Seim † objected, on the ground of the British Government having no right to interfere in his administration, and though he was admitted to be technically right, he was told he could not be suffered to manage matters so as to embarrass a neighbouring British

district (No. 573, dated 7th July 1877). But outside Bholaganj he certainly does so, for he maintains several shops exactly upon his border, knowing that they will mainly be used for the smuggling of liquor into Sylhet. I am inclined to think that the time has come when we should interfere.

10. In the Jaintia Hills the political difficulty is less, but the practical difficulty of enforcing any restriction we choose to enact is the same. Successive Chief Commissioners have

‡ The Revd. Mr. Jerman Jones, who has laboured for very many years in these hills as a missionary, writes as follows (June 24th, 1889):—

"I may safely say, as far as I know and as far as my experience goes, that drunkenness is not increasing among them. There may be isolated villages here and there where the people appear to drink more, and perhaps do drink more than formerly, but, taking the hills altogether, I do not believe there is any increase in the quantity of drink consumed."

Local officers consider that the imposition of a tax directed against their national habit of drinking would be attended with similar danger.

11. In dealing with the question of liquor drinking in the Assam Valley we have therefore first of all to remember that geographically the country consists of a long valley, bordered and partly dwelt in by tribes with whom the practice of drinking is hereditary, and who are accustomed in every house to brew and in some cases to distil liquor for their own consumption, and with whose habits in this respect we cannot interfere. Now, it may be said that hardly any point in the Assam Valley is more than twenty miles from either the liquor drinking races of the north or those of the south. Moreover, it is not as if the Assamese and Bengalis who colonise the valley never came into contact with the other races; on the contrary, these other races have villages scattered through the plains, and the Kacharis, the Mikirs, the Mikirs, and in Sibsagar and Dibrugarh also the Nagas, come down to the tea-gardens to earn money by labour. They bring their habits with them, though our arrangements prevent their indulging them so freely as in their own lands, and they spread, among the residents of the plains, a familiarity with the habit of drinking and with the methods of brewing and distilling the liquor wherewith to gratify it. Nor do they find unwilling pupils. The population of the plains, at least the part of it which is mainly affected by liquor laws, are the tea-garden coolies, who are drawn from the liquor-drinking races of Bengal, and very largely from the Sonthals, to whom the habit of liquor manufacture and drinking is almost as familiar as to the hill races of Assam.

12. Now let us look for a moment at the means we have of controlling and restricting the manufacture and use of liquor among the population, that is, the means we have of enforcing any prohibition that we may choose to issue.

First of all, to what extent may the country itself be considered open or accessible? The following are the statistics (in thousands of acres):—

District.	Settled and cultivated.	Forest and uncultivated.
Goalpara (a)	72	938
Kamrup	688	1,635
Darrang	362	1,826
Nowgong	318	1,767
Sibsagar	609	1,217
Lakhimpur	279	2,104
TOTAL	2,328	9,487

(a) Excluding the permanently-settled portion.

In short, about four-fifths of the area is covered either with tree or with grass jungle. And this jungle is not confined to one part of the district, but is scattered all through it. The cultivation, in short, is in patches, reclaimed here and there from jungle (and often falling back into it), and, except in some parts of Kamrup, none of it is really far from jungle.

13. Moreover, the Assam village is not, like the village in Bengal or in northern India, an aggregation of houses in a single part of the village area, where every man lives within hail of his neighbour. The Assamese loves to bury himself in the privacy of his own domain, and his house is separated from his neighbours by a belt of trees or of bushes. It remains to note that, according to the Census of 1881, the average number of houses to the square mile is 18, and of persons 105.

14. These, therefore, are the circumstances with which we have to deal,—a sparse population scattered over a country of which four-fifths is jungle, in which every villager surrounds his house with high vegetation, and has nowhere very far to go if he wants to hide himself away altogether from human sight. The drinking classes among them, familiar with the methods of brewing and distilling, continually possessing the materials at hand, and nowhere more than twenty miles distant from places where every householder has for ages brewed or distilled his own liquor and consumed it as regularly as he eats his food. Where is the means under such circumstances of prohibiting or even restraining any man who wants to drink? It seems to me that the most efficient preventive service in the world would find it difficult to attain any success; and unfortunately we have hardly any expectation of finding any but a most inefficient service. We can under present circumstances use the police only, that is to say, looking to the number of policemen available for district duties, one man for every thirty or forty square miles: and as the higher officers of the police belong to a large extent to foreign races, the force is less efficient on this account.

15. It follows from all this that it is hopeless to establish in the Assam Valley districts any system of excise administration which in any degree depends upon our ability to prevent or detect illicit distillation. If people want to obtain spirits, they can do so either by getting smuggled spirit from the hills, or by brewing and distilling for themselves by methods with which they are quite familiar, and which are very cheaply and easily available.

16. We had an illustration of this in Sibsagar in 1887. The Deputy Commissioner met combination among the vendors by refusing altogether to let any shops for country spirit, and in lieu of the ordinary arrangements gave two farmers a monopoly of sale, restricting them to imported rum. This did not suit the taste of the people, and they immediately began illicitly to manufacture and sell *pachwai*, and, through the instrumentality of the license-holders, several cases were brought forward, and punishments inflicted. Then, as we afterwards came to learn, the license-holders themselves began to illicitly distil and sell country spirits, under cover of their license for rum, and as the illicit distillation took place in remote and concealed places, it was not brought to light until the year was over for which the license had been given.

17. I have been dealing hitherto mainly with the districts of the Brahmaputra Valley, but the same description applies to some parts at least of the district of Cachar, which lies in the valley of the Surma, south of the last mentioned range of hills. Cachar is described in the *Imperial Gazetteer* as shut in on three sides by lofty ranges of hills, and as itself composed of lower hills, with fertile valleys between. There is, however, a considerable area in the centre of the district which may be regarded as completely opened out and brought under cultivation. This area is the principal area of tea-gardens, and in fact more than a fifth of the whole population of the district are coolies imported from Bengal for the tea-gardens.

18. The district of Sylhet is quite different in character from Cachar, and the difficulties it presents are of a different nature, being mostly difficulties of communication. During the rains a great part of the district is under water.

19. The result of all these considerations is that over nearly the whole of Assam only one method of taxing liquor is open to us, *viz.*, that of licensing individual shopkeepers to distil and sell country spirits at specified places. We cannot afford even to impose any restrictions upon their distillation, such as by limiting the size of stills or the hours when they may be used. The latter restriction we have no means of enforcing, and the former can be easily evaded by setting up a still in some adjacent jungle. It is the selling, and not the distillation, which must for the most part take place in public and can therefore be subjected to control; and our principal means of preventing illicit sale is to make it the licensee's interest that no sale shall take place besides that in respect of which he has paid a fee to us.

20. Personally, I hold most strongly to the view that the system of a still-head duty per gallon is the only satisfactory method of excise administration, and that no other system can give us a satisfactory control over spirit manufacture and spirit consumption. But the result of such information as I have been able to gather from officers who have dealt with the problem in Assam and from a perusal of past records, and especially of a recent discussion on this very point, which Mr. Fitzpatrick submitted to the Government of India with his letter of 13th November 1888, is to show that the circumstances of Assam are such that the first conditions of such a system, *viz.*, the possibility of preventing illicit distillation, does not exist. The only area where a central distillery system seems to have any chance of success seems to be the central portion of Cachar, and the success of the system there would largely depend upon the possibility of keeping outside the central distillery area the spirit distilled under the outstill system all around it.

21. On the other hand, the outstill system does not appear in Assam to be chargeable with some of the faults which are ordinarily expected to spring from it, such as the cheapening of liquor and the spreading of drinking habits, through its being made directly the interest of the licensee to sell as much liquor as he can. In a Note prepared for me by Mr. Lyall, of which copy is appended, he reviews the actual prices at which liquor is sold, and shows that in the Assam Valley, so far as retail price goes, we obtain even better results than are produced by the much more perfect systems of Madras and Bombay. For this there is probably more than one reason. In the first place, the upset price at which the licenses are fixed is sufficiently high to establish a considerable rate of taxation per gallon of consumption, and, the drinking classes being limited, the licensee has not much opportunity of making up for a reduction of price by an extension of sale. The drinking classes are mainly the imported labourers, as the natives of the country, apart from the special races already mentioned, take to opium and not to spirit as their method of self-indulgence. Again, the materials used for spirit (*gur* or *molasses*) are all imported from a distance, and are therefore dear, in fact it is largely to this cause that we may attribute the fact that illicit distillation is not rampant in the Province and that we get any revenue at all. The drinking classes, being mostly foreigners, prefer the molasses spirit (which they cannot themselves procure the means of manufacturing) to the rice spirit (which they can, if they choose, manufacture without much chance of detection); and for this reason they are obliged to have recourse to our licensed shops for the spirits they want, and to give us the means of imposing a fair taxation upon their liquor.

22. Mr. Lyall's statistics do not include the Surma Valley, where, according to the information collected in 1887 and 1888, the price of spirits ranges much lower, and where, in my opinion the same success in the regulation of spirit-vend cannot be claimed as in the Assam Valley. The Commissioner of Excise reported in September 1888 that in the Surma Valley the price of country-spirit is gradually becoming lower, and in Sylhet in the last year it has fallen as low as two annas, and he attributed this in part to rice-spirit being introduced in place of *gur* spirit. The spirit is certainly very weak; but still the lowness of the price indicates that some remedy is required. The average area per shop in Cachar is only about one-eighth of that which is usual in the Assam Valley. The ratio of shops to labour population does not differ much in the two valleys, being about one shop to every 1,200 or 1,500 labourers, but the labour population is much more closely packed in Cachar than in the Assam Valley, and, reckoning their drinking propensities at the same standard, they should not require the same number of shops.

23. It is no doubt one fault of the outstill system that it leaves us to a great extent without information relating to consumption, and that we are therefore the less able to regulate our revenue-demand in such a way as to control it. An attempt to overcome this difficulty was made in orders issued by the Chief Commissioner on 22nd February 1887 (Circular No. 8), directing the attention of officers, when inspecting distilling-shops, to certain points of information which it was considered would lead to trustworthy conclusions as to the amount of distillation and of sales. Shop-keepers are obliged to keep accounts, but there is too much reason to think that they are systematically fudged. A fair beginning has been made in the collection of information of the kind required, but it is only in some places that the results can be pronounced satisfactory, as some of the officers evidently have too little knowledge of the subject to apply any proper test to the information presented by the shop-keepers. *The amount of consumption, the burden of taxation, the statistics of the drinking classes and of their habits and customs,—all these are subjects on which it is extremely desirable that we should have more information.

* Hydrometers have only just been supplied in Assam, and all information gathered until recently was quite irrespective of the strength of the liquor.

24. The despatch of the Secretary of State of 19th April 1888 called the attention of the Chief Commissioner to the question of the outstill system generally, and was replied to in the letter, already quoted, of 13th November 1888. But the Chief Commissioner had already been considering whether it was possible to adopt in Assam those measures of restrictions which had been proposed by the Excise Commission in Bengal, and afterwards by Mr. Westmacott in his investigations in the districts near Calcutta. His general conclusion was that some of the restrictions (such as limiting the size of stills and fermenting vats, and the fixing of a minimum retail price) could not be carried out in Assam, and that, with a view to the important matter of fixing a high upset price, it was necessary to continue to collect information of the kind I have indicated in the last paragraph. By this means alone can we hope to subject the consumption to a restrictive rate of duty.

25. The subject of location of shops, which arises in connection with the enquiries made in Bengal, raises what in Assam is one of the most important questions of excise administration.

26. I have already said that the drinking population consists mostly of garden coolies. The managers of gardens are naturally anxious to prevent their coolies indulging in liquor, but so far as we have had to deal with them, they are divided into two classes. There are those who see in the liquor shop a means of indulgence which they rashly assume would not exist if the liquor shop was not there, and who therefore denounce the liquor shop as the *fox et origo mali*. And there are those who adopt the view, which guides the Government policy, that the custom and habit of liquor-drinking exists, and will exist, whether there are liquor shops or not, and, accepting the liquor shop as a necessary evil, would rather have it near their gardens, where it can be controlled, than far away.

27. Tea planters have for many years imported from 10,000 to 15,000 gallons of rum for issue to their coolies, but, as they issue it rather by way of reward than upon actual payment in cash, their issue of it is held not to be within the restrictions of the Excise Act. The Chief Commissioner, examining the matter in 1880, considered that the practice involved a direct loss of revenue, that is, the coolies were enabled to get drink which bore none of the tax paid by licensees of shops. Shops in fact were at that time extremely few, and the revenue very small, whereas it was considered that there was certainly a considerable amount of drinking.

28. The following extract from Chief Commissioner's letter No. 2096, of 3rd November 1880, shows the policy then adopted:—

"All coolies from the Southal and Chota Nagpur districts, from Behar, and the North-Western Provinces are of a class that habitually consume either spirits or fermented liquor; the Assamese, as a rule, consume

opium, and, as shown above, it was an object with Colonel Keatinge, if possible, to displace opium by country liquor. Cacharese and Mikirs, who form a considerable proportion of the population, consume both fermented and distilled liquor. The process of preparing either fermented or distilled liquor is very easily carried on on a small scale in the people's own houses, and, though the preparation of fermented liquor for home consumption has hitherto not been forbidden, the Chief Commissioner has learnt that the manufacture is largely carried on, especially in coolie-lines of tea-gardens, for sale, which is forbidden, and that distillation, which is of course forbidden, is also carried on. So long as coolies cannot get liquor from licensed shops, so long is it certain that they will obtain it illicitly, and, while the demand for further facilities in obtaining liquor was unmistakable, the Chief Commissioner saw no reason why alone of all the classes of Her Majesty's subjects the tea-coolie and Assamese ryot should be exempted from paying the excise revenue on the liquor he consumes. Recognising, however, the justice of the planters' complaints as to the necessity of controlling the supply of liquor to their coolies, Sir Stewart Bayley specially directed that planters should be given opportunities or purchasing the shops in their own neighbourhood.

"The objection which the planters have to their coolies leaving the garden and drinking at a neighbouring shop is most natural, and has the Chief Commissioner's sympathy. He would far prefer that the planters should take out selling licenses, and let the coolies fully supply their wants from their own rum stores; but they do not care to do this, nor would the price probably suit the coolies. But the Chief Commissioner does not think that, while over the whole of India an excise system is in force, which professes merely to arrange that purchasers should be free to buy the liquor they want, provided only it pays the excise duty, the Assam tea-coolie should be an exception to the rule. The supply has certainly not been forced in advance of the demand; on the contrary, it has lagged greatly behind it, and, except by giving planters special facilities for controlling the vend of taxed country spirits, the Chief Commissioner does not see how, consistently with the ordinary principles of excise administration, the demands for the protection of the coolie from drunkenness can be met.

"It is, however, possible to give the planter a better opportunity of control than he has hitherto had, and it is certainly possible to place the shops where, without being entirely out of reach of the consuming class, they will not, as when placed at the entrance to a tea-garden, be a daily and hourly temptation to the coolie."

29. The directions given were that a strict control should be kept over the shops, that if drunkenness or violence occurred the shops should be closed, and the planter allowed an opportunity of taking over the lease without any enhancement of license-fee. Also that, to prevent the planter being ousted by being overbid at the yearly auctions, the Chief Commissioner was willing as an experiment to forego the expected increment of revenue, and settle the shops with the planters at the same rent as last year.

30. The planters did not come forward, as the Chief Commissioner hoped they would. The Deputy Commissioner of the district chiefly concerned reported as follows:—

"The planters have had the opportunity of purchasing the shops, and thereby obtaining entire control over them if they wished; they have not availed themselves of this,—neither from the replies received are they now willing to take advantage of the concession offered in the Secretary's letter under reply.

"I have now carefully gone through the list of liquor shops for the sale of country spirits in the district, and better sites than those now existing cannot be selected. The shops should of course be placed where there is a demand: if a different course was adopted, and a shop was at a distance, the result would be the shop would fetch nothing at auction, and coolies would distil for themselves."

The Deputy Commissioner of Nowgong made a reference to eight planters in his district. Of these, two wanted the shops to be established near their gardens, and were willing to undertake the management of them. Three objected to shops being near their gardens, and the rest had no complaint to make regarding the liquor shops in their neighbourhood.

31. Another proposal was examined, namely, that of giving the managers license to issue rum to their coolies upon payment of a fee per head, but this came to nothing.

32. Finally, the matter was dropped upon receipt of the following report from the Commissioner (3rd June 1882):—

"From enquiries made during my recent tour, it is quite certain that planters do not wish to have the control of the liquor shops. I find also that by far the greater number of them have no complaints to make against the existence of these shops, and the few who complain do not offer to assist Government in controlling them, but ask for their total abolition. Under the circumstances stated, I do not think the Government is called upon to accede to this request, and thereby sacrifice a legitimate source of revenue.

"In explanation of the delay which has occurred in replying to your letter, I should state that the subject was not one upon which I could venture to express an opinion until after the close of my recent tour, during which I had several opportunities of discussing the subject with planters and district officers."

33. Similar information came from some of the Deputy Commissioners. The matter therefore dropped, and it was assumed, apparently with reason, that the planters acquiesced in the decision of the Government to tax the liquor consumed by the coolies, and that, as they were unwilling to undertake any active part themselves, they had no objection to raise to the system of licensed shops for distilled liquors.

34. It seems, however, to be agreed that a large amount of illicit brewing still goes on on the tea estates, and the following letter by the Deputy Commissioner of Sibsagar, dated the 9th November 1888, shows the difference of opinion among managers on matters relating to it:—

"It is practically impossible to carry out any orders limiting the quantity of *paekwai* that may be manufactured. Whether the limit be 4 seers or 12 seers, is, I think, immaterial in the case of garden coolies. Distillery, on the part of the manager, is next to impossible. The orders issued by Government reducing

the quantity from 12 seers to 4 quart bottles do not seem to have produced any difference. Thus, the Superintendent of the Assam Company writes—

"The consumption of home-manufactured *laopani* has not been in any way affected, because a check on it cannot well be instituted without giving too free a license to the only executive machinery available for the duty and opening a door to corruption and other evil practices, which would cause more evil than that which it is intended to check."

"It is reported by some managers that villagers, Assamese, but chiefly Noras (i.e., Siamese * settlers) make *laopani* and sell it in gardens. No doubt a good deal of *laopani* is sold illicitly, but detection is most difficult so

* Qy. Shans?

long as home consumption, limited or unlimited, is permitted. Most managers will agree that their coolies do not limit themselves to the Government maximum of four quarts. The temptation to brew an excess quantity for sale while making four quarts for one's self is irresistible.

"It seems to be generally admitted that the effect from *laopani* on the consumer is less disastrous than that of country spirits as now manufactured. Consequently, almost all managers would be strongly opposed to the reduction of the quantity now allowed, viz., four quarts, and still more so, of course, to the total prohibition of all manufacture, many would prefer to see an increase of the maximum quantity allowed.

"The evil results of drinking country spirits are according to most managers very disastrous:—'They set the brain on fire.' They render a coolie unfit to work for some days, they produce a sort of madness and delirium, &c., &c., &c. But, on the other hand, I give a description of the results of *laopani* as furnished by the Superintendent of the Singlo Tea Company. He writes as follows:—

"The consumption of *laopani* is very great indeed on the gardens of this Company, almost every coolie having a *kalsi* of it in his house, either in course of preparation or ready for consumption. I consider the present system of allowing coolies to manufacture and drink this vile compound pernicious in the extreme, being I firmly believe the cause and foundation of all bowel-complaints, and often cholera; as a proof of this, I may mention that I have found *laopani* in coolies' houses in a state of putrefaction, and I have known a fine strong healthy young coolie die of cholera in a few hours, after having indulged in *laopani* the night before.

"The reason this *laopani* is injurious to health is, I feel convinced, in the first instance, owing to the yeast which is used being at times simply rotten. This yeast, which is made up in small cakes, can only be procured in the Miri villages, where, in places, the water-supply is anything but good.

"The use of this yeast, or '*dewai*,' as the natives call it, I consider the first cause of mischief, and, even admitting that the yeast is sound and free from the germs of other impurities, the next trouble arises from the coolie allowing the fermentation of the rice to go too far, either through ignorance or carelessness, when putrefaction sets in, and the poor creature is simply poisoned, which takes the form of diarrhoea and dysentery, or in severe cases, all the symptoms of cholera are produced with fatal results. I would strongly recommend that the manufacture of all *laopani* on tea-gardens be prohibited, and the sale of this yeast, or '*dewai*,' by the Miris be stopped at once, and that all gardens be allowed to open a sort of canteen at certain hours of the day for the sale of rum in small quantities to their coolies. By this means, the consumption of liquor would be under proper control, and the coolies would be sure of getting good sound liquor at cost price, instead of the frightful compound they are driven to drink at present."

35. The following are the orders in force in this Province regarding the location of shops:—

"You do not, however, propose any alternative scheme, and your views could apparently be met only by entirely withholding licenses; a measure which could, as has been constantly made manifest, only result in a great increase of illicit distillation.

"The primary object to be kept in view is not the increase of abkari revenue, but to avoid encouraging the illicit manufacture and consumption of liquor, by regulating the number of licensed shops in accordance with the demand, and by keeping these shops under vigilant control: to effect this is surely not beyond the power of an energetic district officer. There still remains the objection naturally made by the planters to having shops placed so close to their gardens as to be a source of daily and hourly temptation to their coolies, and from this point of view the Chief Commissioner thinks that the increase in the number of shops last year from eleven to twenty-six was unduly sudden, and that you were insufficiently instructed in regard to the selection of localities for the shops. It was no doubt necessary, in accordance with the Chief Commissioner's desire, to give planters an opportunity of obtaining entire control over these shops, to place them at such convenient distances from the tea-gardens as would permit the planters to exercise this control; but you should have been warned at the same time against putting them in such immediate proximity to the gardens as to be an ever present temptation to the coolie.

"When, therefore, you have revised your list of shops and fixed on the localities where licenses are to be granted, you should, in the case of such shops as are mainly for the convenience of garden coolies, and are not situated in large bazars, place yourself in communication with the managers whose coolies are likely to supply themselves from those shops. You should explain what the objects of the Administration are, and that in order to give the planters full control over the shops, you will give to any one of them who may be willing to undertake the control of the shop, a license at the price received for it last year (this, however, can be altered by you in case of necessity), and that during the year no fresh shops will be licensed. It will then be fully within the power of the planter, through the shopkeeper he may nominate, to prevent his coolies getting more liquor than is good for them, or getting it at inconvenient hours or of deleterious quality."

36. These orders were circulated to all Deputy Commissioners in the Assam Valley* in 1880 and since then no complaints from the planting community have reached the Chief Commissioner, with the exception of one made in 1886. This was received from Finlay, Muir, and Company, who wished the Chief Commissioner to close two shops near their Jafflong garden in Sylhet. This garden lies close under the Khasi and Jaintia Hills, whence, as above explained, a liberal supply of illicit liquor is smuggled into Sylhet, and several of the Jafflong tea-garden coolies had been convicted of obtaining liquor illicitly. The Chief Commissioner did not see

* They do not appear to have been sent to Sylhet and Cachar.

his way to closing the shops, as it appeared clear that the closing of them would not stop the consumption of liquor.

37. Occasional complaints made to Deputy Commissioners have been referred to in the annual reports; but Mr. Fitzpatrick writes that "though he has twice travelled through the tea districts, constantly meeting large numbers of managers by special appointment or by accident, and discussing their affairs with them at great length, not one single representation has been made to him on the subject; indeed, the only complaint he has seen, regarding the location of a shop, from a garden manager was one of a gentleman who objected to the liquor shop being removed too great a distance from his garden.

38. Finlay, Muir, and Company, however, recently took steps to bring the matter before the Secretary of State directly, and caused to be laid before him five letters* (of which four were from Assam) complaining of the excise system. The subject was referred to the Government of India by the Secretary of State, and the Government of India has called for a report from the Chief Commissioner (Financial Department No. 1248, dated 9th March 1889).

39. Mr. Fitzpatrick's first step was to ask the gentlemen who had written these letters

† One of the letters submitted to the Secretary of State was from Mr. G. Fitzgerald, who said: "Planters have protested over and over again against their erection, but without effect. In fact, I know of a case in which Government tried to force a shop on to land actually belonging to the garden, and it was only after a long fight that the manager won the day."

When asked for particulars by Mr. Fitzpatrick, Mr. Fitzgerald wrote—"The planter to whom I wrote for particulars has not supplied me with them, but I do not think I am violating any confidence by stating that it occurred on the Nagagoolie garden of the Upper Assam Company."

The particulars of the Nagagoolie case were really as follow:—As tea-garden lands abut immediately on the public road for a considerable length, a shop established in the district could not be set up anywhere except on garden land. The manager of the garden, taking advantage of this position, demanded from the shopkeeper a rent of Rs50 a month, about a hundred times the letting value of the land. As this was practically an appropriation of excise revenue, the Deputy Commissioner proposed to take up land under the Land Acquisition Act in order to get land for the shop. The manager raised strong objections to this, and the proposal had to be abandoned because it was found that a former Deputy Commissioner had given to the manager a promise that we would not give the shopkeeper any other site. The facts therefore are that the manager did not only not object to the shop being in his land, but actually interfered to prevent its being taken elsewhere.

‡ On the other hand I hear that at a planter's meeting held at Tezpur, the present system was declared to be the best available.

40. The opinion I gather from reading the past history of the matter is that, from the fact of the planters not coming forward with complaints, we have too easily assumed that the policy laid down in 1880 had been sufficiently carried out, and that no occasion for further restriction had arisen. On the other hand, the planters have too often accepted as inevitable a state of things which, if they had only brought it to notice, and would give some assistance in putting it right, they would have found the officers of Government quite willing to remedy. It is only by co-operation between the managers and the officers of Government that the evils they allege can be remedied, and it was upon this principle that the Chief Commissioner's orders of 1880 were based. The establishment of the shops was justified upon the ground that the coolies must have liquor and will get it illicitly if they do not obtain it by lawful means. Our hope was that the planters would undertake the control of the shops; but that hope was entirely disappointed, and they apparently would have nothing to do with the shops and, if their present complaints are correct, they will not even do anything to prevent their coolies indulging in excess in the licensed shops.

41. Even supposing the state of things is what the planters represent, I do not think we can accept for the Government the entire responsibility for it. It arises at least in part from the fact that the planters remain with their hands folded, and will do nothing either towards the prevention of illicit liquor or the regulation of the traffic in licit liquor. I am afraid that some of them knowingly permit illicit manufacture to go on in their gardens, from a belief that the liquor so prepared is not so harmful as that obtained from the shops. I think the solution of the difficulty must be in the establishment, in co-operation with the planter, of some *modus vivendi*, based on the fact that the coolies require, and will by some means or other obtain, a certain amount of liquor, and that the arrangements of the Government and of the planters should be combined to ensure that the liquor they get will pay its proper tax, and will not be excessive. Mere denunciations of the iniquity of grog-shops are no advance towards the solution of the practical difficulty.

42. A circular has been issued by the Chief Commissioner (25th June 1889), based on this policy, calling on district officers for full information relating to the matters of which the planters have complained, and directing them to consider, in communication with the planters, what the best remedies are to be applied to any evils they bring to notice. The circular indicates the necessity of co-operation on the planters' part, if any success is to be obtained in the regulation of the sale of spirits.

43. The Government of India, in letter No. 1248, dated the 9th March 1889, forwarding copy of a despatch to the Secretary of State on the subject of the outstill system generally, directed the Chief Commissioner to arrange for a careful and exhaustive enquiry into the facts connected with the excise administration of Assam. Mr. Fitzpatrick has left on record his recommendation that Mr. Driberg should be placed on special duty during next cold weather for the purpose of taking up the enquiry. The enquiry will necessarily cover the whole ground which has been touched upon in this Note, both the ascertainment of the facts, and the solution of the difficulties. My object in this Note has been to explain in what state matters stand in this Province, and thus to indicate generally the matters to which the special enquiry which it is intended to initiate should mainly be directed. The principles of excise administration have been fully laid down in several recent letters and despatches, and may be described as generally accepted and recognized; and we also possess, both in the enclosures to these letters and despatches and in several recent reports, the experience of the several Local Governments, some of which at least bear upon the questions that have to be solved in Assam:—

Despatches by Secretary of State:—

Revenue, No. 28,	dated	19th	April	1888.
" " 13,	"	31st	January	1889.
" " 38,	"	28th	March	1889.
" " 52,	"	16th	May	1889.

(with F. D. No. 3392, dated 3rd July 1889).

Despatches of Government of India to Secretary of State:—

No. 166,	dated	25th	June	1887.
" 55,	"	19th	February	1889.
" 157,	"	25th	May	1889, (with F. D. No. 3686, dated 18th July 1889)

Mr. Westmacott's report to the Government of Bengal on the Excise Administration in the districts near Calcutta.

Mr. Buckland's report to the Government of Bengal on the Madras and Bombay systems of excise.

44. There is another point that should be taken up in connection with this enquiry, viz., are we doing wisely in attempting to do entirely without any district establishment? I am doubtful of it. We have a good deal more to do than can be left to the operation of the principle that the licensed vendors' interests are the same as ours. They are so only in respect of the supervision of illicit traffic: where the question of the control of licit traffic arises, their interests are too often opposed to ours. The want of precise information on matters which bear upon that control has been much felt in the past, and the vagueness, and in some cases the manifest inaccuracy, of the information gathered under the orders contained in the Circular of February 1887, show that if such enquiries are to be useful, the officer who makes them must have a better knowledge of the subject than has been displayed in many of the inspection reports. In one or two cases the inspecting officer has gone behind the information which the shopkeeper placed before him, and has given an independent estimate of the liquor consumption; but in most cases the report is that the shopkeepers' accounts (which we know are systematically fudged) say so-and-so, and "there is no means of testing the information." A subordinate establishment employed mainly on land-revenue duties we cannot expect to be sufficiently expert in matters of excise to give us very valuable information, and besides this each Sub-Deputy Collector or Tahsildar has his own special area only, and is not in a position to gather comparative information. If we had two men of the Sub-Deputy Collector class for the Assam Valley and one for the Surma Valley employed on nothing else but continual inspection of shops and gathering of information about consumption and the consuming classes (both licit and illicit) and keeping themselves and the Deputy Commissioners informed about excise subjects generally, I feel sure that the Deputy Commissioners would feel much surer of their ground, and could manage the excise of their districts with greater confidence as to the social effects of it than at present.

45. In the outstill system one point of great importance is the settlement of a definite policy in the fixing of upset prices, and in my opinion no satisfactory policy can be adopted which is not based in some way on fairly good estimates of the actual consumption. The

Board of Revenue's letter, pages 24 and 25 of the enclosures to despatch of 19th February 1889, shows how this has been attempted in Bengal, and it should be attempted in the same way in Assam. The hitherto-adopted rule of taking the average of the three previous years assumes, what may be quite untrue, and what is certainly untrue in Cachar and Sylhet, that the liquor sold already bears sufficient tax; our object should be to fix the prices so that each gallon consumed must pay a tax of at least R1 or R2, or whatever sum we choose to fix (an amount which, once being fixed, can be afterwards gradually increased). In a note of Mr. Lyall's which I append, he aims rather at basing the upset price on the principle of appropriating as much of the vendor's profits as possible. But this principle seems to me to be a subsidiary one only. We do not grudge the vendor a reasonable profit, but if he is selling at too low a price, then, whether his profits be great or small, we are bound to interfere, and by raising the standard of fees, to make him also raise the standard of price. It is also a necessary condition that all shops in a district must be, as far as possible, subjected to the same standard of taxation, in order that each shopkeeper may be secured against undue competition by a cheaper liquor sold by his neighbour. We cannot expect a fair bid for one shop unless the bidder has some confidence that the adjacent shops will not be let at prices which may upset the calculations on which his own bid is based.

46. The question of fixing a minimum permissible sale price is one that has been discussed both in Assam and elsewhere (*see* paragraph 24). The argument against such a rule *viz.*, that no power on earth can really prevent its evasion, is valid so far as it goes, but I think that the rule nevertheless has its use. A shopkeeper who pays a tax equal to, say, R2 a gallon, has to fix his prices at a standard sufficient to cover this tax; and, having done so, a small reduction of price is probably an impossibility, as the increase in consumption which he can expect from it is too small to make up for the loss. But it is conceivable that a bolder policy, and a very considerable reduction in price, may so increase the consumption as to make the trade, on the whole, a more profitable one to him. The fixing of a minimum retail price would, it seems to me, go a long way towards preventing a vendor adopting a plan of this kind, not because it would be impossible for him to sell, now and again, below the fixed price, but because he dare not, in face of such a rule, adopt a policy which can bring success only if the rule is systematically defied.

47. The settling of the location of shops upon the principles laid down in the orders quoted in paragraph 28 above, and the fixing of their prices upon the principles here indicated, seem to me to be the chief means at our disposal of exercising a control over the outstill system in this Province. Even though planters refuse to take any active part in the control of the supply of liquor, they have special facilities for getting information which would be of use to the district authorities in exercising their control, and they might perhaps be induced more than at present seems to be the case to give the district authorities the benefit of their information, especially if we had, as I think we should have, more systematic and constant means of gathering such information.

J. WESTLAND.

August 1889.

No. 3858, dated Shillong, the 21st October 1889.

From—F. G. DAVIES, Esq., C.S., Offg. Secretary to the Chief Commissioner of Assam,
To—The Secretary to the Government of India, DEPT. OF FINANCE AND COMMERCE.

Your letter No. 1248 of 9th March last forwarded for enquiry and report five letters written by tea-planters in reply to a circular issued by Finlay, Muir & Co., in which complaint was made of the way in which outstills and liquor shops have been opened, sometimes in spite of the planters' protests, close to or upon tea-gardens, and allegations were made that the facilities for drinking, the evil of drunkenness among tea-garden coolies, and the drink revenue, have all increased greatly during the last few years (paragraph 1 of Secretary of State's Despatch No. 13 of 31st January 1889). As the despatch just quoted immediately proceeds to point out, the last statement as to the drink revenue of Assam is contrary to fact; but on the other matters, and on the question of excise management generally, the Chief Commissioner was directed to make a careful and exhaustive enquiry, and to report the results. Arrangements have been made for this enquiry, and it will cover the whole ground of excise administration in Assam, but, as it cannot be entered upon till the cold weather, some delay must occur in reporting its results.

2. The Chief Commissioner, however, took immediate steps to make enquiries regarding the allegations contained in the letters of tea-planters above referred to. As attention was again drawn to the subject in your letter of 9th July 1889, in which, enclosing a copy of the debate which took place in the House of Commons on 30th April last, you requested the

Chief Commissioner to submit any remarks he might desire to make on the statements therein made, the Chief Commissioner desires me to submit at once the result of the enquiries so far as they have gone.

The statements in question, so far as they affect the Province of Assam, are contained in extracts read by Mr. S. Smith, from two of the letters (*viz.*, those signed by Mr. Henderson and Mr. Fitzgerald) with regard to which the Chief Commissioner had been making enquiry. They amount to the assertion that Government is fostering drinking habits by opening liquor shops in the vicinity of tea-gardens; that the planters are opposed to this action, and protest against it; but that no heed is given to their remonstrances.

3. I am first of all to refer to paragraphs 25 to 33 of the Chief Commissioner's Note submitted with my letter of 31st August last, No. 2984. In these paragraphs Mr. Westland gives an account of an attempt which was made in 1879 and subsequent years to enlist the active aid of tea-planters in the control of spirit shops, and the manner in which that attempt broke down. Mr. Westland certainly would not attribute to the planters any lukewarmness in the matter; they may very reasonably have considered that the functions expected of them lay outside their business; but the action of the Administration and the instructions which it issued on the subject, and which are quoted in paragraph 3 of the Note referred to, will at least show that it was anxious to consult the planters' interests and convenience in the details of excise management.

4. It is hardly germane to the subject of this letter to reply to those who would argue that the business of the Government is to put down spirit shops altogether. Mr. Westland has in his Note above mentioned shown that such a policy would in Assam at least be quite ineffectual in stopping drinking, and he will in this letter produce ample evidence that most of the tea-planters also are of this way of thinking. Mr. Westland will, therefore, abstain from defending the conclusions of his predecessors that their duty was, not to abolish or shut up the shops, but to regulate them so as to make drinking as little of an evil as possible, and the instructions which have just been quoted show at least that it has not been the policy of the Administration to neglect the interests or the wishes of the planting community.

5. The first question, therefore, is what amount of truth there is in the statement that the actual management of the Excise Department has been carried on in such a way as to call forth remonstrances from the planters, which the Government has habitually neglected.

On this point, I am first of all to quote paragraphs 3 and 4 of the Chief Commissioner's Circular No. 54, dated the 25th June last:—

"3. During the years 1881-82, a considerable amount of correspondence took place regarding the second of the remedies above mentioned, from which it would appear that the planters availed themselves of that remedy only to a very limited extent, and on the 3rd of June 1882, the Commissioner, Assam Valley Districts, in his letter No. 165 E., to the Secretary to the Chief Commissioner, wrote that 'by far the greater number of them (the planters) have no complaint to make against the existence of these shops; and the few who complain do not offer to assist the Government in controlling them, but ask for their total abolition.'"

"4. Since that time no complaints from the planting community on this subject have been submitted to the Local Administration with the exception of one in 1886, from Messrs. Finlay, Muir & Co. respecting the Jafiang garden, and the only references to it are to be found in the Annual Excise Reports and the Resolutions recorded thereon. In the Report for 1882-83, paragraph 14, it was stated that tea-planters in Cachar strongly opposed the erection of shops near their gardens, but would not avail themselves of the opportunity afforded them of taking the licenses, and in paragraph 11 of the Chief Commissioner's Resolution it was observed that it was impossible to abolish the shops, and that 'the only course which under the circumstances can be adopted is not to locate the shops so near to the garden coolie-lines as to offer a distinct temptation to the coolie to go to them when he would not go there if the shops were located a mile or two miles from the lines.'"

"From paragraph 17 of the Report for 1883-84, it would appear that the complaints from Cachar continued, and were, in the Deputy Commissioner's opinion, not without foundation. After that, except for a statement in paragraph 24 of the Report for 1885-86, that complaints were 'general in Lakhimpur,' complaints of this sort would seem to have diminished. There are none referred to in the Report for 1886-87, and during the 18 months Mr. Fitzpatrick has been here, though he has twice travelled through the tea districts, constantly meeting large numbers of managers by special appointment or by accident, and discussing their affairs with them at great length, not one single representation has been made to him on the subject; indeed, the only complaint he has seen regarding the location of a shop from a garden manager was one of a gentleman who objected to the liquor shop being removed too great a distance from his garden."

Mr. Fitzpatrick, just before issuing the Circular from which the above extract is taken, had addressed Mr. Fitzgerald (one of the planters quoted in Mr. S. Smith's speech), asking him to give further particulars as to the alleged ineffectual protests against the licensing of liquor shops. Mr. Fitzgerald's reply and its enclosures are annexed (Appendix A), and the conclusion to be drawn from it is, in Mr. Westland's opinion, rather that the planter's attitude is one of willing or unwilling acquiescence than of ineffectual protest. With reference to the various facts alluded to in these letters, I am to quote paragraph 8 of the Deputy Commissioner of Lakhimpur's letter of 19th October 1889:—

"8. I will now refer to the Chief Commissioner's letter No. 2187 of the 4th July, forwarding for report

copy of Mr. Fitzgerald's letter of the 30th May and enclosures. It is these enclosures to which attention is required. (a) Mr. Goodfellow objects to the shop at Bara Hapjan, about two miles from his garden. His communication with Mr. Godfrey was verbal. This year, as I have already stated, the Bara Hapjan shop has not been leased. I refused to lease it solely because I could not get a sufficient price, and I did not wish to lease it at a low figure. (b) Jameson's nearest shop is the one at the Chubwa *hdt*, about three miles from his garden. There is no correspondence regarding the discussion between Mr. Strangways and the former Deputy Commissioner, and there is no shop between Hugrijan and Balijan or within, say, five miles of either garden. (c) Mr. Peter Barry, of another Company, refers evidently to the Nagaguli case. Nagaguli belongs to the Upper Assam Tea Company, and is on the Rangagora road. This case is known to the Commissioner and Chief Commissioner. There was a country-spirit shop at Nagaguli on garden land, and a native official of the garden held the license; in 1887-88 an outsider outbid him, and then the manager objected to the shop, and refused to give a site. After some two years, on my coming here, I suggested we should drop the matter, and this was done, and there has been no shop since, though the manager offered to give a site to the 'outsider' for his shop for Rs 25 a month. Mr. Fitzgerald himself refers to this case. (d) Mr. Alston allows that he has not written officially, and I do not think his letter calls for special remarks; it is a general complaint. (e) Here Mr. O'Brien objects to the shop near him, the Talup shop. He is one of the gentlemen I referred to earlier. I offered to remove the shop four miles away, and he said 'Don't, I would sooner it was near me.' (f) Mr. Hogarth's complaints, too, were verbal, made apparently to officers when inspecting. I have not had the opportunity of discussing the matter with him, but I am sure he would not care to have the shop removed to a distance. He talks of it being near his lines; it is in the station of Jaipur, and his lines are also close to the station. Jaipur was and still is a civil sub-divisional station with a Kaiya's bazar. (g) Mr. Hannay is wrong in saying that the shops are not inspected. They are very frequently, and I have had spirits analyzed by the Government analyzer, and not found anything deleterious. (h) Mr. Kirwan's letter refers to an endeavour made by a former Deputy Commissioner to have a shop near his garden. There is no correspondence. "It was evidently removed to the hat one and a half miles from the garden, where it now is." (i) Mr. Gordon's letter is not important; he refers to another district. (k) Mr. Holmes is not in this district. (l) Mr. Moran lives at Khanikor, four miles south of the station, and writes about Rangagora, twenty-five miles east of the station. His letter refers to a case of 1885. (m) Dr. O'Brien's letter is unimportant. (n) Mr. Middleton is wrong; there is no shop, and has not been since I have been here, nearer to him than Jaipur, which is three miles from his lines, and he admits his coolies do not frequent that shop. There never has been, since I have been here, any wish to open a shop near Mr. Middleton's garden, and he has never protested to me, has never had occasion to do so; he is quite wrong. (o) Mr. Price's letter is not important. (p) Mr. Hainworth notices a case of a licensed vendor from Barabrah selling country spirit in his garden; it was the Inspector of Police who heard of the matter, and detected the case, and the offender was punished. (q) Mr. Blamey never seems to have made any complaint, and (r) Mr. Jackson allows he has not, while the last three gentlemen of the printed paper, Messrs. Parker, Macnish and Watts, do not give any important information, and do not seem to have made any complaints or protests."

Mr. Westland would draw particular attention to the Nagaguli case referred to in this extract. It is the one which, in the letter submitted to the Secretary of State, was mentioned in these words—

"In fact, I know of a case in which Government tried to force a shop on land actually belonging to the garden, and it was only after a long fight that the manager won the day."

The facts are that the manager not only had no objection to a shop being there, but permitted it so long as it was leased to one of his own native officials. When the Deputy Commissioner settled the shop with another person the difficulty that arose was not by reason of the planter's disapproving of the shop, but because the lessee would not pay the rent which the planter demanded. There was no 'fight' in the matter so far as the Deputy Commissioner was concerned.

6. Before going further, I am to quote the replies given by the various Deputy Commissioners as to the protests made by planters, as Mr. Fitzpatrick, in the circular of June 25th above quoted, asked particularly for a statement upon this subject.

The Deputy Commissioner of Cachar writes thus:—

"3. The history of the country spirit shops in this district, so far as I have been able to discover, may be very briefly told. They are for the most part survivals of the days (up to March 1883), when the whole of the district used to be let to the great *shaka abkars*. These people pitched the shops in *hats* and near gardens in places where the demand called for a supply of their wares. From time to time applications have been made for the opening of shops in new places; these were considered when the proposals for the ensuing year were framed. If any of the existing shops paid ill, or, in other words, seemed not to indicate a demand, one or other of the more promising proposals were substituted. Occasionally, a shop was moved in deference to the representations of a planter. I submit a list of these changes, so far as I have been able to get them.

"4. So far as I can discover, not very numerous objections to the location of shops have been made. This may, indeed, be inferred from the fact that the old distribution of shops made by the monopolists remains practically intact. I have gone through the correspondence relating to grog shops between tea-planters and the Deputy Commissioner since 1880.

"5. In 1881 Mr. Looh, of Dalugram, reported that the liquor sold by the vendor on his garden was unwholesome, and asked for a license to sell spirits himself. Some of the spirit was apparently analyzed. The analysis did not support Mr. Looh's contention.

"In 1882 Mr. Fraser, of Heroncherra, reported that the licensee of the *Bithampur* shop was selling liquor at the garden bazar. It appears that this was allowed by the licensee.

"Mr. Stiefelbogen, of Kukicherra, asked that a nominee of his should be allowed to sell liquor at his garden bazar. The monopoly system was then in force, and the request had necessarily to be refused.

"In 1883, Mr. F. Ross Jones, of Rampur, and Mr. Stiefelbogen, aforesaid, took out rum licenses. In March of the same year the Managers of Durgakuna, Kavarikuna, Murgakul, Balacherra, Rampur, Kukicherra, Ainakhal, Arunabund, and Manacherra were asked whether they objected to the opening of shops on their grants. This was done in pursuance of the Chief Commissioner's recommendation that country-spirit shops should not be located in or near gardens in opposition to the wishes of the managers concerned. In April of the same year the managers of the gardens on which any shop was situated were called upon to bid for those shops, and thus to have a control over the liquor traffic. The Managers of Balacherra and Rampur alone raised any objections.

"In May of the same year the Manager of Rosekandi asked to have a shop at that place removed further from his garden. I cannot discover what was the result of this application.

"In the same year Mr. Livermore, of Tikalpar, asked for the transfer of the Dudhpatli shop to Tikalpar, in order, as I understand, that it might be better under his control. He was told that the vicinity of shops at Salganga and Pathimara stood in the way of the change. A shop was, however, subsequently opened at Tikalpar, and formed the subject of one of the complaints forwarded to me with your letter No. 2739, dated the 8th instant.

"In the same year Mr. Craigie, of Lakhipur, objected to the shop at Lakhipur being on the south bank of the river, on the ground that there was danger in crossing drunken coolies by the ferry. Mr. Donke, of Kalain, complained that bad liquor was sold on his garden, and the Manager of Dudhpatli asked for advice as to the best means of preventing drunkenness on his garden. He suggested the removal of the shop, which, however, still exists. The Manager of Pathicherra also wrote that the licensed vendor sold such vile liquor that he refused to allow it to be taken into the garden. In 1884 Mr. Swainson, of Dayapur, wrote to complain of the nuisance and annoyance due to the way in which the liquor shop in his garden was managed. The Manager of Pakhicherra reported that a shop was not needed on his garden, as there was one at Kanchanpur, only a mile distant, and the Manager of Rampur wrote to call attention to the Chief Commissioner's recommendation (published in the Gazette of the 6th October 1883) that grogshops should ordinarily be placed at a distance of two miles from coolie-lines.

"In 1885 the Manager of Rosekandi again wrote that the shop was too near his lines, and begged that it might be removed next year. In the same year two managers recommended the settlement of shops with nominees of their own at last year's bids. Mr. Showers, of Balacherra, asked for the removal of the Bijoypur shop to his own land on Balacherra. This was allowed.

"Mr. Macnab, of Tarapur, asked for the abolition of the Tarapur shop. In 1885, and again in 1886, Mr. Livermore complained of the Tikalpur shop. In 1886 the Manager of Lalacherra asked for a license to sell, spirits and *ganja* on his garden. The application was disallowed, as the number of shops had already been settled, and as there were three other shops close to the place.

"Similar applications were made by Mr. Showers for Balacherra, and by Mr. T. Smeal, of Bikrampur, for the shops in Kalibari Bazar. These applications were rejected, the licenses in question being sold in auction to the highest bidder.

"In 1887 Mr. Nelson, of Subong, complained that bad liquor was sold at Dala. Some of the liquor was analysed, but no poisonous ingredients were discovered. He also applied for a rum license, but subsequently withdrew his application.

"After the sales for the year 1888-89 Mr. Showers, the Superintendent of the Cherra gardens, objected to the transfer of the Balacherra shop to a distance of 1½ miles outside his grant. The transfer had been made, because an excessively heavy rent was demanded. After some negotiation the rent was reduced, and the shop returned to its old site.

"These are all the complaints I have been able to discover."

The Deputy Commissioner of Sibsagar reports:—

"10. There are no complaints among the file for 1882; there is no correspondence at all on the subject for 1883. In 1884, the Deputy Commissioner, Colonel Clarke, wrote to the Manager of Sapakati in the sadar, under date 8th March 1884, informing him that one Chittall Sing had applied for a license to sell country-spirits in the vicinity of the Sapakati garden, and asking him whether he or the neighbouring planters had any objection to the establishment of a shop close to the garden. If so, they were requested to state wherein the objection lay. I mention this to show that planters are consulted with reference to the opening of new shops in the vicinity of their gardens.

"11. The years 1885, 1886, and 1887 were unproductive of correspondence or complaints on the subject. In 1887-88 no country-spirit shops were leased in the Sibsagar district. The closure of the shops in favour of rum was financially unfortunate on the resale in 1888. Some letters which I will quote were received from planters during the course of the year.

"12. The closure and subsequent re-opening of the shops probably attracted attention to a subject which had, at any rate in this district, been dropped out of sight since 1882. On the 15th March 1888, the Manager of Rajmai asked to have the country-spirit shop at Rajmai removed to Dimu. The shop is now at Dimu, so his request was apparently complied with. Dimu is three miles from Rajmai. On the 21st May 1888, the Manager of Mahmora wrote to complain that 'the grogshop put down alongside of my coolie-lines without leave asked or granted is the most intolerable nuisance.' The manager characterises the liquor sold as poison and asks 'if Government would close the shop for a consideration.' The manager was informed in reply to this vague and general complaint that no permission was given to the licensee-holder to start a shop on his land without his consent. If the shop was on his land, he was at liberty to have it removed. If the licensee sells poison, he can easily have him punished; and that if he permits any breach of his license, and the facts are proved, he will be punished and his license forfeited if necessary. It is impossible to reply to vague and indefinite complaints of the kind in any other way.

"In May 1888 the Manager of Gabruparbut garden in the Jorhat subdivision complained through the Superintendent, Assam Tea Company, that the grogshop close to Selenghat was a great source of trouble and annoyance; that rum was sold largely to coolies going to the *hāt* on Sundays, and in consequence much drunkenness occurred. He further asked for the removal of the shop to the old site at Podumoni. The Superintendent, Assam Tea Company, in forwarding the letter, wrote that the re-establishment of the liquor shops where the sale and consumption of spirits appear to be quite without restraint has caused an increase of drunkenness on the roads near our gardens, and asked to have the scandal put a stop to.

"The Deputy Commissioner wrote in reply on the 1st July 1888, as follows:—

"I have the honour to express my regret that I am unable to accede to your request in the matter of removing the liquor shop from Seleng. The right to sell liquor at Seleng was bought at auction, and I have no authority to interfere. The prices at auction vary according to the localities, and to change the locality of a particular shop might be tantamount to reducing the profits by 50 or more per cent. The matter being a very important one concerning the revenue of the district, I would recommend application being made to Government."

"The Superintendent replied that he had not asked the Deputy Commissioner to close the Seleng or Ligripukri shops, as he was of opinion that 'the free sale of stimulants in a marshy country to people accustomed to their use is beneficial,' but to put a stop to the 'scenes of drunkenness which have become so scandalous since the re-opening of the liquor shops.'

"The Deputy Commissioner issued orders on the Seleng thana to see that no drunkenness was permitted on the public roads. The *mohaldar* was also warned through the police that his license would be cancelled if he committed any breach of the terms. He was cautioned against selling to any intoxicated person.

"Since these orders were issued there have been no complaints.

"On the 23rd June 1888, Mr. Phillips, the Superintendent of the Assam Tea Company, addressed the following letter to the Deputy Commissioner:—

"SIR,—I observe that in the license granted for the native liquor shop in Nazira permission is granted to the holder to sell liquor at the Santak weekly market, if the manager of that factory does not object. I have to ask your attention to this, as I think before such permission was given, I ought to have been asked if I objected and this is the first intimation that I have only casually obtained that the concession had been granted to the man. As the weekly market is held on our own land, I shall write to the manager of Santak, and ask him whether he considers it desirable to allow of the sale of liquor there, and will address you again on having his reply.

"It is not the sale of this liquor that is objected to by most factory managers, but the apparently uncontrolled issue of liquor to all who go for it and consequent disgracefully drunken scenes that constantly occur on the public roads near the liquor shops. I have frequently seen men, women, and even young children, helplessly intoxicated on the roads in the evening near the liquor shops, and at present the Manager of the Ligripukri factory complains greatly of the annoyance he suffers on this account from the proximity of the liquor shop to that factory. I would ask you to arrange, if possible, that the police should regularly patrol the roads near these liquor shops in the evening between 6 and 8 P. M., with instructions to deal with such cases as I complain of in such a manner as will remove the annoyance which is at present caused to the general public.

"Our medical officers also complain of the apparently unrestricted sale of this liquor to coolies, as it periodically causes much ill health and many deaths at festive times.

"It was only two years ago that a man leaving the Ligripukri liquor shop at dark in a helpless state of intoxication was drowned in the tank there. I shall be glad to hear that you can see your way to remedy this evil in a practical way."

"The Deputy Commissioner replied—

"The order I passed was that the licensee might sell at Santak with the manager's permission. If the manager is subordinate to you, he will of course obtain your sanction before he gives permission. The licensee was ordered to obtain the manager's permission first, and it was the duty of the manager to at once inform you and obtain your orders.

"With regard to the control of the sale of liquor, the matter is in your own hands. You can of course allow the licensee to sell at the *hāt* in your land subject to your own conditions.

"The question of police surveillance will be referred to the District Superintendent of Police."

"Orders were issued to the police to patrol the shops.

"The last letter on the file is dated 20th October 1888. It is signed by the Managers of the Moran Tea Company, Dum Dulang garden, and of the Rukang and Sepon divisions of the Assam Tea Company. The undersigned state that they are greatly inconvenienced by the licensee of the Solaguri shop near Solaguri garden, that since the opening of the shop there are continual rows among their coolies on *hāt* days, and so end of trouble, and they ask for the removal of the shop from 'amidst their gardens.'

"The Deputy Commissioner replied on 7th November 1888 that the reasons given were not sufficient of justifying him in closing the spirit shop, and that as the locality was specially named at the auction sales, it cannot be altered without good reason. The Deputy Commissioner concludes by observing that—

"The facts that coolies drink the spirits, that they sometimes quarrel and that they buy on credit, are not sufficient reasons. If the license holder commits any breach of the conditions of his license, he renders himself liable to punishment. The Government have already decided that shops cannot be closed to suit the convenience of neighbouring land-holders."

"13. The above is the whole correspondence on the subject for the last ten years up to date. The Assistant Commissioner, Golaghat, reports that he has been unable to find any complaints. When the subject was chiefly attracting attention in 1881-82, the Golaghat planters had the shops in their own hands. Managers, however, have, in the course of conversation, complained regarding the matter, but the Assistant Commissioner says that they have generally agreed when he pointed out that the shops rather prevent the excessive consumption of spirits, inasmuch as the licensee has to pay a large license-fee, and so is compelled to sell liquor at comparatively

high prices. The Assistant Commissioner only mentions four gardens as being within a mile of the spirit shops, excluding the shop in Golaghat town. There are nine shops and 45 tea-gardens, so that it can scarcely be said that at any rate in Golaghat the shops are so located as to tempt coolies to drink. A shop must be near some garden. It is impossible to suit everyone. Take the case of a small subdivision like Jorhat, if the Majuli be excluded. With close on 100 gardens in a small area, it is difficult to find sites which are not near some garden."

The Deputy Commissioner of Nowgong reports as follows:—

"3. In 1881, in reply to queries ordered by the Commissioner as to what planters would take charge of country-spirit shops in the vicinity of their gardens, two gentlemen, the Managers of Siconi and Solal, came forward to take over the management of a shop near their garden. For the convenience of these two gentlemen, Colonel Lamb allowed one additional shop at Solal, and placed it under the management of Mr. Gibson, and placed the existing shop at Bamon Pukhri in charge of Mr. Hathorn for the year 1881-82 (*vide* Colonel Lamb's letter No. 55, dated 28th March 1881, to the Commissioner of the Assam Valley districts), but they gave them up after a year. Messrs. T. Henderson and T. U. Cargill, in reply to the same queries, objected to having shops near their gardens at all, but Colonel Lamb (the then Deputy Commissioner of Nowgong) reported in his No. 55 of 28th March 1881, that if the vendors allow disorder and frequent cases of drunkenness, their licenses could be cancelled. None of the other managers raised any objection since this. The only complaint that I have been able to find among the office records came from Mr. Hathorn, the Manager of Siconi, on 3rd August 1885, *vide* his letter dated 3rd August 1885, a copy of which is herewith enclosed, in which he asked that the country-spirit shop at Siconi, which was near his lines, might be removed to Jokholabandha or elsewhere. On this, however, appears an order of Mr. Driberg's, dated the 9th August 1885, 'File for the present, no orders.' No complaints have reached me since coming to the district in April 1887."

The complaint alluded to in this letter was as follows:—

"Dated Siconi, Koliabor Post Office, the 3rd August 1889.

"From—C. H. V. HATHORN, Esq.,

"To—The Deputy Commissioner of Nowgong.

"I have the honour to request that the licensed grogshop at present close to my coolie-lines may be removed to Jokholabandha or somewhere else.

"2. There are continual brawls and drunkenness, and it often happens that people are left on the roads all night in a state of intoxication.

"3. It appears that people drink in the shop, and get drunk on the premises.

"4. All this has a very bad effect on the coolie population on this garden; money is spent on drink instead of on food and other necessities of life.

"5. Yesterday a man was found intoxicated lying on the side of the road near my lines, and actually expired, death being caused, I presume, from drink.

"I wrote to the thanadār to come and inspect the body this morning. He has taken the body to the station as he tells me he suspects foul play.

"6. The health of my coolies, I have before mentioned, has suffered in consequence of having a shop so close and in the hands of the present owners.

"7. I therefore beg, considering the above occurrence, and for the benefit of my coolie population, to have the shop removed and the license taken away from the present owner."

It should be mentioned that this particular shop was placed on the site which it occupies at the request of the Manager of the Siconi garden made in 1881-82.

The districts of Kámrup and Goalpara contain very few gardens, and the Deputy Commissioners report that no complaints had ever been received from them.

The Deputy Commissioner of Darrang writes as follows:—

"3. With the exception of four shops in the sadr subdivision and one shop in Mangaldai, all the licensed country-spirit shops are located at or near *hāts*, and no shop is unduly near any coolie-lines.

"From the year 1880 up to date I can find no record of any complaint filed by any manager in the sadr subdivision regarding the location of any country-spirit shop. In the Mangaldai subdivision in 1882, Mr. Gardon, Manager of the Singrimari Tea Estate, objected to the establishment of two shops only one mile apart, *viz.*, at Singrimari and Kalaigaon, and in immediate proximity to his coolie-lines. The complaint was considered reasonable; one shop was closed, and the other was removed to its present site at the Kalaigaon *hāt*."

7. It is a mistake to suppose that tea-planters as a rule object to the liquor shops altogether. In several cases it will be seen that they prefer their being established in the vicinity of their gardens so long as they are not too close. Their attitude may generally be described in this way: They would gladly see the abolition of spirit shops and of spirit drinking if the thing were possible; but, recognising that the coolies must and will have drink somehow and that spirit shops must therefore exist, they often prefer that the shops should be near their gardens rather than far away. In the first place they can often in this way secure some sort of control over the shop and its doings; in the second place, they disapprove of their coolies going away to a distance, both because it involves loss of time, and because it sometimes gives opportunities for their being tempted away to other employers. The Chief Commissioner is aware that this statement on his part contradicts the testimony of the five letters of which the Secretary of State has sent copies. But he must, in the first place, point out that no general conclusion can be drawn from five letters, selected apparently out of a large number

of replies to a circular, of which no copy has been given. His own enquiries made through the district officers have been much more general, and he desires to set forth not merely a selection of the replies, but all those he has received. The number may be increased during the enquiries to be made in the cold weather, but he thinks he is justified in saying that while a few of the planters, confining their attention to the evil results of excess in drinking, merely complain that the existing state of things is wrong, the more thoughtful and more experienced ones realize that the problem is not that of the suppression but of the control and management of the liquor shops, and for the most part they have little complaint to make. It should be noted that the circular, in reply to which these letters are submitted, made enquiry especially as to whether drunkenness was increasing, and also embodied a suggestion that it might be possible to introduce a system by which liquor could be supplied to garden coolies only on their producing passes signed by their employers.

8. I am first to quote opinions from the district of Cachar. This is a district full of tea-gardens, and it should be noted with reference to it that both Mr. Westland and his predecessor, Mr. Fitzpatrick, were of opinion that there were more shops in this district than were necessary, and that a want of firmness in dealing with lessees had tended to reduce too low the tax levied on the liquor consumed. Orders have already been issued which it is hoped will remedy these defects, and thus remove the ground of complaint which will be seen in some of the planters' letters.

The report of the Deputy Commissioner is as follows:—

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"6. In pursuance of the instructions conveyed in paragraph 9 of the Circular under reply, I wrote to all managers in the sadar sub-division, and asked each of them (1) from what shop the coolies of his garden drew their supplies of liquor; at what distance the shop stood from his lines; if he had any objection to its situation; if he had any suggestion to make as to the system of leasing country-spirit shops; and finally, what he thought of the system of passes suggested by Mr. Fitzpatrick. I also ventured to inform managers that the Chief Commissioner was willing to accept any feasible scheme for the diminution of drunkenness, even at the cost of a loss to excise revenue. I have received replies from 22 gentlemen, most of them managers of large gardens. I now give a digest of these replies.

"Mr. Jackson, of Binakandi, thinks the order system would not work. He does not object to the situation of the garden shop. He thinks that the quality of the liquor has deteriorated, and that it has become much cheaper since the introduction of the outstill system.

"Mr. Allen, of Bara Jalinga, reports that since the nearest shop has been removed to a distance of two miles from his lines instances of coolies absconding in consequence of debts to the vendor have become rare. He has no objection to the present situation of the shop. He approves of the proposed pass system.

"Mr. Jack, of Strathen, has no shop within ten miles of his garden, his coolies consequently get illicit liquor (*pachwai*, I presume) from the Kukis of surrounding *bastis*. He thinks the pass system would work well.

"The manager of Tikalpar (one of the leading planters of this district) has two shops close to his garden, one in Tikalpar Bazar. He thinks this one (which is mentioned in the enclosure to your letter No. 2739, dated the 8th August 1889) should be abolished. I am inclined to agree with him, but shall make a local enquiry before finally deciding on this point. Mr. Livermore thinks shops should not be settled at bazars or on public roads. He does not approve of the proposed pass system, but thinks that if the excise revenue is not to be regarded coolies might be encouraged to brew *pachwai* (he calls it 'distilling a wholesome, unadulterated spirit from fermented rice,' but I think he means *pachwai*). He would have a condition forbidding drunkenness on licensed premises.

"The manager of Dayapur thinks the suggestion that passes should be granted a capital one. He does not object to the situation of his shop, which is a mile and a half from his lines.

"The manager of Dudhpatti approves of the situation of his shop; thinks the pass system would not work well; and has no complaint to make except as to the quality of the liquor supplied under the outstill system.

"The manager of Cossipur (a gentleman who makes little use of Act I, and imports very few coolies) says that Arkatipur shop is too close to his lines. He would have no shop nearer than Silohar, which is five miles away.

"The manager of Dwarband, a garden largely worked by free labour, thinks that the shop in his garden bazar is rather too near his lines (300 yards). But he has 'no real objection to make.' He would be happy to give the pass system a trial, but thinks that no plan to lessen the consumption of liquor could be devised which would not be circumvented by the licensees, the trade in liquor being extremely profitable. He too thinks the outstill system has made liquor 'cheap and nasty.'

"The manager of Sildubi does not object to a shop being at a distance of half a mile from his lines. He approves of the proposed pass system, and thinks liquor should be and could safely be made dearer.

"The manager of Rosekandi (who had previously made several complaints) says that he has now no objection to the position of the garden shop at a distance of half a mile from his lines, inasmuch as the coolies cannot now get liquor on credit. He thinks the proposed pass system would lead to illicit distillation, and that there is less illicit distillation among coolies now that liquor is cheaper.

"The manager of the large Silkurie garden has no objection to the existence of a shop in his garden bazar. He finds that his influence as landlord is sufficient to keep the shopkeeper in check. He thinks that shops should not ordinarily be licensed outside grants and in the vicinity of lines. He, too, would forbid drinking on the premises, and thinks all cases of disturbance following the issue of a new license should be very strictly punished.

"Mr. Milne, of Dalu, reports that his grogshop-keeper has taken his shop across a river in order to escape an enhancement of rent. He thinks crossing coolies in a canoe a dangerous matter.

"The manager of Lakhipur would like to have the shop near his lines closed, as there is another shop across the river in the Lakhipur bazar. I will enquire into this matter. Mr. Cragie thinks the pass system could not be worked.

"The Superintendent of the Cherra gardens has now no reason to complain of the existing system. The licensee of the Balacherra shop is an old coolie, and a tenant of his own. The Barkhola shop used to be a resort for abductors of labourers, but is now 'better managed.' Mr. Showers does not approve of the pass system.

"The manager of the Jatinga Valley Tea Company has no objection to the situation of the nearest shop (which is seven miles away). He complains that Kacharis and Kukis supply large quantities of illicit liquor to his coolies. I think he means rice-beer.

"Mr. Davidson, of the Scottpur Tea Estate, complains that there is a grogshop too near his Narainpur out-garden. He says that at one time he discovered that his garden Babus acted as agents for the sale of grog, and that the Sub-Inspector and head-constable of Police were *benami* proprietors of the grogshop from which the supplies were obtained. He does not, however, appear to have drawn the attention of my predecessors to this curious fact.

"The manager of Pathicherra thinks that there are too many grogshops, and that shops should only be allowed on the larger bazars. He thinks the pass system would work well.

"The manager of the Bikrampur Tea Estate objects to two shops, one inside and one outside his estate, being sold together. He thinks one shop would be quite sufficient. He thinks each group of gardens should have a *sadr* distillery on garden land. He thinks Act XIII of 1859, and the bonuses paid in accordance with it, are responsible for much drunkenness. He advocates free labour and fair wages, and deprecates any attempt at prohibition of drunkenness, or even passes, as likely to lead to illicit practices.

"The other four gentlemen who have favoured me with answers do not object to the present position of shops, and have nothing to say that is not an echo of one or other of the opinions cited above. I think I may assume that those managers who have not replied to my letter regard the present system as, at worst, a necessary evil. Some of them have admitted as much to me in conversation. On the whole, I am inclined to think that Mr. Fitzpatrick's suggestion has not been received with much favour. I see no reason, however, why it should not be put to the test of experience in the case of one or two of the shops situated on gardens, if these be far enough from other shops to prevent coolies who want more drink than is good for them from going thither.

"7. That coolies do frequently drink to excess is unfortunately true. Only to-day I received a report that a coolie, who the day before was well enough to do a full hoeing *Aaziri*, had drunk himself to death. An enquiry is being held into this case.

"8. I have endeavoured to represent the views of managers fairly and fully. I do not find that any of them suggest any practicable modification of the existing system. For my own part, I am unwilling to make any suggestion not based upon local experience. I am at present inclined to think that in some parts of the district there are too many shops (e.g., in the station itself). Again, in remote places like Dhubidhar and Mainadhar, it is possible that the absence of shops leads to illicit distillation. As I am precluded by the terms of this circular from discussing the outstill system generally, I must confess I see no way, without further enquiry, of improving matters. I hope to visit all or most of the shops during the cold weather.

"9. As to whether drunkenness is increasing among coolies, I can only say that our returns show an increased trade and increased consumption. Planters say they think there is more drunkenness. Planters like to have grogshops on their gardens. Such places outside garden limits are great hunting-grounds for abductors of labourers, who can be excluded from garden shops. Most planters admit that coolies must get grog. They admit that the absence of a grogshop would afford an irresistible temptation to desert to a garden where a grogshop offered the means of getting drunk at least once a week. I think I may say that from the planters' point of view there is no grievance. From the point of view of the coolie, it is more difficult to speak. I think country spirit is very cheap and very nasty, even if it be not worse. I should be glad to get the coolie something less cheap and nasty. But I do not see my way to this without falling into a discussion of the outstill system generally."

The managers of the gardens in the Hailakandi sub-division of this district were not asked for their opinions as regards the location of spirit-shops; but, as the Chief Commissioner finds; that out of sixteen shops, six are established on garden land and pay rent to the manager of the garden, it is pretty evident that the managers have no objections to them.

9. The references to rice-beer, variously called *pachwai* and *laopani* and *madh*, which are made in the above letter and in some of those which follow, will be understood from the Note submitted with my letter of August 31st, which has been already alluded to. The facilities for brewing it are so common and the practice of brewing it so rife throughout the Province of Assam, that it has been impossible to subject it to any system of prevention or taxation. It is very largely brewed by the coolies in the tea-gardens, and the managers, in some cases at any rate, represent that it is out of their power to prevent this being done. Evidence differs as to whether it is a wholesome or an unwholesome liquor, and the probability is that, like the stronger spirits, it is sometimes the one and sometimes the other.

10. The Deputy Commissioner of Sibsagar, which, like Cachar, is a large tea-producing district, has also reported pretty fully on the correspondence he has received. He continues his letter, from which an extract has been above quoted, as follows:—

* * * * *

"14. The correspondence, which has been quoted at length, and which, with the exception of that referring to the Rangjan shop in Jorhat, is entirely with planters in the sadar sub-division, will show how far it is true or otherwise, that the rates for country liquor shops are so fixed with reference to gardens as to tempt the

coolies into excessive drinking, and further how far this has been done, as alleged, in the face of remonstrances and protests from the managers of the gardens. The Chief Superintendent of the Assam Tea Company, whose estates cover 51,000 acres, and represent the largest interests in tea in the district, does not ask for the removal or closure of the shops. On the contrary, he says that he has no objection to see them established near a garden, and has no cause of complaint if the police maintain order and the quantity of liquor sold is attended to. I find in every case when there have been complaints of drunkenness at the shops, as at Rangajan, Seleng and Ligripukri, that the police have been deputed to keep order and apprehend offenders. The Rajmai shop was removed to Dimu, where it is two or three miles from the nearest garden. Of course, it has not been possible to accede in all cases to requests for removal of a shop when they have been made. I would, however, make a rule, if the present shops are to be maintained, to allow no spirit shop within at least one mile of any tea-garden, in which case charges of offering distinct temptation to coolies could not be brought. I think the correspondence will show that the prevention of illicit consumption has been the main determining object in the case of opening a new shop. Take the case of the Sapakati shop opened in 1884. The shop was opened in a wild out-of-the-way portion of the sadr sub-division at foot of the hills, precisely the place where illicit distillation would be most likely to obtain. The Assistant Commissioner, Jorhat, reports that in his sub-division there is little illicit distillation of *laopani*, except in some outlying gardens at the foot of the hills where there are no shops.

"The correspondence quoted gives in full detail the objections made by planters to the location of shops in the vicinity of their gardens, and the manner in which they have been dealt with. I do not find that any of these gentlemen have referred to the possible impetus which might be given to enticement of Act-coolies by the removal of spirit shops to a distance of, say, five miles from their gardens. It cannot be contended that coolies would not continue to resort to the shops on Sundays, whereas there would be more facility for enticement than where the shops are within a short distance of the garden and the coolies under the manager's eye. I think that if this were represented to planters, they would not care to have the shops located more than a mile from the lines. Drunkenness among coolies at the shops can always be dealt with, as it has been invariably dealt with in this district, when complaints have been received, by the deputation of police officers to the shops on special duty. I have not sufficient experience of this district to be able to say whether it has of late been increasing. I do not believe that it has. The complaints in the file are few, if we consider that the correspondence covers a period of ten years.

"The Assistant Commissioner, Golaghat, is silent on the subject, nor does he say anything about the extent to which illicit liquor is manufactured. Mr. Eyre, the manager of the Rajabari Tea Company, writes as follows:—

"Upon these estates, owing to the excessive drinking of *laopani* and *dhatura* on Sundays, one-third of my labour is utterly useless on the Monday following, and two-thirds more or less incapacitated, to my loss and detriment.

"The nearest liquor shops to Rajabari are at Demu or Sibsagar, six miles either way. Mr. Eyre is of opinion that—

"It is useless to place restrictions upon coolies getting distilled liquor from shops, while permitting them to make in their houses *laopani* (not an article of excise) with the roots of *dhatura* added to increase its intoxicating effect."

and that as regards drunkenness he writes as follows:—

"The existence of shops in one's vicinity does not entirely account for the excessive and habitual drunkenness among coolies, nor does the impunity they enjoy in connection with the making of *laopani* account entirely for it. Such habitual excess is not observable in the Bengali villages of time-expired coolies even in the vicinity of shops, and the reason is that the villager is not so well off in regard to ready money, and has some occupation daily to which he must attend or sink into want. The coolie, on the other hand, has ready money or can easily obtain it from those who have; knows he will not be suffered to want, and has one free day on full pay in every seven. That day, with nothing to occupy him, he systematically devotes to getting drunk, either on liquor purchased at shops or on *laopani*.

"The Assistant Commissioner, Golaghat, states that planters have admitted that a country-spirit shop is not an altogether unmitigated evil, because it stops the making of *laopani* in the lines, and that after all a country-spirit shop is under some sort of supervision, whereas the making of *laopani* in the lines is not."

"15. Now, I think this and Mr. Eyre's remarks have an important bearing on the proposals made in paragraph 9 with regard to the issue of passes. If a planter cannot or does not care to control the making of *laopani* in his lines, it is obvious that the proposed issue of passes for the consumption of liquor outside his lines in shops which are not under his control will be futile. The managers whom I have consulted are almost unanimously of opinion that the system will not work. Mr. Buckingham, of Amguri, writes:—'Unless the liquor shops were entirely under the control of managers, I do not see how one could restrict the liberty of coolies in this particular. Passes are obviously out of the question. A coolie that did not drink would get one for another that did.' Mr. Phillips, formerly Chief Superintendent of the Assam Tea Company, and now Superintendent of the Singlo Tea Company, says:—'I do not think it will be found that any planter resident many miles from a station (nearly all are in Sibsagar sadr) would willingly agree to anything in connection with this question, which would make it possible for him and the members of his establishment to be forced to attend prosecution for breach of such rules as may be laid down. The inconvenience and loss of time would be too great. Expediency would compel him to withhold from initiation of any proceedings in the matter.' Mr. Eyre writes:—'The interest of the coolie and of the seller of liquor are distinctly opposed to those of the planter. One of three things will happen. The coolie will buy what he requires under another name, or he will employ and pay outsiders to procure it, or he will give up the distilled liquor and get drunk on *laopani* made by himself. The results in each case, demoralisation and loss to the planter, are the same. The restrictions proposed in the 7th paragraph of the circular appear to me to be unworkable.' Mr. Eyre thinks that Government should empower the manager to report coolies who abuse the weekly holiday by getting drunk and unfitting themselves for the next day's work, and that they should be deprived of the free day and gratuitous wages for such time as may be proper, and that in case of refusal a penalty should be incurred by law. In this connection I may remark that section 187 of

Act I provides a penalty for habitual drunkenness of fine or imprisonment, but that the section is practically a dead letter, probably for the reason given by Mr. Phillips, that it is too much trouble to prosecute. Mr. Huttman, the Superintendent of the Jorhat Tea Company, thinks that the suggestion to prevent coolies from buying liquor at the shops without a written order or pass from the manager is feasible and worthy of trial. He is almost alone in his opinion. The following suggestions among others have been made by managers:—

"To close liquor shops in the vicinity of tea-gardens and only to allow them in towns or large bazars, such as Nazira in the sadr. To allow planters to sell rum, taking out a license for the estate on levying a tax on the amount imported, the amount to be ascertained from the estate books or from the forwarding agents.

"That no liquor shop be licensed for the sale of country spirits within two miles of a tea garden; that the tax on selling spirits should be as high as possible, compatible with the impetus which it might give to illicit distillation.

"That all garden managers should be allowed to sell imported or country-made rum to their own coolies only without a license, the alternative being the abolition of spirit shops altogether, and a tax on planters for selling their own liquor to coolies; such tax to be calculated on the amount of liquor sold, and not to incur any loss to Government on the revenue accruing under the present system. I have already alluded to Mr. Eyre's proposal.

"Mr. Phillips writes as follows:—

"I have always held the opinion that the planter's best remedy is to supply his factory with good wholesome spirit, and to issue it to his people at his discretion. Sir S. Bayley on being applied to, granted (us) permission to do this, and last year, on it being pointed out that under the recent excise law this concession had lapsed, Mr. Fitzpatrick readily confirmed and repeated it. I have this year established with success a bar at this factory where any coolie can buy from 2 annas to 8 annas worth of good rum between the hours of 5 and 7 every evening, and I think this has checked very greatly the evil of excessive drinking in the coolie-lines, in close proximity to which is a typical liquor shop."

"16. I think that there are two courses open to the Government to obviate the present complaints: to retain the existing shops, but to insist on the location of the shop at a distance of at least one mile from the garden or coolie-lines, in which case I think no one could fairly complain that the sites were so fixed with reference to gardens as to tempt the coolies into excessive drinking. If the shops are retained, I would allow the planter to sell rum to his coolies untaxed.

"On the other hand, Government might close the existing shops, except in the towns of Sibsagar, Jorhat, and Golaghat, and at such places as the Nazira bazar, where there are two licensed vendors of imported liquors, who, if the shops were closed, would profit by the vend of cheap brandy. Shops in towns are on a different footing entirely from those located in the vicinity of gardens in the mufassal.

"This has always been recognized. In such places garden coolies are by no means the only consumers, and to close such shops would only force the liquor-drinking classes into obtaining illicit liquor, or drinking the vilest compounds sold under the names of brandy and whiskey by unscrupulous vendors of so-called imported liquor. Such people as it is, make most of their profits by selling what is called coolie brandy. Should the abolition of the mufassal country-spirit shops be determined on, it would be necessary to levy a tax on spirits, including rum sold by planters to their coolies. This could be levied either according to the number of adult coolies employed on the garden or calculated on the acreage of the estate. A reduction on the capitation fees on Act I coolies of 8 annas was conceded to planters by Sir C. Elliott some years ago, reserving the right of again raising the amount to 1 rupee. I think that planters could scarcely complain if the sum of 8 annas per head were levied on each adult employed on their estates, as a tax on the spirits which they would be allowed to sell to their coolies, all shops in the neighbourhood of gardens being closed. I would not recommend the levying of a tax on the quantity of liquor imported and supplied by planters to their coolies. Many managers would not take the trouble to import rum, or supply their coolies with liquor of any description.

"The result, of course, would be that the coolies would brew their own liquor, as there is no doubt they do to a considerable extent at present. I have even known managers encourage the manufacture of *laopani*, saying that they like to see coolies make it, and drink it in lieu of what they were pleased to designate the poison sold at the country-spirit shops. I cannot recollect more than one or two instances in which planters have asked for police to enquire into and stop the making of *laopani* in the lines.

"At the *Fagua* in February, March, or the *Bihu* in April, there is unlimited license for days, and there is little doubt that much of the liquor consumed is home-made. Unless the evil is very bad, the planter does not care to interfere in such matters with his coolies.

"17. I do not think that any other measures than those indicated above could be taken to obviate complaints. The pass system is unanimously condemned as unworkable. As regards co-operation, the Assistant Commissioner, Golaghat, writes:—

"As to planters heartily co-operating with us in this matter, I am perfectly certain they would not. On the contrary they would be the first persons to say that they would not interfere with the liberty of the coolie."

"I concur. The average planter does not like, and resents the interference of any outsiders on his garden—be they police, excise officers, or who they may. I am afraid, too, that any planter who made it a condition of his service that no coolie should drink more than such quantity of liquor on any one day as might be fixed by the manager would entail on himself a great deal of trouble, with the result of losing his labour."

11. The Deputy Commissioner of Nowgong reports as follows:—

"4. I now give *précis* of replies received from managers as to prevalence of drunkenness, its cause, and how far the measures suggested in paragraph 9 of your circular under reply would operate in checking it."

"Mr. Atkins, of Palkhai, finds drunkenness almost unknown on his garden; is unaware of the manufacture of illicit liquor; thinks the system of managers giving coolies who want liquor signed passes an excellent one."

"Mr. Sison, of Udmari and Samaguri, thinks drunkenness very much on the increase, believes the coolies make the liquor (*laopani*) themselves. A number of Bengalis are settled near his lines who brew or smuggle liquor. Thinks the system of passes would be ineffectual, as coolies wanting distilled liquor could buy indirectly *i. e.*, through persons not coolies."

"Mr. Symington, of Nonai, finds drunkenness on the increase, and attributes it to illicit liquor (chiefly *laopani*) being so easily obtainable in villages. Much is also manufactured by the coolies themselves; think that this *laopani*, which is cheaply and easily made, is much more resorted to than licensed distilled liquor. He suggests that certain small round cakes, of the composition of which he is ignorant, but which enter into the manufacture of *laopani*, and which are sold at *hāts*, should be controlled.

"Mr. Harward, of Koliabar, also finds drunkenness increasing. *Laopani* is largely manufactured in his neighbourhood, but thinks the results of its consumption are rather diarrhoea and indigestion than drunkenness. Thinks that a drunkard set on getting his liquor would find means of evading any pass system; considers the only possible check would be to restrict sale to good liquor only, for which a high price should be charged, while adequate rewards should be given to the police and others for obtaining convictions for the manufacture of illicit liquor.

"Mr. Hathorn, of Siconi, says he does not find drunkenness on the increase, does not think illicit distilled liquor procurable. *Laopani* is mostly used. Complains that the Siconi shop is a pigsty, from which wholesome liquor could not possibly issue, and thinks the police not sufficiently vigilant in inspecting it. Approves of the suggestion that managers should have some power of preventing drunkards getting liquor (I shall take steps to move the shop).

"Mr. T. Henderson, of Salona, does not find drunkenness on the increase, though it prevails a good deal among old and well-to-do coolies, who brew *laopani* for themselves and do not get it in village. Thinks moreover, that they brew for sale to others, which is contrary to law. He adds—'We are happy in having no grog-shop near our lines to tempt our coolies.' He does not believe in the possibility of enforcing any condition imposed on coolies to regulate the amount they should drink.

"Mr. Osborne, of Nellie, has not been long enough on the garden to say whether drunkenness is on the increase. A fair 'proportion' of coolies get drunk regularly on holidays, but rarely on work days. There are three shops within four miles of this garden. There is a Bengali *basti* near his garden, where he thinks liquor is manufactured, but it is very hard to discover. Thinks that Government should insist on a better class of liquor at a higher price being sold by vendors, and that they should not be allowed to give credit. The better the liquor the less pernicious its after effects. Home-made liquor (*laopani*) often causes sharp attacks of diarrhoea.

"Mr. Pereira, of Ouguri, finds drunkenness on the increase, owing to two unlicensed shops being opened close to his lines, but just across the river which divides this district from that of the Khási Hills. Believes also that illicit liquor is sold in the Nellie *basti* mentioned by Mr. Osborne. I am writing to the Deputy Commissioner, Khási Hills, concerning the shops alluded to as being in his district, and have warned the police to keep an eye on the Nellie *basti*.

"Mr. Hunter, of Amlukhi, does not find drunkenness on the increase with his coolies. Thinks very little liquor is bought by them, that consumed being mostly *laopani* made by themselves. Does not believe in the practicability of making conditions with coolies as to how much they should consume, and thinks that managers should not interfere so long as the coolies did not incapacitate themselves for work. Thinks reliable officers should often be sent to try and seize illicit liquor (*laopani*), which would check its manufacture for sale. Has no complaint against the licensed shops in his vicinity at present, but thinks, if the brewing of *laopani* was checked, coolies might resort more to the use of distilled liquor.

"Mr. Kerin, of Borpani, finds drunkenness decreasing. Thinks a pass system might do good.

"Mr. Chamney, of Haspani, suffers greatly from drunkenness among his coolies, but says that, as his garden is somewhat isolated, the excess is caused by the consumption of home-brewed *laopani*. Thinks that managers should have some powers to control this.

"Mr. Thompson, of Solal, does not find drunkenness on the increase, though greatly prevalent. Thinks grog-shops should be done away with, as no permit system would be found to work. Thinks managers should have power to prevent private manufacture of liquor, whether for home consumption or not.

"It seems to me, therefore, that as far as the licensed shops are concerned, they do little harm as compared with the greatly increasing practice which Bengali coolies have acquired from the Assamese of brewing *laopani* or *madh* from rice by a process of fermentation. It would be well, however, if a certain standard of quality could be insisted on at a higher price. Selling on credit might also be forbidden.

"It is clear that the manufacture of *laopani* requires very strict surveillance, and I am issuing orders to the police to be specially on the *qui vive* for detection of cases of its being kept in larger quantities than is permitted by law, and specially of its being sold. I am also requesting managers to bring all such cases as they come across to my notice. I have my doubts as to whether a pass system would be found an actual check. A coolie could always get what he wanted through some friends in the *bastis*."

12. The question of Sunday drunkenness was specially alluded to in one of the letters enclosed in the Secretary of State's despatch. The following paragraphs from the letter of the Deputy Commissioner of Lakhimpur refer to the subject:—

"6. In regard to clause 4, in which I am asked to report on any objections made by planters to the location of shops and the manner in which such objections have been dealt with, I can state that since I have been in this district no specific objections have been made and I can trace no correspondence to show that any planter has ever protested in writing about the situation of any particular shop. There have been complaints of a general character. In the event of a serious criminal case occurring in which garden coolies are concerned, the managers has invariably attributed it to the liquor obtained from the nearest shop. If the mortality in any garden is abnormal, the liquor shop has been blamed, and so on from time to time. The subject of liquor shops generally has been incidentally raised more often verbally than in writing. Mr. Fitzgerald has both spoken to me and written regarding the Chubwa *hāt* near his garden, and stated that the drunkenness there on a Sunday is a scandal. I have on two Sundays sent Mr. Guise out to see for himself how matters stood, but I could get nothing to show that any drunkenness occurred, or that there was any mismanagement. I have been told by planters that the road opposite the Rangagora *hāt* is impassable on Sundays owing to drunken people lying on the road.

I have been there three Sundays, and not seen a single drunken person. Similar reports have been made of Dum. Duma, and I have gone there on a Sunday without notice, and seen no drunkenness. Of course the reply made by the planters is, 'Oh! they knew you were coming, and so both the license-holder and consumers were afraid, and were on their good behaviour.' The result then of my enquiries is that the complaints are much exaggerated. Of course, there is a considerable amount of Sunday drinking and, I have no doubt, some drunkenness; but I have seen more cases in the station of Dibrugarh amongst shopkeepers, carters, municipal coolies, and others than in any of the *hāts* near gardens. I do not think that coolies drink more now than they did formerly, or that there is more drunkenness now than there was previously; at the same time if there is more drinking, the blame must not be attributed to the licensed liquor shops alone. Coolies now manufacture largely in the garden. On this point I have been making special enquiries, with the result that many cases of illicit manufacture and sale of *packwai* have been detected, and the offenders punished, and I must say that the planters have helped me much in detecting these cases. In August I had six cases against coolies of the Blackburn Tea Estate. In September seven of Mr. Fitzgerald's men were run in with his aid, and fined in sums of Rs. 25 and Rs. 50 each, and this week 13 cases from gardens resulted in conviction. In my opinion, these convictions will do more to lessen drinking than any action in regard to our liquor shops.

"7. I now come to the last question, namely, the measures that should be adopted to obviate the present complaints. I am informed that this matter will be specially enquired into this cold season, so that at present I will confine myself to a few brief remarks. Tea-planters themselves, the leading ones, can suggest nothing; all they say is, 'Have no shops at all; but if you must have shops, then we would sooner they were near us than three or four miles away.' Take for instance the Rangagora shop: it is close to the lines of four large gardens, within a stone's throw of two of them. I offered to remove the shop four miles down the Rangagora road, but the managers objected. They urged, and with much reason, that if the shop was removed, their coolies would still go and drink, and that, owing to the distance from their lines and from control, the coolies would be liable to be enticed away to other districts. I made the same offer to the planters at Talup and Dum. Duma, and with the same result. We cannot entirely abolish drinking in Assam, any more than we could in any other country. All we can do, is to make it sufficiently costly, and to stop illicit manufacture, and these are the very steps we are taking.

"9. With reference to paragraph 3 of the Chief Commissioner's letter last quoted, I have the honour to state that there is undoubtedly a smaller number of workers on a Monday in many gardens; but this is due not only to the Sunday's drink at the shops and also with their line-brewed liquor, but to the fact that many coolies go and visit friends on a Sunday, and do not return on Monday in time to work, though no doubt liquor and a bad head has something to say to the matter; but it must be recollected that it is not only shop liquor but home-brewed liquor also that is the cause of these 'Black Mondays.'

The exemption from labour on one day of the week is a requirement of the labour law in Assam, and is foreign to the habits and customs of the people themselves. It seems doubtful if it has tended to the advantage of the coolie.

13. The opinions of tea-planters in the district of Darrang are usually regarded as possessing a special weight, because in that district more than in any other the planters are proprietors rather than managers, and are ordinarily in an independent position. Their opinions were collected by the Deputy Commissioner, who writes regarding them as follows:—

"4. In order to ascertain the opinion of managers of tea-gardens, I held meetings at Daputa, Paneri and Partabgarh, at which the interests of all the gardens of this district were represented.

"5. The managers unanimously voted that in their opinion no fault whatever was to be found with the present outstill system in Assam. This opinion was based on the following arguments:—

"1st.—Coolies will drink, and, unless proper facilities are offered for supplying this want, illicit distilling in the lines will occur, and increased drunkenness ensue. If such illicit distilling were to take place, the constant perquisition by the police in the coolie-lines would disorganize and render discontented labour force on tea-gardens.

"2nd.—It is advantageous that the country-liquor shops should be located adjacent to gardens, as they are more under the control and supervision of the managers. The latter can always check the undue supply of liquor to their coolies—

- 1st, by threatening to report the licensee to the Magistrate;
- 2nd, by sending in bottles of spirit supplied for analysis;
- 3rd, by importing rum and underselling the country-spirit vendor;
- 4th, by the threat of bidding against the licensee at the next sale of the shop.

"Under the existing outstill system the licensees of the country-spirit shops act to a certain extent as preventive police, as it is their interest to report any illicit distilling that takes place in the villages situated in the area which their shop is supposed to serve. On the other hand, I would note that the licensee would be afraid to report offences of this class occurring in coolie-lines, as the coolies would at once boycott his shop and ruin him.

"As far as I have noted, by observing coolies returning from the various *hāts* on Sundays, drunkenness cannot be called common, and in my opinion is not on the increase.

"The spirit supplied is of fair quality, and the average strength about 60 per cent. underproof.

"The Kacharis brew *madh* (fermented rice-liquor) to a large extent, and I am confident sell considerable quantities to garden coolies. This liquor is of a very harmless nature, and pending the Chief Commissioner's orders on this point, which has been the subject of separate correspondence, I have not strictly enforced the limit of quantity of this liquor which can be legally possessed.

"I placed before the planters of this district the suggestions made in paragraph 9 of the Circular, viz., that no coolie should be served with liquor except on a written or printed order from his manager, and have to report that this proposal was unanimously condemned.

"A manager of an estate with 1,200 coolies remarked that it would take up all his time writing and issuing the permits, while as neither the coolie nor, as a rule, the liquor-vendor can read, the permit would be useless.

"The licensees of country-spirit shops are as a rule illiterate, and employ a Babu or schoolboy to write up their books.

"I made special inquiries regarding the subject of Black Mondays, and found that it was laughed to scorn, and from an inspection of the *baziri* books of a considerable number of gardens, I can state that, as a general rule, as many tasks are performed on Mondays as on any of the other days of the week."

The Assistant Commissioner of Mangaldai, a sub-division of this district, writes in the same sense:—

"As regards the extent to which drunkenness prevails amongst coolies, I have no reason for supposing that it does so to any undue extent, or that it has of late been increasing. Illicit liquor is probably manufactured in the neighbourhood of tea-gardens, though there is no instance, as far as I know, in the criminal records of this sub-division since 1880 of any such liquor having been detected in the possession of any garden coolie, while there have been to my knowledge several convictions in the case of the outside public.

"As a matter of fact, the managers of tea-gardens here rather prefer a liquor shop close to their gardens, as they argue that the coolies will get liquor, no matter how far they have to go; and if the garden is close to one of these shops, the coolie is more contented and certain of staying than on a garden where he finds a difficulty in getting his favourite beverage.

"As regards the suggestion that no coolie should be served with liquor except on a written or printed order from his manager, I have ascertained the opinions of the leading planters of this sub-division. No change whatever from the present system of open shops for coolies is desired. The plan, moreover, is one that would probably be found unworkable in practice, as no manager, even if he had the time, would have the inclination to sit down and write passes for a large body of coolies; scarcely one of whom would probably be able to read what was written, while the passes themselves would in nine cases out of ten be equally unintelligible to the liquor seller. There would be no check on the amount of liquor given to each coolie, as there would be nothing to prevent the passes being applied for by coolies who did not want liquor for themselves, and made over to others who had not been able to get from the manager an order for as much as they wished. The proposal is not one which has been regarded favourably by the planters here. As, moreover, they are satisfied with the present state of things, it is unnecessary to make any fresh suggestions."

14. The Chief Commissioner has in this letter confined himself to reporting upon the question of excise management as it affects the planters and their interests, and the statistics required in your letter will be submitted as soon as they can be put together. The Chief Commissioner's report is less complete than he would desire to make it, but the reason of this is for the most part that the Deputy Commissioners have, during the last two or three months, been obliged to give all the time they could spare from their regular duties to an elaborate and exhaustive enquiry ordered by the Government of India into the general working of the labour laws, and that it has been known that a more general enquiry into the excise system would be undertaken in the cold weather. On the general aspects of the excise question the Chief Commissioner has no more to say than he has already reported to the Government in my letter of August 31st, and has included in his Resolution on the Excise Report for 1888-89, except that the further information he has meantime collected makes him more hopeful than he was in August that the result of the cold-weather investigations may be to show that the establishment of a central distillery system in substitution for the existing outstill system may be found practicable in a considerable portion of the Province.

APPENDIX A.

Dated Dibrugarh, the 30th May 1889.

From—GERALD FITZGERALD, Esq., Chubwa Tea Company, Limited,
To—The Officiating Secretary to the Chief Commissioner of Assam.

I have the honour to acknowledge receipt of your favour of 8th instant, informing me that the Chief Commissioner had received a copy of a letter addressed by me to Messrs. Finlay, Muir & Co., at their request, in October last, on the subject of the working of the outstill system, and was desirous to obtain information on the subject, and more particularly proof that planters had protested ineffectually against the licensing of liquor shops in the vicinity of their gardens, and that in a particular case, where Government tried to force a shop on land actually belonging to the garden, the manager only won the day after a long fight.

I would have replied sooner, only I have been delayed somewhat in collecting information and opinion from planters of this and other districts, copies of whose letters or extracts therefrom I now have the pleasure to enclose. I think when they are read, it will be allowed that I have fairly proved statements made in my letter to Messrs. Finlay, Muir & Co.

Regarding the case where Government tried to force a shop on land belonging to a garden, I regret to say that the planter to whom I wrote for particulars has not supplied me

with them, but I do not think I am violating any confidence by stating that it occurred on the "Nagagoolie" garden of the Upper Assam Company, and no doubt full particulars could be obtained by referring to the Dibrugarh Court records. In Mr. Barry's letter it will be seen that reference is made to a similar case which occurred on the Rangagora garden (also of the Upper Assam Company). Mr. Barry writes:—"The Superintendent or Manager of the Rangagora garden only succeeded after about two years' hard fighting through the Dibrugarh Court in having one ousted" (page 15 of enclosures).

"Regarding cases where managers protested ineffectually against shops being licensed in the vicinity of their gardens, I would refer to Mr. Goodfellow's letter (page 14 of enclosures) Mr. Jameson's (page 15), Mr. Hogarth's (page 16), extract from Mr. Gordon's letter (page 17), and from Mr. Middleton's letter (page 17).

Mr. Kirwan, of Doom Dooma, also had a long fight before he succeeded in getting the shop removed from off land to which he considered he had the prior claim for all purposes save road repairs.

I think the Chief Commissioner will be good enough to allow that, if I wrote strongly in my letter to Messrs. Finlay, Muir & Co., the copies of, and extracts from, the letters I enclose prove that I did not write causelessly.

I need hardly add that I was in no way actuated by any personal feelings towards individual Government officials, nor, I am very sure, were any of the gentlemen who have so promptly supplied me with information on the subject.

It is the system that planters universally condemn. There is one thing very certain, and it is this—If there were no tea gardens, there would be no grogshops in Assam. With only the indigenous population to sell to, it would be a case of "Othello's occupation gone," indeed, for the grog vendor. The tea industry unwillingly supplies the motive power that produces the revenue in the shops of the unfortunate imbiber of the poison sold at our gates.

Dated Hukongoori, Dibrugarh, the 16th May 1889.

From—W. N. GOODFELLOW, Esq.,

To—G. FITZGERALD, Esq., Chubwa.

Your letter of 14th instant to hand. I enclose copy of a letter which was printed in the *Englishman* in 1885.

Godfrey told me I had no redress but to buy the license, and admitted that it was a hardship.

Since 1885 the grogshop has flourished, and although I do not know what was paid for the license for this year, yet I am pretty sure that it will not be less than the amount paid in that year.

These grogshops are an unmitigated nuisance, and serve no good purpose whatever. The Assamese do not drink, and the few coolies settled in the district would not support a grog-seller for every twenty-five miles of country, or anything like it. Government seem to refuse to accept the fact that a coolie does not buy a glass of liquor because he feels that his system wants a fillip, but only to get drunk, and Government is directly pandering to this vice.

To—The Editor of the *Englishman*.

I was glad to see in your issue of the 10th instant "Britannicus's" letter on the evils caused by the sale of misnamed grog to the coolies in Cachar. Some two years ago you were kind enough to insert a letter of mine on this subject, under the *nom-de-plume* of "Tea-planter," which I hoped would raise a discussion, but it only drew forth one letter endorsing what I had said.

The case of this garden is a perfect example of how little Government really care for the welfare of the coolies they make such a fuss and pother about.

This garden is situated on the Sadiya road, and has a labour force of about 850 adults. Inside, i.e., farther from the Sadiya road than this garden, is another larger one, with an adult labour force of about 1,700, the two gardens forming one block. On the Sadiya road, just facing my garden, a grog-shop has been established, wholly and solely for the sale of bad liquor to the coolies of these two gardens. The traffic up and down the road is mostly by train,

so that the grog-seller makes little or nothing by his sales to passengers, and the nearest other garden is four miles off, which has a grogshop much nearer to it than this one, and so is not likely to buy from the one in question.

The other day the license for this shop was sold for the enormous sum of Rs. 1,150 for one year. This means nearly one hundred rupees profit per mensem to pay for the license alone. Of the 2,550 adults on the two gardens, nearly half, comprised principally of women, do not drink, or only a little, so that the profit is made out of about 1,300 coolies, and at the expense of their health, and of the peace, order, and discipline of the factory.

I have complained verbally and in writing to Government officials, and although they admit the hardship, they can give no hope of redress, except I buy the license myself, that is to say, that, in order to protect the health of my coolies, I am to be taxed by Government to the extent of one hundred rupees a month, or possibly more, as there would be more competition for the license. Considering the wild propositions made by Government men for the welfare of the coolies, the cost of which would have to be borne by the planter, the collections of revenue from the sale of a deleterious compound that would not be drunk by any one but a coolie is disgraceful. In fact, disgraceful is hardly strong enough an adjective for such conduct.

The 17th April 1885.

W. N. GOODFELLOW.

Dated Sealkotee Tea Estate, Dibrugarh, the 16th May 1889.

From—JAS. JAMESON, Esq.,
To—G. FITZGERALD, Esq.

Yours of yesterday's date with enclosure.

The only case I know of where a rum-shop was kept against the protests of the garden managers was a shop on a piece of Falthon land between the grants of Hugrijan and Balijan. This shop was kept by a man Carria. I know Ramage and Strangways frequently protested against the shop being kept there, but the then Deputy Commissioner said he was powerless to help them.

As regards my own garden, I find a good few of my coolies get roaring drunk on Sunday, but very few are out at their work on Monday morning, and they do not seem to suffer from any ill-effects of their debauch of the previous day. Last year, however, I lost a boy, who died from having drunk three bottles of rum on a Sunday; he died on the following morning. I mentioned this in the half-yearly return; but of course no notice was taken of it, as by Government's own rules the shopman can sell, I think, five bottles to any one man.

N.B.—Mr. Jameson informs me that he was present at a meeting between Mr. Strangways and the then Deputy Commissioner, when the latter expressed himself powerless to interfere. Mr. Strangways is at present at home on leave. Mr. Ramage has left the country.—G. F.

Dated Dinjan Tea Estate, the 23rd May 1889.

From—PETER BARRY, Esq.,
To—G. FITZGERALD, Esq.

Apologising for the delay, I have now the pleasure of replying to your letter of the 14th instant, on the outstill system, which came duly to hand with enclosure (copy of a letter from the Chief Commissioner's office).

Your opinion that the outstill system, as at present conducted in Assam, is objected to by the majority, if not by the entire community, of tea-planters is certainly a well-founded one, and your action in having the matter brought to the notice of the Chief Commissioner is worthy of commendation. The only instance when a planter had difficulty in getting a still removed from the immediate vicinity of his coolie-lines and off his own land, that I am cognizant of, occurred in this, the Rangagora, district. The Superintendent or Manager of the Rangagora garden only succeeded, after about two years' hard fighting through the Dibrugarh court, in having one ousted, and at the last the owner of the still only left when compelled to do so by the police in person.

If the stills were placed at a considerable distance from gardens, where the coolies could not have easy access to them, if they were kept under strict police supervision and compelled to sell wholesome liquor in reasonable quantities, even then they would be an unmitigated evil; but, conducted as they are at present, almost invariably situated where a large "hát" is held, quite close to gardens, without restriction as to the quantity or quality of the stuff sold by them, they are a veritable curse to tea gardens and to the coolies themselves.

Though not in a position to prove it, I am satisfied in my own mind that many coolies get poisoned by an overdose of the vile stuff supplied by the outstills.

Trusting some good may result out of your correspondence with the Chief Commissioner.

Dated Talup, Dibrugarh, the 19th May 1889.

From—J. ALSTON, Esq.,
To—G. FITZGERALD, Esq., Chubwa.

Yours of 14th with enclosure to hand. As far as my knowledge goes, planters are almost unanimous in their condemnation of the outstill system. The misery of the thing is that revenue may stand in the way of getting rid of what is a source of great and increasing harm to the coolie population in this part of Assam. Drunkenness, so very rife now-a-days amongst our coolies, is to a great extent in consequence of the reckless selling of liquor of the vilest description from these shops, which drunkenness brings in its train rowdyism amongst the coolies unheard of in the days when most planters kept decent rum for the use of their own people. In any of the too-frequent rows between coolies, investigation generally shows that the liquor shop in the background is answerable for the affray. It is impossible to check the vendors, who supply liquor to all and sundry, quite irrespective of the condition they may be in, whether drunk or sober. All the vendor cares for is to make a sale. The general health of the coolie suffers terribly from these excesses, and cases are not unknown of fine, strong, healthy coolies actually poisoning themselves with liquor. Only last Sunday I found a wretched boy lying dead drunk on the roadside. I had him carried into hospital and seen to at once, and undoubtedly it was only the prompt attention that saved his life. This was an extreme case; but others as bad happen. I have always inveighed against this crying evil, but I cannot recollect officially protesting against the system, having been under the impression that on the score of revenue Government would not entertain the idea of doing away with what I can only call a veritable social evil as far as garden coolies are concerned.

P.S.—I have handed your letter and enclosure to O'Brien.

Dated Khobong, Dibrugarh, the 19th May 1889.

From—R. O'BRIEN, Esq.,
To—J. ALSTON, Esq.

Your letter and FitzGerald's enclosure to hand. What the Chief asks for is particulars of any case or cases within our knowledge in which planters have ineffectually protested against the licensing of grogshops in their close vicinity. I have a dim recollection of having heard several cases of the kind, but can't cite any particular instance; but I think Gordon, of Tingrai, when in charge of the Mangaldai Tea Company, had a case in which he or his medical officer traced the death of some of his coolies to the indiscriminate sale of vile grog by one of those outstill-wallahs within a stone's throw of his garden, and, as to redress on his appeal to the court, I think he was told that all they could do would be to sell him the grogshops, which, I believe, they eventually did. That planters are unanimous in condemning grogshops close to their gardens I think FitzGerald ought to have no difficulty in proving. This one beside me here I know is a curse to me, and I had to get one of my coolies, by name Horrook Singh, carried home from the middle of the road close beside it the other day in a state of unconsciousness, and I was within an inch of driving over him in the dusk of the evening. Appeal! I would appeal till all is blue, if I thought my appeal would be listened to by a Government that is deaf to the appeal of all England against the nefarious opium traffic conducted here, and they are not likely to relinquish one tittle of their revenue to please us by

removing the grogshops to a decent distance from our gardens, where, the consumption being less, they will naturally get less money for it. Tell FitzGerald I am with him and send him this letter. Gordon is sure to help him.

Dated Jaipur, Dibrugarh, the 17th May 1889.

From—S. HOGARTH, Esq., Jaipur Tea Estate, Limited,

To—G. FITZGERALD, Esq.

Thank you for the copy of the letter from the Secretary to the Chief Commissioner of the 8th instant.

With the exception of the notorious Doom Dooma case, I doubt your getting in any records of protests against the liquor shops. The Government showed such a very determined force in the matter, under the plea of "want of revenue," that planters saw protesting was only waste of time, and adopted protective measures in taking up any land likely to be spotted by Government as suitable (financially) for a shop. I myself have done this, and with a partial success. Another reason is that Government officials won't answer letters from tea-planters, they won't even acknowledge receipt of them, and effectually stifle complaints by this means. I have made complaints about our liquor-shop to coolie inspectors. I have complained that the mixture sold as "sarkari grog" is not only maddening to our people, but that our attempts at doctoring and feeding are discounted by the near proximity of the grogshop. The stereotyped reply is—"You have a remedy in your own hands by buying up the shop." And, mind you, this is one of the so-called unhealthy gardens that the Government put in the "black list," and very kindly published in the *Indian Planters' Gazette* in March. I enclose a letter from our Jaipur grogshop. The shop used to be in the bazar, and the road to it, having a rather tigery reputation, acted against large sales. A new man took the license up last year, and has been allowed to open the shop within a few yards of our garden. I had very serious complaints about drunken coolies in the lines, and actually found grog being taken to the hospital. Last pay-day I found the grog-seller in the lines trying to get money out of the coolies. I had him turned out and threatened to prosecute him for trespass. The result is this enclosed letter, in which he says my coolies owe him Rs50.

I don't think the Chief Commissioner goes far enough when he only refers to protests being ignored. Every one knows that Assamese don't drink spirits, and the sale depends on the imported Bengalis; and I think we have a right to expect to be consulted on a matter of such vital importance.

Dated the 17th May 1889.

From—HENRY HANNAY, Esq., Wilton Tea Company, Limited,

To—G. FITZGERALD, Esq., Chubwa.

Your letter of the 14th instant to hand, enclosing copy of a letter addressed to you by the Secretary to the Chief Commissioner of Assam on the working of the out-still system.

I have never personally made any complaint against one of these liquor shops being placed near a garden, but my experience of them is that they do the greatest harm, and more than the Assam Government can imagine.

1st—They lead to excessive drinking and quarrelling in the lines amongst a set of men who are naturally very quiet.

2nd—There is no arrangement made for inspecting these shops, and there is liquor sold from them that is to a large extent the cause of sickness amongst coolies which could otherwise be avoided.

The liquor I refer to is the usual country rum adulterated in a way that makes a coolie drunk in 10 minutes. Mr. Moran, of Khonikor, has had this spirit analysed, and could let you know about it.

There is one of these outstill shops between this station and the Dinjan bridge. Beyond this bridge there is a small patch of tea which I have to cultivate and pluck. If I send men down to hoe there, there are sure to be one or more come back drunk, and the same with women sent to pluck.

Summaries of letters prepared by Mr. FitzGerald and enclosed in his letter.

MR. KIRWAN, Superintendent of the Doom Dooma Tea Company, writes—

"As regards the system, I have always condemned it, and it is my opinion that it leads to a great deal of drunkenness, and thereby affects the health of the coolies, where shops are situated too conveniently to the gar-

dens. To this effect I wrote to my Agents, with a view of the Tea Association taking the matter up, and bringing the planters' views as a body before Government, as in my opinion most of my neighbours objected to these same grogshops for the same reasons as I did myself. As regards my individual case, it was this:—The Deputy Commissioner at the time wanted to put up a grogshop just outside my garden, on the 75 feet from centre of Trunk Road, which he considered was Government land. I objected, as I contended this land was only for purposes of road repairs, and that if not required for that, I had a prior right to the land, as buildings in front of my road frontage would be a great nuisance to me. Well, we fought the matter, and eventually I won, and the grogshop vanished. The matter in the end was settled amicably between the Deputy Commissioner and myself and I have never since heard anything about it."

MR. GORDON, Manager of the Tingrai Tea Company, Limited, writes—

"I have had no trouble much with grogshops in this district, for the simple reason that they are a good way off me, 9 miles in either direction, but, when in Mangaldai, I had one planted almost at my very door, and all my remonstrances were of no avail; even an interview in 1883 with Mr. Elliott, the then Chief Commissioner, did no good. If I had a shop placed close to my garden, I should try and have it removed. It tends to drunkenness, and generally demoralises your coolies, and my experience has been that, given a grogshop within easy access of your garden, you may depend on a large amount of sickness."

MR. HOLMES, Superintendent of the Brahmaputra Tea Company, writes—

"I have never protested against grogshops officially. I have often pointed out to the Magistrate the evils arising from the sale of country spirits. That it is a curse to the country there can be no denying, and I would be very glad to see the outstill system done away with. Our coolies are simply being ruined by it, and the sickness and death-rate on some of your gardens very much increased since the system came in force."

MR. MORAN, Manager of Khonikor Estate, writes—

"There is not the slightest doubt but that planters condemn the outstill system, but we can do nothing to stop it. At Rangagora (K. G. bazar) drunkenness got so bad in 1885 that there was one case of death. A man got hopelessly drunk at the shop; he was carried to Guijan, never recovered consciousness, and expired in a few hours. I had some of the liquor sent in to Godfrey to have examined, but there was nothing in it. Most probably I never got the stuff sold to the coolies. The real poison is drunk on the premises, and never allowed to go out. Stramonium, I am convinced, is used in drugging the coolies."

DR O'BRIEN, Managing proprietor of Beheading Estate, writes—

"Providence has been good enough to me to spare me the infliction of a grogshop in my neighbourhood. Ever since I came to Assam there has not been any of those cursed dens near me. Such being the case, I have had no personal experience (except from hearsay) of the baneful effects of these wretched grogshops on the coolies."

MR. MIDDLETON, Manager of Nahorkattia Estate, writes—

"The shop here is about 300 yards from my bungalow. Fortunately for me, my coolies are not great supporters of it, as they use opium freely, and so the shop gives me very little annoyance. My coolies have a wholesome dread of the grog, as several who got drunk when the shop was first established fell victims to cholera in the cholera year, and I have had two cases of death since, quite traceable to the grogshop. There is little use our taking care of the water our coolies drink, so long as these grogshops are allowed to dilute the spirit with any filthy water that may be handy, and the spirit is not strong enough to correct the impurities. I certainly protested most strongly against a license being given for the shop here, pointing out to Mr. Godfrey, Mr. Bolst, Mr. Driberg, and lastly to Mr. Lea, the nuisance it might become, and the injury it had already done the estate, detailing the cases of supposed cholera traceable to the grogshop to Mr. Bolst and Dr. Whitwell during their inspection visits. The only reply I got from the Deputy Commissioners was—'If you don't like the shop being licensed, buy it in yourself.' These words were used by two of the above-named gentlemen, and one added—'Why should I lose revenue to please you?' Of course, I could say no more."

MR. PRICE, of Dholajan Estate, writes—

"I look upon such shops as the curse to this country, and being the cause of all rows on gardens."

MR. HAINWORTH, Manager of the Jamirah division of the Jokai Company, writes—

"Grogshops, all the same, are a curse to the country, and it would be a good job if they were got rid of. They are the cause of constant rows and broken heads, besides robbing of the coolies. The one at Boorboor is a nuisance to me, and it is seldom a Sunday passes without a row of some sort. I had to put a police case against that man for selling in my lines, and he got fined for it, and the man that owned it had the cheek to write to me after that, and ask me to help in collecting his bad debts for grog from my coolies. These grogshop people not only give it on credit, but receive stolen property from coolies to pay for it."

MR. BLAMNY, Manager of Romai and Tipling Tea Estate, writes—

"I have always been against these native grogshops. They sell such a lot of the muck at such a small price, while a small quantity gets a strong man drunk and helpless, or if not helpless, they kick up fearful dis-

turbances. Last year I had two coolies laid up for weeks through a drunken spree at the Sessa grogshop. They nearly killed each other. On Sundays I have seen sometimes full a dozen men and women on the road in all positions."

MR. JACKSON, Superintendent of the Jokai Company, writes—

"I have never heard of any protests being made except in the papers, nor have I ever made any. I, however, quite agree with you as to the spread of drunkenness amongst coolies since this system came in vogue. When I first joined, tea coolies were comparatively sober. Now, the Sunday afternoon is spent regularly at the grogshops by many of the best coolies, and Sunday night rows and Black Monday are regular institutions. I believe the system is responsible entirely for this, and has done more harm to coolies than all the brutal planters put together."

THE HON. SIDNEY PARKER, of Oaklands Estate, writes—

"There is no doubt in my opinion that rum shops are bad things. I fancy everyone acknowledges that. There was one when I came to the garden on my land, and I promptly turned it off."

MR. MACNISH, Manager of Greenwood Tea Company, writes of these shops, as—"Bringing a curse upon the tea industry in particular." "Planters are, I think, unanimous in condemning the system."

MR. WATTS, Manager of Mokalbari Tea Estate, writes that—"the coolie spends pretty well all he has earned in a month" (at the grogshop). He has also had cases when the man has been under the influence of grog from these shops, and has almost murdered his wife, rendering her "incapable of work for months."

Dated 16th July 1886.

From—The RIGHT REVEREND THE BISHOP of LONDON, President to the British and Colonial Temperance Congress, London,

To—The RIGHT HONOURABLE THE EARL OF DUFFERIN, K.P., G.C.B., G.C.M.G., Governor General and Viceroy of India.

In the name and on behalf of the British and Colonial Temperance Congress now sitting in London, I have the honour to address you on a subject of the greatest importance to the vast native population of Her Majesty's Indian Empire, over the government of which you so worthily preside.

It has been brought to the knowledge of the Congress that habits of intemperance are greatly on the increase in Bengal and other parts of India, and in Burma, and that this is largely due to the extension of spirit licenses granted for purposes of excise revenue. The Congress has been informed that the amount of excise revenue in India from spirits has more than doubled in the last ten years, and that this is largely due to the system by which the right to license "outstills" is farmed to the highest bidder, and directly leads to the establishment of shops for the sale of liquor in large numbers of places where till recently such things were unknown, in defiance of native opinion and unhappily spreading misery and ruin among many families of the industrial class.

The Temperance Congress is profoundly concerned at hearing that, notwithstanding the well-known fact that both the religious and the social customs of India during many centuries have frowned upon the use of intoxicating drinks, and that in the greater part of India their use has been practically unknown, a change fraught with so many evil consequences should have been introduced under British rule, and should be to any degree directly fostered by the fiscal system to which I have referred. And in their name I have to beg very earnestly that Your Lordship will cause full enquiry to be made, and will take such steps as will check the serious growth of intemperance now going on, and by such means as the wisdom of your Government may consider best, may effectually diminish and in many cases entirely remove the temptations to indulgence in this degrading and destructive vice.

No. 70 (Revenue), dated 12th August 1886.

From—The Secretary of State for India,

To—The Government of India.

I forward herewith, for the consideration of Your Excellency's Government, copy of the Memorial from British and Colonial Temperance Congress, dated 16th July 1886, the correspondence noted in the margin regarding the alleged increase of intemperance in India. As the report of the Commission on excise administration in Bengal is now before you, it would seem desirable that, in replying to the present despatch, you should intimate what action you propose to take in regard to the several proposals submitted to your Government by the Commission in question.

Dated 16th July 1886.

To—The RIGHT HONOURABLE THE EARL OF KIMBERLEY, Her Majesty's Principal Secretary of State for India.

Memorial of the British and Colonial Temperance Congress.

RESPECTFULLY SHOWNETH,—That your memorialists have learned with profound regret that habits of intemperance among the natives of many parts of India and of Burma are greatly on the increase, and that this is largely due to the extension of spirit licenses, for the purpose of revenue, in districts and in places where the taste for alcoholic drinks did not previously exist, and where native opinion is entirely adverse to their use.

Your memorialists believe that the system by which the right to license "outstills" is farmed to the highest bidder has led to the introduction of drinking habits among an industrious population, in defiance of native opinion, has been the means of bringing many families to beggary and ruin, and, if persisted in, must produce widespread misery among large portions of the people under our rule in the East.

Your memorialists therefore entreat that Your Lordship will cause full enquiry to be made, and, if the evils which your memorialists have pointed out should be found to exist, that no time may be lost in applying an efficient remedy, the honour of England, no less than the welfare of the people of India, being seriously involved in the issue.

Dated 10th August 1886.

From—J. A. GODLEY, Esq., Under-Secretary of State for India,
To—The President, British and Colonial Temperance Congress, London.

I am directed by the Secretary of State for India in Council to acknowledge the receipt of your memorial of the 16th ultimo, calling attention to the increase of intemperance in India and praying that some steps may be taken to remedy this state of affairs.

In reply, I am to inform Your Lordship that Sir Richard Cross will reserve any expression of opinion on the statements in the memorial until he is in possession of the views of the Government of India, to whom it has been referred.

No. 166, dated 25th June 1887.

From—The Government of India,
To—The Secretary of State for India.

We have the honour to acknowledge the receipt of the Despatch from Lord Cross, No. 70 (Revenue), dated 12th August 1886, containing papers received from the British and Colonial Temperance Congress. The Congress have been informed that the increase which recent years have shown in the Excise Revenue of India is due to a system which "directly leads to the establishment of shops for the sale of liquor in large numbers of places where till recently such things were unknown," and that the fiscal system adopted by the Government in this country by affording facilities for drinking, "in defiance of native opinion, is unhappily spreading misery and ruin amongst many families of the industrial class." They express their concern that the use of intoxicating drinks, which they believe to have been practically unknown in the greater part of India, should have been introduced under British Rule.

2. Desirous of obtaining for Your Lordship the fullest and most recent information on the subject, we referred these documents to the several Local Governments for report, and we have obtained in reply a mass of information bearing directly on the subject, of which we have caused an abstract to be prepared in the Note which forms the enclosure to this Despatch.

3. Your Lordship is aware that few subjects connected with Revenue Administration have of recent years obtained greater attention at the hands of the Government than questions relating to Excise Administration. In each of the three larger Governments, Bombay, Madras, and Bengal, the Excise system has, within the last six or seven years, been completely examined in its operation and in its effects. These examinations have been made under the instructions of the Local Governments, and in direct communication with us; and the principles on which they have been based, and which have been unanimously accepted by all the authorities concerned, have been these, that liquor should be taxed and consumption restricted, as far as it is possible to do so without imposing positive hardships upon the people and driving them to illicit manufacture. The facts now placed on record shew that in this policy the Local Governments have been completely successful, and that the great increase of Excise Revenue in recent years, which the Congress take as evidence of the spread of drinking habits, really represents a much smaller consumption of liquor, and an infinitely better regulated consumption than the smaller revenue of former years.

4. It should be noted, to begin with, that the Congress are in error in thinking that the position of the Government of India is that they are in the midst of a universally abstemious population, who, if left alone, would know nothing of intoxicating liquor, and who have been introduced to it only by measures adopted by the British authorities. It is true that both the Hindu and the Muhammadan religions denounce the use of spirits, but the classes whose habits of life are framed with a strict regard to religious or social restrictions form in India no larger a portion of the population than in other countries. In several parts of India Nature produces in great abundance the material for distillation of spirit, and there is not the slightest reason to imagine that in the days of Native Administration, when the signs of authority were few and far between, the Indian populations refrained from indulgence in a practice which it requires the constant watchfulness of the British Administration to prevent. The

prevalence of spirit-drinking in ancient Hindu times is the subject of a paper by Dr. Rajendralala Mitra, who is a well-known authority on all matters relating to Hindu antiquities. This paper is summarized in paragraph 11 of the enclosures, from which it will also be seen that under the Muhammadan Administration, which immediately preceded the British Rule, the facilities for drinking were very much greater than have ever since existed, and the prevalence of drinking habits quite as much complained of. The reports by the Chief Commissioner of the Central Provinces and of Assam prove that it is precisely those tribes and races which have been least accessible to the influences of British Rule which are most addicted to intoxicating drinks and drugs.

5. We have at the present day ample evidence on this very point in the conflict between the British and Native Excise systems wherever British and Native territory meet. These are the only points where the British system breaks down, because the restrictions imposed upon manufacture and consumption on the British side of such frontiers are not met by equivalent restrictions on the other side. One of the main difficulties which the Excise authorities have to meet is that of excluding from British territory the more lightly taxed and more easily obtained spirit available in Native States, and the British Government have in many cases (mainly in Bombay) bought up the Excise rights of Native States in order that, by imposing on the people of Native States the same restrictions to which those dwelling in British territory are subject, they may maintain the restrictive system on which the British Excise Administration is founded.

6. The information, therefore, which has reached the Congress on this subject is entirely erroneous. The Governments in India are not set in the midst of an abstemious people from whom they can realize no Excise Revenue, unless they place in their way temptations to drinking which would not otherwise exist. On the contrary, it is only by strong preventive establishments that illicit distillation can be prevented. The great increase in the Revenue, to which the Congress allude, does not mark the extension of drinking habits, but is the result of a great and general increase in the rate of tax, which it would have been entirely impossible to realize but for the great improvement in preventive measures which has accompanied it. In fact, the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation.

7. The Congress are also misinformed in connecting this increased revenue with "the system by which the right to license outstills is farmed to the highest bidder." In sparsely-inhabited tracts, and in places which border upon Native States, a system of this kind is employed as providing the only means by which a tax of any kind can be levied upon the consumption of spirits; these are places where the Government has no choice between untaxed distillation and trade and the system of farm to which the Congress allude. But outside these very narrow limits the system may be described as obsolete. The object of the Excise Department is to tax every gallon of spirits, first, by a fixed still-head duty, which is regulated at the discretion of the Government; and secondly, by a license fee for retail sale, which is usually determined by competition for the privilege of sale.

8. The "outstill" system, as it is understood in India, is not a system by which, on payment of a lump sum, the distiller is free to brew as much spirit as he likes and sell it wherever he likes. The duty is levied upon a strict calculation of the number of gallons which the still can produce, and the conditions both of distillation and of sale are carefully regulated with reference to the existing local demand. Shops are established where the Administration and not where the licensees consider them necessary, the police and the municipal authorities being consulted regarding them.

9. Before passing on to give actual statistics of the consumption, it must be remembered with what large tracts of country and with what a large population we are dealing. Judged by a European standard, the people of India are a remarkably abstemious people. Drunkenness in the English sense of the term hardly exists in India. Writers whose comparisons are based on Oriental experience describe as drunkenness and as spread of misery and ruin a condition of things which, if it existed in England, would be regarded almost as a millennium of temperance. The average consumption in India is only a bottle or a bottle and a half of spirits a year for every adult male, and in some

provinces is even less than that. It may be conceded that, however small the rate of consumption, any increase of it is equally to be deprecated; but at the same time, in dealing with subjects such as the present, it should be borne in mind that such terms as "drunkenness," "drinking classes," and "spread of drinking," when used by natives of India or in connection with Indian Administration, bear a meaning wholly different from that which they convey to a mind familiar only with the English aspects of the temperance question.

10. The papers submitted by the Government of Bombay give very ample statistics of the Excise Administration. They shew that during the ten years ending 1883-84, the number of shops in the whole presidency was reduced from 3,440 to 2,945. Taking the town and island of Bombay, the still-head duty was raised from R1 to R2½, and the consumption reduced from 900,000 gallons to 700,000. Similar statistics are given for other large cities and populous tracts, and it is shewn that, through the operations of Government, the rate of tax has been increased three-fold, and the selling price by 60 per cent.

11. In the Presidency of Madras, a Committee appointed in 1883 revised the whole system of excise, their principle being to levy as high a duty as possible without causing illicit distillation. The effect of the increase of duty has been to reduce the consumption from 1,200,000 gallons in 1883-84 to 1,000,000 gallons in 1885-86.

12. In Bengal, the number of shops for sale of liquor was allowed in 1882 to increase as high as 39,000, but the stricter measures recently adopted have brought the number down to 27,000. The number of shops for sale of drugs has decreased steadily from 1871, the number in that year being 16,600, and the present number being 6,000.

13. In the North-Western Provinces, a considerable increase of consumption is shewn, but part of it is due to the suppression of illicit manufacture. As regards the rest, it is attributed, in the opinion of the officers best fitted to judge, to the marked increase of material prosperity among the lower classes. In 1884, the Local Government discussed the subject at length in a published Resolution, insisting upon a policy of taxation and control of the consumption.

14. In the sparsely-cultivated region of Burma, there are special difficulties in suppressing illicit distillation which is found inevitably to follow restrictions on sale and high taxation. There has been a large decrease in the number of shops during the last five years, during which probably the Administration has felt itself more able to prevent the illicit traffic which such restriction in that country would naturally give rise to.

15. Similar detailed information is given in the enclosures with reference to the Punjab, Central Provinces, Assam, and the minor provinces directly administered by the Government of India. In all of them it will be seen that the leading object of the Administration is to impose restrictions, as far as possible, upon consumption.

16. In short, the Temperance Congress—starting from the erroneous assumption that liquor traffic and liquor consumption are unnatural in India and would not exist but for the state of things created by the British Administration—have formed the conclusion that the mere orders of the Government are sufficient to confine the consumption within any desired limit, and that the Government is responsible for not drawing that limit much closer. The real problem, it will be seen, is much more difficult. There is a point at which restrictions on consumption are inevitably followed by illicit distillation—a point which varies in every region, according to the habits of the people, the sparseness of population, and the nature of the country and its productions. The papers now forwarded to Your Lordship amply shew that the object which the various Governments have in view is the adaptation of the various methods of Excise Administration to the different conditions which present themselves, and the imposition of as great restriction as circumstances in each case permit. In our opinion the papers are a record of success in the solution of this difficult problem.

Alleged Increase of Intemperance in India.

In August 1886 we received a letter, dated the 16th July 1886, from the President of the British and Colonial Temperance Congress, London, stating that

"It has been brought to the knowledge of the Congress that habits of intemperance are greatly on the increase in Bengal and other parts of India and in Burma, and that this is largely due to the

extension of spirit licenses granted for purposes of excise revenue. The Congress has been informed that the amount of excise revenue in India from spirits has more than doubled in the last ten years, and that this is largely due to the system by which the right to license 'outstills' is farmed to the highest bidder, and directly leads to the establishment of shops for the sale of liquor in large numbers of places where, till recently, such things were unknown, in defiance of native opinion, and unhappily spreading misery and ruin amongst many families of the industrial class.

"The Temperance Congress is profoundly concerned at hearing that notwithstanding the well-known fact both the religious and the social customs of India, during many centuries, have frowned upon the use of intoxicating drinks, and that in the greater part of India their use has been practically unknown, a change fraught with so many evil consequences should have been introduced under British rule and should be to any degree directly fostered by the fiscal system to which I have referred."

2. The President of the Congress (the Bishop of London) begs that full enquiry may be made into the matter, and that steps may be taken to check the serious growth of intemperance in India.

3. We also received a Despatch from the Secretary of State, No. 70 (Revenue), dated the 12th August 1886, forwarding a copy of

Diary No. 7443—112S., dated 2nd September 1886, correspondence with the British and Colonial Temperance Congress on the same subject, and asking to be informed as to what action the Government of India would propose to take in regard to the several proposals submitted by the Excise Commission, Bengal.

4. We also received a copy of a letter, dated the 20th November 1886, addressed by the Reverend Thomas Evans to Mr. Samuel Smith, M.P., in which it is stated that the Board of Revenue have found out that one way to get money is

"to encourage the drink trade, and to put facilities before the people generally to take to the habit of drinking in order to push on the trade and to get in a larger revenue; so that really the Indian Government is guilty of the crime of pushing a trade for fiscal objects which is fast spreading the terrible evil of drinking and drunkenness throughout the country. In Bengal, when they found that the old 'central distillery' system did not increase the excise revenue as rapidly as they could wish, a Member of the Board, Mr. Buckland, proposed to the Government of Bengal to introduce the *private* stills, called the *outstill* system, by which native distillers were at liberty to open their own stills and manufacture as much as they liked, and what they pleased, by paying a monthly rent to the Government for permission to manufacture and sell. This brought the liquor down from 2 shillings or so per bottle to about 2 pence, and the stills multiplied a hundredfold. The consequence was there was a regular rush for the drink from all classes."

(Mr. Buckland, it should be remarked, left India finally in April 1881.)

5. The Reverend T. Evans also states that the Commission appointed to enquire into the excise of country spirit in Bengal

"resulted in a recommendation to abolish the outstills in all the chief towns and go back to the sadder or central distillery system, as drunkenness was spreading, and this so far was an improvement, but only a very partial one for the vice is spreading still."

6. He suggests the following remedy:—

First—the still-head tax should be raised as high as possible, as also the license on all the shops for selling; and
Secondly—local option should be introduced, for now the population have no voice, and liquor shops multiply as fast as the traders can make them pay and the Government get increased revenue.

7. The Congress do not state the source of their information. The statement that the population of British India pay nearly twice as much taxation upon the intoxicants they consume, as they did ten years ago, is not far from correct. The excise revenue was about £2,300,000 in 1871-72 till 1873-74: it gradually increased to £2,600,000 in 1878-79, and since that year the rate of increase has been much more rapid, the amount in 1886-87 being £4,265,600. But the information received by the Congress that this increase is "largely due to the system by which the right to license outstills is farmed to the highest bidder" is certainly incorrect.

8. The increase of revenue, it will be seen from this note, is in great measure due to the prevention of smuggling by better administration. It is due also in part to increase of population and to improved means of communication. But it is in very large measure due to the fact that the last eight years have been years of extraordinary agricultural prosperity.

9. The outstill system, referred to by the Congress, existed in past times, but the history of the period during which the increase of revenue has taken place is the history of a practically complete supersession of it by better methods of excise administration. The alleged system, in fact, belongs to ancient history, and is confined at present to a few wild outlying tracts where there is no option between allowing the distillation and consumption of spirits to go altogether untaxed, and giving the business in farm to some person who would at least take care to collect some revenue and would have a personal interest in preventing illicit consumption.

10. It was not from any inability to give an immediate and complete reply on the subjects dealt with by the Congress that the Government of India preferred to collect anew the statements and opinions of Local Governments upon the questions raised. It is well known, in India at least, that during the last ten years, and especially during the last five, all the principal Governments have been giving the greatest attention to the question of excise administration. There is hardly any department of the revenue administration in India in which the

Government in India can shew a record of greater success, whether the question is looked at from the purely fiscal point of view, or with regard to its social aspects. The result of the references to the Local Governments has been to shew, in very considerable detail, that the various Governments of India, in respect of their excise administration, have been extremely successful in combining a great improvement of the revenue with severe restrictions on the consumption of the liquor from which it is derived.

11. It may be of advantage, as a matter of some antiquarian interest, and with reference to the statement of the "well known fact that both the religious and social customs of India, during many centuries, have frowned upon the use of intoxicating drinks, and that in the greater part of India their use has been practically unknown," to commence with a quotation from the Report of the Bengal Excise Commission:—

"7. *The use of spirits among the ancient Hindoos.*—Dr. Rajendralala Mitra in a very learned and interesting paper contributed by him to the Asiatic Society's Journal, Volume XLII, part 1, for 1873, shows conclusively by a profusion of instances taken from Sanscrit literature, ancient and mediæval, that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes. He states, indeed, that their use had been condemned by moralists and lawgivers, but he proves that rice-spirit was sold and drunk and used in sacrifices in the earliest Vedic times; that the leading characters of the Mahabharat were addicted to strong drinks; that the Ramayana frequently notices spirit-drinking with evident approbation; that in the time of Kalidasa drinking seems to have been very common, not only among men, but even among women of high rank; that the Puranas abounded in descriptions of spirits and of drinking; and that the Tantras afford the most indubitable proofs of a strong attachment on the part of a large section of the Hindoos to over-indulgence in spirituous drinks. He also gives descriptions of the different kinds of spirits, of the materials from which they were made, and of the manner of making them, which will be referred to in succeeding parts of this report. He does not, however, write on the question of their being made a source of revenue in Hindoo India, and it is understood that he is of opinion that they were not taxed. Other authorities, however, of great weight are of a contrary opinion; but there seems to be no direct evidence on this point beyond the alleged fact that all articles sold in shops were subject to taxation. Now, in the Buddhist drama Naga Nanda there is mention of a spirit shop, and there are similar references by Kalidasa, and elsewhere noticed by Dr. Rajendralala. There are also many references to the use of spirit in Buddhist works, and it was stringently prohibited in Buddhist scripture. Reference to the subject will be found in Hodgson's Languages, Literature, and Religion of Nepal and Thibet; in Spence Hardy's Eastern Monachism; in Bishop Bigandet's Life or Legend of Gautama; and in the second volume of Bornouf's *Lotus de la Bonne Loi*.

"8. *Excise under the Moghul Emperors and up to the resumption of the sayer in excise in 1790.*—In Gladwin's translation of the Ayeen Akbary, paragraphs 288 and 289, there is a list of taxes which were remitted by Akbar, among which were taxes on salt and spirituous liquors; but both these taxes, as well as several others of those enumerated in the Ayeen Akbary, must have been subsequently re-imposed, for they are included in the sayer of later fiscal statements. It appears from Mr. Sheristadar Grant's Analysis of the Finances of Bengal, written in 1789, and from Mr. Shore's Minutes, that in the accounts of the revenues of Bengal, as settled by the Nawab Jaffir Khan in 1722 A.D., and confirmed by his successor, Sujah Khan, seven years afterwards, the taxes on spirituous liquors were treated in two ways. In some parts of the country, they were realised by the zemindars and then formed part of the sayer, which was consolidated with the mal in the total assessment. In other parts, they were collected by what Mr. Grant calls the more immediate temporary officers of Government, and were then partly included in the Chunakali mahal, one of the great divisions of the separately-managed miscellaneous revenue in Mir Jaffir's system, and partly shown under other headings. This distinction was clearly maintained up to the assumption of the Dewany by the East India Company in 1863, and it may be gathered from the section of Mr. Grant's Analysis relating to 'the sayer of the dewany territory' that it existed in some form at the date of his report. This opinion seems also supported by allusions in the early Regulations to a separate system of excise management obtaining in the cities of Moorsshedabad, Patna, and Dacca. It does not appear clearly what the system was, but in the tracts where the sayer was collected by the zemindars it is probable that there was a practically unrestricted system of outstills paying very low rates in many places, though it may be conjectured that the ordinary rent was not less than Rs10 monthly, or the equivalent in liquor when required for social or ceremonial purposes in Behar and parts of Bengal. The price of spirit under these arrangements was less than it has ever been anywhere in Bengal since the modern excise system was introduced in 1790, as appears from a passage in a description of the mohwa tree in Behar, written in 1785, by a Lieutenant Hamilton. That officer states that the mohwa flowers being fermented, yielded by distillation a strong spirit, which the people sold so very cheap that for one pice (about a half-penny) might be purchased no less than a cutcha seer (about a quart bottle) with which any man might get completely drunk. Lieutenant Hamilton also stated that the mohwa flower was in his time exported from the jungly tracts, where it grew wild, to Patna and other places in considerable quantities. This statement regarding the cheapness of spirit is corroborated in a paper written about the same time by a Mr. Keir, from which an extract will be made in a subsequent chapter of this report; and it would appear that complaints were then rife about the spread of drunkenness among the lower classes of the people. These complaints apparently decided the Government upon the resumption of the sayer on spirituous liquor."

12. The fact that the British administration is not chargeable with the introduction of drink and drinking habits in India will be seen also from the quotations given below with reference to the Central Provinces and Assam. Indeed, it is well known that the only real difficulty in British India excise administration arises at those points where the territories under British administration impinge upon wild or sparsely-inhabited tracts or upon Native States. The habits of the people in the first case, and the systems of native administration in the

second, are such as to render it extremely difficult to prevent the entrance of cheap spirit into the tracts subject to our authority. It is in these cases that, as above stated, we are obliged sometimes to defend ourselves by introducing the "farming" system to which the Congress refers. But even in these cases we have done our best to adhere to our principles, and (especially in the case of Bombay, where, more than in any other part of India, our territory is interlaced with native territory) we have induced many of the Native States to place their excise administration under our control, so that we may enforce upon them the same restrictions on consumption which we apply in our own territory.

13. It may be useful, before taking up the explanations given for each province, to give some idea of the relative value of the figures about to be quoted. We shall have to write of hundreds of thousands of gallons, and it is well therefore to give an exact idea of the value of these quantities in estimating the prevalence of drinking habits among the people; for persons who use these large figures are apt to forget the enormous population and the extensive area over which they are spread.

14. As regards the wilder tribes, we have naturally no precise information of the rate of consumption; their ancestral drinking habits must be ascribed, not to any new facilities placed at their disposal by the British Government, but to the fact that Nature has provided them with ample means of indulgence. For districts managed on the outstill system, the information is inexact, but the amount of duty, being more or less regulated by the capacity of production, gives us the means of making an estimate. Where the still-head duty system prevails, the figures of consumption are necessarily exact.

15. In the Excise Report of 1885-86 for Bombay, the statistics of consumption are given for Bombay itself and for several of the districts. The figures give a consumption of 1,656,510 gallons for 8,142,956 persons, which is less than a gallon a year of every adult male. If the City of Bombay were excluded from these figures, the average would be about half a gallon only.

The Commissioner for Madras, in his report for 1885-86, gives the statistics of consumption over a population of 22,331,954. The total is 1,085,477 gallons, or less than a quarter of a gallon for every adult male.

For Bengal, with a population of 66,589,859, the consumption, estimated on the assumption that each gallon pays one rupee of duty, which appears to be well within the truth, amounts to 4,510,228 gallons. This is about a quarter of a gallon for every adult male.

In the North-Western Provinces, as will be seen from the extract hereafter given, the Excise Commissioner estimates the consumption at one pint for every adult male.

The Punjab Report for 1885-86 gives the consumption for the Province at 135,236 gallons for a population of 18,818,220, which gives only a quarter of a pint for every adult male.

16. We proceed to review, in turn, the information given us in reply to our references to the various Governments.

BOMBAY.

17. The Government of Bombay states that the allegations made by the Congress to the effect that the use of intoxicating drinks has been introduced under British rule in India, contrary to the religious and social usages of the people, and that drunkenness is increasing, are incorrect, so far as that Presidency is concerned. Although, in consequence of the relaxation of religious and caste rule, it is probable that intoxicating liquor is now often used in secret by classes who formerly abstained from this as well as other practices of self-indulgence, it must be remembered that large sections of the population, including most of the indigenous tribes, have from time immemorial used intoxicating drink. Habitual drunkenness, in the English sense of the word, is very rare.

18. It is also stated that recent improvements in the excise system, whereby liquor is not only taxed at an immensely increased rate, but illicit distillation and sales are checked to the utmost, have had a very marked effect in decreasing consumption, and that the operation of the existing system has been deemed so stringent that whole classes have combined to abstain from liquor altogether with a view to compel Government to reduce its taxation.

19. Under the Bombay system of excise there is no sale of the right to license outstills, except in a few wild districts, where illicit distillation is very difficult to check. In places where outstills are permitted they are specifically licensed by the Revenue authorities and properly controlled. Nearly all intoxicating liquor sold in the Bombay Presidency is issued under license from central distilleries on payment of still-head duty and is under very strict and close supervision.

20. The increased revenue from excise is, it is stated, due to enhanced rates of duty, to a very great reduction in the consumption of illicit liquor through improved preventive arrangements, and to the growth of population and their increased means.

21. Among the papers furnished by the Government of Bombay, and bearing upon this subject, are two important ones, which are quoted at length:—

Dated 21st August 1883.

From—C. B. PRITCHARD, Esq., Commissioner of Customs, Salt, Opium, and Abkari, Bombay.
To—The Editor of the *Bombay Gazette*.

"In a leading article that appeared in your paper of the 14th instant it is stated that 'the increase of drink in all parts of this Presidency has been a standing complaint against the Government,' and the officers of the Bombay Abkari Department are charged with having, in their eagerness to make revenue, unduly pushed the sale of liquor to the encouragement of drunkenness and

the destruction of the morality and happiness of the native population. The progress of liquor-drinking among the native population of India is a subject of general interest, and it is very desirable that the public should be in possession of accurate information upon it. I trust, therefore, that you will kindly give me space to explain briefly what effect the recent changes in the system of Abkari management have had on the consumption of country spirit in this Presidency.

"I will first take the case of the city of Ahmedabad, the special instance in point brought forward in your article. You say that during the last few years the consumption of liquor in that locality has more than doubled. I give below a statement exhibiting the quantities of licit spirit sold in Ahmedabad and its neighbourhood during each of the last ten years, together with an account of the duty collected on the spirit sold there in each year of that period:—

YEARS.	Tracts supplied with liquor from the distillery at Ahmedabad.	Population of the tracts supplied.	Number of gallons of spirit issued from the distillery.	Rate of duty per gallon.	Duty collections.	REMARKS.
			Gallons.	R a.	R	
1872-73	Ahmedabad city and cantonment and three miles round.	118,756	30,281	1 0	30,281	From 1872-73 to 1880-81 the city of Ahmedabad and its immediate neighbourhood was the only part of the district supplied with liquor from the sudder distillery. The privilege of making and selling liquor in the rest of the district was leased in a number of small farms. The farmers paid lump sums for their privileges. No restrictions were placed on the quantities of liquor they made and sold, nor was any record thereof kept. The petty farming system was abandoned and the whole district was first supplied from the Ahmedabad distillery in 1881-82.
1873-74	Ditto		30,787	1 0	30,787	
1874-75	Ditto		32,209	1 1	34,222	
1875-76	Ditto		38,662	1 1	41,078	
1876-77	Ditto		37,650	1 1	40,003	
1877-78	Ditto		33,926	1 1	36,046	
1878-79	Ditto		21,480	2 0	42,960	
1879-80	Ditto		23,296	2 0	46,592	
1880-81	Ditto		27,427	2 0	54,854	
1881-82	The whole of the district.	856,324	46,514	2 0	93,028	

"These figures show that the consumption of spirituous liquors in Ahmedabad, far from having doubled, has decreased considerably during the last four years, while the duty collections made during the same period have largely increased. The increase in the revenue realisations is due to the raising of the rate of duty from R1 to R2 per gallon from the 1st August 1878. The raising of the rate of duty of course compelled the liquor shopkeepers to raise their prices, and the prices now charged for country spirit in Ahmedabad are about 50 per cent. in excess of those that prevailed down to 1877-78, the year in which the system of abkari management, which you have condemned, was first introduced.

"Similar details regarding the consumption of country spirit and the duty levied thereon in the city of Bombay and in the towns of Surat and Balsar and their neighbourhoods for each of the last ten years will be found in the tables given below."

[These tables are reprinted at the end of this paper. The first shows the consumption in the island of Bombay, gradually reduced from 907,445 gallons, producing R7,20,160 of duty, to 630,521 gallons, producing R13,07,882 of duty. The second shows the consumption in Surat and neighbourhood, reduced from $\frac{1}{2}$ gallon per head to less than $\frac{1}{4}$; the consumption in the immediate neighbourhood falling from 85,523 gallons in 1872-73 to 45,222 in 1878-79. The third gives similar statistics for a third tract showing consumption diminished from 56,853 gallons to 22,270.]

"It will be seen from the above that in Surat and Bombay, as in Ahmedabad, a large diminution has been effected in the quantities of licit country spirit passing into consumption. Similar results have been obtained in the rest of the Presidency, but the space to which this letter must necessarily be limited will not allow of my setting them forth in detail on the present occasion. Within the last five years the rates of duty levied on country spirit have been raised everywhere—in many districts they have been more than double—while the selling prices of country spirit have generally been increased by at least 50 per cent. The rates of duty are to be raised still higher and are gradually being approximated to the customs duties levied on spirits imported from Europe. I do not think, then, that it can justly be said that the abkari policy now being pursued has resulted in any increase in the consumption of licit liquor.

"In order to put down the consumption of illicit liquor, which formerly extensively prevailed, Government have increased their expenditure on preventive establishments since 1877-78 by about one and a half lakhs of rupees a year, and they have, besides, obtained leases of the abkari management in most of the Native States in the Presidency from which liquor-smuggling was formerly rife. There can be no doubt that these arrangements have sensibly diminished the consumption of illicit liquor throughout the Presidency.

"In regard to the licensing of shops for the sale of country spirit there has not been, as you suppose, any increase in the number of shops licensed of late years. In 1877-78 there were in the whole Presidency, exclusive of Sind, 2,976 shops at which country spirit was sold; now there are only 2,474 such shops, i.e., but one shop to each 5,676 persons. In some few localities the number of liquor shops has been increased. It is an essential point in good abkari administration to place licit liquor within easy reach of all persons wanting drink; otherwise they may be tempted to use smuggled liquor.

"In Ahmedabad several new shops were opened last year and a petition objecting to some of them was made to the Collector, who, after enquiry, ordered four of them to be closed some time before your article under reference was published.

"I am somewhat surprised to find the *Bombay Gazette* now charging the Bombay Abkari Department with the encouragement of drunkenness and immorality among the people. That you have not always held this opinion will be seen from the following extract from an article that appeared in your paper only last year, since when no change whatever has been made in our abkari system:—

"In so far as Bombay is concerned, we are happy to bear testimony to the growing sobriety of the urban population of India. We have not before us any later returns than for 1880; but from the police returns of that year we learn that the cases of drunkenness had decreased from the numbers of the preceding year by the substantial figure of 657. Under the head of disorderly and indecent behaviour in the public streets, a class of offences which has close relations with drunkenness, we have the enormous falling-off of 1,289 from a total in 1879 of 4,175. The number of persons charged with assaulting the police fell from 51 to 24, and petty thefts, also a variety of crime generally associated with drunkenness, decreased from 4,075 in 1879 to 2,558 in 1880, showing a decrease of no less than 1,517. In all classes of crime there was a decrease of no less than 5,274 persons charged. We cite these facts, which, if analysed, would corroborate our arguments in detail, to support the claim for increasing sobriety."

(2) *Extracts, paragraphs 81 to 91, from the Bombay Excise Report for 1883-84.*

"Para. 81.—It may not be out of place if I notice briefly, before leaving this part of my subject, certain articles and letters that have lately appeared in local newspapers denouncing the abkari administration of this Presidency as being conducted on mere trade principles with the sole object of raising revenue, with no regard for the well-being of the people, and with the result of a large access of dissipation and drunkenness. It has been alleged that the number of liquor shops has been multiplied in order to push the sale of intoxicating drinks, and that the increase and increasing collections of abkari revenue are due to a large and progressive increase in the consumption of spirituous liquors. The publication of these statements in newspapers, which to some extent reflect public opinion in Bombay, shows that considerable misapprehension exists as to the facts of the Government administration of this branch of the revenue, and that wrong impressions are prevalent concerning its aims and the results obtained which may be considered to require correction.

"82. The allegation that the Department is encouraging the people to drink by opening additional liquor shops is disproved by the figures given in the table below, which show the total number of shops licensed for the sale of spirituous liquors throughout the Presidency in each of the last ten years:—

YEARS.	NUMBER OF SHOPS LICENSED FOR THE SALE OF		YEARS.	NUMBER OF SHOPS LICENSED FOR THE SALE OF	
	Imported spirit.	Country spirit.		Imported spirit.	Country spirit.
1874-75	394	3,046	1879-80	415	2,398
1875-76	413	3,078	1880-81	399	2,351
1876-77	424	3,032	1881-82	411	2,452
1877-78	431	2,976	1882-83	378	2,558
1878-79	531	2,357	1883-84	392	2,553

"83. As regards the alleged increase in the quantities of spirituous liquors passed into consumption, evidence of the same comprehensive character is not available. Before the revision of the system of abkari management in this Presidency was taken in hand (in 1876-77 in the island of Bombay, 1877-78 in the mofussil), it was only in a very few places that any record was kept of the quantities of spirit made and issued from the distilleries. Throughout the Presidency, except in Bombay and a few other large towns, the exclusive right of making and selling country spirit was farmed out to contractors for lump-sum payments without restriction as to the quantities of spirit made and sold or the selling prices charged, and no account was kept of the quantities passed into consumption. But in a few places, public distilleries had been established, from which country spirit was issued on payment of still-head duty at fixed rates for the supply of shops situated within certain defined limits, and it will be seen from the statistics given below that the consumption of country spirit in each of those localities is certainly no larger at the present time than it was before the revision. For the town and island of Bombay in which the liquor-drinking population is larger

and the rate of consumption is higher than in any other part of the Presidency, complete figures for the last twelve years are available. These are set forth in the following table:—

YEARS.	Number of gallons of spirit of strength 25° U. P. passed into consumption.	Rate of still-head duty levied on mowra spirit.	Rate of tree tax levied on trees tapped for the manufacture of toddy spirit.	Number of trees tapped for the extraction of toddy to be used in the manufacture of toddy spirit.
1872-73	907,445	R a. p.		
1873-74	884,096	1 0 0	6	26,755
1874-75	892,187	1 0 0	6	25,467
1875-76	979,295	1 0 0	7	22,544
1876-77	566,442	1 12 0	7	24,815
1877-78	653,557	1 12 0	9	11,345
1878-79	585,166	2 4 0	9	22,407
1879-80	534,980	2 4 0	15	22,312
1880-81	583,026	2 4 0	18	16,505
1881-82	630,521	2 4 0	18	15,559
1882-83	663,790	2 4 0	18	17,699
1883-84	698,396	2 4 0	18	18,450
				18,757

The city and cantonment of Ahmedabad has for many years been supplied with country spirit from a distillery established in the neighbourhood.

Decreased liquor consumption in Ahmedabad.

The quantities of spirit passed into consumption from that distillery in the six years preceding the revision averaged 33,919 gallons a year, and the rate of still-head duty levied was R1 per gallon. In the same tract the sales of country spirit amounted to 32,882 gallons in 1882-83 and to 32,272 gallons in 1883-84, and still-head duty was levied in those years at the rate of R2 per gallon. The city of Surat also, as well as all shops within a radius of six miles round it, received its country spirit supplies from a similar distillery.

Decreased liquor consumption in Surat.

The average quantity of spirit issued from the Surat distillery on payment of duty at the rate of R1-4 per gallon in each of the six years ending 1877-78 was 91,813 gallons, while the supply taken by the city of Surat and the whole of the Chorasi taluka (population 154,608) besides in each of the three last years, has averaged 83,086 gallons a year. In the town of Balsar a public distillery was established in the year 1873-74 which supplied that town and the shops within 6 miles of it. The average issues from that distillery for each of the five years ending 1877-78 amounted to 63,093 gallons a year, and the still-head duty rate was 8 annas per gallon; but for the last three years, with a still-head duty rate of R1-8 per gallon, the sales in the whole of the Balsar taluka have averaged but 47,474 gallons a year.

Decreased liquor consumption in Balsar.

"84. If any general increase in consumption had taken place, there can be little doubt that it would have shown itself in one or other of the large cities just mentioned, each of which contains a large and thriving population more or less accustomed to the use of ardent spirits. But nothing of the kind has occurred in any of those cities, and as the abkari administration has been conducted on precisely the same principles in all parts of the Presidency, the natural presumption is that the consumption of spirit has not generally increased elsewhere. Other considerations tend to the same conclusion. The rate of taxation on country spirit and the prices at which it is sold have been increased in every district. In the Konkan, the highest rate of tree-tax levied before the revision anywhere outside the Island of Bombay was R2½ per tree, and that only in a single taluka of the Thana district. The rates levied now throughout the coast districts, except in the neighbourhood of the Portuguese Settlements, range between R12 and R16 per tree. Above the Ghats, the highest rate levied on mowra and molasses spirit before the revision was R1 per gallon; now the lowest rate levied in any district in the Deccan and Southern Maratha country is R2½ per gallon. In Bombay country spirit used to be sold at from annas 5 to annas 7 per bottle; its price now is 10 and 11 annas per bottle. In the Deccan and Southern Maratha country the selling-price of spirit has risen from about 8 annas to 12 annas per bottle, and in Guzerat from 5 and 6 annas to 7 and 8 annas. At the same time that the selling-prices of spirit have been raised, efficient measures have been taken to check illicit distillation in British districts and the illicit importation of spirit from foreign territory. New establishments, whose duty it is to prevent and detect illicit practices, are now maintained at a cost amounting to nearly R2,00,000 a year, and Government has leased from various chiefs, on payment of rents amounting to about R1,30,000 a year, the right of directing the abkari arrangements in most of the Native States from which spirit used to be obtained for illicit importation into British territory. Before the revision no expenditure whatever was incurred on these accounts. Besides this, the farmers are now obliged, by conditions inserted in their licenses, to maintain private establishments at their own cost, to keep watch on the proceedings of their retailers and to obtain information about illicit distillation and kindred offences against the abkari laws: and many of them now do their duty in this matter very thoroughly and spend money freely in the employment of detectives. Moreover,

Reasons for belief that consumption has not generally increased.

Increased taxation.

Increased selling-prices.

Suppression of illicit distillation and importation.

and the illicit importation of spirit from foreign territory. New establishments, whose duty it is to prevent and detect illicit practices, are now maintained at a cost amounting to nearly R2,00,000 a year, and Government has leased from various chiefs, on payment of rents amounting to about R1,30,000 a year, the right of directing the abkari arrangements in most of the Native States from which spirit used to be obtained for illicit importation into British territory. Before the revision no expenditure whatever was incurred on these accounts. Besides this, the farmers are now obliged, by conditions inserted in their licenses, to maintain private establishments at their own cost, to keep watch on the proceedings of their retailers and to obtain information about illicit distillation and kindred offences against the abkari laws: and many of them now do their duty in this matter very thoroughly and spend money freely in the employment of detectives. Moreover,

increased attention has been paid by the Collectors and by the revenue and police establishments generally to matters pertaining to the abkari revenue. It is difficult to believe that consumption, licit or illicit, can have increased generally, in spite of all these measures aimed at its diminution.

"85. It may be noticed that the figures given in paragraph 83 above, illustrating the progress of consumption in the City of Bombay, indicate that the levy of increased taxation has had the greatest effect on the consumption of spirit in the first year of the incidence of the enhanced tax, and that in subsequent years the public demand for the more highly taxed liquor has gradually increased. The last few years' returns* of sales of country spirit in the Deccan districts and in Belgaum and in some of the Guzerat Collectorates, where the rates of duty levied on spirit have been raised at different times within the last six years, exhibit similar indications. But in no district and in no year has any large increase in the consumption of spirit been observable, except in the year under report, and then only in the City of Bombay and in the districts of Thana, Kolaba, and Ratnagiri, and measures have been taken, as already mentioned, which will have the effect of again checking consumption in all those places. I believe that the gradual increase in the sales of licit liquor above noticed is due in part to the check given to the consumption of illicit liquor by the improvements that have been made from year to year in our preventive arrangements, and in part to the gradual extension among the middle and under classes of native society of the habit of using strong liquors. There is no room for doubt that many natives now habitually drink spirit who a few years ago were total abstainers; and I do not think that the enhancement of the liquor tax, or any other measure that Government could introduce, is likely to have much effect in arresting the spread of that habit.

Effects of increased taxation on consumption.

Diminished consumption as a necessary result of increased taxation.

"86. I know of no reason for believing that the statements made in the newspapers regarding the increase of drunkenness among the people are well founded, except so far as they may relate to intemperance among classes that formerly did not drink. If the vice of drunkenness had spread as alleged, it would have been accompanied by an increase in crime of the classes ordinarily associated with drunkenness, such as petty assault, intimidation, indecent behaviour in the public streets, &c., and the Magistrates and Superintendents of Police would have noticed the circumstance in their annual reports as accounting for the increase of crime of that class that they found themselves called on to explain. But, so far as I am aware, no increase in the number of such crimes has been reported in recent years. Government have not called my attention to any such report, nor have I received information from other sources to lead me to believe that the people of any district have lived more intemperately of late than in former years. On the other hand, there is good evidence to show that the revised abkari arrangements adopted in two of the most notoriously drunken districts in the Presidency—Thana and Kolaba—have had a most salutary effect in checking drunkenness among classes that formerly were almost addicted to that vice. The following are extracts from official reports written by Mr. Mullock, C.S., when holding the office of Collector of Thana:—

Evidence of experienced Government officers as to decreased consumption.

"The new abkari system, along with largely increasing the revenue of the State, has tended to raise the price of liquor and to prevent illicit distillation and tapping, thus largely discouraging the excessive drinking for which this Collectorate was so noted. We cannot of course expect those who acquired the taste for strong drinks under our demoralising former or cheap-liquor system to at once leave off the bad habit of overdrinking and indulge only moderately. Still, I believe that many who drank before to excess can no longer afford to do so, and those who would have acquired the taste if liquor had remained at its former low price will now eschew it as an expensive luxury, and thus never acquire the habit of over-indulgence.

"I have the last few months been a good deal in the sea-coast district that I have known for over ten years, and I would not ask you to credit the difference I notice in the people, and more especially in those of the jungly part, since liquor has been raised in price and the toddy trees remained untapped. Those who formerly spent their last farthing in liquor have now, they tell me, all a little balance to spend in some little comfort or another, and although they grumble at the difficulty about buying liquor, they themselves are the first to admit how beneficial their more or less compulsory abstinence has been to them and their families. Ask any large landholder or employer of labour in the Collectorate, and he will tell you that he now gets a fair day's labour for the day's wages where formerly he never could succeed in doing so. He will tell you that he now can count on the daily attendance of his labourers where formerly the second day they were absent drunk on the proceeds of the first day. All I ask is, let this continue and Thana will be no more noted for its hard drinking and crime than any other part of the Presidency."

"In another letter Mr. Mullock writes:—

"I must mention the benefits resulting to the people under the new system and from the enhancement of the price of liquor. My assistants, mamlatdars, patels, talatis, &c., are unanimous in their praises of it, and having been some time in the sea-coast talukas, I can corroborate their opinions in every respect. No one longer sees the general drunkenness of former days. Even the rayats themselves, while grumbling at its being hard on them that they cannot get the cheap liquor they formerly got, will admit that they are happier without it, and that the "zor," as they call the influence of the liquor-vendor, is now gone and no more land is mortgaged to him in liquidation of his bills."

"The following extract is from a letter recently addressed by an experienced Revenue officer serving in the Kolaba district to the Editor of the *Bombay Gazette*, in reply to an article that appeared in that paper a few weeks ago, alleging that the present abkari policy has encouraged liquor drinking:—

"There is one thing certain to me about the present management of the Abkari Department, and that is, that it has diminished drunkenness in the North Konkan. I have had the honour to

* These will be found in the Annual Administration Reports.

serve in that Province off and on for nearly twelve years, and my service and personal tastes have been such as have brought me very much into friendly contact with the poorer classes, and especially with the hill and coast tribes—the Thakurs, Katkars, and Kolis—men of the forest, of the wave. Within my memory these people were literally slaves to drink. The coast Kolis were rarely sober when ashore; and in the hill and forest villages, where the people take their liquor like gentlemen in the evening, it was a common thing for every male soul above twelve years old to be stupid drunk by 8 or 9 o'clock P.M. I had at one time to do a great deal of night patrolling and have often come into a village where not a soul could answer the simplest question.

“Now all this is to a great extent a thing of the past. During the past three years I have had many of the coast Kolis serving under me as public and private servants, and have not once had occasion to punish them for drunkenness. I am now employing a good many of the forest tribes, and I find the same improvement. Of course I do not mean to say that they never get drunk, but they are not drunk so often, or at such times as to interfere with their earning their bread or to make them a common public nuisance. The reason they assign is that liquor is dear. One sarcastic old life-boatman added—‘and the Sahebs of nowadays are stingy.’

“There are occasional ‘temperance movements’ among them and always have been in my memory. These are spasmodic, but no doubt the dearness of liquor assists them, and they seem to have more and longer life now than they had ten years ago. Whatever may be said against the Abkari Department, it has had such a success in putting down intemperance as no teetotal association ever had.

“In conclusion, and merely to avoid remark, I may say that I have been a teetotaler (from inclination and without pledge), and am not, and further that I have never been, an Abkari officer properly so-called, nor suggested any part of the policy of the Abkari Department, nor had anything to say to it except in the very incidental way in which abkari matters come before a local revenue officer who simply carries out his orders in that matter, or a Magistrate who simply administers the law, and before whom in an excise prosecution the abkari officers are almost as much on their trial as the nominal accused.”

Explanation of apparent discrepancies. “87. It has been stated above that under the present system—

- “(1) the annual revenue has doubled itself;
- “(2) there has been no increase in consumption;
- “(3) the rate of taxation levied on spirit has been increased (roughly speaking) three-fold; and
- “(4) the selling prices of spirit have been raised to the extent of about 60 per cent. only.

“There are apparent inconsistencies between these several propositions that need clearing up. The explanation lies in the fact that the whole increment of revenue obtained has not been drawn from consumers; part of it has been taken from the various agencies engaged in supplying the spirit consumed. Duty rates and selling-prices have been adjusted with reference to the cost of manufacturing spirit and bringing it to sale, so as to reduce the margin left to be divided as profit between the persons interested in the manufacture and vend of spirit. I will first show how this has been effected in the case of toddy spirit. Before the revision, no tree-tax was levied except in the Island of Bombay and in one taluka of Thana, and the rate of taxation imposed on toddy spirit was so low that owners of toddy-trees were in a position to charge high rents for the use of their trees, which the Bhandaris, who tapped them and made spirit from their produce, were able to pay and at the same time earn an easy livelihood, without troubling themselves much about working their trees thoroughly. The imposition of a fixed tax on each tree tapped, the prohibition of the indiscriminate distillation and sale of toddy spirit, and the concentration of the business in the hands of a few large farmers, who guaranteed the payment to Government of a certain minimum revenue, and, at the same time, were bound to sell within fixed limits of price, led to a great reduction in the number of trees tapped and in the rents enjoyed by tree-owners, as well as to a diminution in the number of persons who gained their living by drawing toddy and by the distillation and sale of toddy spirit. It was to the interest of the new farmers to reduce their expenditure on manufacture in every possible way, so they used improved stills and extracted the greatest possible quantity of toddy from each tree they had to pay for. At first these farmers made very large profit, but by degrees, as knowledge was gained of the real cost of manufacturing toddy spirit, it has been found possible to raise the rate of tree-tax without raising proportionately the selling-prices of toddy spirit, and thus to divert from the farmers' stills to the State treasury a larger portion of the price paid by the public for each gallon of spirit consumed. Similar results have attended the revision of arrangements with respect to the manufacture and sale of mowra spirit. The closing of the numerous small outstills and the concentration of distillation at large central distilleries fitted with plant and machinery of modern pattern has led to a reduction in the cost of manufacturing mowra spirit, and experience has been gained in many ways, the outcome of which is that it has lately been found practicable to raise the rate of still-head duty charged on mowra spirit without making a proportionate increase in the fixed selling-prices. In all the farms first leased under the revised system the selling-prices were fixed at rates exceeding the still-head duty rates by R2 per gallon, a margin of R2 per gallon being allowed to cover the costs of manufacture and sale and the profits of the farmers and their retailers; but experience showed that the margin first allowed was unnecessarily large, and in the case of all farms subsequently sold it has been reduced first to R1-12 and more recently to R1-8 per gallon. The result is that the Government share of the price paid by the public for each gallon of mowra spirit sold is greater now by the amount of 8 annas than it was five years ago, while the farmer's share has been reduced by a similar amount. That the trade is able to bear this reduction of its profits is shown by the eagerness with which the current farms have been competed for, and by the circumstance that the whole of the revenue demand has been paid punctually and without the issue of a single legal process.

“88. The closing of the small stills worked by Bhandaris in the Konkan and by Kalals in other parts of the Presidency has caused hardships which are to be regretted, but this could not be

Classes aggrieved and agitating.

Conclusions from foregoing remarks and figures.

“88. The closing of the small stills worked by Bhandaris in the Konkan and by Kalals in other parts of the Presidency has caused hardships which are to be regretted, but this could not be

avoided under any system that aimed at bringing the manufacture of spirit under sufficient control for certain taxation. Some of the Bhandaris have found employment as cultivators and agricultural labourers and others in the spinning and weaving mills established in Bombay. Many of the Kalals are now employed as retailers by the large farmers.

“89. Another class also has suffered, besides the Bhandaris and the Kalals. The enhancement of the taxation of toddy spirit has resulted, as before mentioned, in a large reduction in the number of trees tapped for the extraction of toddy, and the owners of toddy-trees have consequently been deprived of part of the incomes that they used to enjoy in the shape of rents paid by Bhandaris for the use of their trees. The incomes of many rich and influential landholders of Bombay and its neighbourhood have been affected in this manner, and they, not unnaturally, are dissatisfied with the proceedings of the Abkari Department and agitate against it on account of the injury that its operations have caused to their vested interests. Their grievances are real, but they are such as can only be relieved at the expense of the tax-payers. They have been treated by Government with much consideration, as toddy spirit is now, and always has been, much more lightly taxed than mowra spirit. In Bombay duty is now levied on toddy spirit at the rate of R2-6 per gallon, while on mowra spirit the duty rate is R2-12 per gallon, and besides the Government duty, a municipal town duty at the rate of 4 annas a gallon is levied on mowra spirit, from which toddy spirit made in the Island of Bombay is exempt. In the districts of Thana and Kolaba the difference in the duty rates now levied on toddy spirit and mowra spirit amounts to at least 12 annas per gallon in favour of toddy spirit, and toddy spirit is allowed sale at rates varying from R1 to 8 annas per gallon below those charged for the mowra spirit sold in the same shops. But even under these favourable considerations the trade in toddy spirit is fast declining. The fact is that the great majority of consumers prefer mowra spirit to toddy spirit: so that toddy spirit is unable to compete with mowra spirit at anything like equal prices, especially when the prices of both are high, while at the same time the cost of manufacturing toddy spirit is greater than the cost of manufacturing mowra spirit. Toddy spirit is being driven out of the market by a cheaper and superior article. The case of the toddy-tree owners of the Konkan in some aspects is not unlike that of the Banjaras, whose carrying trade has been destroyed by the railways.

“90. This year the loss of income suffered by the Bombay tree-owner has been unusually heavy, as the Bhandaris have been on strike since the 1st August last, when the duty was raised on both mowra spirit and toddy spirit consumed in Bombay. The Bhandaris demand a reduction of the high rent.—R7 per tree—that the owners of cocoanut trees have been charging lately for the use of their tree, and as yet the tree-owners have refused to give way. The consequence is that only about 500 cocoanut trees are now being tapped, against 18,000 tapped last year, and some of the toddy distillers have removed their stills to the public distillery recently established at Giring in the Bassein taluka of the Thana district, in the neighbourhood of which brab trees, nearly if not quite as prolific in toddy yield as the Bombay cocoanut trees, are available in thousands at a yearly rental of 4 and 8 annas per tree. It is probable that close connection exists between this strike and the recent agitation against the Abkari Department.

“91. Another charge that has been freely alleged against the Department is that it has forced the consumption of spirit by making toddy dear and scarce. There is no more foundation for this allegation than there is for that about the multiplication of liquor shops. The toddy that is commonly drunk in the raw state in all parts of the Konkan is the produce of date-palms and bastard sago-palms, while the sap of cocoanut and brab trees is almost exclusively used for distillation. Tree-tax is levied on cocoanut and brab trees at rates varying between R9 and R18 per tree, but the highest rate levied anywhere on date-palms and sago-palms is R3 per tree, and the ordinary rate is R3, although there is little difference between the average toddy yield of palms of all these kinds. Again, before the revision, toddy was generally sold in the same shops as spirit, and the shopkeepers were then in a position to force the sale of the kind of liquor that paid them best. But since the revision the sale of toddy has been separated from the sale of spirit throughout the whole Presidency, except in three talukas of the Thana district and in one taluka of the Kolaba district, and there is now competition between the sellers of toddy and the sellers of spirit. In all talukas of Thana and Kolaba the maximum price fixed for the sale of toddy in toddy-shops is 8 pies per bottle, and toddy is also allowed sale at the tree-foot in all those talukas, except the four just mentioned, at the rate of 6 pies and 4 pies per bottle.”

22. A strike, similar to that referred to in paragraph 90 above, took place, in the cold weather of 1886-87, in the districts of Thana and Kolaba. It was quoted in the House of Commons as a movement among the population in favour of total abstinence from strong drink. As a matter of fact, it was a strike of the drinking classes made with the sole object of inducing the Government to reduce the tax on toddy-producing trees, and thus make liquor cheaper. The strikers, as was to be expected, were not able to maintain their resolution of abstinence.

MADRAS.

23. The excise system of the Madras Presidency has of recent years been completely changed. The old excise system is thus described in a letter of the Government of Madras dated 15th September 1884:—

“4. * * * * * Under that system the monopoly both of manufacture and of sale in each district was assigned to a single contractor who had to pay duty at a certain rate on each gallon issued from the distillery, and who further guaranteed to Government a certain revenue settled by competitive tenders. Maximum and minimum prices were fixed within which the contractor's licensees in the shops were bound to sell to consumers. The range of price permitted was 8 annas per gallon. There was a surcharge of duty at 8 annas a gallon payable on liquor

* See paragraphs 29 and 30 of the Abkari Administration Report for the year 1882-83.

sold in municipal towns, and for such liquor, maximum and minimum prices were allowed in excess of the ordinary rates by 8 annas a gallon. Higher prices being possible in the towns than in rural tracts, higher duty was thus obtained. The imposition of a maximum price was intended to prevent the contractors from seeking to obtain all their profits by enhancing prices in the towns, and to give them an interest in affording proper facilities of supply to, and preventing illicit supply in, outlying tracts. The work of prevention of illicit consumption was supposed to be provided for by the contractors. In adjusting the maximum and minimum prices which were fixed by Government, allowance was made for cost of liquor, excise duty, cost of distribution within the district, charge for administration and prevention, and profits of renter and retailers. The leases were for periods of three years.

"5. This, it will be observed, was a system of large monopolies artificially regulated. In its favour is to be said that it was superior to the farming system, pure and simple, which it superseded, and under which, knowledge of the consumption and regulation of the taxation were unattainable; that it led to concentration of manufacture and the use therein of improved appliances and cheaper methods; that the use of unwholesome materials in manufacture became impossible; and that the revenue was got in without risk or difficulty. In other respects it has failed to secure the advantages expected from it. The renters have not given adequate facilities for supply in outlying tracts and have closed large numbers of shops previously existing; they have almost invariably charged the highest price allowed under their contract; they have screwed down the profits of the retailers to such an extent that these men are forced to seek remuneration in illicit practices, which in such hands are specially dangerous to the revenue, and difficult to detect; they have done next to nothing for prevention; and they have looked entirely to their own profits and not at all to the interests of Government as hoped. The guarantee system has broken down. It was anticipated that the guarantees, which were to operate as a stimulus to the renters to work for revenue as well as for their own profit, would be settled by competition and ensure good management; but the large firms and capitalists who alone can embark in the business do not bid against each other.

24. The question was accordingly referred by the Government to a Committee. The object which the Government held in view was thus described by itself in the letter above quoted:—

"6. The object in view is to raise the taxation on country spirits, which is now considerably below the import rate, up to that level. The extent to which this is possible at present varies in different parts of the country, with the habits of the people, the price which they can pay, and the facility with which illicit liquor can be made or sold with impunity. In some places, chiefly towns, it is possible at present, without inducing illicit manufacture, to obtain prices which admit of the import rate of duty being paid; and until this level is attained everywhere, there must be varying rates of price and of taxation. The problem is to devise a system which shall allow of sufficient range of rates, while affording reasonable security that the highest possible rates shall be reached in each locality.

25. The Committee describe their purpose somewhat more fully as follows:—

"3. The sale of intoxicating liquors is just as much a trade as that of any other kind of commodity, such, for instance, as bread, but there is this great difference between them, that while the sale of a necessary of life like bread need not be interfered with or regulated in any way, the sale of intoxicating liquors, if left to the unfettered operations of free trade, involves an enormous amount of drunkenness and crime, and therefore imperatively calls for regulation at the hands of any Government with any pretence to civilisation.

"4. The policy that the Government have already announced of endeavouring to realize a 'maximum revenue from a minimum consumption,' though perhaps involving in its strict interpretation a verbal contradiction in terms, yet expresses with sufficient force and clearness what we consider the right course to pursue. It is, however, to be observed that while all taxation becomes revenue so soon as it reaches the public exchequer, yet it should be always borne in mind in connection with the taxation derived from the sale of intoxicating liquors that it is imposed primarily in order to restrain the consumption of such liquors and not for the purpose of making money out of their sale, and that the fact of the revenue so derived being large is merely an incident resulting from two causes—first, the determination of the Government to do all that lies in its power to repress a baneful trade in what is not a necessary of life; and second, the general prosperity of the people which enables them to spend on the indulgence of a vicious propensity money which might be better expended or invested. It follows, therefore, that every right-feeling Government will do all that it can to increase the taxation on intoxicating liquors up to that point (which may be called the limit of taxation) when the people, rather than pay for the high-price liquor which alone can be had in licensed shops, will take to illicit distillation and smuggling.

"6. To free trade in the manufacture of spirits and other intoxicating liquors the same objections do not apply. Here competition may do good by stimulating the production of better liquor, but its tendency will also certainly be in the direction of cheapening it.

"7. Acting on the above principles, the changes which we recommend for introduction into the existing system of making and selling country spirits in excise districts are—

"(1) The sale separately of the privileges of manufacture and of sale.

"(2) The breaking up of district farms of sale into taluk farms, or even smaller divisions in selected localities, in view to the eventual elimination of the middleman altogether.

"(3) The fixing a standard rate of excise duty on country liquor on issue, and differentiating the total taxation in respect thereof by license-fees, or other methods of payment, for the right of vend, varying according to the circumstances of different localities.

"(4) The abolition of the surcharge system in municipalities where it now exists and the substitution in its place of the sale of shop licenses by auction in all large towns.

"(5) The throwing open to competition, but subject to the payment of a moderate license-fee, only the manufacture or supply in certain selected areas, where a total taxation on spirits may be expected to be realized approximating to the tariff rate.

"(6) The eventual abolition of the Madras town abkari system and its assimilation to that proposed for excise districts generally."

26. The Government accepted in their entirety the proposals of the Committee and brought the new system into operation from 1st October 1884. The following figures shew its immediate effect both upon the consumption and upon the revenue:—

	Consumption in the excise tracts. Gallons.	Revenue from country spirits. R	
1883-84, first half	451,135	22,47,807	Old system.
1883-84, second half	494,109		
1884-85, first	460,430	27,85,024	" "
1884-85, second	447,759		" "

27. The review by the Madras Government of the Excise Report of 1885-86 summarises in the following paragraphs the result of the introduction of the new system:—

"8. Consumption of country spirit.—The issues of arrack from distilleries in excise districts and in Madras town reduced to 30° under proof were 1,002,571 gallons against 1,197,068 gallons in the preceding year (1884-85) and 1,214,200 gallons in the year prior to that (1883-84). The actual consumption (i.e., sales by shopkeepers) showed a corresponding decrease."

"The falling off in some cases, as, for instance, in the districts of Ganjam, South Arcot, Tanjore,

	1884-85.		1885-86.	
	Issues.	Revenue.	Issues.	Revenue.
	Gals.	R	Gals.	R
Cuddapah	72,567	1,63,615	53,060	2,33,077
Bellary	106,967	2,68,610	76,937	2,81,142
Tanjore	43,699	1,00,000	33,804	1,18,748
Trichinopoly	52,481	1,14,996	37,538	1,25,900
Coimbatore	70,084	1,43,020	48,603	2,66,898
Nilgiris	58,460	1,62,660	39,645	1,97,632
Salem	78,617	1,74,278	51,971	2,37,684

and the Nilgiris, was due, partly, to an unfavourable season and agricultural depression and, in the case of Ganjam, to other special circumstances, but the more general cause of the reduced consumption was, without doubt, the enhancement of selling-prices as the unavoidable consequence of increased taxation. The operation of this factor was the most marked in the districts named in the margin.

"10. On the whole, Government see in the statistics of the year under review nothing to mar the satisfaction which the financial success of the new system affords. An increased revenue from reduced consumption is exactly what excise administration should aim at. No doubt if, with an apparent falling off, there had been an actual increase in the consumption of spirituous liquor, it would certainly be no matter for congratulation; but, excluding the single instance of the Ganjam district, of which the circumstances are exceptional, no proof is adduced that, during the year under review, illicit distillation prevailed to a larger extent than in those preceding it. However, with the moderation which, as was to be expected, the vend farmers for the current year have shown in their bids, and with distinct indications of prices adjusting themselves, there is no reason to fear that the consumer will be driven to resort to illicit practices; indeed, with the more efficient legislation and preventive organisation now introduced, there is much less reason than heretofore for such apprehension. It seems necessary only to add that Government do not consider, as Mr. Galton apparently does (paragraph 19 of the Report), that it is desirable to decrease the cost of liquor to the consumer; what, in their opinion, needs to be reduced, is the difference between the highest price the consumer will pay and the contribution the public exchequer receives."

BENGAL.

28. In Bengal, in 1883, the Government, having reason to think that the outstill system in force in that Province had been tending to increase the consumption of spirits, appointed a special Commission of enquiry to examine the whole subject. The Commission found that there had been such an increase, and that it was due to the absence of limitation on the production of spirit under the outstill system and to the opening of an excessive number of shops.

29. The orders of the Government are of only recent date, viz., 10th March 1886, and it is too soon to state their precise effect. They were (1) the introduction, wherever opportunities for close supervision existed, of the central distillery and still-head duty system; (2) in other places the regulation of outstills, so that the minimum license price should be the amount of duty calculated upon their capacity of production; (3) reduction in the number of shops, and certain restrictions upon sales.

30. The Government have given the following statistics:—

Statement of Excise Revenue and Duty in Bengal.

YEAR.	Population.	Number of shops for sale of liquors of all kinds.	Number of shops for sale of intoxicating drugs.	Net revenue from liquors and drugs of all kinds.
1	2	3	4	5
				R
1871-72	66,856,859(a)	32,460	16,615	61,96,443
1872-73	66,856,859	31,479	17,119	66,42,620
1873-74	66,856,859	31,704	10,975	68,41,407
1874-75	62,721,840	27,453	9,240	53,29,284
1875-76	60,398,117(b)	26,234	7,424	57,88,804
1876-77	60,398,117	25,712	7,092	59,50,527
1877-78	60,415,224	26,072	7,248	65,74,356
1878-79	60,432,487	27,545	6,999	67,53,668
1879-80	60,486,398	30,532	6,877	69,44,572
1880-81	60,486,398	34,973	7,145	82,92,226
1881-82	66,589,859	39,281	6,796	91,02,672
1882-83	66,589,859	38,109	6,499	95,16,414
1883-84	66,589,859	28,139	6,513	1,01,67,600
1884-85	66,589,859	27,254	6,291	97,57,619
1885-86	66,589,859	27,017	6,008	92,73,635

(a) Census Report, 1872, including the population of the Province of Assam.

(b) Assam excluded.

31. It should be noted also regarding ganja that in 1883 the attention of the Government of Bengal was directed to the increase in the number of shops. The number had fallen from 4,934 in 1871-72 to 3,130 in 1876-77, but after that date had risen to 3,488 in 1881-82. Immediate measures were taken to reduce the number, which was only 3,126 in 1882-83. The duty paid by each maund of ganja, including both fixed duty and license fees, rose from R106 in 1871-72 to R265 in 1881-82, and was over R300 in 1882-83.

NORTH-WESTERN PROVINCES.

32. In the North-Western Provinces, the system in force is mainly the distillery system, as the outstill system is confined to wild and sparsely-populated tracts, to frontier localities and places bordering on Native States, where past experience shews that the introduction of the distillery system would be followed by large contraband trade. Under the outstill system, the number of outstills is fixed by the Revenue authorities according to the requirements of the tract, and each combined outstill and shop proposed to be licensed is put up separately for license to the highest bidder. Less than one-ninth of the total liquor revenue is realized by this means.

33. In a Resolution dated 6th September 1884, the Government discusses the question of increased consumption of spirits, and the following extracts are taken from this Resolution:—

"Para. 11.—The failure of the distillery system in some districts was very early discovered, and as far back as 1871-72 the farming system was restored in Banda and Hamirpur, with the very remarkable result of more than tenfold increase of revenue:—

	1870-71. Distillery.	1871-72. Farming.
	R	R
Banda (two tahsils)	174	6,617
Hamirpur	2,296	20,400
TOTAL	2,470	27,017

"As Mr. Cadell justly remarks, 'it is inconceivable that the receipts for 1870-71 in any degree indicated the consumption of spirits in the two districts, or that those for 1871-72 proved a rapid change in the habits of the people.'

"12. From 1873-74 improvements were yearly made in the administration; the still-head duty, which was R1-8 in the North-Western Provinces, was reduced to R1 in order to equalise it with that in Oudh and to reduce the temptations to illicit manufacture; the old system of differential duties according to the strength of the spirit was abandoned; and in districts where the distillery system was found to be unsuitable farming and outstills were introduced. The idea—sometimes entertained—that the excise administration of the Government tends to foster increased consumption of liquor, and consequently a spread of drunkenness among the people, has special reference to districts brought under the outstill or farming systems; and it is therefore very important to observe the enormous increase of gallonage in districts under the distillery system—a system devised to limit consumption, and of which it cannot be said now, any more than it could be said

formerly, that it in any way encourages increased consumption. In paragraph 22 of the Commissioner's Report a table is given, showing for every division of the two Provinces the number of gallons issued from 1872-73 to 1882-83. The totals for the United Provinces, as shown in the margin, exhibit a progressive increase up to 1876-77, a sudden fall of 50 per cent. in 1877-78 (a year of drought), and a rapid recovery afterwards; until, in 1882-83, the issues are 56 per cent. in excess of those of 1872-73, and this notwithstanding the extension of the farming and outstill systems to an area of over 15,000 square miles, with a population of seven million persons. This increase of gallonage is very marked in every division of the Provinces except Agra and Sitapur.

"13. And although the consumption of spirits has increased considerably in ten years, still the total consumption is not absolutely very large. It amounts to little more than one pint for each adult male in the North-Western Provinces, and about three pints in the year for every adult male of the acknowledged drinking castes; the amounts for Oudh being respectively something under half a quart and 2 15 quarts. The figures given in paragraphs 24 and 69—71 of Mr. Cadell's report on this subject are interesting, and a comparison between the consumption of country spirit in these Provinces and intoxicating liquor in England seems to controvert the idea of any general demoralisation. Although a great deal of the increased consumption is undoubtedly due to the substitution of duty-paying for illicit liquor, and is therefore more apparent than real, there seems to be no reason to doubt that a real increase of consumption has taken place in many districts; and in so far as this is due to increasing prosperity on the part of the people, it is no more than might have been expected. There is considerable difference of opinion among the officers who have written on the subject. Some consider that the habit of drinking has increased and that there is a real increase in drunkenness; but the more general opinion is that no marked and widespread change in the habits or tastes of the people has taken or is taking place as to the use or abuse of liquor."

"15. As in previous years, the transition from the distillery system to outstills resulted in a large increase of revenue. The statement appended to paragraph 52 of the report shows the increase of revenue since outstills were first introduced in 1880-81. Under the old system the revenue for the years immediately preceding the introduction of outstills amounted to R1,36,274: for 1882-83, under outstills, the revenue was R4,48,951, or 3·3 times as much. As the outstill liquor is cheaper than the distillery liquor, the increase in consumption must be proportionately greater than the increase in revenue. Some of this increase undoubtedly is more apparent than real, being due to the repression of illicit distillation: for it is the unanimous opinion of all who have interested themselves in the subject that illicit distillation disappears completely and at once wherever and whenever outstills are introduced. And great as is the rise in revenue, it is noteworthy that it only brings up the outstill districts to a level with the more productive of the distillery districts in respect of the incidence of revenue per head of population. Thus in Ballia, the most remunerative outstill district, the incidence is 1 anna 9 pies, whereas in Jaunpur and Mirzapur, under the distillery system, the incidence is 1 anna 10 pies and 2 annas 10 pies respectively: in Benares (this is perhaps hardly a fair comparison) the incidence is 4 annas 7 pies. And again, if the outstill consumption, measured in gallons, is reduced to spirit of the same strength as in the distillery tracts, a good deal of the disproportion of gallonage disappears. When, however, full allowance is made for the substitution of licit for illicit liquor—and for the weaker spirit—there still remains a very large increase of consumption in the outstill districts to be accounted for. This increase, however, may not be greater in reality than that in the distillery tracts, and may be due to the same general causes and not to the mere change of system—that is to say, if in these districts the distillery system could have been worked as successfully as in some other districts, it is possible that the same increase of consumption would have taken place.

"16. On the whole, it may be concluded that there has been an increase of consumption of late years not in the outstill tracts only but throughout the Provinces, and that some increase of drunkenness has necessarily accompanied the increased consumption; but it does not follow that this could have been prevented by a different administration of the excise. Much must be attributed to the diminished price of liquor brought about by the greater cheapness of the materials used, and to the improved condition of the people, which enables them to spend more on drink. Regarding this latter point it may be observed that there is a consensus of opinion on the part of officers best fitted to judge as to the marked increase of material prosperity among the lower classes within the last few years.

"18. For these reasons the right policy (vide paragraph 75 of Mr. Cadell's report) is undoubtedly to treat the outstill system mainly as a preventive measure, as a device to be brought into play when there is no other so effectual a method of defeating the contraband trade. From this point of view, the system may be legitimately used in districts where there is much jungle or outlying country facilitating illicit distillation, or in border tracts, where smuggling from beyond the provincial jurisdiction cannot be guarded against. But in the interior of the Provinces, in districts that present no abnormal difficulties, the proper course is gradually to withdraw the outstills and to re-introduce the sadder distillery system, accompanied with improved and strengthened administration. Better-built distilleries, better-paid and stronger establishments, and the organisation of some detective agency, and especially the punishment of offences against the excise law in a manner to be effectively deterrent—all these measures should be adopted in order to give the sadder distillery system every chance and advantage over the contraband trade. At the same time, the distribution of the liquor must be so arranged that neither vendor nor purchaser shall have just cause of complaint.

"19. The Lieutenant-Governor and Chief Commissioner has determined to adopt the policy generally sketched out in the foregoing observations; and in pursuance of it he has agreed to a

considerable restriction of the outstill area in the interior of the Provinces, leaving the outstills so ranged along the outer tracts as to guard the frontier and the wilder districts. His Honour trusts that all district officers—whose active co-operation is so indispensable to the success of this policy—will spare no pains to support it. If it is true, as is so frequently affirmed, that the immediate rise of revenue that accompanies the introduction of outstills is the measure of illicit distillation 'stamped out,' then there must be other means of repressing such extensive illegalities in ordinary districts with the large police and revenue establishments at the disposal of the chief executive officer. If however special detective and preventive agency is found to be needed, the Government will be ready to consider the recommendations of the Board upon this point.

"20. The Lieutenant-Governor and Chief Commissioner is quite aware of the reasons which render an increase in the consumption of liquor, and consequent rise of revenue, not only natural but inevitable. And it is observed, with reason, in the Report that during the last twenty years the gross receipts have not increased to any remarkable or unaccountable degree, having regard to the growing prosperity of the country and to improved administration. It is also pointed out that in the best-managed sudder distillery districts the average consumption per head is often as high as in tracts under the outstills. Nevertheless, the excise revenue is in many ways so important that the details of its development require to be carefully watched in every district; and the Government will not be satisfied until by steady and continuous persistence in a systematic policy the proper conditions of good and effective management have been ascertained, and until fair progress has been made in bringing the consumption of spirituous liquors and drugs under regular taxation and uniform control."

"37. The subject of chandu-smoking has engaged the attention of many officers, without eliciting any proposal of practical interest. The total prohibition of the practice has been tried and has failed. It is absurd to attempt to make the private use of chandu penal, but the public use of it should be discouraged in every way. New licenses should not be granted without careful enquiry as to the need for them, in order to prevent the opening of illicit shops; and it seems desirable to reduce the chandu and madak shops to the lowest possible scale. It is understood that considerable reduction has been made during the current year, and that more will be made next year."

PUNJAB.

34. The Government of the Punjab contend that the remarks contained in the letter from the President of the Congress have little or no application to that Province, where the outstill system has only been experimentally introduced into three tahsils of one district, and where liquor has been so highly taxed as to have led to illicit distillation and smuggling on a considerable scale in those parts of the Province where the population is addicted to drinking. The Financial Commissioner of the Punjab states that the excise system of that Province can have in no way encouraged drinking, for, while the population since 1867-68 has increased by about 7 per cent., the consumption of spirits during that period has been almost stationary; that during the same period the largest consumption in any one year was in 1867-68, when it reached 141,814 gallons, and that even this quantity falls at the rate of only one-sixteenth of a pint per head of the population per annum.

35. This refers to the absolute number of gallons consumed, as the consumption reduced to the standard of London proof shows a continual increase. A statement which is appended to the Finance Commissioner's memorandum upon the excise system shews that the consumption has gradually risen from 88,128 gallons (London proof) in 1865-66 to 121,154 gallons in 1884-85. The taxation at the same time, including both still-head duty and license fees, has risen from Rs. 4,84,796 to Rs. 6,95,513, having been, throughout the period, between Rs. 5 and Rs. 6 per gallon. The number of liquor shops at the same time has increased from 874 to 1,722, this last number giving one for every 10,000 or 11,000 of population.

BURMA.

36. The Chief Commissioner of Burma gives the following account of the excise system in that Province:—

"3. Up to 1871-72 the Excise Department of the Province was worked under the farming system, which consisted in disposing of the monopoly to sell drugs or spirits in large tracts of country to one person or company under certain restrictions. Opium was sold from the Government treasuries at Rs. 24 a seer, except in one district of Arakan bordering on Chittagong, where the price was fixed at Rs. 20, afterwards raised in 1871-72 to Rs. 22, as that was the price at which it was sold in Chittagong. Licenses were issued for the sale of ganja up to the year 1872, since which the cultivation, sale, or possession of that drug has been absolutely prohibited.

"For the manufacture of so-called 'country spirit' after the European method of distillation there were three licensed distilleries—one at Akyab, one at Rangoon, and one at Moulmein. At Akyab the spirit-farmer was also the distiller, and he paid Government Rs. 2-4 a gallon on the quantity of spirit passed out from the distillery. At Rangoon and Moulmein the distillers each paid Government a lump sum of Rs. 10,000 a year for the privilege of working the distillery, and this sum covered all charges on the part of Government, no duty being levied on the produce of the stills. In 1869-70 a similar method was adopted at Akyab, the distiller paying Rs. 3,000 a year to Government.

"4. The distillery system was not found to be satisfactory in so far as regarded outlying stations at great distances from the distillery, to which, especially in the rainy season, people were not willing to come for their supplies. The difficulty of obtaining spirits from the central distilleries no doubt gave rise to much illicit distillation, and there was a gradual falling off in the rents paid for the spirit farms and in the quantities of spirit taken from the distilleries. It was decided,

when the new Excise Act (X of 1871) came into force, to make a change of system—to establish, in tracts where there was a considerable and compact population consuming spirits, central distilleries, in which distillers could place their own stills for the preparation of spirit; and in the large tracts of country from which the distilleries were too distant to be a convenience, to establish either the outstill or monthly-tax system, in order that the people in these parts might have no excuse for illicit distillation. Accordingly, on the 1st April 1872, when the new Excise Act came into force, new rules were introduced authorising the disposal of licenses in the following manner:—The three central distilleries already alluded to were continued, but the system of charging a high fixed rental for working them—a system which had been found to be too favourable to the distiller and bad in principle, as tending to encourage a large outturn of spirit—was abolished. In lieu of this the distiller was charged a nominal license fee, and on each gallon of spirits passed out for consumption a still-head duty of Rs. 2-8 a gallon was levied. In the interior, licenses were granted for the manufacture of spirit after the native method of distillation, a monthly sum being paid for the privilege of working a still of certain capacity. The mode of disposing of the right to sell the spirit by retail was also modified. Instead of the monopoly being farmed out to one person in each town, with the option of opening shops where he thought proper, licenses were granted for shops at specified places, selected by the Deputy Commissioner in communication with the Superintendent of Police, and these licenses were sold either at a fixed rate or to the highest bidder at the discretion of the Commissioner of the Division. In the case of tari or toddy (the sap of the palmyra and other palm trees), licenses for its sale in an unfermented state were issued at a nominal fee, while the fee for a license to sell fermented toddy was also moderate. It was the wish of the Government of India* that 'a heavy duty should not be imposed on toddy lest owing to over-taxation the people should be driven to have recourse to stronger spirits or even to injurious drugs.' It was, however, provided that farms for the retail vend of fermented toddy within given tracts of country might be granted by district officers with the previous sanction of the Commissioner of the Division.

"5. The general system above described has been maintained ever since, modifications in the rules and changes in the number of licenses disposed of being made from time to time as circumstances seemed to require. In 1876 the rate of duty on spirit made at distilleries was raised from Rs. 2-8 to Rs. 4 a gallon for spirit of London proof, so as to assimilate the rate to that levied on imported spirit. This rate of duty was maintained to the end of March 1886, when, as the outcome of representations that had been made to the Local Government time after time for many years by the Rangoon and Moulmein distillers that their high rate of duty served as an encouragement to illicit distillation, and that their business was being seriously injured by the importation from the Straits of large and increasing quantities of a liquor known as 'Penang-rum,' the duty on distillery spirit was, as a temporary measure, reduced to Rs. 3 a proof gallon. In consequence of the raising of the duty on imported spirits the Rangoon distiller has been called upon to show cause why the duty on the locally-distilled liquor should not be raised to Rs. 3-12 or Rs. 4."

"8. With regard to the last sentence of the letter under reply, it may be stated that 'the right to license outstills' has never been farmed to the highest bidder. A certain number of licenses to work outstills are granted every year in localities where they are believed to be necessary in order to meet a genuine demand for liquor, which would otherwise be supplied by illicit distillation. These licenses are put up one by one at public auction and sold to the highest bidder.

"9. There is some difference of opinion regarding the increase of drunkenness amongst the natives of the country. The main difficulty with which the Administration has to cope is illicit manufacture of spirit in a country where a sparse population and heavy jungles render illicit manufacture specially difficult to detect. Until this difficulty can be more effectually overcome it is useless to attempt to introduce greater stringency into the rules regarding the number and arrangement of licensed shops. In the large seaport towns of Rangoon, Moulmein, Bassein, and Akyab, as in every seaport throughout the world where sailors congregate, more or less evidence of the evils attending indulgence in strong drinks is certainly to be met with, but it is hoped that, taking the Province as a whole, the people are not to any great extent falling into habits of over-indulgence in intoxicating liquors."

37. The principles upon which the outstill system is to be worked are contained in the following extract from the Excise Commissioner's instructions:—

"Form XII.—Outstill license.—This license will be more used than it is at present. The attempt to induce people to drink distillery liquor has failed, probably because the price at which it can be sold is too high, and the liquor sold under these licenses has no doubt generally been illicitly-distilled liquor, which, though sold perhaps at the same price per bottle, is stronger and yields the vendor a far higher profit. Something has been done in certain districts to check this illicit manufacture. It is impossible, however, to do more than temporarily check it unless, where the demand for cheap liquor is considerable, a licit supply is made available. The foreign liquor licenses will not in all cases effect this, the price of these liquors being high. It is consequently necessary in most districts to establish outstills under the supervision and restrictions described in Rules 45 and 46. The outstill system is a fair one if the outturn of the still is controlled as much as is possible. In no case that I have yet seen, except perhaps at a district head-quarters, including Akyab, where the license fee is high, has a still of more than ten gallons been required, and even this is only worked as a rule four or five times a month, two boilings, or at most three, being done in the day. At certain seasons of the year distillation may be more frequent. In the rarest cases only should a still exceeding ten gallons be permitted, and the working should be most carefully watched. The number of working days per month should also be limited with care. If a licensee is allowed to have a still of a large size and is allowed to distil any quantity, irrespective of the fee he pays and of the demand of the locality for liquor, he may endeavour to force a demand. The possibility of this should be prevented so far as may be by limiting the number of

* Despatch No. 1533, dated 31st July 1872, from Financial Department.

days per month on which distillation is permitted, so that he may be obliged, allowing three brews to the day, the outturn of which will generally be at least five gallons of saleable spirits 30° to 50° U. P., to work his still nearly every permitted day to satisfy the legitimate demand. The amount of spirit which the still should be permitted to produce should bear some sort of relation to the license fee paid, it being borne in mind that the license fee is partly in lieu of duty. Careful supervision will gradually make it possible to determine with fair accuracy in each case the relation which should subsist between permitted outturn and license fee. The demand will no doubt grow—and not excite the demand. At the same time the licensed outstill must not be overweighted with restrictions, or the outstill will fail in one of its chief objects—the repression of the illicit trade. Clause 3 of the license requires that notice of the intention to distil should be given to the officer in charge of the police station where the outstill is situated. It should be easy to see that the still is not worked more than the fixed number of days per mensem. It is perhaps needless to add that dates for distillation cannot be fixed in the license, as the time when the wash or wort will be ready for distillation is always more or less uncertain. An upset price should be fixed according to circumstances. Probably in the districts of the Pegu and Irrawaddy Divisions a sufficient upset price for an outstill would be Rs500. In smaller and poorer districts the upset price may be less than this."

38. The statistics given by the Chief Commissioner shew that the number of shops for liquor rose from 1,137 in 1876-77 to 2,465 in 1881-82, and since then has fallen to 1,346. For drugs the number of shops has recently been reduced to 17 only.

CENTRAL PROVINCES.

39. The Chief Commissioner, Central Provinces, says that the state of things described by the President of the British and Colonial Temperance Congress, London, does not exist in those Provinces; for, although a weak spirit distilled from the mohwa flower has always been consumed chiefly by the large aboriginal population in the Provinces, yet the excise system in force is not that described in the President's letter. The Chief Commissioner states that he has always been careful not to countenance any measures calculated to create or foster a taste for spirits. The system of farming the right to license outstills to the highest bidder was in force under native rule and down to the time when the Central Provinces were formed, and it was abolished upwards of twenty years ago. There are now three kinds of distilleries in those Provinces, viz., sulder distilleries, contract stills, and outstills. No still, not even an outstill, can be worked in any place without a license from the Collector of the district; if the Collector proposes to increase the number of distilleries in his district he must obtain the sanction of the Local Government to that step; the precise number of shops to be opened in each district is fixed by the Collector, subject to the control of the Commissioner of Excise and the Local Government; a shop cannot be opened in any village without the Collector's permission, and, in short, a strict control is maintained over the establishment of both stills and shops.

40. The following paragraphs are quoted from his letter:—

"5. * * * As to the habits of the people in the matter of drinking, it is of course true that, in accordance with their religious sentiments, Hindus of certain of the higher castes and Mahomedans do, as a body, abjure drink, but in these Provinces these classes form but a small portion of the total population. We have here, in a country much of which is wild and hilly and covered with long stretches of forest, a large aboriginal population, and in certain parts of the Province large numbers of persons of the lowest castes, who with their forefathers have always been accustomed to the use of liquor made from the flower of the mohwa tree. This tree occurs abundantly all over the Central Provinces, and the process by which spirit is distilled from the mohwa flower in the wilder parts of the country is of the simplest character. A couple of earthen pots and a piece of hollow bamboo to form a tube constituting the distiller's apparatus. There is not a district in some portion of which spirit cannot under these circumstances be distilled illicitly without much fear of detection, and experience has proved most convincingly that unless the inherited taste of these people for this stimulant is satisfied by the establishment within their reach of shops where they can buy taxed spirit, they will resort to illicit distillation and render themselves liable to the penalties of the criminal law. It would be useless, even if it were expedient, to attempt to suppress consumption by refusing to license shops. Smuggling and its demoralising effects, prosecutions and criminal penalties, would, under the conditions of these Provinces, be the inevitable result. The wisest policy is to adopt such measures as will operate as a check on excessive drinking, and this is the policy which is followed here. It may be added that in the malarious tracts which abound in the Central Provinces, it is quite possible that the moderate consumption of a weak spirit, such as that ordinarily consumed in these Provinces, has its beneficial effects in protecting the people from chills and fevers. But, however that may be, there is the fact that the use of liquor in this part of the country has no connection with the advent of British rule, and that steps were first taken upwards of twenty years ago to restrict its consumption."

"6. Enough has been said to show that, as concerns the Central Provinces, the information on which the letter from the President of the Congress is based, is entirely misleading both in regard to the excise system in force and the habits of the great mass of the people in the matter of drinking. It only remains to deal with the enquiry made in your letter under acknowledgment, whether or not the rates of duty on liquor and drugs have been increased or decreased since the year 1860-61. The rates of duty on drugs have been materially increased, more especially of late years, and the consumption both of opium and ganja, the drugs in commonest use here, is very strictly controlled. It is less easy to give a definite reply to the enquiry in regard to liquor, because we have no complete statistics of consumption. The collection of such statistics in a country such as this, and under the excise system found to be best suited to its varying circumstances, is an impossibility, and also because a portion only of the total sum raised by the taxation

of spirit is taken in the shape of a direct duty. But there can be little doubt that the price to the consumer of taxed spirit of a given strength is considerably higher, especially in some of the larger towns where the monopolies of vend now fetch high prices owing to keener competitions than it was in 1860-61."

41. The statistics given by the Chief Commissioner shew that the number of shops, which stood at about 6 000 from 1865 to 1880, has in recent years been about 8,000. The revenue from liquor, which was six or seven lakhs up to 1875, has recently gradually increased up to 14½ lakhs.

ASSAM.

42. The Province of Assam contains tracts of country which widely differ from each other in respect of population and customs.

43. Regarding the aboriginal races, whose abstemiousness English administration is supposed to have corrupted, we quote the following extracts of letters submitted by the Chief Commissioner:—

From the Deputy Commissioner of Kamrup, No. 3224, dated 18th March 1887.

"3. When the British occupied Assam, almost every cultivator of land grew a patch of poppy in the cold weather, and as the use of the drug is acquired in its most fascinating form by smoking, the householder, as well as his women and children, were confirmed opium-consumers, as the drug was collected by wiping off the juice of the poppy-heads on rags, which, on being dried, were quite prepared for smoking at the end of an ordinary pipe.

"4. Owing to the action of Government in stopping the cultivation of poppy in Assam in 1861 and introducing abkari opium in cakes, the use of the drug is now limited almost exclusively to adult men: very few women, and no children, are addicted to it. The few women who consume it now are ordinarily of the prostitute class, which is necessarily very limited, and, for statistical purposes, may be excluded altogether. The price of abkari opium has been gradually raised from Rs10 per seer to Rs32, so that additional discouragement has been given to its indiscriminate use.

"8. I am not aware that it is an historical fact that native dynasties frowned on the use of intoxicating liquors and drugs, and that they were practically unknown in former times. I have already stated that under the Assam kings no restrictions whatever were placed on the consumption of opium; and if the use of intoxicating liquors was not extensive, it was owing to the superior attraction of opium as an exciting medium, and its extreme cheapness. It is not on record that any measures were ever taken by native dynasties to restrict the use of intoxicating drugs and liquors.

"9. The inhabitants of Assam have increased enormously in wealth since they have been under British rule, and can now, if they like, indulge in more refined methods of intoxication. It is within my recollection when large masses of the population ate their food off plantain-leaves, not being able to afford brass dishes; when salt was a luxury, and its substitute in ordinary use was potash obtained from the ashes of dried plantain-leaves and other vegetation; when the only garments worn by the people were woven in their own houses, and Manchester goods were unknown or restricted to the rich. In such a condition of poverty, it was obviously impossible for the population to indulge in expensive stimulants, but opium was grown by all, and was used by nearly all, as the cost of cultivation was trifling and brought it within the reach of the poorest. Physically, the drug was most debilitating, and to its indiscriminate use in former times may be traced the puny appearance of the inhabitants in many parts of the Province at the present day. I think, if these facts were brought to the notice of the Congress, it would admit that the British system of excise, in Assam at least, has been productive of good, and not of evil."

From the Deputy Commissioner of the Khasi and Jaintia Hills, No. 2519, dated 6th November 1886.

"2. With reference to the points raised by the President of the British and Foreign Temperance Congress I have the honour to remark as follows.

"As regards the district of the Khasi and Jaintia Hills, the remarks hardly apply, as outside of Shillong excise rules cannot properly be said to apply. On the broad question, my opinion is that were there no excise system in India drunkenness would vastly increase with the increase of prosperity which this country enjoys. The Jaintias are, perhaps, the most drunken race in the Province, if not in India, and they pay no excise taxes. Several times respectable Jaintias have implored me and my predecessors to introduce the excise system with the express view of lessening intemperance, but for various reasons this measure has not yet been adopted. Of course it would be idle to deny that the establishment of a shop at a place where one was not in existence before tends to increase the drunkenness of that particular locality. But this to my mind only shows that the desire to drink is omnipresent, and that if the demand now creates a supply in spite of the heavy taxes raised as excise duty, and in spite of all the vexatious rules and checks regulating the traffic, in the absence of these taxes, rules, and checks, for every one shop now in existence there would be a score if the Excise Department were abolished, unless, indeed, the manufacture of liquor was altogether prohibited throughout India. I should imagine that this is a measure which not even the Temperance Society would advocate; but, if they should do so, I would oppose it on the grounds that it would be an intolerable interference with the liberty of the subject; that India cannot afford to lose any revenue at all just now; that the excise tax is the least burdensome of all taxes, since no one need drink unless he likes; that all civilised nations drink, and apparently in exact proportion to the extent of their civilisation and general progress (England taking the lead)."

44. The general condition of the province may be stated in the words of the Chief Commissioner's letter:—

"3. It will be observed that all officers are unanimous in their opinion that the excise system of Assam has in no way tended to cause increase of intemperance amongst the people, and in this

opinion the Chief Commissioner entirely agrees. The figures furnished in the two statements appended to this report show very clearly that except in the case of country spirits, the policy of this Administration since the Chief Commissionership was formed has been to reduce the number of excise shops in the Province. Before 1874-75 the *mahal* auction system prevailed—that is to say, the right to license an unlimited number of shops (opium, country spirits, *ganja*, &c.) in each *mahal* or defined subdivision of a district was put up to auction. Subsequently, the system was modified somewhat by auctioning the right to open a limited number of shops only in the *mahal* sold, the auction-purchaser being allowed to locate his shops where he pleased. In the case of country spirits the auction price of these *mahals* was all the revenue that the Government realized. In the case of opium and *ganja*, the Government levied a duty on the drug that passed into consumption in addition to the auction price of *mahals*. This duty, as the reports of the Excise Commissioners show, has been considerably raised within the last twenty years.

"In 1882-83 the *mahal* auction system was abolished and the shop auction system introduced. Under this latter system the Commissioner of each excise division fixes the locality and limits the number of shops in each district, and each shop is separately put up to sale, duty on opium and *ganja* being realized in addition, as under the *mahal* system. Under this system a better control is exercised over the consumption of articles of excise, shops are better distributed, and their number has been, and is still being, reduced to the lowest number compatible with the legitimate requirements of the public.

"4. In regard to country spirits, it is impossible to ascertain what the actual consumption has been of recent years, as the shopkeepers cannot be made to keep accurate accounts. In the case of *ganja* and opium we know what the consumption is, because these articles of excise pay duty on what is actually passed out of the treasury or *ganja gola* for consumption. It is, however, quite certain that the consumption of country spirits has largely increased within the last ten years, and will still go on increasing as the immigrant foreign population imported by our tea-gardens increases. In the six districts of the Assam Valley the native Hindu population do not as a rule consume country spirits. They prefer opium, while the semi-Hinduised aborigines brew their own liquor, which is not taxed so long as it is brewed for home consumption and not for sale. The number of liquor-shops in the Assam Valley Division was—

	Population.	No. of country spirit and rum shops.	No. of liquor-shops of all kinds.*
"In 1874-75	1,916,697	75	111
" 1879-80	...	126	185
" 1885-86	2,225,271	168	256

"In explanation of these figures, I am to refer you to paragraph 5 of the Report of the Commissioner of the Assam Valley Districts. The Commissioner has been taking steps to reduce the number of country spirit and rum shops as far as possible, but the legitimate wants of the immigrant tea-garden population must be supplied. If we closed the shops or reduced them materially they would brew for themselves.

"The whole principle of our excise system is to prevent this home or illicit brewing by the establishment of a sufficient number of licensed shops to satisfy the legitimate wants of the people. It is needless to say that this Administration does not recognise the desire to get drunk, where it exists, as a legitimate want, nor does Mr. Ward think that the number of country spirit and rum shops now existing in any district of the Province is such as to encourage such a desire where it does not exist."

"6. The President of the British and Colonial Congress does not notice intoxicating drugs. The following statement gives for each excise division the number of *ganja* and opium shops open at different periods during the past eleven years and the actual consumption:—

DIVISION.	Number of shops.	CONSUMPTION IN MAUNDS.						Revenue derived from intoxicating drugs.
		Ganja.			Opium.			
		Mds.	Srs.	Ch.	Mds.	Srs.	Ch.	
Assam Valley Division—								R
1874-75	.	.	.	.	.	.	.	11,50,372
1878-79	.	.	.	.	.	.	.	15,45,848
1885-86	.	.	.	.	.	.	.	16,48,406
Surma Valley and Hill Districts Division—								
1874-75	.	.	.	.	.	.	.	1,53,676
1878-79	.	.	.	.	.	.	.	2,03,953
1885-86	.	.	.	.	.	.	.	2,56,067

"The large reduction of shops is explained by the abolition of the *mahal* system referred to above. The reduction in the consumption of intoxicating drugs in both divisions, accompanied by an increase in the revenue, is a fact which may, the Chief Commissioner thinks, be brought to the attention of the President of the British and Colonial Temperance Congress as illustrating the principles upon which the administration of the Excise Department is conducted in Assam."

* i.e., country spirits, rum, imported wines, *tari*, *pachwai*. *Tari* and *pachwai* shops do not exceed six in the whole division. Imported wines are rarely consumed by the masses.

OTHER PROVINCES.

45. It remains to note the circumstances of three smaller provinces under British administration. The first of these, Berar, is in many of its features akin to the Central Provinces, and the Commissioner gives the following account of it. He states that the farming system, whereby the monopoly of vend within a given area is put up to auction and is disposed of to the highest bidder, has been in force since the assignment of the province to the British Government; that the number of retail shops is strictly limited to that clearly required by the wants of the people, and that the contractors are on no account allowed, without the special sanction of the Deputy Commissioner, to increase their number, the object of course being, it is stated, to obtain the highest possible amount of revenue distributed among the smallest number of places of vend, or, in other words, to heighten the price of liquor as far as possible. The Commissioner is of opinion that any greater restriction in the number of places of vend for liquor would probably force the people to distil surreptitiously for themselves, for the only spirit manufactured in the province is that distilled from mohwa, and mohwa trees abound in Berar. The Commissioner says that, apart from the rise of the revenue, which may sufficiently be accounted for by the growing numbers and more diffused wealth of the population, there are no indications that inebriation is at all a common or increasing vice among the people.

46. The number of liquor-shops has been about 2,400 ever since 1870, except for three years 1875 to 1878, when it fell to about 1,800. The revenue fell from 9½ lakhs in 1870-71 to 8 lakhs during the period 1873 to 1878, but since then it has gradually increased to about 11 lakhs.

47. As regards Coorg, the Chief Commissioner states that the system of farming to the highest bidder the right of manufacture and sale of spirits is the old native system which prevailed in Coorg down to 1860-61 and is still in force in old-fashioned Native States, and that under this system there was no check at all on the amount of liquor the contractor could brew or the number of shops he might establish. The first result of the sudder distillery system was, in Coorg, a falling-off of revenue; but in 1870-71, under the influence of revenue prosperity from expansion of coffee enterprises and from better management, the revenue greatly increased. In 1873-74, and again in 1877-78, the still-head duty was raised, but though these measures must have made the liquor considerably dearer, they did not apparently check consumption, for the revenue went on increasing. The Chief Commissioner says that for the last four or five years the revenue has shewn some tendency to decrease, apparently on account of the depression of the coffee industry. The Chief Commissioner agrees with the Commissioner in thinking that Government in Coorg is not open to the reproach of having led the people into intemperance by its *abkari* system; that the Temperance Congress appears to him to be under a misapprehension as to facts, for in the Punjab and in Coorg, the two parts of India in which the Chief Commissioner (Mr. Lyall) has personal knowledge of the question, the result of the *abkari* system of the British Government has been to immensely raise the price of arrack above that at which it was sold under Native rule and in the earlier years of the British administration. It is stated that spirit which sold formerly at two annas per bottle or less now sells at one rupee. The Chief Commissioner observes that certain classes, or individuals of certain classes, may have taken to drinking more than in former days, but he thinks it must be due to the greater license or liberty of the people to the liquor in the *abkari* system.

48. The Chief Commissioner, James Macgregor, states that habits of intemperance are, no doubt, more common in these districts than they were twenty years ago, but he agrees with the Commissioner in thinking that this result may justly be attributed in great measure to the increase in wealth and the improved means of communication which have been introduced in that period, and the consequent extension of the market for intoxicating liquors. He is of opinion that ordinarily the real remedy for an increase in intemperance among the people would be the total prohibition of the manufacture of strong country liquor, but in these districts, surrounded as they are by Native States, where strong liquor is freely brewed, such a measure would in any case be necessarily of doubtful efficiency.

49. Up to the year 1883 the monopoly of the manufacture and sale of spirit was sold by auction to the highest bidder; but under this arrangement general complaints were made of the inferior quality of the country liquor, and accordingly the Bombay sudder distillery system was introduced in a modified form in the year 1884. Under this system, which is

	Still-head duty.	Maximum selling-price.
	R a.	R a.
* 18° under proof	1 8	4 8 per gallon.
25° " "	1 4	3 12
30° " "	1 0	3 0

still in force, the manufacture of liquor is confined to the central distillery at Ajmere, and the Government receives a still-head duty fixed according to the alcoholic strength of the liquor sold. The exclusive right to manufacture and sell country spirit within certain maximum rates* is sold by auction to the highest bidder.

50. The statistics given shew that the number of liquor-shops has ever since 1876-77 been a little over 180, and that during the ten years in question the liquor revenue has increased from Rs 40,000 to Rs 90,000.

EXPLANATION.

The following vernacular terms are used in the above correspondence:—

Abkari: Excise.

Sayer: Inland imports: included Excise Revenue under the ancient Native system.

Mal: Land Revenue.

Mahal: The area (geographical or otherwise) comprehended within a farm or other settlement of revenue.

Sudder distillery: An erection or enclosure appointed by the Excise authorities within which licensees are allowed to distil spirits.

Taluka: A subdivision of a district.

STATEMENTS REFERRED TO IN PARA. 21 OF THE ENCLOSURE OF THE PRECEDING DESPATCH.

Statement shewing the quantities of toddy spirit and mowra spirit of the strength 25° U. P. consumed in the Island of Bombay during each of the ten years from 1872-73 to 1881-82, and the rates and amounts of duty realized thereon, &c., &c.

Years.	MOWRA SPIRIT.			TODDY SPIRIT.					TOTAL.	
	Number of gallons spirit consumed.	Rate of duty charged per gallon.	Amount of duty realized.	NUMBERS OF TREES LICENSED TO BE TAPPED.			Rate of tax per tree per annum.	Estimated number of gallons spirit produced.	Amount of tree tax realized.	Number of gallons of spirit mowra and toddy consumed.
				Cocconut.	Brab.	Total.				
		R a. p.	R						R	R
1872-73	559,630	1 0 0	5,59,630	24,788	1,972	26,755	6	347,815	1,60,530	907,445
1873-74	553,025	1 0 0	5,53,025	23,649	1,818	25,467	6	381,071	1,52,802	884,096
1874-75	599,115	1 0 0	6,20,208	21,441	1,103	22,544	6 (a) & 7 (b)	293,072	1,56,453	892,187
1875-76	656,700	1 0 0	7,16,479	23,199	1,616	24,815	7	322,595	1,73,705	979,295
1876-77	418,997	1 12 0	3,24,899	10,162	1,183	11,345	9	147,484	1,02,105	566,452
1877-78	362,266	(a) 1 12 0 (b) 2 4 0	3,11,926	21,074	1,338	22,412	9 (a) & 12 (b)	301,291	2,38,300	653,557
1878-79	395,110	2 4 0	7,36,167	21,376	986	22,362	15	390,056	3,34,080	805,166
1879-80	360,415	2 4 0	7,99,109	15,855	650	16,505	15 (a) & 15 (b)	314,565	2,76,459	584,960
1880-81	380,789	2 4 0	9,42,387	13,300	339	13,639	18	202,307	2,00,062	583,066
1881-82	400,484	2 4 0	9,69,300	17,469	230	17,699	18	230,087	3,18,582	650,521

(a) For the first five months of the year.
(b) For the last seven months of the year.

Statement shewing the quantities of country spirits consumed in the Surat District during each of the ten years from 1872-73 to 1881-82, and the rates and amount of duty realized thereon, &c., &c.

Years.	Tracts supplied with liquor from the Surat Distillery.	Population of the tracts supplied.	Number of gallons of spirit issued from the Distillery.	Rate of duty levied per gallon.	Amount of duty collected.	Remarks.
				R a. p.	R	
1872-73	Surat City and six miles round		85,523	1 4 0	1,06,904	See remarks in the Ahmedabad statement above.
1873-74	Ditto ditto		89,105	1 4 0	1,11,381	
1874-75	Ditto ditto		99,083	1 4 0	1,23,816	
1875-76	Ditto ditto	107,149	94,375	1 4 0	1,17,969	
1876-77	Ditto ditto		95,861	1 4 0	1,19,826	
1877-78	Ditto ditto		86,964	1 4 0	1,08,705	
1878-79	Ditto ditto		45,222	2 0 0	90,444	
1879-80	Surat City, Chorasi, and Olpad talukas	221,840	75,312	2 0 0	1,50,624	
1880-81	Ditto ditto	221,840	77,634	2 0 0	1,55,268	
1881-82	Surat City, Chorasi, Olpad, and Bardoli talukas	292,767	94,542	2 0 0 1 8 0	1,77,767	

Statement shewing the quantities of country spirits consumed in the Balsar District during each of ten years from 1882-73 to 1881-82, and the rates and amount of duty realized thereon, &c., &c.

YEARS.	Tracts supplied with liquor from the Balsar Distillery.	Population of the tracts supplied.	Number of gallons of spirit issued from the Distillery.	Rate bond per gallon.	Amount of duty collected.	REMARKS.
				R a. p.	R	
1872-73	Town of Balsar and six miles round		The Balsar Distillery was not opened till 1873-74.			See remarks in the Ahmedabad statement above.
1873-74	Ditto ditto		56,853	0 8 0	28,426	
1874-75	Ditto ditto		62,676	0 8 0	31,388	
1875-76	Ditto ditto	11,313	62,378	0 8 0	31,179	
1876-77	Ditto ditto		65,880	0 8 0	32,940	
1877-78	Ditto ditto		67,600	0 8 0	33,800	
1878-79	Ditto ditto		22,270	1 0 0	22,270	
1879-80	Ditto ditto					
1880-81	Town of Balsar and the Balsar and Pardi talukas	129,956	75,362	1 0 0	75,362	
	Ditto ditto	129,956	86,689	1 0 0	86,689	
1881-82	Town of Balsar and the Balsar, Pardi, Jalalpur, and Chikhli talukas	270,631	87,267	1 8 0	1,30,900	

No. 63, dated 18th August 1887.

From—The Secretary of State for India,
To—The Government of India.

With reference to recent correspondence terminating with your telegrams of the 30th ultimo, I forward herewith for Your Excellency's information copy of the papers noted in the margin.

Question by Mr. Bryce, dated 22nd July 1887. Answer. Question by Mr. Bryce, dated 2nd August 1887. Answer.

2. You state in one of your telegrams of the 1st instant that you do not understand why the question is now raised, as no order has been passed by you since the Regulation of 19th March 1886, a matter in regard to which I am addressing you separately in the Legislative Department. I find, however, in the Proceedings of the Chief Commissioner, Burma, for December 1886, distinct proposals on the part of Mr. Cresswell in connection with this matter. The reply which I caused to be given to Mr. Bryce on the 22nd July last, was founded mainly upon this document, which was considered likely to form the basis of any measures which might be deemed expedient. As, however, you explain in your telegram of the 6th instant that some recent action has taken place in connection with the grant of spirit licenses in Burma, it is not necessary further to allude to this matter, especially as I now gather from you that the whole subject of the Burmese opium and liquor traffic is under consideration. I shall, therefore, await a full report of your proceedings, including a Return of Licenses for the Sale of Intoxicating Liquors and Opium issued in Upper Burma since the annexation of that country, showing the number of such licenses issued, the times at which, the districts for which, and the periods for which they have been issued, the prices paid for them respectively; the conditions or regulations subject to which they have been issued, and the estimated number (so far as is ascertainable) of Chinese, of Shans, and other non-Burman Buddhists and of non-Burmans who are not Buddhists, in each of the several districts aforesaid.

3. I do not desire to fetter your discretion in general matters of administration, and it does not seem necessary that you should receive my special sanction before making such arrangements for the Revenue administration of the Province as you may consider necessary. I desire, however, to impress upon you that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans, and the issue of licenses in places where the population is purely Burmese.

4. I am aware of your desire to be informed at once when the attention of Parliament is likely to be called to any subject of Indian administration, and I know that you are fully alive to the expediency in matters of importance of keeping me duly informed as to the progress of affairs. In the present instance, however, the only details procurable are contained in the volumes of proceedings where the narrative is disconnected and incomplete, nor is it possible in some cases to trace accurately the course of events seeing that isolated circumstances are frequently modified by subsequent transactions.

Friday, 22nd July 1887.

5. Mr. Bryce,—To ask the Under-Secretary of State for India,—

- (1) Whether it is the fact that, under the Native Kings of Independent Burma, the sale and use of intoxicating spirits and of opium were strictly prohibited to natives.
 - (2) Whether the Government of India has lately enquired, from the officers in charge of districts in Upper Burma, their opinion as to the propriety of licensing the sale of intoxicating spirits and of opium.
 - (3) Whether the great majority of the officers so consulted have reported against the introduction of such a licensing system, and stated that it would prove highly injurious to the Native population.
 - (4) And whether, notwithstanding such reports, the Government of India have lately made an order for the issue of licenses for the sale of spirits, and intend to authorize the sale of opium.
- (1) and (2). Yes.
- (3) The reports have not yet reached the Secretary of State, but he understands that the introduction of a general licensing system for the sale of intoxicating liquor and opium is deprecated.
- (4) No such order has been reported to the Secretary of State. But it may become expedient to grant licenses for the sale of spirits in such towns as Mandalay, Bhamo, and other places where Chinese and other non-Burmans chiefly congregate. The Chinese, Shans, Kach-yens, and other non-Burman races have long been in the habit of consuming opium which is imported from Yunnan, and it may be expedient to regulate the sale of opium by restricting it to the larger towns, and forbidding its sale to Burmans or in country districts. Whatever regulations are made will be for the purpose of restricting the sale of spirits and opium in the interest of public order, and of preventing their sale to Burmans, and most certainly not with the view of raising revenue thereby.

Tuesday, 2nd August 1887.

22. Mr. Bryce,—To ask the Under-Secretary of State for India,—

- (1) Whether any licenses for the sale of intoxicating spirits have already been issued in Upper Burma; and whether, if so, some such licenses have been issued in districts where there are no Chinese, and the population is purely Burmese.
 - (2) Whether Her Majesty's Government will now consent to present to the House the reports recently received by the Government of India from officers in charge of districts in Upper Burma, relating to the question of issuing licenses for the sale of intoxicants and of opium, together with other correspondence bearing on the subject which they can properly produce.
 - (3) And whether Her Majesty's Government will undertake that no licenses for the sale of intoxicants or of opium in Upper Burma shall be issued until those reports have been presented, and until the Regulations under which it is proposed to issue such licenses have been laid upon the table of the House.
- (1) The Secretary of State is informed by the Viceroy that no orders relating to the sale of either opium or spirits in Upper Burma have been issued by the Government of India since the approval of the Regulation of 19th March 1886. Under this Regulation the sale of opium and spirits to Burmans was prohibited. All licenses issued and now subsisting have been issued under this Regulation.
- (2) The reports referred to have not yet been received by the Secretary of State, and cannot, therefore, be now presented to the House. On their arrival the Secretary of State will consider them and all other correspondence on the subject, with the view of giving to Parliament all information bearing on the subject which can properly be produced.
- (3) All licenses to sell opium or spirit are only issued under condition that these articles shall not be sold to Burmans. The issue of licenses cannot, in the opinion of the Government of India, be suspended, because then the importation of opium, the manufacture of spirit, and the sale of both would at once be unrestricted. The Secretary of State is informed that the whole subject of the Burman opium and liquor traffic is still under the consideration of the Chief Commissioner of Burma, and his proposals are not yet before the Government of India. But the Secretary of State will intimate his opinion to the Viceroy that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans and the issue of licenses in places where the population is purely Burmese.

No. 69 (Revenue), dated 21st August 1887.

From—The Secretary of State for India,
To—The Government of India.

With reference to the letter of Your Excellency's Government in the Department of Finance and Commerce, No. 166, dated 25th June last, respecting the Abkari traffic in India, I forward herewith, for your information, copy of a letter * which I have caused to be addressed to the President of the British and Colonial Temperance Congress on the subject.

No. 998 R. S. and C., dated 25th August 1887.

From—SIR JOHN E. GORST, Under-Secretary of State for India,
To—The President, British and Colonial Temperance Congress.

With reference to previous correspondence, terminating with my letter of the 10th August 1886, regarding the liquor traffic in India, I am directed by the Secretary of State for India in Council to enclose, for your information, copy of a letter † from the Government of India on the subject.

Your Lordship will observe from these papers that the problem to which the British and Colonial Temperance Congress have directed attention is extremely complex, and that the object which the various Governments have in view is the adaptation of the several methods of excise administration to the different conditions which present themselves in each locality. But it is shown that there are no grounds for the imputation that the fiscal system adopted in India affords undue facilities for drinking in defiance of Native opinion, or that misery and ruin are being spread amongst many families of the industrial classes; on the contrary, though the revenue is higher in consequence of the increase of taxation and the diminution of smuggling, the consumption is smaller and much better regulated than was the case in former years.

As regards the Province of Burma, to which particular reference is made, I am to point out that undue restrictions on the sale of liquor and high taxation are invariably followed by illicit distillation; at the same time there has been a considerable decrease in the number of shops during the last few years. I am to add that, as regards the indigenous population of Burma, instructions have already been given that the strongest precautions should be taken to prevent the sale of opium and spirits.

No. 28 (Revenue), dated 19th April 1886.

From—The Secretary of State for India,
To—The Government of India.

In continuation of my Despatch No. 63, dated 18th August last, I forward a copy of the *Times** newspaper report of a debate in the House of Commons on “* * * the extension

* (Deposited.)

of the sale of intoxicating liquors for (Indian) revenue purposes with serious results to the moral and material welfare of the people.” A copy of Your Excellency's Despatch No. 166, dated 25th June 1887, which reported fully upon the Indian excise administration, had been printed by order of the House of Commons, and was in the hands of the Honourable Members before the recent debate.

2. I am satisfied that, in controlling and directing the Indian excise administration, the Supreme and Local Governments are following and have followed the principle that as high a tax as possible should be placed on spirits without giving rise to illicit distillation. In the interests of the Indian people, as well as in the interest of the Indian Treasury, the excise systems of India must always be based upon the considerations—

- (1) that an extension of the habit of drinking among Indian populations is to be discouraged;
- (2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor.

Subject to the above considerations, as large a revenue as possible should be raised from a small consumption of intoxicating liquors.

3. Your Excellency's recent Despatch, and also the periodical excise reports, show that your Government and the Local Governments practically shape the Indian excise administration in conformity with these considerations. At the same time, I occasionally find in periodical reports passages which read as if the increase of the excise revenue was the paramount object of good excise administration, and as if additional facilities for liquor-drinking might be sometimes given more readily than the actual needs of the people demand. I think it desirable that Your Excellency's Government should take an early opportunity of drawing the

attention of Local Governments to the principles by which their excise administration ought to be guided.

4. The report of the Bengal Excise Commission points to the conclusion that some years ago the number of licensed outstills and liquor-shops was unduly increased in parts of Bengal. And I am glad to find that the action taken by the Government of Bengal on that report has resulted in a considerable reduction of liquor-shops and of the estimated quantity of spirits passed into consumption. I incline to the view—a view upon which the Local Governments appear generally to act—that the central distillery system is preferable to the outstill or the contract system for all places and tracts where the population is large and where adequate means exist for supervising and controlling the distillery arrangements. Under that system every gallon of spirit passed into consumption must pay the full duty; whereas under the contract system, and still more under the outstill system, it is the interest and in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can.

5. I shall be glad to receive a copy of any instructions that Your Excellency may see fit to issue in accordance with the remarks contained in the foregoing paragraphs.

No. 159, dated 16th June 1888.

From—The Government of India,

To—The Secretary of State for India.

In Despatch No. 63, dated the 18th August 1867, Your Lordship desired to be furnished with “a full report of our proceedings, including a return of licenses for the sale of intoxicating liquors and opium issued in Upper Burma since the annexation of that country, showing the number of such licenses issued, the times at which, the districts for which, and the periods for which they have been issued, the prices paid for them respectively; the conditions or regulations subject to which they have been issued, and the estimated number (so far as is ascertainable) of Chinese, of Shans, and other non-Burman Buddhists and of non-Burmans who are not Buddhists, in each of the several districts aforesaid.” It was at the same time stated that, though it was not necessary that we should obtain sanction before making arrangements for the revenue administration of Burma, Your Lordship desired to impress upon us that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans. We have now the honour to forward copies of communications received from the Chief Commissioner of Burma, which are noted in the schedule annexed to this Despatch, and to report the orders which we have passed on the proposals submitted by him.

2. Before discussing the question how the traffic in opium and intoxicating liquors in Upper Burma should be dealt with, it is necessary first to consider what the present facts are regarding their use. The answers given by the district officers to the series of questions put to them by the Chief Commissioner shew not only what the present condition of Upper Burma is in this respect, but also what it was under the late Burmese Government. It may not be wise to assume that these answers in all cases shew correctly what proportion of the people are abstainers, and what proportion are non-abstainers; but the broad facts are such as can be readily ascertained, and these have been placed beyond doubt by the enquiries which have been made by the district officers. It is clear that drinking, whether of rice spirit, jaggery spirit, or of toddy, has always been and is a fairly common practice in Burma. It is practised somewhere commonly, somewhere rarely, but the fact is there, and the main features of the situation are shewn to be—

- (1) The people of Burma in every district drink; in some places abstinence is the rule, and in others the exception.
- (2) The sympathies of the respectable classes, or at any rate of those among them who are of mature age, are decidedly against a policy of allowing unrestricted sale, though there has been no formal protest emanating from Burmans themselves.
- (3) Drunkenness was an offence under the monarchy, but there was not even the pretence of a systematic repression of it, the administration of the prohibitory ordinance being altogether capricious.

3. In the case of opium also the facts are simple. No license for sale or import of opium has been given, and no revenue is derived from the traffic;

but the traffic certainly exists; and the stringent rules against the sale of opium which were enacted, and it is said somewhat rigorously enforced, as soon as we took over the country, failed altogether to suppress the trade, although they caused it to disappear from public view; and at present opium is reported to be cheap and easily procurable. The prohibitions of the late Burmese Government against the possession of opium were equally ineffective and in conflict with its official actions. An import duty of Rs 5 a viss (3·65 lbs.) was in fact charged on opium imported into Mogaung, and it was so common as to be used as a medium of exchange at the jade mines. With respect to the inconsistency shewn by the late Burmese Government in this matter, it is pointed out that a similar prohibition was in force against killing animals, although there were classes who had no other means of livelihood than catching fish.

4. It is clear then that in both cases we have to deal with a large existing traffic, and the first question which arises is whether it is possible by legislation to suppress this traffic, and to wholly prevent the consumption of either opium or intoxicating liquor. If it is not possible to enforce a law of this nature, then the only alternative is to regulate and control the traffic; and any attempt to regulate it must commence with the establishment of a system of licenses. By this means, although the price of licit liquor may be higher than the previous price of smuggled liquor, a considerable part of the demand for illicit liquor will be removed; and as the methods of manufacture and the channels of the traffic become known, there will be a chance of the remaining trade in smuggling being successfully dealt with. In that case, however, it is important to observe that the only questions with which the Government of India has to deal are questions not of principle but of administration, and they are questions which have already become thoroughly familiar under the very varied conditions which exist in different parts of India.

5. As regards the question of fact whether Government is able to carry out a policy of absolute prohibition, we cannot hesitate to adopt the conclusion that the Local Administration is in the best position to judge of what it can do and of what it cannot do, and we agree with the Chief Commissioner in thinking that in Upper Burma a law for this purpose could not be practically enforced. On this point the Chief Commissioner in his first letter simply remarks that by any one who has seen the country and knows the character of the people to be dealt with, and the means at the disposal of Government, the task of preventing illicit importation of opium or illicit manufacture and consumption of liquor will be admitted to be hopeless. As, however, we consider it a matter of importance that there should be no misapprehension regarding this, we desire to draw attention to some of the difficulties which render an experiment of this kind less likely to be successful in Upper Burma than elsewhere.

6. In other parts of India, where the country is thickly populated, thoroughly known, and has long been opened out and settled; where we maintain costly preventive establishments; and where licit opium and liquor are offered for sale at prices which, if high compared with the incomes of the people, are not prohibitive—we nevertheless find from the records of our Criminal courts, and from other sources of information available to us, that smuggling is extensively carried on. In Upper Burma, however, the country is to a great extent sparsely populated, unknown, impassable, and covered with jungle, and the facilities for smuggling are immensely greater. In such a country it is practically impossible to prevent the importation of opium or the manufacture of illicit liquor. A proposal to establish a customs line along the frontier was, indeed, considered by the Chief Commissioner, but after consultation with the various local officers it was abandoned as hopeless, apart from the consideration that it was quite impracticable on account of the prohibitive cost; and, as regards liquor, it is stated that in the wild forest and jungle with which the country is covered, illicit distillation can be carried on without fear of detection. It is obvious too that the same causes render easy the illicit sale of opium and liquor when once they have been brought into or manufactured in the country.

7. In addition to this, the agencies which the Government might be able to utilise for purposes of detection are not such as have much chance of successful working. It is pointed out by the Chief Commissioner that, though the opinion of the priesthood and of the better classes is adverse to the use of intoxicating liquor, it is idle to expect any active support from these classes in

the enforcement of a restrictive law. In Lower Burma it is reported that little assistance is obtained from informers and from rival dealers, and there appears no reason to expect that such assistance will prove more useful for detective purposes in Upper Burma. There remains only the agency of the police. Of these the Burman recruits may be regarded as for this purpose untrustworthy. The force is, however, almost wholly composed of foreigners, and the foreign police officers can be at once identified; they have little sympathy with the people; and even if they were not already otherwise fully employed, and could always be relied on to resist the powerful and persistent inducement that will be offered to secure their passive assistance, they would constitute a most unpromising agency for employment on detective duties. Nor, apart from the evils of endeavouring to enforce a law which could be so easily evaded, and which must necessarily in its punishments be capricious and unpopular, is there any probability, even if the Government were prepared to sacrifice progress in all other directions in order to pay for improved administration in this one, that in such a country a policy of absolute prohibition would meet with any real success. The alternative is therefore forced on us of bringing the traffic under control by the establishment of as complete an excise system as the conditions of the case admit.

8. The following are the proposals of the Chief Commissioner for the purpose of regulating and controlling the traffic in intoxicating liquors:—

- (1) to extend the Excise Act to Burma, so as to give a legal basis to the measures of restriction and prevention which it is intended to introduce;
- (2) as regards the three northern districts—Bhamo, Myadaung, and Ruby Mines—where drinking is as common as in India, to adopt the ordinary Indian method of licensed central distilleries or regulated outstills for manufacture; and to sell by auction the privilege of vend at places where a demand for spirits exists;
- (3) in other places to confine manufacture and sale to the head-quarters of subdivisions and districts; to allow manufacture at central distilleries, or, when consumption is too small to admit of the expense of such a system, by regulated outstills; and to sell by auction the privilege of vend, but to condition it in every case by a prohibition of sale to Burmans;
- (4) to license the sale of toddy (*tari*) in districts where palms are numerous, and to tax it by prohibiting sale except under licenses and by selling by auction the privilege of sale.

9. We have sanctioned these proposals, with the exception of those for the taxation of toddy. The arrangements proposed by the Chief Commissioner as regards other liquors are really designed to prevent distillation and sale, except under conditions of taxation, and to control the consumption by limiting the sources of legitimate supply; and though it is to be feared that these will be only partially successful, and that licensed distilling and selling may be made a cloak for illicit dealing, yet this is inevitable in the beginning, and it is a stage that has to be passed through. As regards toddy, which is a comparatively innocuous beverage, we are inclined to doubt whether the time is ripe for introducing any licensed system into purely agricultural tracts. There is no evidence before us that a trade in toddy exists there; the people drink their own toddy, but there does not appear to be a class of persons who buy it from one set of people to sell it to another. We have accordingly directed the Chief Commissioner not to give licenses for sale of toddy or establish licensed shops, except in townships where he finds that a real demand has given rise to a traffic which it is necessary to regulate.

10. In the case of opium, the Chief Commissioner proposes—

- (1) to extend the Opium Act of 1878 to Upper Burma;
- (2) to license import by anybody wishing to import opium on payment of a duty of Rs 15 a *visse*, the opium being kept under surveillance by public officers from the time of its first import till its final delivery to the retail vendor;
- (3) to allow opium shops to be licensed for retail sale at 21 towns only; and
- (4) to prohibit sale to Burmans.

11. The first, second, and fourth of these proposals we have accepted. At present so little is known as to the nature and extent of the local opium traffic and as to the effect of any rules which may be introduced, that no system can be other than experimental. The whole trade is at present illicit, but it is known to exist, and the only chance there is of suppressing smuggling is to introduce some regular system and to watch its operation. Smuggling will no doubt continue, but it will not be untraceable, especially as the number of consumers is limited. The third proposal—to allow opium shops to be licensed for sale in 21 towns—we have carefully considered; but, after examining the returns which the Chief Commissioner has submitted, we think it probable that the number may with safety be still further reduced, and we have requested him to reconsider his proposal with a view to this being done. We enclose a statement giving detailed information regarding the 21 towns in which he proposes to permit the retail sale. The Chief Commissioner has also submitted for approval rules drawn up under the Excise and Opium Acts. They require revision especially in the matter of form, but this will be carried out at leisure, and in the meantime we have sanctioned their immediate introduction subject to a few alterations, such as the insertion in the form of Opium License of the condition already prescribed in the regulations, which prohibits sale to Burmans.

12. We have also directed the Chief Commissioner to give effect to the proposed arrangements, both as regards opium and as regards intoxicating liquors, with as little delay as possible.

13. In conclusion, we take the opportunity of expressing regret that Sir John Gorst should have stated in the House of Commons, when replying to Mr. Bryce on the 24th April, that the long delay on the part of the Government of India in furnishing this information was "unjustifiable." We need scarcely remind Your Lordship that Upper Burma in its rural parts is even now a practically unknown country. When it is recollected that it has been under our administration for two years only; that nearly all the energies of the district officers have been required for the suppression of disorder and the introduction of an organised system of administration; that many of them are new to the people, to their customs, and even to their language; that nothing is so difficult to acquire as a knowledge of the secret habits of an alien race; we think we have reason to object to the implication that there has been any dilatoriness on the part of our officers in dealing with this difficult subject. Indeed, we are certain that when Your Lordship observes the extent, the minuteness, and the character of the information which we are now in a position to supply, you will be ready to acknowledge that the inconsiderate complaints of delay preferred against the Government of India, or rather against the Chief Commissioner of Burma and his officers, in reference to this matter, are both unjust and ungenerous. There are probably no officials in the British Empire whose duties are being discharged under such difficult and anxious conditions as those of Sir Charles Crosthwaite and his subordinates, or upon whose physical energies there is at this moment a greater strain. Sir Charles Crosthwaite was aware that the investigation upon which he was engaged was one of the most vital importance; that it was occupying the attention of a large body of public opinion at home; that out of it there might arise a hot and bitter controversy; that his policy would be closely scrutinised; and that consequently it was absolutely necessary for him to ascertain with the utmost preciseness the multifarious and frequently obscure conditions and facts upon which that policy would have to be based; and we are decidedly of opinion that the delay of a few months more or less in collecting and digesting the information on which to lay down the lines of the policy to be pursued, in excise matters, in our newly-acquired territory, was much less important than the obligation to render it as accurate and complete as possible.

No. 3361, dated 22nd June 1888.

From—E. J. SINKINSON, Esq., Officiating Secretary to the Government of India,
DEPARTMENT OF FINANCE AND COMMERCE,
To—The Chief Commissioner of Burma.

I am directed to acknowledge the receipt of your letter No. 526, dated the 20th March 1888, submitting, for the sanction of the Government of India,

your proposals for dealing with the traffic in opium in Upper Burma, and for restricting the use of the drug as far as practicable.

2. From the replies submitted by the district and divisional officers, it is clear that Government has to deal with a considerable existing traffic in opium although no license for the sale or import of opium has been given, and although no revenue is derived from the traffic. It is shewn also that the difficulties in the way of a policy of absolute prohibition are greater in Upper Burma than elsewhere, and that such a policy could not be successfully enforced. In these circumstances you propose—

- (1) to extend the Opium Act of 1878 to Upper Burma;
- (2) to license import by anybody wishing to import opium on payment of a duty of Rs 15 a viss, the opium being kept under surveillance under the usual regulations till its final delivery to the retail vendor;
- (3) to allow opium shops to be licensed for retail sale at 21 towns only; and
- (4) to prohibit sale to Burmans.

3. The first, second, and fourth of these proposals are accepted. At present little is known as to the nature and extent of the local opium traffic, and the effect of any rules or system which may be introduced can only be conjectured. The whole trade is at present illicit, but it is known to exist, and the only chance of suppressing smuggling is to introduce a system of licensing and restricting the traffic and to watch its operation. Smuggling will no doubt continue, but it will not be untraceable, especially as the number of regular consumers is not very large. The third proposal—to allow opium shops to be licensed in 21 towns—has been carefully considered; but, after examining the statements submitted by you, the Governor General in Council thinks it probable that the number of licensed shops may with safety be still further reduced; and I am to request that you will reconsider your proposals with a view to this being done. A copy of a statement which has been drawn up in this office from the information supplied by you is forwarded herewith. The statement shows the distribution of the population in the places in which it is proposed to permit retail sale of opium; and I am specially to draw attention to the fact that the Burman population of Yeu and Meiktila is shown as 100 per cent. and 99 per cent. of the whole population. In connection with this subject, a copy of a telegram from the Secretary of State, dated 11th May, is forwarded for your information, and should be acted on.

4. The draft Opium Rules submitted with your letter have not yet been systematically revised by the Government of India. Their revision will be undertaken together with the revision of the Punjab Rules on which they are based; but in the meantime, in order to avoid delay, the Governor General in Council sanctions the rules as they stand, subject to the following slight modifications in the forms of licenses:—

- (1) Intoxicating drugs other than opium should not be mentioned in the form of License for Wholesale Vend, as the sale of these is prohibited in Rule 2.
- (2) In the License for Retail Vend the amount of opium permitted to be sold to one purchaser should be 10 tolas, and not 3 tolas.
- (3) A condition should be inserted in the forms of licenses prohibiting sale to Burmans.

5. The Governor General in Council also invites your attention to the question whether it may not be possible eventually to introduce the Bengal system of supplying excise opium, or a modification of it, into Upper Burma. The Bengal excise opium is made up in cakes of one seer each, wrapped in a special kind of oil-cloth and is recognisable at sight. It is probable that Yunnan opium is imported in all sizes, shapes, and qualities; and apparently, therefore, licit opium could be rendered identifiable by collecting it at a factory and making it up in blocks or balls of uniform weight to be sold to the licensed vendors. Under such a system all opium imported from Yunnan, or grown by cultivators, would be secured and brought to the Government Factory, and

bought at a fair fixed price by Government; all the opium thus bought would be made up into cakes of approved shape and weight, and the licensed vendor would obtain his opium from the Government Treasury, paying the fixed Government price per seer. In this connection I am to forward a copy of correspondence which has been submitted by the Government of Bengal regarding a proposal which is under the consideration of that Government to issue opium in cakes weighing one tola each.

6. Copies of a Despatch to the Secretary of State on the whole question, and of notifications under section 1 of the Opium Act, I of 1878, and section 5 of the Scheduled Districts Act, XIV of 1874, for the purpose of extending the Opium Act to Upper Burma, are forwarded with this letter. The notification under Act I of 1878 will be inserted in the *Gazette of India* on hearing by telegram from you the date from which you wish the Act to take effect; the other notification must appear first in the local Gazette, and as soon as this has been done, it will be published in the *Gazette of India*.

Population of the places in which it is proposed to permit retail sale of opium.

Places.	Number of population.	PROPORTION OF RACES (PERCENTAGE).							Buddhists or non-Buddhists.	Percentage of abstainers from drinking to the total population.
		Burmans.	Karens.	Chinese.	Kachins.	Chins.	Shans.	Indians.		
Mogaung .	5,000	80	...	...	...	...	...	20+	...	...
Bhamo .	6,000	83.3	...	...	...	...	...	16.7+	...	...
Shwegyin .	654	91.7	...	46	...	...	7.84	...	Buddhists.	40
Katha .	17,305	5	...	25	...	...	5	...	Ditto	54
Ye-u .	5,503	100	...	...	...	...	...	...	Mostly Buddhists.	25
Kyanhuyat .	2,033	98.3	...	...	...	...	...	1.7+	...	...
Mogok .	1,760	94.3	...	2	...	...	2.7	...	Buddhists.	50
Monywa .	6,000	98	...	2	...	...	...	...	Ditto	70
Poungbyin .	3,000	...	...	...	...	...	...	100+	...	...
Thaurgaut .	5,500	10	...	...	...	...	...	90+	...	...
Homalin .	2,100	4.76	...	...	...	...	...	95.24+	...	...
Kyaukse .	4,000	98.53	...	32	...	...	1.15	...	Buddhists.	90
Pakokku .	12,000	97	...	3	...	...	...	...	Ditto	40
Pauk .	600	...	...	...	...	...	...	...	Ditto	40
Mingyan .	20,887	99	...	4	...	...	6	...	Ditto	90
Mimbu .	2,391	98.4	...	...	...	...	...	1.6+	...	...
Yanagrawang .	24,047	99.8	...	...	...	...	...	...	...	...
Taungdwingyi .	8,000	98.75	...	625	...	...	5.625	...	Buddhists.	50
Meiktila .	2,770	99	...	1	...	...	...	...	Ditto	early all abstainers.
Yamethin .	6,000	nearly 98.7	a few	1.3	...	...	...	...	Ditto	94
Pyinmasa .	9,000	92.2	...	2.2	...	...	...	5.5	A few Pathis. Ditto 94.4% Buddhists.	98

* Of this, 74.75 are Shan Burmans.

† These include Karens, Chinese, Kachins, &c., which are not separately shown.

These figures refer to abstinence from drinking.

No. 3362, dated 22nd June 1888.

From—E. J. SINKINSON, Esq., Officiating Secretary to the Government of India,
DEPARTMENT OF FINANCE AND COMMERCE,

To—The Chief Commissioner of Burma.

I am directed to acknowledge the receipt of your letter No. 473-15 E., dated the 20th April 1888, forwarding the opinions of the district and divisional officers on the question of the policy to be adopted in Upper Burma in regard to intoxicating liquors, and explaining the system which you propose now to introduce.

2. Your proposals may be briefly summarised as follows :—

- (1) To extend the Excise Act XXII of 1881 to Upper Burma.
- (2) As regards the three northern districts—Bhamo, Myadaung, and Ruby Mines, where drinking is as common as in India—to adopt the ordinary Indian method of licensed central distilleries or regulated outstills for manufacture, and of sale by auction of the privilege of vend.
- (3) In other places to confine manufacture and sale to the headquarters of subdivisions and districts; to allow manufacture by central distillery, or, when consumption is too small to bear the expense of such a system, by regulated outstills; and to sell by auction the privilege of vend, conditioned in every case by a prohibition of sale to Burmans.
- (4) To license the sale of toddy in districts where palms are numerous, and to tax it by prohibiting sale, except under licenses, and by selling by auction the privilege of sale.

A set of draft Excise Rules framed on the rules now in force in Lower Burma is submitted, and it is proposed that, if these are approved, the views of selected local officers on them should be obtained, and that the rules and the new system should be introduced from the commencement of the next financial year.

3. In reply, I am directed to convey the sanction of the Governor General in Council to your proposals, with the exception of those for the taxation of toddy. As regards toddy, I am to say that it appears doubtful whether the time is ripe for introducing any licensed system into the agricultural tracts. No evidence is adduced that a trade in toddy exists there; and though people may drink their own toddy, there does not appear to be a class of persons who buy it from one set of people to sell it to another. In these circumstances, the Governor General in Council considers that licensed vend of toddy should not be established except in townships where it is found that a real demand has given rise to a traffic which it is necessary to regulate.

4. The draft rules which Sir Charles Crosthwaite proposes to issue under the authority conferred by the Act are approved, and I am to request that both the rules and the new arrangements may be brought into force with as little delay as possible; and that, if you see no objection to this course, you will telegraph the date from which the Excise Act should have effect in order that a Notification, a copy of which is enclosed, and which should be published also in the local Gazette, may be published in the *Gazette of India* extending the Act to Upper Burma. Such alterations in the rules as may be considered necessary after consideration of the opinions of the officers consulted may be made by you hereafter; but His Excellency in Council considers it desirable that the delay which would be caused by adopting your suggestion should be avoided, and that they may be adopted for the present without such revision.

5. With reference to the statements submitted with your letter, I am to request that further details may be submitted regarding the arrangements made in Mandalay, where the number of shops licensed this year is shewn to be much greater than the number settled last year, and the revenue nearly double. An explanation should be given regarding this, as *prima facie* it does not appear how a revenue exceeding two lakhs of rupees can be obtained from the sale of spirits to that part of the population which does not include Burmans and soldiers.

No. 526, dated 20th March 1888.

From—D. SKEATON, Esq., M.A., B.C.S., Offg. Chief Secretary to the Chief Commissioner, Burma,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In obedience to the orders conveyed in your letter No. 5959, dated the 5th November 1887, I am now directed to lay before His Excellency the Governor General in Council the Chief Commissioner's proposals for dealing with the opium excise question in Upper Burma.

2. The Chief Commissioner has endeavoured to obtain full information regarding the traffic in opium. The accompanying papers contained the answers of Commissioners and district officers to the queries put to them. The information is vague and incomplete.

But it is all that can be had, and until an excise system is established and worked no better information will be obtainable. At present the opium traffic goes on uncontrolled and in great part unknown. On our taking over the country stringent rules were enacted and somewhat rigorously enforced against the sale of opium. Many Chinese were flogged and otherwise punished for engaging in a traffic which, although it may have been nominally prohibited, was allowed to go on under the Burman Government. One of the chief complaints of the Chinese was the severity with which the British Government punished the sale of opium and the keeping of gambling-houses. While this severity prevented the open traffic it did not stop it. It is clear from the enquiries which have been made that opium comes into Upper Burma in considerable quantities, and, as no duty is levied on it, it is cheap and easily procured. Large quantities are used by the Chinese, Shans, and Kachins, and the jade traffic is carried on to a large extent by means of opium. As to preventing opium from coming into Upper Burma to any one who has seen the country and knows the character of the people to be dealt with and the means at the disposal of the Government, the task will appear hopeless. The difficulties in the way of preventing smuggling will, as Mr. Copleston, late Excise Commissioner, says in his memorandum, dated the 23rd December, be greater than in Lower Burma, where indeed they are almost insuperable. There appears, therefore, to be no other course open but that of controlling the existing traffic and checking consumption by raising the price of the drug.

3. To attain this object the following measures are proposed :—

- (a) to extend the Opium Act of 1878 to Upper Burma, excluding the Shan States;
- (b) to impose an import duty on all opium imported into Upper Burma, excluding the Shan States;
- (c) to fix the places at which shops for the retail sale of opium may be opened and to sell such shops by auction to the highest bidder;
- (d) to prohibit sale to Burmans.

4. The first question to be determined is the amount of duty to be imposed. Enquiries have been made regarding the price at which Bengal and Yunnan opium sell in Burma. It is reported that Bengal opium costs the vendor a little over 10 annas per tola, and Yunnan opium 8 annas per tola in Rangoon. The Bengal opium is much better than the Yunnan opium. Bengal and Yunnan opium, quality being taken into account, are on fairly even terms when Bengal is sold for Rs 56 and Yunnan for Rs 35 per viss in Rangoon. In Upper Burma Bengal opium will be dearer and Yunnan opium cheaper. The price of Bengal opium in the Eastern Division is said to be Rs 65 a viss. So that following the proportion obtained from the Rangoon prices the corresponding price of Yunnan opium should be Rs 40. The present price of Yunnan opium in Upper Burma free of duty may be taken at Rs 25 a viss. It is proposed therefore to impose a duty of Rs 15 a viss, which will raise the price to Rs 40, at which it is considered it will be weighted equally with Government opium if that opium was sold in Upper Burma. In other words, supposing that Yunnan opium imported into Upper Burma is charged with a duty of Rs 15 per viss, it will not pay to smuggle it into Lower Burma.

5. The next question is what is the best means of collecting this duty. It can either be collected directly through Government agency or through a farmer. There is no doubt that, owing to the nature of the country, which is adapted for smuggling, and to the untrustworthy character of the newly-raised police, it will be very difficult to secure the full duty by direct collection. If the right of collecting the duty was farmed and sold to the highest bidder for a year or a term of years, there is no doubt that it would be more rigidly collected and that a larger sum of money would come into the treasury. After a full consideration the Chief Commissioner has resolved on recommending the method of collecting the duty directly notwithstanding its undoubted difficulties and disadvantages. In the present state of Upper Burma the matter of most importance is the protection and encouragement of trade, more especially with China and the Shan States. The Shan traders come down to Upper Burma by hundreds and even thousands. If a revenue farmer had the right of stopping and searching these traders, there would be risk of oppression and extortion, the results of which would not be counterbalanced by the increase of the opium revenue. The rules drafted by the Chief Commissioner and submitted herewith provide for the issue of import passes which shall specify, along with other things, the quantity of opium to be imported and the route by which it is to be imported. The importer will ordinarily have to pay the duty in advance and will have to present the imported opium at an excise opium station and deposit it in a warehouse before he can sell or transport it. If this system succeeds, it will hardly be worth the importer's while to risk the confiscation of the opium and the loss of the duty already paid for the sake of smuggling opium in excess of the quantity in the pass.

It is thought that by securing payment of the duty in advance a great hold will be obtained over both the retail vendor and the importer. It is a condition of his license that the retail vendor deposit one-fourth of the annual sum for which he has purchased the monopoly of sale in his circle. If it is found that no opium is being imported under license, while at the same time the vendor is selling opium, he will be convicted of a breach of the rules and his license will be cancelled. A comparison between the import passes and the registers of the sale of opium at the shops will show at once whether the traffic is being regularly conducted or not.

6. As to the vend of opium, it is proposed to give licenses for wholesale vend at a small fee to any one who wishes for them. The wholesale vend will probably remain in the hands of

the importers. The places at which retail shops will be allowed will be laid down by the Chief Commissioner, and the right of selling opium at those places will be sold by public auction either singly or by groups. Other methods of dealing with the matter have been considered, but have been set aside in favour of that now proposed. It has been proposed that the Government should create a monopoly of the purchase of opium in its own favour and buy up all imported opium at a fixed price, and then deal with it as Government opium is dealt with in India or Lower Burma. The objection to this is that the difficulty of enforcing the sale of opium to Government at a fixed price is as great as that of collecting an import duty, while the direct action of Government in purchasing and in selling the opium is sure to be made the subject of grave objections. Another plan, which has the support of Mr. Burgess, is to leave the importation free, to divide the province into circles, and to sell the monopoly of vend in each circle by auction. It is probable that this system, which avoids the difficulty connected with the collection of duty on imported opium, would be easier to work and as productive of revenue as any other. The main objection to it is that, while the import of opium would be unrestricted, it would be the interest of the monopolists to extend the consumption by selling the opium as cheaply as possible. This objection seems insuperable and therefore the proposal has been set aside.

7. The rules now submitted for the approval of the Government of India are based on the Punjab rules and on the rules current in Lower Burma. There are several matters which require to be noticed. In the first place, as a necessary supplement to the prohibition of sale to Burmans, it is necessary to define a Burman for the purpose of the rules. There are in Upper Burma numbers of Mahomedans and Natives of India who have for generations settled in the country and have adopted the language and costume of Burma. It is presumed that it is not intended to place them under the disabilities which are imposed on Burmans. There are other tribes and races living in Burma who habitually consume opium. For instance, the Burma-born Chinese or half-Chinese, Shans, and Kachins. It is not easy to make a definition of a Burman which shall be exactly suitable for the purpose. The Chief Commissioner proposes to define a Burman to be a person born of Burman parents and who is a Buddhist. If the person to whom opium is sold wears the Burmese national dress and speaks the Burmese language, the burden of proving that such person is not a Burman within the meaning of the definition will be on the vendor of the opium. In other cases it will be for the prosecution to show that the person to whom the opium is sold is a Burman.

8. The extent to which the poppy plant is cultivated in Upper Burma proper is not known. It is believed, however, that the cultivation is confined to Kachin villages on the upper reaches of the Irrawaddy and of the Chindwin. It is not proposed at present to interfere with this cultivation. Power has been taken in the rules to impose an excise duty on it and to allow the village or tribe to compound for the duty by a lump payment. Opium manufactured in those places in which the poppy plant is cultivated and transported into other parts of Upper Burma will be treated as imported opium and subjected to the same rate of duty.

9. It has been proposed by some of the officers consulted to raise the maximum quantity of opium which a retail vendor may sell, and which a person without a license or pass may possess from the usual amount of 3 tolas to 1 viss, equal to $1\frac{1}{2}$ seers. The argument for this proposal is based on Lower Burma experience and on the result which may naturally be expected to follow from greatly restricting the number of shops. If the consumer lives at a distance from the shop, he will try to obtain, and no doubt will obtain, a supply sufficient to last him until he can conveniently come back. Consequently there is no doubt that the 3-tola rule is not and will not be observed. In Upper Burma Chinese are in the habit of using opium largely in their dealings by way of barter with the Kachins; and others will have to come long distances to procure opium unless shops are multiplied unduly. To meet these cases the Chief Commissioner has inserted a rule to allow the Deputy Commissioner to give a transport pass for opium to persons who require it under such special circumstances as those referred to. The proposal to raise the maximum which may be possessed without a license from 3 tolas to a viss in all cases is open to objection. It is thought expedient, however, looking to the small number of shops and the long distances which consumers will have to travel, to raise the maximum which can be sold by retail to one person at one time to 10 tolas.

10. Upper Burma has been defined to be the territories formerly governed by King Thebaw, excluding the Shan States. It is not possible to control the cultivation and manufacture of opium in the Shan States, and therefore it is best to treat opium grown there as if it were foreign. The same course, at least for the present, will have to be followed in respect of opium produced in the Kachin villages in Upper Burma proper. It is believed that the quantity so produced is small and that no difficulty will arise in dealing with it.

11. There are two questions which have been raised in the papers which accompany this letter. First, whether the license for retail vend is to permit consumption on the premises or not; secondly, whether Burmans who have contracted the habit of smoking opium are to be allowed to procure the drug or are to come under the general prohibition. On the first point much difference of opinion exists. Some officers think that if consumers are obliged to eat or smoke the opium at the shop, which would thus assume the character of an opium saloon, there would be less danger of Burmans being drawn towards the vice. Others object to opium saloons because they collect idlers and bad characters; others advocate them for the same reason. It is proposed to leave the matter optional. It might be possible by strict supervision to prevent any one from smoking opium on the vendor's premises. But it is impossible to prevent a man from swallowing an opium pill if he wishes to take it in the shop or from carrying it away with him if he wishes to take it at his home. On the second point some officers whose

opinions are entitled to weight, advocate a rule under which any Burman who is addicted to opium may register his name and procure exemption from the general rule prohibiting the sale of opium to Burmans. It is argued that these men will get opium by some means or other, and it is therefore expedient to afford them a lawful means of supplying their wants. It is intended to apply this rule to such persons only as shall register their names at once, and not to allow the privilege to those who may contract the vice hereafter. In the Chief Commissioner's opinion it is not advisable to adopt this plan. It is unlikely that Burmans, who are addicted to opium-eating, will come forward to register their names, and the plan is open to the objection that it may facilitate the introduction of the use of opium into Burman families. It is better to allow no exceptions to the general rule.

12. It is not possible to say with any accuracy what the financial result of these proposals will be. Possibly a revenue of three or four lakhs of rupees may be received. If the proposals and the rules approve themselves to the Government of India, they can be put in force at once. A list of the places where it is proposed to establish retail shops is appended.

No. 473-15E., dated 20th April 1888.

From—DONALD SKEATON, Esq., M.A., B.C.S., Offg. Chief Secy. to the Chief Commissioner, Burma,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge receipt of your letter No. 5958, dated the 5th November 1887, regarding the policy to be adopted in respect of excise on intoxicating liquors in Upper Burma. Your letter was received on the 21st November. In accordance with the request contained in paragraph 10 a detailed enquiry, district by district, was instituted. Commissioners and Deputy Commissioners were addressed by letter on the 1st December, and a series of tabular forms and a list of questions were sent to each officer to be filled in and answered before the 15th February. The last report to arrive was that of the Deputy Commissioner, Bhamo, which reached this office on the 18th April. On the 23rd March, in compliance with your telegram of the 21st March, the reports and tabular returns received up to date were submitted. Since then the Chief Commissioner has considered the question of liquor excise in Upper Burma carefully with the aid of the information and opinions of the officers consulted. I am now to submit printed copies of the entire correspondence, commencing with my circular letter No. 6-1 E., dated the 1st December 1887. It will be seen that there has been no avoidable delay in dealing with the question. In the present state of the postal communication in Upper Burma it takes a considerable time to transmit letters and obtain replies from outlying districts. It is moreover by no means an easy or a simple matter to get accurate, trustworthy information from local officials, many of whom have been chosen more for their strength of character and local influence than for their skill in collecting statistics and writing reports. The English district officers have had to spend most of their time in the interior on active duty. And some, like the Deputy Commissioner of Bhamo whose report has only just been received, have been absent on long and difficult expeditions.

2. In paragraph 10 of your letter the main point on which His Excellency desires to be fully informed is stated to be "the existing habits of the people of Upper Burma" in liquor manufacture and consumption. I am to explain that there is perhaps no subject on which reliable information is more difficult to obtain than this. The remarkable differences of character and the divergences of opinion which appear in the reports of officers at once prove and illustrate this difficulty. To take, for instance, two districts, Mandalay and Ava-Sagaing. These two districts are adjacent. The population in both is almost entirely Burman and the people are all Buddhists. The occupations of the people are the same,—agriculture and petty trade. The climate is the same in both districts.

The following information is furnished by the two Deputy Commissioners—Mr. J. E. Bridges, C.S., of Mandalay, and Mr. A. R. Colquhoun, of Ava-Sagaing:—

Mr. Bridges, C.S., Deputy Commissioner of Mandalay, reports that—
Mr. A. R. Colquhoun, Deputy Commissioner of Sagaing, reports that—

- | | |
|---|--|
| (i) large portion of the population, both urban and rural, drink liquor, both spirits and toddy being drunk in the interior; | (i) scarcely any spirits are drunk: toddy-drinking is rare, and only indulged in by loose characters; |
| (ii) about 53,000, or 67 per cent. of total rural population, are abstainers; | (ii) about 148,500, or 99 per cent. of the population, are abstainers; |
| (iii) Burmans, if asked in public, will protest against the use of spirits, but most of them drink in private; | (iii) a very strong feeling exists, common to all classes of Burmans, against use of liquor; |
| (iv) use of spirits was nominally forbidden by the late Burmese Government, but the prohibition was not enforced in practice; liquor-vendors were taxed indirectly; | (iv) use of spirits was forbidden by the late Burmese Government and rigorously enforced against Burmans; |
| (v) there are 7,900 toddy-palms in the district, and toddy is commonly drunk in the interior; | (v) there are 130,000 toddy-palms in the district, but toddy is rarely drunk and only by loose characters; |
| (vi) toddy, palm-sugar spirit, and rice spirit are drunk in the interior; | (vi) hardly any drinking goes on in the district: the liquor drunk is rice spirit; |
| (vii) absolute prohibition of liquor is impossible: large portion of the population drink and will continue to drink in spite of the prohibition; | (vii) absolute prohibition of liquor is possible in Sagaing and similar districts; |

(viii) he disapproves of the prohibition against sale of liquor to Burmans because it is ineffectual and, as Burmans will obtain liquor in spite of it, illicit sales are common.

(viii) disapproves of the existing system of licensing liquor shops, even with the prohibition against sale to Burmans, because Burmans will learn to drink. The prohibition does not prevent Burmans getting liquor.

Mr. Bridges is a Civilian of 12 years' service in Burma. He has held important administrative charges in both Lower and Upper Burma, and was appointed to be Deputy Commissioner of Mandalay by Sir Charles Bernard on account of his large experience, his tact in dealing with the people, and his sympathy with them. His administration of the Mandalay district has been eminently successful. He is the best junior officer and probably the best Burmese scholar in the Commission.

Mr. Colquhoun was an officer in the Burma Public Works Department from 1872 till the end of 1881. On returning to the province in the beginning of 1886 he was appointed District Officer of Sagaing, where he has remained ever since.

3. It is hardly possible to believe that in two districts which are so very similar as Mandalay and Ava-Sagaing the habits and views of the people in respect of liquor-drinking are so widely different as they are represented to be. Mr. Bridges finds that one-third of the rural population of the Mandalay district are liquor-drinkers. Mr. Colquhoun reports that only 1 per cent. of the people in Ava-Sagaing (these being only loose characters) drink liquor. Mr. Bridges finds that in his district, although the toddy-palms are comparatively few, toddy is habitually drunk. Mr. Colquhoun reports that in his district, although toddy-palms abound, scarcely any toddy is drunk. Mr. Bridges is of opinion that, although a nominal prohibition against drinking existed in the King's time, the practice of drinking was winked at both by the King and his officers. Mr. Colquhoun expresses the opinion that the prohibition was real and effectual, and that it was severely enforced.

The evidence of a high official of the late Burmese Government, U Pe Si, Magistrate of the City of Mandalay, under both King Mindon and King Thebaw, is as follows:—

"The Burmese Government never openly recognised the opium and liquor traffic in Upper Burma; those persons only were punished who sold opium and liquor to Burmans. The Burmese Government admitted the existence of the traffic by levying customs dues through an officer called the Dewan Akaunwun on all liquor and opium imported into Upper Burma. They also took revenue in kind from liquor and opium-sellers. Thus Chinamen were required to supply large quantities of liquor for the Royal elephants and for rubbing on the posts of the palace before gilding them; they also supplied articles required by the Criminal Courts, such as stocks and whipping rods. The number of persons who drank liquor in the King's time was very large and amounted to about nine-tenths of the population. The number of persons who drank regularly was probably not more than one-third of the population; but all, except about one-tenth of the population, would drink whenever they had a chance of getting liquor or had sufficient money. He (U Pe Si) considers that, in view of the large number of Burmans who consume liquor, any restrictions on the sale of liquor would be inoperative."

Such is the evidence of an officer of 60 years of age, a Buddhist, a staunch adherent of the monarchy, and one who has held high office in the interior as well as in the capital. U Pe Si was for a considerable period Wun of Sagaing. Other officials of the late King who served in the interior of the Mandalay district report that from one-third to one-fourth of the rural population habitually drank liquor.

North of Sagaing is the Ye-U district. From this district the report is that the means for manufacturing arrack and fermented toddy exists in unusually large quantities: that the custom of drinking country spirits and toddy, especially the latter, is almost universal, and that the feeling of the people on the subject is one of indifference. This is the report of an officer of long experience and full knowledge of the people and the language. From the Lower Chindwin district, which adjoins Sagaing on the west, the reports are similar in purport to that from Ye-U. There is great facility for obtaining intoxicating drink, especially in the rural parts, and a large proportion of the population, from 20 to 30 per cent., are in the habit of using stimulants.

4. On the question of the existence and enforcement of the law against the drinking of spirits by Burmans in the King's time opinions are pretty evenly divided. Six experienced District Officers declare that the prohibition was not enforced. Seven others assert that the law forbidding drinking by Burmans was put in force. But of these, Messrs. Campbell and Buckle qualify their assertion and Captain Grey admits that punishment for disobedience of the law was meted out capriciously. Mr. Burgess, Commissioner of the Northern Division, is of opinion that the prohibition was never seriously enforced. On the whole, it may be concluded that the Burmese monarchs, acting in this, as in many other matters of administration, under the influence of religious law and teaching, forbade the drinking of spirits by Burmans and decreed that drinkers should be punished; but that the aim of the law was to prevent drunkenness; that it was not intended to interfere with private drinking so long as the habit did not create a public scandal; that therefore, although the law against drinking remained in force, punishment for breaking it was rarely inflicted and then only on drunken persons. It must be remembered, however, that under the King's Government the administration of all laws was capricious and corrupt.

5. The answers to the question as to the proportion of the people who abstain from drinking are very various. In the Mandalay district Mr. Bridges reports the proportion to be two-thirds. U Pe Si, Magistrate of Mandalay City in the King's time, puts it at one-tenth only. Mr. Fforde reports that one-half of the people of the Ruby Mines abstain. Mr. Mac-

Dermott reports that in that part of Shwebo (about one-third of the district) to which he has chiefly directed his enquiries only 6 per cent. are abstainers. Mr. G. W. Shaw gives the proportion, in different parts of the Myadaung district, at from 25 to 80 per cent. Mr. Porter considers that about one-fourth of the population of the Ye-U district abstain from drinking. Captain Raikes thinks that three-fourths of the people of the Chindwin district are non-drinkers. Mr. Campbell puts the proportion of non-drinkers in the Kyaukse district at 90 per cent. Captain Eyre thinks that 40 per cent. of the people of the Pagan district abstain. These officers have all served in Upper Burma since the annexation.

Mr. Rice reports that one half of the people in the Taungdwingyi district abstain. Captain Grey puts the proportion in Myingyan at 90 per cent. Mr. Cholmeley thinks that the non-drinking population in the Yamethin district is 97 per cent. of the whole. Messrs. Colquhoun, Buckle, and A. T. A. Shaw put the proportion of abstainers at from 98 to 99 per cent. in their districts. These six officers, with the exception of Mr. Colquhoun, are all new to Upper Burma.

In reading these reports it must be borne in mind that Upper Burma is hardly more homogeneous in its character than India. The districts on the Chinese border, Bhaino and Mogaung differ in many respects from the purely Burman districts, such as Yamethin or Meiktila, the districts bordering on the Shan States of Wuntho and the great tracts of country on the Upper Chindwin, and on the Shan plateau; each has its own peculiarities of population, produce, and formation. The English officers have not in all cases had the power or opportunity of making themselves acquainted with the domestic habits of the people. Statements are liable to be made of a more general character than an accurate acquaintance with facts would warrant. It is therefore impossible to describe accurately the opinions or the practice of the people. It is certain that in some districts the consumption of spirits is very common, in others it is rare, in none is it unknown. Where palm-trees abound, as they do in many places, the fermented juice is commonly used and spirits are also distilled from palm-sugar made from the juice.

As to the opinion of the people it is certain that the priesthood and the stricter classes of the laity condemn the use of intoxicating liquors. Their practice is not always in full accord with their opinions, but it is as a rule in the direction of abstinence. The strength of the feeling entertained on the subject is shown by the effect it has had on the opinions of the officers consulted, who are for the most part in favour of maintaining a restrictive law, which hardly one believes to be capable of enforcement.

6. The liquors which are drunk in Upper Burma are rice-spirit, spirit distilled from palm-sugar, and fermented tari. The evidence of the officers consulted shows, with the exception of the Deputy Commissioner in the Ava-Sagaing district, that the drinking of tari is very common. Mr. Campbell, Deputy Commissioner of Kyaukse, who reports 90 per cent. of the people of the district to be abstainers, mentions that many persons are found intoxicated with toddy. Even where tari-palms are scarce toddy is obtained and habitually drunk.

With the exception of Messrs. Weidemann, Colquhoun, Cholmeley, Rice, and Captain Grey, the officers consulted report that country spirits, distilled both from rice and palm-sugar, are in some districts to a large extent, in other districts moderately consumed.

7. The other statistics relating to liquor manufacture and drinking which the reports afford cannot be conveniently summarised. They will be found in detail in the separate district returns.

8. It appears then that the people in Upper Burma are acquainted with the use of intoxicating liquor, produced either by distillation from rice and jaggery or by fermentation from the juice of the palm-tree. The palm tree from which this juice is obtained abounds in many districts and in some is the chief product of the soil. Jaggery is made in large quantities from the juice, and the manufacture from jaggery of distilled spirit is known and practised. The instruments or vessels necessary for the purpose of distilling are easily procured. The country is covered with wild forest and jungle in which illicit distillation can be carried on without fear of detection. The civil police lately raised are as yet raw and inefficient, and, judging from the police in Lower Burma, will not be trustworthy for many years to come. They have enough to do in dealing with the serious crime which is still rife. It is true that the opinion of the priesthood and better classes is adverse to the use of intoxicating liquor. While this opinion may be relied on to approve any restriction placed on the open sale and consumption of liquor, it is idle to expect that those who hold it will actively assist the Magistrates or the police in the enforcement of a restrictive law. The Chief Commissioner, therefore, while yielding to no one in his desire to preserve the people of Upper Burma from contracting the vice which is the curse of the British people, is bound to look to the practical effects of adopting a law of restriction which cannot be enforced. It is evident, notwithstanding the assertions of irresponsible persons, that the use of intoxicating liquor is no novelty in Burma any more than it is in India. From Mogaung, in the extreme north, where Captain Adamson has lately reported the liquor traffic to be, and to have always been, unrestricted, to the boundary of Lower Burma, there is no district in which nature has not provided the materials for making intoxicants and in which man has not more or less made use of those materials. To endeavour absolutely to stamp out and destroy this traffic is an impossible task, and to attempt it would involve the Government in a hopeless and demoralising contest.

There is a middle course, namely, to permit the manufacture of liquor and its sale to others than Burmans. As the Governor General in Council, concurring in the view expressed by the Secretary of State, is of opinion that this course should be adopted, and that the restriction on the sale of spirits to Burmans shall be maintained, it is not necessary to say more on the subject than to express the desire of the Chief Commissioner to carry the wishes of the Governor General in Council loyally into effect, although he is unable to alter his own opinion as to the futility of the restriction, which will certainly lead to the corruption of the police

It is at any rate a concession to Burmese opinion which may not be altogether without a good effect.

9. The resolution to prevent the sale of spirits to Burmans does not, it is understood, apply to the sale or use of tari or fermented palm-juice. The abundance of palm-trees and the ease with which tari is produced, taken together with the strong evidence that the use of this drink is very general, suggest the necessity of treating the consumption of tari in a different manner. Wherever the trees abound, it is hopeless to prevent the use of tari, either by preventing the opening of shops, or by allowing shops to be opened but forbidding sale to Burmans. The Chief Commissioner, therefore, advises that the traffic in tari shall be regulated and the liquor subjected to taxation.

10. I am now to explain the details of the system which it is proposed to adopt. The first question which arises is the definition of "Burman" for the purpose of the restriction. In dealing with the question of the opium excise in my letter No. 526, dated the 20th March 1888, to your address, paragraph 7, it was said: "The Chief Commissioner proposes to define a Burman to be a person born of Burman parents and who is a Buddhist. If the person to whom opium is sold wears the Burmese national dress and speaks the Burmese language, the burden of proving that such person is not a Burman within the meaning of the definition will be on the vendor of the opium. In other cases it will be for the prosecution to show that the person to whom the opium is sold is a Burman." It is proposed to adopt the same definition of a Burman for the purpose of the liquor excise rules. The next question is whether the sanction to the restriction should extend to the vendor only or to the Burman purchaser also. There can be no doubt that the restriction would be much more efficacious if the Burman transgressor were subjected to a penalty as in the King's time, and a good many of the officers favour the imposition of a severe penalty. It is in Mr. Crosthwaite's opinion open to objection that one part of the population should not only be put under a disability, but should be treated as criminal for an act which ought to be left optional, and which is in itself innocent. The vendor of liquor obtains his license on certain conditions, and he may fairly be punished for breaking those conditions. It is hardly fair to punish a Burman for using his liberty as others are allowed to use it. It is, therefore, not proposed to make the use or possession of spirits by Burmans penal.

11. The system which the Chief Commissioner proposes to adopt is as follows. First, as to the import of liquor into Upper Burma. For the purpose of the Excise Rules, spirits may be divided into two classes, foreign and country. The foreign liquor will be brought into Upper Burma from Rangoon by either steamer or country-boat, or by railway. The country liquor will be either distilled in Upper Burma or imported from distilleries in Lower Burma.

The question is how the import of liquor into Upper Burma is to be dealt with. It is suggested in paragraph 12 of your letter that licenses should be required for the import of all foreign liquor into Upper Burma. The import of liquor for sale, except by a licensed vendor, will of course be prohibited, whether the liquor is country or foreign. It is feared, however, that to require every private consumer in Upper Burma to take out a license for such liquor as he may import will cause great annoyance to the Europeans in Upper Burma without any compensating advantage. It may be said that if a license is not required, Burmans who are unable to buy liquor in Upper Burma will import it and thus evade the rule designed for their benefit. To this the reply of the Chief Commissioner is that all that a strict view of duty can require is that Government should not allow temptation to be placed in the way of the people. Men who are in a position to import liquor from Rangoon and who are so determined to get it, may very well be left to take care of themselves. It must be remarked, moreover, that in order to enforce a rule of the kind suggested, there must be established a Customs line and searching stations on the old frontier, and the trains and boats must be stopped and examined. The establishment of such a line within the interior of a province is to be avoided.

Secondly, as to the places at which foreign and country liquors are to be sold. It is suggested in paragraph 12 of your letter under reply, that the sale of these liquors should be allowed only at selected places where foreigners are numerous. The Chief Commissioner accepts this rule for all the districts of Upper Burma excepting Bhamo, Myadaung, and the Ruby Mine district where the consumption of liquor is reported to be so common that the sale cannot be restricted to foreigners. In other districts, shops for the sale of foreign and country spirits will, as a rule, be opened at head-quarters only where there will be Europeans and Natives of India, including both the troops and their followers and the police.

Thirdly, as regards distilleries, power is taken in the rules to establish central distilleries after the Bengal fashion, or to license persons to keep distilleries or outstills. In some of the large places, such as Mandalay, it may be expedient to establish one or more licensed distilleries under Chapter III of the draft rules herewith submitted. The liquor will be liable to a tax which must be paid before it leaves the distillery. The tax at present might be fixed at 14 per gallon as in Rangoon. The alternative plan is to make an enclosure after the Bengal method and to compel all persons wishing to distil to place their stills inside the enclosure. The facilities for smuggling are so great, and the Chinese are so ingenious in making use of them, that it is unlikely that this system would succeed. It is true that the licensed distillery system has not succeeded in Lower Burma, because the license vendors have found it more profitable to sell contraband liquor; and notwithstanding the exertions of the distillers and of the police, it has been impossible to check the vendors. It is hoped, however, that the system may be more successful in Mandalay, as it will be in the hands of Chinese who will be more able to cope with the malpractices of their compatriots. The present plan, by which the monopoly of manufacture is put up to auction and sold to the highest bidder, is economical from a revenue point of view, but is undoubtedly defective, and one of the objects which the Chief Commissioner had in view when he proposed to extend the Excise Act to Upper Burma

was to obtain power to exercise more effective control over the liquor traffic by the establishment of a better system. Whether the licensed distillery or the central distillery enclosure be adopted, the Chief Commissioner proposes to tax each gallon of liquor that is produced. The object of the Excise Department here, as elsewhere, will be to tax every gallon of spirits, first by a fixed still-head duty and secondly by a license fee for retail sale.

At smaller places where the consumption is not large enough to induce a private person to construct a distillery, or to warrant the Government to undertake the expense of maintaining a central distillery enclosure, outstills under the same restrictions as are adopted in Lower Burma will be established. It has been found in Lower Burma, as has been said above, that people will not buy or go out of their way to get distillery liquor. They prefer to resort to contraband manufacture. Experience has proved that where a demand for liquor exists, the only way to prevent illicit manufacture is to permit the establishment of outstills. These stills will be subjected to careful supervision. Their capacity and the number of days on which they will be allowed to work will be limited in proportion to the fee paid for the license, and with reference to the demand for liquor for the consumption of others than Burmans. In no case will outstills be established where there is a purely Burman population. All stills except those licensed will, of course, be illicit, and the liquor made in them will be treated as contraband. It is, however, idle to suppose that even if the present police force was doubled the illicit manufacture of spirits could be controlled, the nature of the country being such as it is.

12. The next matter is the sale of spirits. The Chief Commissioner proposes to fix the places and the number of shops at which sale shall be allowed. The license fee for retail sale will be determined by competition for the privilege of sale. There is no doubt that this method of fixing the license fee is that most advantageous to the revenue. In Lower Burma it has been the practice to allow certain selected firms to sell foreign liquor on payment of a small fixed fee, while all the others have to compete for their licenses. The only argument in favour of this distinction is that shopkeepers who pay heavily for their licenses try to recoup themselves by adulterating their liquor or selling spurious imitations. The distinction is an invidious one and leads to not unfounded complaints on the part of those who have to compete for their licenses. It is, therefore, proposed to make no distinction and to sell by auction each license, whether it is for the sale of country liquor or of foreign, or in small places of both together.

13. I am now to explain the method in which it is proposed to deal with tari. It is assumed that the evidence contained in the reports now submitted will be held to prove that where tari-trees abound the practice of drinking the fermented juice is common. The enquiries which have been made show that the greater proportion of the tari juice is used to manufacture jaggery. It is quite impossible to distinguish between the trees that are used for jaggery and those that are used for making tari liquor. It is, therefore, difficult to tax the trees with an excise duty. Any tax that is imposed on the trees will fall on the jaggery as well as on the liquor, which is not desirable. Another difficulty arises from the system of taxation in force in Upper Burma. The thathameda is in its nature a rough income-tax. The income derived from the trees by their owners, as well as the earnings of the tari climbers, have already been taken into account in the assessment of the thathameda. For these reasons the Chief Commissioner thinks it is not easy, or altogether fair to seek to excise tari by a tax on the trees. In some districts the trees are already subjected to a tax, and wherever they belong to Government a rent or tax is imposed on them. Power has been taken under the rules to impose a fee of one anna per tree on owners of tari-palms, if they wish to sell tari to licensed vendors. For the present, however, the Chief Commissioner thinks it may prove expedient not to impose this tax, and to confine interference with the tari traffic to prohibiting sale without license, and to selling the licenses for single shops or for defined areas. He would confine the establishment of such shops to places in which tari-palms are numerous.

14. There remains the question of the licensing of breweries. I am to explain that a brewery was established in Mandalay soon after the occupation of the country for the manufacture of beer for the troops. The prohibition against sale to Burmans extends to this beer also.

15. The last question which has to be considered is the legal measure by which the proposed system of excise, or such system as the Government of India may approve, is to be enforced. Several considerations lead the Chief Commissioner to desire the extension of the Excise Act. In the first place it is an Act of which we have considerable experience, which has been found to work well, and which provided for all that is needed to establish a sound system of excise. In the second place it is in force in Lower Burma. It is inexpedient to make unnecessary differences in the law prevailing in different parts of the same country and province. Thirdly, the officers, Magistrates and Police, are acquainted with the provisions of the Excise Act, and as officers are liable to be transferred from Lower to Upper Burma and vice versa, it is better to extend the law which is in force in Lower Burma than to draft a new law which must cover almost the same ground for Upper Burma. The Chief Commissioner, therefore, asks that the Excise Act, XXII of 1881, may be extended to Upper Burma. The draft Excise Rules submitted herewith have been framed *mutatis mutandis* on the rules now current in Lower Burma, and will, it is thought, provide the means of regulating the liquor traffic in the manner desired by the Government of India. If they are approved, the Chief Commissioner desires, before starting the Excise system, to obtain the views of selected local officers upon them. The arrangements for the current year's excise have been made on the same basis as last year. It will be expedient to make no alteration during the current year, and to start the new system, whatever it may be, from the commencement of the next financial year, after perfecting the rules and making arrangements with a care and deliberation which is now impossible. The reports of the District Officers are submitted in full,

and their contents have also been abstracted and tabulated, district by district, for convenient reference. Two other statements are submitted: the one furnishing the information, so far as it has been possible to obtain it, required by the Secretary of State regarding the liquor licenses issued in Upper Burma since annexation: the other, showing the results of sales of liquor licenses in 1887-88 and 1888-89.

16. It is necessary to provide for the special care of spirits used exclusively in arts and manufactures or in chemistry in Upper Burma. I am therefore to ask that Act XVI of 1863 be extended to Upper Burma. Draft rule No. 35 contemplates this extension.

No. 64 (Revenue), dated 9th August 1888.

From—The Secretary of State for India,

To—The Government of India.

I have given careful consideration to your letter No. 159 (Finance), dated 16th June 1888, and its enclosures, concerning the opium and liquor excise arrangements in Upper Burma.

2. I accept generally the conclusions to which your Government have come upon this important matter. The settlement of administrative details for giving effect to these conclusions must rest with the Chief Commissioner, subject to your orders. I concur fully in your views as to the maintenance of the prohibition against the sale of opium or liquor to Burmans, and also as to the reduction in the proposed number of opium shops. I desire that due attention be given to the injunction conveyed in my

* No. 63, dated 18th August 1887.

" 28, " 19th April 1888.

previous despatches,* to the effect that a demand for opium or liquor must not be created or stimu-

lated at places or in tracts where such demand does not exist or is at present very restricted, and that such demand is everywhere to be discouraged.

3. I observe that the Chief Commissioner was averse to maintaining the prohibition against the sale of liquor to Burmans, on the ground that such a prohibition cannot be effectually enforced. It is probable that, under any circumstances, a certain number of Burmans will get opium and liquor illicitly in the future, as they have done in the past. But it seems that respectable Burmans of nearly all districts desire that the prohibition should be maintained; they believe that such prohibition will make drinking more difficult for Burmans, and will operate to prevent the spread of intemperance among people of Burman race. Apparently, Chinese licensed vendors of liquor consider that the prohibition will have much effect, for in one district the licensed vendor, who had given Rs. 600 for his license when the prohibition was withdrawn, reduced his offer to Rs. 200 as soon as the prohibition was re-imposed.

4. With reference to the final paragraph of your letter, I am glad to be able to absolve the Indian and Burma authorities from the charge of unjustifiable delay in reporting upon the subject of this Despatch, and to add that the facts and considerations bearing upon this important matter have been carefully investigated and clearly placed before you by the Chief Commissioner.

No. 213, dated 11th August 1888.

From—The Government of India,

To—The Secretary of State for India.

We have the honour to reply to Your Lordship's Despatch No. 28, dated 19th April 1888, in which our attention is drawn to the language employed in reports on the Excise administration by some Local Governments, and to the essential defects of the outstill system. Your Lordship also asks to be furnished with any instructions founded on the Despatch that we may think it necessary to issue to Local Governments.

2. We had already sent to Local Governments copies of our Despatch No. 166, dated 25th June 1887, drawing attention to it as explaining the policy of the Government of India and the principles which had its approval. We have since furnished them with copies of Your Lordship's Despatch now under reply in continuation, and we have invited their particular attention to the views expressed by Your Lordship in paragraph 3, with which we entirely concur. Your Lordship justly observes that the Local Governments already practically shape their Excise administration in conformity with these principles; but no harm will be done by their renewed declaration under Your Lordship's injunctions.

3. It is in fact this universal acceptance of them which gives rise to the remark in the Despatch under reply, that there occur passages in periodical

reports which read as if the increase of the Excise revenue was the paramount object of good administration. Revenue officers are naturally apt to give prominence in their reports to increased revenue, taking for granted that the authorities to whom the reports are addressed will know that the increase has been obtained by successful administration on the principles insisted on by Your Lordship. It is obvious that a Revenue officer has cause for congratulation if he can point to increasing revenue with the consciousness that he has made the consumers of intoxicating drinks pay more dearly than they did before. The moral obligation of taking as high a tax as possible on all liquor consumed, while repressing illicit consumption, is accepted by him as a settled principle; and naturally he finds no occasion to embody in a report of the year's administration what he and everybody who has to deal officially with his report look upon as beyond the possibility of being seriously challenged. But as these reports are sometimes used as a basis for attacks on our administration, we share Your Lordship's opinion that at the risk of tedious repetition and of placing well-understood doctrine on record year after year, administrative officers and Local Governments should be careful to employ language which cannot give colour to the idea that the object of the Excise Department is to increase revenue at the sacrifice of social considerations.

4. We think it desirable to mention to Your Lordship as evidence of the amount of attention that is being given to the supervision of Excise Administration that, acting upon suggestions made by the Finance Committee, the Governments of the Punjab and of Bengal are taking steps to place the superintendence of their excise in the hands of a special officer, as the other Governments (except Burma) already do. The proposals with reference to the Punjab are about to be submitted to Your Lordship; and the Government of Bengal have, in preparation of further steps, deputed a special officer to study on the spot the systems in operation in Madras and Bombay. The administration of the two Governments last named has so completely established the financial success of a policy of repression, that we do not think it need be feared that any Government in India will be induced by financial considerations to slacken its efforts in the direction desired by Your Lordship.

5. We propose to address Your Lordship hereafter with reference to the remarks in paragraph 4 of the Despatch under consideration regarding the defects of the outstill system. The general term "outstill system" covers two or three essentially different systems, such as—

- (a) Pure farming system, in which a farmer contracts to pay a certain amount of revenue in respect of a definite tract of country, no control over quantity being exercised.
- (b) Contract outstill system, in which the duty is levied upon the estimated outturn of the still, but the distiller is not watched, so as to prevent him distilling, if he can, an excess quantity.
- (c) Regulated outstill system, in which the operations at the outstill are controlled and tested by Government officers, so that the duty is practically levied by quantity distilled.

We wish to place before Your Lordship the precise facts as to the extent to which these systems are employed, and the reasons for which in each case they are preferred to the more perfect system of the central distillery. For this purpose we have found it necessary to call for further information from Local Governments on the subject, and in the meantime we have not considered it desirable to delay replying to the remaining portion of the Despatch.

No. 4393, dated 11th August 1888.

From—L. P. SHIBBES, Esq., Offg. Under-Secretary to the Government of India,

DEPARTMENT OF FINANCE AND COMMERCE,

To—All Local Governments and Administrations.

In continuation of my letter No. 4778, dated the 7th September 1887, I am directed to forward a copy of a Despatch from the Secretary of State, No. 28 (Revenue), dated the 19th April 1888, containing certain observations made by the Secretary of State with reference to the policy followed in India regarding excise administration.

2. In paragraph 3 of the Despatch the Secretary of State points out that, although the Excise administration is practically shaped in conformity with the principles referred to by him, yet there are occasionally passages in periodical

reports which read as if the increase of the Excise revenue was the paramount object of good excise administration, and as if additional facilities for liquor-drinking might be sometimes given more rapidly than the actual needs of the people demand. I am to forward, for your information, a copy of the reply which has been sent to this Despatch, and to request that the remarks of the Secretary of State may receive the attention of

His Excellency the Governor,
His Honour the Lieutenant Governor,
The Chief Commissioner.

No. 76 (Revenue), dated 30th August 1888.

From—The Secretary of State for India,
To—The Government of India.

I forward, for Your Excellency's information, copies of a question put in the House of Commons concerning the licensing of liquor-shops near tea gardens in Darjeeling, and of the answer given to that question. My attention has been drawn to a pamphlet which purports to report the proceedings of a public meeting held on this subject at Darjeeling on the 7th June 1888. I shall be glad to learn what action the Local Government may, under the orders of Your Excellency, take in the matter.

Question put in the House of Commons regarding liquor-shops and its answer on 3rd August 1888.

Sir Roper Lethbridge—To ask the Under-Secretary of State for India whether the attention of Her Majesty's Government has been directed to the correspondence recently published between the Deputy Commissioner for Darjeeling and the General Manager of one of the largest local Tea Companies, in which great pressure was put upon the latter to open grog-shops on his estates with a view to "the protection of the revenue and the enforcement of the law."

Whether a very large number of the managers of tea gardens in the Darjeeling District have signed a document protesting against the Government excise system.

And whether the Secretary of State will take any steps to put a stop to the establishment of these grog shops in the public and private bazars of India.

Sir John Gosset—The Secretary of State has no official information on this subject, but he will enquire from the Government of India what action the Local Government is taking in the matter.

No. 250, dated 16th October 1888.

From—The Government of India,
To—The Secretary of State for India.

We have the honour to acknowledge the receipt of Your Lordship's Despatch No. 76 (Revenue), dated the 30th August 1888, forwarding a copy of a question put in the House of Commons by Sir Roper Lethbridge and of the answer to it, regarding the Government Excise system and the establishment of grog shops in the public and private bazars of India. Your Lordship desires to be informed what action the Local Government may, under our orders, take in the matter.

2. We have the honour, in reply, to forward for Your Lordship's information a copy of the correspondence noted in the schedule. In view of the information contained in that correspondence, it does not appear to us necessary to give any instructions in the matter to the Local authorities, who appear to have been for years dealing with it in a judicious way and upon sound principles.

3. We do not know whether the proposal to put a stop to the establishment of grog shops in the public and private bazars of India means that we should altogether suppress the sale of liquor in India, or that we should abandon the system of subjecting liquor shops to the necessity of obtaining licenses. Either of these courses appears to us open to grave objection, for reasons which we have fully explained to Your Lordship in our Despatch No. 166, dated 25th June 1887.

No. 5215, dated 24th September 1888.

From—L. P. SHIRRES, Esq., Offg. Under-Secy. to the Govt. of India,
DEPARTMENT OF FINANCE AND COMMERCE,
To—The Secretary to the Government of Bengal, Financial Department.

In continuation of the telegram from this Department of this day's date, I am directed to forward a copy of a Despatch from the Secretary of State, No. 76 (Revenue), dated the 30th August 1888, and of its enclosure, regarding the liquor traffic in Darjeeling, and to request that the report called for on the subject may reach the Government of India not later than the 9th October. The report must reach Her Majesty's Secretary of State before the re-assembling of Parliament on the 7th November; and it must therefore be despatched by the mail leaving Simla on the 16th October. I am to request that the Government of India may be informed by telegram when the report leaves Darjeeling.

No. 270 T.—F., dated 4th October 1888

From—COLMAN MACAULAY, Esq., C.I.E., Secy. to the Govt. of Bengal, Financial Dept.,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letters No. 5015, dated 12th ultimo, and No. 5215, dated 24th ultimo, forwarding copy of a Despatch from the Secretary of State, No. 76 (Revenue), dated 30th August, and of its enclosure, the report of a question asked by Sir Roper Lethbridge in the House of Commons on the subject of liquor traffic in Darjeeling.

2. The Government of India will observe from the enclosed copies of reports from the Deputy Commissioner of Darjeeling and the Commissioner of the Division, dated 3rd instant, that, though a number of signatures were procured to a post-card circulated by the Darjeeling Temperance Society, no attempt was made to submit officially any combined representation to the local authorities. It is needless to point out that the terms in which this stereotyped form of protest is couched must necessarily diminish the value which might otherwise attach to an influential representation. It will also be observed that there is some misunderstanding regarding the time at which the correspondence referred to in the first part of the question took place.

3. The present case affords a fair illustration of the difficulties with which Government has sometimes to contend in India in dealing with public or class criticism of Excise administration. The interests and views represented by the two sections of the community who support this agitation are essentially divergent. The Temperance Society would have the consumption of intoxicating liquor absolutely suppressed: the Planters are aware that their labourers will drink liquor, but, for their own convenience, they wish that the system under which the liquor traffic is regulated by the State should give way to a system under which it would be regulated by themselves. Obviously, Government cannot seriously entertain either of these views. All that it can do is to guard against the creation of undue facilities for the consumption of liquor, whether on the one hand by the opening of too many shops or unnecessary lowering of the price, or on the other hand by the prevalence of smuggling or illicit distillation.

The correspondence, of which copies are appended, will show that the question of the control of the liquor traffic in Darjeeling has received the special attention of this Government, and that the number of outstills has been kept down to, and was at one time reduced below, the lowest limit compatible with the objects of efficient Excise administration. The number of outstills open during the past year was 38, against 32 in 1878-79, 45 in 1879-80, and 29 in 1882-83. It cannot be said that the increase more than represents the advancing requirements of the district, brought about by the expansion of its population and its general development. The population, apart from additions resulting from increase of territorial jurisdiction, rose from 418,665 in 1871 to 497,779 in 1881, and it is constantly receiving accessions by immigration. A railway has been opened through the heart of the district, and there has been a general and obvious advance in its material prosperity. Meanwhile the revenue paid by the consumers of spirits has risen from Rs 37,372 from 45 outstills in 1879-80 to Rs 55,416, with a synchronous reduction in the number of outstills to 38 in 1882-83. These figures indicate a considerable increase in the tax and consequent discouragement of consumption. Mr. Risley's report shows very clearly the difficulty associated with exceptional repressive measures in this district; and the failure of the large reduction of the number of outstills in 1841-82 has proved the futility of seeking to prevent drinking by removing the sources of licit supply.

4. It has come to the notice of the Lieutenant-Governor that Darjeeling is still one of the few districts in which it has not been found desirable to introduce the limitation of the capacity of stills which was generally recommended by the Excise Commission. His Honour is not prepared to say that the Board of Revenue have erred in accepting the views

of the local officers in this matter, but the Board will be asked to submit a report on the subject.

5. With reference to the enquiry made in paragraph 2 of letter of 12th September, I am desired to submit herewith, for the information of the Government of India, a copy of the orders passed by the Lieutenant-Governor on Mr. Westmacott's report of his enquiry into the working of the outstill system in Hooghly and Howrah.

No. 72, dated 23rd November 1880.

From—COLMAN MACAULAY, Esq., C.I.E., Offg. Secy. to the Govt. of Bengal, Financial Dept.,
To—The Secretary to the Board of Revenue, Lower Provinces.

I am directed to say that several complaints have reached the Lieutenant-Governor that drunkenness has greatly increased within the last year or two in the district of Darjeeling, and that the demoralization of the labourers employed on the tea gardens in that district is very great. It is observed that the number of shops for the sale of country spirits increased from 21 in 1877-78 to 32 in 1878-79 and 45 in 1879-80. It would appear to be very doubtful whether the genuine wants of the district called for such a large increase as this. The license fees from 32 shops in 1878-79 amounted to Rs30,101, or an average of Rs941. The fees realized from 45 shops in 1879-80 amounted to Rs37,372 only, or an average of Rs830. This would seem to show that the number of shops has been quite unduly multiplied, and that the settlements have been injudiciously made. The Lieutenant-Governor attaches much importance to this matter, and desires that a full report upon the subject in all its bearings may be submitted with as little delay as possible.

No. 112 B., dated 12th February 1881.

From—A. FORBES, Esq., Officiating Secretary to the Board of Revenue, Lower Provinces,
To—The Secretary to the Government of Bengal, Financial Department.

I am directed to acknowledge the receipt of Government order No. 20—72, dated 15th January last, calling for the early submission of the report required in Government order No. 72, dated 20th November last, on the subject of the complaints which have reached the Lieutenant-Governor regarding the increase of drunkenness in the district of Darjeeling.

2. In reply I am desired to state that in July last, when Mr. Buckland was at Darjeeling on tour, he requested the special attention of the local officers to this subject.

3. On receipt of Government order No. 72, the Board desired the Commissioner to take immediate measures to close those shops which are found on enquiry to afford a good cause of complaint, no financial consideration as to the amount of the loss of excise revenue being permitted to stand in the way, if the increase of drunkenness is shown to be due to the existing arrangements. The Commissioner was also requested to impress upon the local officers the necessity of their being on the alert to prevent the illicit supply of liquor in places where the labourers in the tea gardens are alleged to have become demoralized by its use.

4. The Commissioner stated that he has requested the Deputy Commissioner of Darjeeling to submit the report required by Government as soon as possible; at the same time he observes that it is not easy for the Deputy Commissioner to collect materials for a report, without making enquiries in regard to a number of different tea gardens, and that it will necessarily take some time before a sufficiently comprehensive report can be submitted. On receipt of further information from the Commissioner, the Board will submit the detailed report required by Government.

No. 16, dated 3rd March 1881.

From—COLMAN MACAULAY, Esq., C.I.E., Offg. Secy. to the Govt. of Bengal, Financial Dept.,
To—The Secretary to the Board of Revenue, Lower Provinces.

I am directed to acknowledge the receipt of your letter No. 112 B., dated the 12th ultimo, reporting the steps that have been taken to prevent the increase of drunkenness in the Darjeeling district.

2. The Board state that, on receipt of the Government order No. 72, dated 23rd November last, they instructed the Commissioner to cause all shops to be immediately closed which might be found to afford good cause for complaint; and they point out that the full report called for by Government cannot be submitted for some time.

3. The Lieutenant-Governor desires me to say that the general report asked for should be submitted with as little delay as possible. Meanwhile I am to enquire how many shops have been closed under the Board's recent orders.

No. 229 B., dated 22nd March 1881.

From—A. FORBES, Esq., Officiating Secretary to the Board of Revenue, Lower Provinces,
To—The Secretary to the Government of Bengal, Financial Department.

I am directed to acknowledge the receipt of the Government order No. 16, dated 3rd instant, calling for the early submission of the report required in Government order No. 72, dated 22nd November last, on the subject of the increase of drunkenness in the district of Darjeeling, and enquiring how many shops have been closed under the Board's recent orders.

2. In reply I am desired to submit a copy of the correspondence noted in the margin, which contains the views of the Commissioner and Deputy Commissioner on the subject of the alleged increase of drunkenness in the Darjeeling district, and the question of effecting a reduction in the present number of outstills.

Commissioner of the Rajshahye and Cooch Behar's No. 1341 R., dated 9th February 1881, enclosing Deputy Commissioner of Darjeeling's No. 292, dated January 1881.

3. It will be seen from the enclosed correspondence that the Deputy Commissioner does not consider the present number of outstills to be in excess of the requirements of the mixed population of the Darjeeling district, or of the extent of country supplied; that the average monthly fee, although reduced in 1879-80 below the standard of the preceding year, is still sufficiently high to have led to the selling-price of liquor being doubled within the last four or five years; and that the increase of drunkenness in the district, which has attracted the notice of Government, is to be accounted for by other more general causes than the increased facilities for obtaining liquor.

4. The Commissioner, it will also be seen, supports the view of the Deputy Commissioner, and is of opinion that no case has been made out for a reduction in the number of shops, and thinks that such a measure would have the effect of causing the people to resort to illicit means of providing themselves with drink. I am to add that the correspondence referred to in the Commissioner's report was duly considered by the Board in passing the orders reported to Government in Board's No. 112 B., and No. 113 B., dated 12th February last, under which, out of 45 existing shops, 5 shops, which are in or near the forest reserve, have been directed to be closed, and certain conditions have been added to the outstillers' licenses with a view to render them more effective in discouraging drunkenness.

5. The Board are unable to bring forward any facts or arguments contradictory of the views held by the local officers. At the same time, however, I am desired to add that, in accordance with the orders contained in Board's circular order, dated 17th January 1881, a copy of which is forwarded herewith, the Deputy Commissioner has proposed only 22 outstills for the Darjeeling district during the ensuing year, and the Board have approved of the Deputy Commissioner's proposals. It is anticipated that such a large reduction in the number of outstills may lead to increased attempts to engage in illicit dealings; but this tendency will have to be met with increased vigilance on the part of the excise, police, and forest officers, and it will be competent to the Board, in the course of the year, to sanction the opening of any additional outstill where it may be shown to be really necessary to do so.

No. 1341 R., dated 9th February 1881.

From—LORD H. ULICK BROWNE, Commissioner of the Rajshahye and Cooch Behar Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

In continuation of my letter No. 1178 R., dated 12th January 1881, I have the honour to enclose copy of a letter No. 292 R., dated January 1881, from the Deputy Commissioner of Darjeeling, submitting the report called for by Government letter to your address, No. 72, dated 23rd November 1880 (a copy of which was received with your letter No. 372 B., dated 3rd December 1880), on the subject of complaints of the increase of drunkenness in the Darjeeling district.

2. Mr. Waller's report seems to me a good and conclusive one; and considering the fees received from the shops, the distribution and number of shops over the hills, the fact that hill-races especially in a damp climate must have liquor, I do not think any case is made out for a reduction in the number of shops. It seems to me that if any shops are closed at all it would, as the Deputy Commissioner observes, logically follow that almost all should be closed; and I adhere to my opinion that if deprived of the means of procuring liquor under the sanction of law, the people would provide themselves with illicit liquor, so that the only result of closing shops will be a loss of revenue.

3. I observe that the Government letter implies at least a doubt whether an average of Rs830 from each shop is not so small as to indicate that there are too many shops; but I am under the impression that the records of the Board's office will show that if no outstills were allowed, unless the fees amounted to as much as Rs830, we should lose two-thirds of the revenue derived from country spirits in these Provinces.

4. I have already, in my letters noted on the margin, expressed my opinion on the general question of preventing drunkenness, and especially in Darjeeling. A restriction as to the quantity of liquor to be consumed at one time on, or close to, the premises of a licensed vendor, and a fine in the event of people being seen in a state of intoxication on or near the vendor's premises, would probably have the effect of diminishing drunkenness at such places, the liquor being consumed at home instead. In addition to this, the Deputy Commissioner reports that he closed some shops in consequence of complaints, and, again, in consequence of the instructions received in your letter No. 12 B., dated 15th January 1881, five shops more are to be closed from 1st April 1881. I am unable to recommend that anything more be done.

No. 1178, dated 11th January 1881, replying to the Board's circular No. 1080 B., dated 13th September 1880, No. 1175 R., dated 11th January 1881, written with reference to complaints of the Conservator of Forests, Bengal.

No. 292 R., dated January 1881.

From—B. M. WALLER, Esq., Deputy Commissioner of Darjeeling,
To—The Commissioner of Rajshahye and Cooch Behar Division.

I have the honour to submit the report called for in your letter No. 792 R., dated 14th December 1880.

2. I have consulted a number of the leading gentlemen among the planters, and, while about a half the number consulted affirm that there has been an increase of drunkenness during the last two or three years owing to the increase in the number of outstills, the other half only objected to the shops in their immediate neighbourhood.

3. I have not been informed whence His Honour the Lieutenant-Governor received the complaints alluded to in the letter from Government to the Board of Revenue; but I myself had only had complaints from Captain Grahame, Mr. Monro, Mr. Gammie, and the Forest Department, these being against particular stills and made on grounds which, if admitted as valid in these instances, would have logically involved the closing of nearly all the stills in the district. The Min shop was, however, closed on Captain Grahame's account, and that at Lepchajaghaut in the forest, and that on the Cinchona lands removed to a mile from the coolies' huts.

4. Previous to 1878-79 there were ten shops for the whole extent of the hills, and 12 for the Terai. Of the 45 at present licensed, 31 are in the hills and 14 in the Terai. Of the former, three only are in the Kalimpong sub-division, *i.e.*, east of the Teesta, and of the latter only five, west of the Balusun; not too many surely for either of these extensive tracts. As regards the remainder of the hills along the whole Teesta valley, there are five stills; in the whole tract north of the Senehal and Gumpahar watersheds, seven; on or near the cart-road between Darjeeling and Siligoree, eight; in the whole tract south of the Gumpahar divide and west of the cart-road, nine (of which four only are in the extensive part of this tract west of the Balusun); while in the Terai, east of the Balusun, there are nine stills of which five are on the road from Matigarah to Pankabari. None of these are so near as within 2 miles of each other. I have thus analysed the distribution of the stills over each well-defined tract and I submit that the present number of stills is not in excess of the requirements of both the extent of country and the population, as it will appear by the approaching census. Even now, with 45 stills, the average monthly fee is over R60, which I submit does not come anywhere near the R8 minimum fixed to prevent the undue multiplication of stills by the Board. In fact, of the 45 stills, 27, or nearly two-thirds, pay over R20 monthly.

It must be remembered that in Darjeeling the population is almost entirely a spirit-drinking one; and it will be found to have more than doubled itself, I have no doubt, since 1871, at this census. Thus, the population per outstill is probably more nearly 5,000 than 2,104 as it would appear from the present supposed population of 94,700 as taken at the last census; and even 4,000 does not seem too small a number of persons for a single outstill where nearly all are consumers more or less. The only result I anticipate from reducing the number of stills will be a greater resort to the practice of taking home a supply in bottles from the stills remaining, to save the trouble of going the longer distances to which, on the average, the stills would be from the consumers' houses. In the words of the Government Resolution, dated 17th November 1880, the demand for spirits is rising as it always has done in this and other countries with the increased prosperity of the country. I may also quote the case of the increase of consumption of spirits from 47,750 to 59,200 gallons in the Sonthal Pargunnahs among a population not restrained by religion as in the case of Hindus and Mussulmans from drinking spirits; and this with the sadder distillery system in vogue. It will be seen that the increase of fees in this district, and that reported from Sonthalia, are both about 12 per cent. in one year. It cannot be therefore assumed that the increase of stills has necessarily caused the increase of consumption in this district, for an equal increase appears spontaneously in the Sonthal Pargunnahs under the distillery system. Had the tea planters, who complained to the Lieutenant-Governor, been residents in Sonthalia, their coolies would have been found probably to have become larger consumers of spirits even without any increase of outstills. Here it is the increase of outstills to which a phenomenon in no way necessarily connected with such increase is attributed. It has been already shown that, notwithstanding the increase of shops, the average monthly fee is still R60, which cannot, I submit, be said to be an unduly low rate—while, on the other hand, the current price of spirits, which is now one rupee per quart bottle, whereas it was eight annas four or five years ago, shows that whatever the facilities for obtaining it, that price is still decidedly not low; in fact it has increased. There is clearly a feeling among the planters against the sale of spirits at all, and each objects to the shop nearest his garden; to carry out their wishes would therefore amount virtually to closing all shops, except a few in large bazaars and hâts. I find, however, that in several cases the stills are on land belonging to planters, who of course might readily refuse to let them occupy their land if they wished. This remark applies also to the Forest Department.

It seems to me that in former days as long as illicit distilling was prevalent, and coolies, &c., got cheaply drunk in their own houses, there was no complaint of the drunkenness or of the illicit spirit-making, though the latter was notorious. Now that illicit manufacture has become so dangerous as to have almost ceased, and the coolie has to have recourse to the licensed outstills where he probably gets into debt and not seldom gets drunk, employers complain because their coolies, having to pay for the spirit they consume, instead of illicitly making it at a small cost in their own houses, get into debt, and are less independent of the shopkeepers who sell them food, cloth, &c.

I would also remark that the increase of outstills has been perfectly spontaneous. No new still was proposed except after an application made for a license at the new place, and several applications have been refused as being for stills unnecessarily near to existing stills. I must also record my opinion that a reduction in the number of stills at the approaching settlement will result in a falling-off of revenue, as it will not be feasible to enhance the fees of those remaining so as to raise the revenue from them to its present figure. In conclusion, I

would state it as my deliberate conviction that the increase of drunkenness is not greater or more widespread than can be accounted for by other causes than the increased number of shops where spirit is sold. A cold and wet climate like this, inhabited by races not prevented from drinking by religion, may well have consumers compared with the plains in the proportion of 10 to 1. I find in the other six districts of this division there is an average population of some 27,680 per still, while here (if we take the population to have doubled since 1871) there is 4,200 to each still, or in the proportion of 8 to 1 as compared with the districts in the plains, of three of which it is said that the number of outstills ought to be increased.

No. 30, dated 20th April 1881.

From—COLMAN MACAULAY, Esq., C.I.E., Offg. Secy. to the Govt. of Bengal, Financial Dept.,
To—The Secretary to the Board of Revenue, Miscellaneous Revenue Department.

With reference to your letter No. 223B., dated the 22nd March 1881, and its enclosures on the subject of the increase of drunkenness in the Darjeeling district, I am directed to request that the Board will be good enough to call for and submit, for the information of Government, a list showing the liquor shops open in the district, the license fees paid on account of them, the shops that have been closed, and the fees that were offered for licenses to hold them.

No. 430 B., dated 31st May 1881.

From—A. FORBES, Esq., Offg. Secretary to the Board of Revenue, Lower Provinces,
To—The Secretary to the Government of Bengal, Financial Department.

I am directed to acknowledge the receipt of Government order No. 30, dated 20th April last, and in reply to submit herewith two statements submitted by the Deputy Commissioner of Darjeeling. No. I shows that there are 22 outstills now open, paying a monthly license fee of R3,135; and No. II shows that 23 shops, which yielded a monthly license fee of R605, have not been permitted to be re-opened during the current year.

No. I.

Lists of Outstills opened in the Darjeeling District for the year 1881-82.

Number of shops.	Localities of shops.	License fee paid for each.	Number of shops.	Localities of shops.	License fee paid for each.
		R			R
1	Darjeeling	580	13	Shooruk	27
2	Ging	43	14	Phansidewah	17
3	Poolbasar	51	15	Matigarah	306
4	Sonadah	135	16	Nakeurbari	150
5	Sepoydhara	63	17	Mohismari	205
6	Kurseong	880	18	Gharidhura	242
7	Chunabhatta	61	19	Bainbari	88
8	Ghumtee	98	20	Bagdogra	86
9	Pankabari	52	21	Khaprel	290
10	Hishope	80	22	Nagorekote	129
11	Liring	30			
12	Kalimpong	26		TOTAL	3,135

No. II.

List of Outstills which were open in 1880-81 and closed in 1881-82 in the District of Darjeeling.

Number of shops.	Localities of shops.	Amount of fees that were offered to hold them.	Number of shops.	Localities of shops.	Amount of fees that were offered to hold them.
		R			R
1	Chuttuckpore	9	13	Rungby and Rungly	9
2	Mahanuddy	10	14	Tuckvar	10
3	Dudia	11	15	Rang Vang	11
4	Rungli Rangliat	9	16	Samthor	9
5	Daduria Pool	8	17	Tonguri	8
6	Rajman Bungalow	18	18	Pathurghatta	80
7	Baukut	10	19	Kynanuka	56
8	Paahoke	8	20	Champasoi	77
9	Singla	9	21	Turibari	31
10	Teestapul	8	22	Tirrihanna	105
11	Tukdah	8	23	Robini	22
12	Nahore	8		TOTAL	605

A. A. WACE,
Deputy Commissioner.

No. 202 B., dated 18th March 1882.

From—A. FORBES, Esq., Officiating Secretary to the Board of Revenue, Lower Provinces,
To—The Secretary to the Government of Bengal, Financial Department.

I am directed to report, for the information of Government, that, in submitting his

Taribari.	Singla.	excise settlement proposals for 1882-83, the
Rungli Rungliat.	Mahanuddy.	Deputy Commissioner of Darjeeling recommended
Daduria Pul.	Rohini.	the re-establishment of the seven outstills marginally noted, the closure of which was reported to
	Tirhana.	

Government in the correspondence ending with Board's No. 430 B., dated 31st May 1881. The Deputy Commissioner's proposals being supported by the Commissioner, the Board directed that a full explanation should be submitted of the necessity of opening each of the outstills referred to, and the Commissioner at the same time was asked to state whether any of the shops in question were within or near to the forest reserve or tea gardens, and, if so, whether the Conservator of Forests, or the tea planters concerned, had been consulted.

2. From the reply received from the Commissioner, a copy* of whose letter and enclosure is annexed, the Board consider that Mr. Wace has made out a strong case in support of his proposals and they have accordingly sanctioned the opening of the seven outstills from the 1st proximo, on the understanding that, if during the course of the year any well-founded complaints are made in regard to any shop, the license will be liable to be cancelled.

3. The Board have also directed that, if any of these seven outstills correspond to any of the five shops which were closed in and near to the forest reserve under the orders referred to in the Board's letter No. 113 B., dated 12th February 1881, to Government, they must not be opened until the Conservator of Forests has been consulted, and orders have been received on his objections, if he has any to make.

No. 944 Ret., dated 10th March 1882.

From—LORD H. ULICK BROWNE, Commissioner of the Rajshahye and Cooch Behar Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

With reference to your letter No. 57 B., dated 18th February 1882, on the subject of the excise settlements to be made in the district of Darjeeling for the year 1882-83, I have the honour to enclose copies of a letter No. 1657 R.D., dated 3rd March 1882, and of the statement received therewith, as also the map in original.

2. It will be observed that the Deputy Commissioner has not consulted the managers of the neighbouring tea gardens on the question of the re-establishment of outstills; and it seems to me that a good reason is given for this. Briefly, in consequence of the representations of the managers of tea gardens, outstills were closed against the opinions and remonstrances of the late Deputy Commissioner and myself, and in several instances illicit distillation of liquor has been discovered during the current year in the immediate neighbourhood of the places where the closed outstills formerly existed. It is in consequence of this that the Deputy Commissioner now proposes to re-open the outstills, and, as he observes, the above facts will be an excellent answer to any remonstrances on the part of the managers of tea gardens.

3. I hope that, at all events, the proposal in paragraph 4 of the Deputy Commissioner's letter to re-open the outstills Nos. 23, 27, 28, and 29 for the whole year will be sanctioned, as also the establishment at the other three places mentioned of shops to be opened only on market days. There was a separate correspondence on the subject of opening shops on market days only, the last letter in which is your No. 233 B., dated 23rd August 1881, cited by the Deputy Commissioner. All the points in that letter are, I think, met by the one now enclosed, and the map, excepting the consulting of the tea planters. The distance of the nearest shops from the markets will be seen by the map, which is divided into 4-mile squares.

No. 1657 R.D., dated 3rd March 1882.

From—A. A. WACE, Esq., Deputy Commissioner of Darjeeling,
To—The Commissioner of the Rajshahye and Cooch Behar Division.

In reply to the Board's No. 51 B., dated 18th February 1882, a copy of which was forwarded to me direct, I have the honour to resubmit the map showing proposed outstills for 1882-83, and a tabulated statement giving the information required as to outstills 26 to 31 and 23, except as regards one point.

2. This one point is whether the managers of the neighbouring gardens have been consulted or not. With reference to this enquiry, I beg to point out that it would be useless to do so. I am pretty sure, without asking them, that they would object, but I contend that they have no right to be consulted. The number of outstills was largely reduced in this district partly on account of the remonstrances of the planting interest. Mr. Waller pointed out at the time that the indignation professed was a little fictitious. As I have said more than once, the planter knows perfectly well his coolies will have liquor, but he has more control over it if his sirdar starts an illicit still on his garden than if an independent shop-keeper sets up one in the neighbourhood. In this former case everyone concerned is interested in keeping the drinking that goes on quiet. In some cases I should be glad to believe that

it is kept so quiet that the manager does not know of it, but in many of the cases exposed by the Excise Inspector one could scarcely credit the manager with ignorance. I am proposing to re-open these stills because of the illicit practices which have prevailed since they were closed. If any remonstrances are made, it should be pointed out that the managers have only themselves to blame in the matter. It will perhaps range planters on our side in putting down illicit distillation if they know that its prevalence will be followed by the re-establishment of an outstill. Those who knew of the illicit dealings exposed this year cannot certainly complain with justice, and those who did not know will have their eyes opened.

3. As regards forests, you will observe that no objections can be raised. I have borne forest interests in mind in these settlements. The opening of a shop on the frontier road, for instance near Jorepokree, has been suggested to me both by the Excise Inspector and the Excise Deputy Collector, and there is no doubt the establishment would check the illicit importation proved to go on; but I prefer to try and put it down through the police, who are handy to the line of road, than to run the risk of injury to the forest through which the road runs. In the other two places—Singla and Shyensee—where I have proposed outstills to try and check illicit importations, I have no police near on whom I could rely.

4. If the Board is still inclined to sanction the re-establishment of all these shops, I would especially urge the necessity for Nos. 23, 27, 28 and 29. At the other three places—Rungli Rungliat, Rohini, and Tirhana—we might try the effect of having the shops open only on the hat days, as proposed in my No. 72 R.E., dated 27th July 1881. With reference to the last enquiry made in the Board's No. 233 B., dated 23rd August, which answered this proposal, I may state that at No. 26, Rungli Rungliat, there is a police outpost. Rohini and Tirhana are also both within easy reach of police stations, from which supervision could be exercised over the vendors at each hat.

No. 42, dated 31st March 1882.

From—COLMAN MACAULAY, Esq., C.I.E., Secy. to the Govt. of Bengal, Financial Dept.,
To—The Secretary to the Board of Revenue, Lower Provinces.

I am directed to acknowledge the receipt of your letter No. 202 B., dated 18th instant, reporting that the Board have sanctioned the proposal made by the Deputy Commissioner of Darjeeling to re-establish outstills at the seven places marginally noted, in consequence of the discovery of illicit distillation of liquor in the neighbourhood of the places.

2. In reply I am desired to say that it would have been more satisfactory if the Deputy Commissioner had given fuller details of the cases of illicit distillation discovered by him. The Lieutenant-Governor would have preferred the Deputy Commissioner's proposal for opening the outstills at Rungli Rungliat, Rohini, and Tirhana only on hat days, but he will not now interfere. The working of these shops, however, should be carefully watched.

No. 314 Ret., dated 3rd October 1882.

From—E. E. LOWIS, Esq., Commissioner of the Rajshahye Division,
To—The Secretary to the Government of Bengal, Financial Department.

I have the honour to forward, for your information, copy of a report by the Deputy Commissioner of Darjeeling, on the question asked by Sir Koper Lethbridge in the House of Commons.

I may add that I have made personal enquiries, and learn that there was no memorial drawn up and signed by the planters in general, setting forth the collective opinion of the planting community on the excise question. What really happened was this. A meeting of the Darjeeling Temperance Society was held on the 7th June 1888, and one of the principal supporters of the cause, the Rev. A. Turnbull, was asked to move a resolution condemning the use of strong drink. For the purposes of his address at the meeting, this gentleman, to use his own words, sent a certain post-card to every garden in the Directory, not setting forth any argument, but simply putting a certain question. The recipients were requested, if they approved of what was inscribed on the post-card, to sign it. The inscription was as follows:—

"We, the undersigned proprietors, general managers, and assistant managers of tea gardens in Darjeeling are most emphatically of opinion that the excise shops established by Government in every bazaar, public and private, and along every public road in the district, constitute a great public evil, involving grave injustice and injury to the local tea industry, and to the material and moral interests of the thousands of tea coolies."

It will be observed that all that the recipients of the cards were asked to do was to sign and return the cards, and this the great majority did, I believe, without much serious thought. Two or three who were convinced of the evil of the system, wrote separately, but the vast majority simply signed and took no further action. A list of those who signed the post-card was however made out, and this list I saw, and supposed it to have been appended to a memo.

rial emanating from the planters themselves. I did not at the time pay much attention to the matter, as I felt certain that if the planters had any real grievance, they would be certain to make their wants known in a petition addressed to me direct, or through the Deputy Commissioner. As I received no official intimation of any complaint against the outstill system, the subject passed from my mind. The inconvenience caused to planters by the love for drink on the part of their coolies suffices to obtain signatures to any proposal that appears to hold out relief; but I am convinced that many of those who signed the petition alluded to did so without weighing the whole case. I questioned one young planter, whose signature appeared on the list which I saw, and who, I knew, was a recent arrival in the country, regarding his views on the liquor question, and found that he had signed only because the paper had come round and other men had signed. I suspect many of those whose signatures appear on the petition gave the same otiose assent to the matter contained in it.

The district of Darjeeling is hemmed in by Native States where liquor is manufactured without restriction. To do away with our licensed shops, therefore, would not benefit the people or lessen drinking one whit. It would merely substitute uncontrolled for controlled sale of spirituous liquors. The only other possible alternative, then, to the present system is to forbid the use of alcohol in any shape; and though the Temperance Association, who lay such stress on the support to their cause afforded by the planting community, would rejoice at any such step being taken by Government, I am quite certain that the proposal would not commend itself to most planters, while it would create general discontent among the natives, who are, as Mr. Risley has shown, wedded to drink. If we are to forbid the use of alcohol, the rule must, of course, be absolute and binding on Europeans and Natives alike. It would be a good test of the sincerity of those gentlemen whose names appear in the list to enquire whether any such proposal would meet with their support.

No. E.—O.—1—2, dated 3rd October 1888.

From—H. H. RISLEY, Esq., Deputy Commissioner of Darjeeling.

To—The Commissioner of the Rajshahye Division.

In reply to your letter No. 205 E., dated 25th September 1888, regarding the liquor traffic in Darjeeling, I have the honour to submit the following report.

2. Sir Roper Lethbridge's question is stated in such general terms, that it gives only an imperfect clue to the specific information upon which it may be presumed to have been based. There is no record in my office of any document "signed by a very large number of the managers of tea gardens in Darjeeling district" and "protesting against the Government excise system"; nor have I ever heard of such a protest being addressed to the Deputy Commissioner in his official capacity. It appears, however, from a pamphlet, purporting to report the proceedings of a "public meeting held at the Town Hall, Darjeeling, on the 7th June 1888, under the auspices of the Darjeeling Temperance Society," that in the early part of this year the Rev. A. Turnbull of the Scotch Mission sent to every tea garden in this district (199 in all) a post-card bearing the following words, which he asked the addressees to sign:—

"We, the undersigned proprietors, general managers, managers, and assistant managers of tea gardens in Darjeeling district are most emphatically of opinion that the excise shops at present established by Government in every bazaar, public and private, and along every public road in the district, constitute a great public evil, involving grave injustice and injury to the local tea industry, and to the material and moral interests of the tens of thousands of tea coolies."

A list of names given in the pamphlet shows that 144 signatures, including those of 28 natives, were obtained to these post-cards. Only three replies were in the negative, and one of these is said to have been of a pictorial character, representing the addressee "feeling his way home in very uncertain fashion with a bottle of gin borne aloft in one hand and a lantern in the other." No attempt has been made by the Temperance Society to bring Mr. Turnbull's proceedings to the notice of the Deputy Commissioner of the district, nor has any representation regarding liquor-shops been put forward by the planters on their own account. Even had the Temperance pamphlets, already referred to, been sent to me officially, it would clearly have been impossible for me to take any action in a matter of general policy on the strength of the unauthenticated list of names published by the promoters of this agitation. As it is, I had some difficulty in obtaining from a private source the copy of the pamphlet from which I have drawn the particulars given above.

2. A similar difficulty has been met with in tracing the papers alluded to in the first part of Sir R. Lethbridge's question. I have no knowledge of any "recently published" correspondence between the Deputy Commissioner of Darjeeling and "the general manager of one of the largest local tea companies" regarding the opening of grog shops on his estate. More than five years ago (April—June 1883) some correspondence passed between Mr. Wace, then Deputy Commissioner of Darjeeling, and Mr. F. deMomet, manager of a tea garden at Dooteriah, about 9 miles from Darjeeling. As the words "to the protection of the revenue and the enforcement of the law," quoted by Sir Roper Lethbridge, occur in Mr. Wace's letter of 7th June 1883 to Mr. deMomet, I conclude that this may be the case referred to in the Parliamentary question. The conclusion, however, is not absolutely certain, as the phrase quoted is a common one, and has probably been used not unfrequently in official correspondence on excise matters.

3. The facts of the Dooteriah case, which I assume to be what Sir R. Lethbridge means, are as follow. In April 1883 the auction-purchaser of the license to keep a shop at Balasun Pul Bazar, about 10 miles from Darjeeling, for the sale of *marua*, or beer made from the fermented grain of the millet *elusine corocana*, presented a petition to the Deputy Commissioner, stating that Mr. deMomet, the proprietor of the bazaar, had caused his shop to be closed, and asking that the fee of Rs50 paid by him in advance might be refunded. About the same time the licensee of the distilled liquor-shop at the same place asked that Mr. deMomet might be requested to give him a site for his shop. Mr. Wace thereupon wrote to Mr. deMomet, pointing out that the price bid for these licenses (Rs50 for one and Rs40 for the other) was of itself a pretty clear indication that the coolies of the neighbouring gardens would have liquor, and would brew it themselves if there were no shops within reach. At the same time, Mr. Wace explained that it was within the power of Government to take up land under the Land Acquisition Act X of 1870 for the purpose of establishing a distillery and shop, though he would be unwilling to adopt this course, except as a last resource. He added that he would be glad to give full consideration to anything Mr. deMomet might have to urge. On the 21st April 1883 Mr. deMomet replied that the liquor-shops had led to "several serious rows," and he objected to it on this ground. He thought that Government should help him to maintain the peace, and not force him to keep liquor-sellers on his estate. Regarding the coolies he said:—"I know that hillmen are partial to liquor. If they want some, they can buy and drink it in their own houses, where they are not so likely to exceed, being alone, and to become quarrelsome." In the next letter, dated 25th April, Mr. Wace quoted clause IX (now VI) of the license, binding licensees to "prevent drunkenness, gaming, and disorderly conduct" in their shops, and remarked that, if Mr. deMomet had informed him of any breach of this condition during the preceding year, he would have taken serious notice of it. He also authorised Mr. deMomet to let the licensees understand that disorderly conduct would be severely dealt with, and that they must look to him (Mr. deMomet) as the landlord, and comply with his wishes, as far as is consistent with his license and payment of revenue. In a subsequent letter of 19th May, Mr. deMomet urged that the condition quoted was inoperative in practice; that drunkenness among coolies led to disease and insubordination, and that 12 out of 13 managers of neighbouring gardens were opposed to the opening of liquor-shops. Mr. Wace's final orders were conveyed in his letter of 7th June, which contains the expression quoted by Sir R. Lethbridge. He points out that his object in pressing the matter is not merely to swell the Government revenue, but to prevent breaches of the excise law. The number of liquor-shops in the district had, he remarks, been fixed by the Board of Revenue under Government orders, and was considered to be the lowest that could be maintained "with due regard to the protection of the revenue and the enforcement of the law." This being so, the Deputy Commissioner had no option in the matter, and must proceed to acquire the land on behalf of Government if Mr. deMomet insisted on refusing to grant a site. In reply to this, Mr. deMomet, on 13th June, agreed not to interfere with the shops, adding that he agreed to this unwillingly, and would try his best to get rid of them by any fair means he might think of. The settlement was accordingly made. The licensees were specially warned by the Deputy Commissioner not to allow drunkenness or disorder; the police of the nearest station were ordered to watch the shops, and report once a month on their conduct; and Mr. deMomet was informed that any report of his on the subject would receive due attention. Since that time no complaints appear to have reached the Deputy Commissioner.

4. In explanation of Mr. Wace's action in this case, and of the policy pursued in this district in respect of Excise administration, I ask permission to add a few remarks on the general aspects of the question, as affecting both the people and the tea planters. Regarding the people themselves, I claim to speak with some authority, as I have been studying their customs for the last three years, and have an elaborate account of them nearly ready for publication.

5. The indigenous population of Darjeeling is wholly non-Aryan. In the hills we have the purely Mongolian Tibetans, the Lepchas (probably an early off-shoot of the same stock), and the Kiranti group, including the Limbus, Khambus, and Yakhas, who are mainly Mongolian. The bulk of our Nepalese or Paharia population is made up of Murmis, Mangars, Gurungs, Kamis, Sunawars, and other semi-Mongolian castes, among whom may be reckoned most of the Newars, who claim to be the aborigines of Nepal. At the foot of the hills, and in the Terai, we find the Mechhodes, Dhimal, Kochh, Phya, Rajbansi, all of unmistakably non-Aryan descent. In the case of all these people, with the doubtful exception of Brahmans and Khas, both of whom profess to abstain from intoxicating drinks after marriage, the constant use of strong drink is favoured by hereditary tendencies, and enforced by social usage and religious prescription. Many of them have imperfectly accepted the mere externals of Buddhism or Hinduism; but the working religion which underlies these holiday creeds, and really affects their daily life, is the confused superstition which Sir John Lubbock calls Shamanism, and Tiele and other continental scholars are beginning to describe as Animism. Neither name is particularly happy. For our present purpose, the main feature of the Shamanistic belief is that men are surrounded by an infinite number of supernatural beings—spirits of hills, forests, rivers, diseases, ancestral ghosts, departed medicine men, and the like. These beings are active in ill-doing. They require incessant propitiation, and they love nothing so well as strong drink. This is offered in an earthen pot, or a hollow bamboo chungga. A scanty libation is poured forth on the earth, and the remainder, along with eatable offerings, is afterwards consumed by the worshipper. Whether the taste for liquor gave rise to this practice, or the religion developed the taste for liquor, it would be fruitless to enquire. The point is that the practice forms an essential part of the ritual of the household and family gods in the tribes and castes I have named, who make up quite 80 per cent. of the

population of this district. The same obligation is recognised with equal force at marriages and funerals; and the Deputy Commissioner constantly receives petitions for leave to get in large quantities of liquor for use on these occasions.

6. Enough has perhaps been said to show that any attempt on the part of Government to make these people sober is bound to be a failure. Nothing short of a great religious revival of an ascetic character will change their habits. If outstills or liquor-shops of some kind are not maintained at reasonable intervals, they will either manufacture spirit for themselves, or will import cheap spirit from Nepal. For revenue purposes, either expedient is equally objectionable. At the same time, I freely admit that if outstills are unduly multiplied, especially on roads, the temptation to drink and the actual amount of drunkenness may be materially increased. The problem is to hit off the happy mean,—to establish just so many shops, just so distributed, as are needed to check illicit distillation without tempting people to drink more than their natural habits would lead them to drink. This is the end towards which Mr. Wace and his successors in the district have all along been working. Its details are obviously far too intricate for me to discuss here.

7. The point of view from which most of the tea planters regard the question may be briefly described. Their objections to liquor-shops near their gardens are in no way based upon moral grounds, and there is no reason to suppose that they have any sort of regard for the spiritual welfare of the cooly, or take the smallest interest in temperance propaganda. What they do dislike is interference with their work, and disturbances in the local bazaars, which many estates have established with the object of retaining their coolies. There is also some reason to believe that many planters prefer that their coolies should satisfy their wants by illicit distillation within the limits of the garden rather than by purchase from a licensed outstill in the neighbourhood. The grounds for this preference are clear. If distillation goes on in the garden, the coolies do not go away to get drink, while the planter has the liquor business practically in his own hands, and can deal with it pretty much as he pleases. Moreover, the illicit stills are, as a rule, worked by the sirdars or heads of gangs, through whom the planter manages his coolies, and on whom he depends for his supply of labour. Anything which adds to his influence with these men is greatly to the advantage of the garden, and his hold over them is obviously much stronger if he can stop them from distilling the liquor, which the coolies regard as a necessary of life, and can further, in the last resort, get them convicted for illicit distillation.

No. 22, dated 22nd January 1889.

From—The Government of India,

To—The Secretary of State for India.

In continuation of our Despatch No. 212, dated 11th August last, in which we recommended the appointment of a Special Excise Commissioner to control the details of Excise administration in the Punjab, we have now the honour to forward copy of a letter from the Government of Bengal, No. 562 T. F., dated 5th November 1888, together with a copy of the report drawn up by Mr. Buckland, who was deputed to study the system of Excise administration in force in the Presidencies of Madras and Bombay. The circumstances of the case appear to us to justify us in supporting the recommendation of His Honour the Lieutenant-Governor that a similar special controlling officer may, as an experimental measure, be appointed for three years for Bengal.

2. Bengal is now the only great province in India in which there is not a separate department for the control of the Excise administration and revenue, although from the fact that its area, population, and excise revenue exceed those of any other province, and from the diversity of the conditions obtaining within its different districts, there is no portion of British India which requires closer attention or stricter control in the matter of Excise administration.

In this connection we forward, for Your Lordship's information, a copy of a Report by Mr. E. V. Westmacott, and of a Resolution by the Lieutenant-Governor of Bengal thereon, regarding a Memorial submitted by the Indian Association requesting that the outstill system should be discontinued in the Hooghly and Howrah Districts, and that the question whether an outstill shall be opened or not should in every case be left to the decision of the Municipality or the Local Board concerned.

It appears that the Commission which reported in 1884 on the Bengal excise system recommended the closing of two central distilleries in the districts in question and the removal of a third to a different place, but that the Board of Revenue, acting on the recommendation of the local officers, and with the approval of the Government of Bengal, closed the three distilleries and substituted the outstill system.

From Mr. Westmacott's Report it will be seen that, though the accounts of specific occurrences and the statements regarding change in the habits of certain classes of the people had been exaggerated in the Memorial, it was nevertheless true that the change of system had resulted in a local cheapening of country liquor which had led to increase of consumption.

3. It appears that the evils brought to light in this case have arisen mainly from the introduction of the outstill system without a proper application of the restrictions and limitations which are considered necessary for its satisfactory working. The orders which the Lieutenant-Governor has now passed for the purpose of rendering more effectual the restrictions under which distillation is carried on at outstills are, we consider, entitled to our approval as a tentative measure for dealing with the imperfections which experience has disclosed in the system adopted in these districts.

We also view with satisfaction the appointment by the Lieutenant-Governor of Mr. Westmacott to the special duty of supervising generally the approaching excise settlements in Lower Bengal. The Lieutenant-Governor is not at present prepared to pronounce a final opinion upon the excise system or systems to be adopted in Bengal, and it would obviously be unwise to abolish the outstill system in Hooghly and Howrah before it had been shown by experience that it would not work satisfactorily under proper conditions, or that it was possible to devise a system of excise better suited to that part of the country.

4. The facts to which we have referred in the preceding paragraphs illustrate the expediency of the creation of a separate department in Bengal charged with the duty of controlling the excise administration and introducing from time to time such improvements as experience may show to be necessary.

The salary proposed for the Excise Commissioner, Rs. 2,500 rising to Rs. 3,000, is high; but looking to the necessity that exists for specially selecting the officer who will be charged with this important duty, and the advantage that will arise from attaching to the post a salary sufficient to remove any desire to quit the Department on promotion, we recommend that it be sanctioned.

No. 562 T.—F., dated 5th November 1888.

From—COLMAN MACAULAY, Esq., C.I.E., Secretary to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to your letter No. 1548, dated 22nd March, sanctioning the Lieutenant-Governor's proposal to depute Mr. C. E. Buckland, Officiating Senior Secretary to the Board of Revenue, to study the systems of Excise in Bombay and Madras, with a view to the introduction into Bengal of any improvements which a comparison of the methods in force in the different provinces might suggest, I am directed to forward, for the present information of the Government of India, a copy of the report which Mr. Buckland has submitted. The Lieutenant-Governor trusts His Excellency the Governor General in Council will recognise the industry and ability with which Mr. Buckland has executed the task entrusted to him. His report gives a most interesting and exhaustive description of the Excise administration of the two sister provinces, which must always be of great value to the Revenue authorities of Bengal.

2. From the necessity of the case, Mr. Buckland's recommendations are not on all points quite decisive, though their general tendency is the introduction, at least tentatively, of some of the methods pursued in Bombay and Madras, and the improvement of the outstill system which is now generally in force in Bengal. The Lieutenant-Governor must suspend his judgment on this portion of Mr. Buckland's report until he has received the opinion of the Board of Revenue and of the experienced Revenue officers of his administration.

3. It is within the knowledge of the Government of India that Sir Stuart Bayley has directed his attention to the reform of errors in the administration of the outstill system, and to an examination of the question of its suitability to the whole of the tracts in which it is now in force. The Resolution of 13th ultimo, of which a copy was forwarded with my letter No. 326 T.—F., dated 14th idem, will show that measures are being taken to correct generally the abuses brought to light by Mr. Westmacott's enquiry in the districts of Hooghly and Howrah, and that Mr. Westmacott has been especially entrusted with the supervision of the settlements for the ensuing year.

In connection with Mr. Buckland's suggestions for adopting in Bengal some of the recent reforms introduced into the Bombay and Madras systems, the Lieutenant-Governor will only observe at present that the Bombay system has no more escaped criticism on the score of its tendency to stimulate consumption than the outstill system in Bengal, and that there are important differences both in regard to the class of people who live by distilling and in the absence of a system of village officers, which would render the introduction into Bengal of

either of the systems most generally prevalent in the other presidencies, a difficult task involving a dangerous increase in the lowest grades of excise officers. His Honour will, however, be glad to adopt any suggestion for improvement which may, on examination by his officers, be considered desirable. Meanwhile, as indicating the extraordinary difference that exists in the results of these systems, he would call attention to the circumstance that in 1886-87 the incidence of the revenue from country liquor was 456 rupee per head of population in Bombay, compared with 085 rupee in Bengal; and that under the Madras system there are 26,633 country spirit shops in a population of 30,868,504, against 4,280 in a population of 66,591,453 in Bengal.

4. The real deductions to be drawn from these differences do not perhaps lie on the surface, but the very existence of such differences, indicating as they do the intricacy of the problem and the necessity of a close grasp of the various circumstances on which in varying localities a successful solution of it must depend, points unquestionably to the expediency of giving immediate effect to the recommendation made by Mr. Buckland for the appointment of a separate Excise Commissioner. It appears to be fairly established, both by positive and by negative experience, that the Excise administration suffers, if it is not conducted by a single officer, charged, under the control of Government, with the sole duty and responsibility of directing it. The grounds of his proposal for the appointment of an Excise Commissioner are fully set forth by Mr. Buckland, and Sir Steuart Bayley accepts his general reasoning as correct. His Honour understands that such an officer is employed under nearly every other administration in India. In Bengal, where there is a Board of Revenue as well as a body of Divisional Commissioners, it has hitherto not been considered necessary to create such an appointment: but it is impossible, without making considerable changes in the constitution of the Board of Revenue, for either of the two existing Members to take upon himself the duties of a peripatetic Commissioner of Excise in the way in which those functions are exercised in Madras and Bombay; and until it is found by experience what effect the appointment of a separate Excise Commissioner would have in relieving the Board and the Commissioners of a portion of their work, the Lieutenant-Governor would propose no change in the constitution of the Board. He is convinced that for the first few years the work to be done in improving existing methods and preparing for larger reforms will, considering the enormous area of Bengal and its great variety of conditions, be found more than sufficient to occupy the whole time and attention of the most energetic officer without giving him any additional duties whatever, and the work, which is essentially that of a peripatetic officer, will not clash with the control and supervision of a central office such as that of the Board. Hereafter, when the experimental stage is passed, there will probably be ground for reconsidering the constitution of the Board. The Lieutenant-Governor does not hesitate to express his conviction that the experimental appointment of such an officer will do far more than repay its expenses in increased revenue, apart from the admitted necessity of reforming the existing excise administration of the province, and he would therefore propose that the appointment be created, in the first instance, experimentally only for a period of three years. Mr. Buckland's estimate of a salary Rs. 3,000 rising to Rs. 3,500 a month appears, however, to be unnecessarily high. Sir Steuart Bayley would recommend a salary on the scale of Rs. 2,500 and annual increments of Rs. 100, so long as the appointment is continued, up to a maximum of Rs. 3,000, together with a fixed travelling allowance of Rs. 250 a month. Less than this would not suffice to secure the services of an officer of the necessary qualifications. Finally, in view of the experimental character of the appointment, His Honour considers it unnecessary to propose any legislation to give the Commissioner independent powers. He can by executive order be empowered to deal directly with Collectors of districts, and he can for the present act under the general control of the Board.

5. I am desired to express a hope that the Government of India will see fit to recommend this proposal for the sanction of His Lordship the Secretary of State.

No. 23, dated 22nd January 1889.

From—The Government of India,

To—The Secretary of State for India.

We have the honour to transmit, in original,* a number of identical memorials addressed to Your Lordship by certain Associations in Bengal, in favour of the general abolition of outstills in that province, and the introduction of a system of local option as regards the establishment of liquor-shops.

2. The character and extent of the outstill system in the various provinces of India have been under careful enquiry, and we propose shortly to submit a report of the results of this enquiry to Your Lordship in accordance with the promise made in paragraph 5 of our Despatch No. 213, dated 11th August last. In the meantime, we have asked the Lieutenant-Governor of Bengal for an

expression of his opinion on both the general questions raised in these memorials. The opinion of the Lieutenant-Governor will be forwarded to Your Lordship in due course.

No. 13 (Revenue), dated 31st January 1889.

From—The Secretary of State for India,

To—The Government of India.

I forward, for the consideration of Your Excellency's Government, five letters which have been laid before me by a Member of Parliament who takes much interest in Indian questions. These letters are apparently from tea planters in the province of Assam, and they were written in reply to a circular from Messrs. Finlay, Muir & Co., who are merchants in Calcutta and agents for tea gardens. The writers complain of the way in which outstills and liquor-shops have been opened, sometimes in spite of the planters' protests, close to or upon tea gardens; and they state that the facilities for drinking, the evil of drunkenness among tea garden labourers, and the drink revenue have all increased greatly during the last few years.

2. I have recently had under my consideration an interesting report by Mr. H. C. Williams on the administration of the Assam Excise Department during the year 1887-88. I observe that for the province of Assam the total receipts, including local duty and license fees, on account of "country spirits," rum, imported liquors, tari and rice beer, during the last four years have been,—

	R
1884-85	2,61,661
1885-86	2,74,683
1886-87	2,81,398
1887-88	2,40,300

During these years, therefore, no great increase has accrued on the Assam drink revenues. The revenue is raised on the outstill system; but no limit is placed on the capacity of a still nor has any check been imposed on the quantity of liquor made. The estimates of liquor sold or consumed are said to be untrustworthy. The decrease of revenue in 1887-88 is due to the fact that the Commissioner refused to license the usual number of country spirit shops in one of the tea districts; but the Chief Commissioner says of Sylhet that, so far as the statistics go, they "show that the decrease in revenue was accompanied by an increase in consumption, which would be extremely unsatisfactory."

3. It is clear, however, that the Revenue officers of Assam are mindful of the views of the tea planters on the drink question. One district officer writes (concerning Sibangor), "it was of course out of the question to flood the district with its large tea garden population with spirits at two annas a bottle." The Commissioner of the Assam Valley districts writes, that he and the officers under him defeated a combination that "would have flooded the country with cheap liquor." When it is remembered that the consumers are tea garden coolies, and that their masters have always protested against the supply of cheap liquor and the consequent drunkenness, it is, I think, clear that we are bound to do what we can to maintain the price." Another district officer writes (concerning Lakhimpur), "the increase of the still-head duty has driven us back upon the outstill system. But the natural consequence, increased consumption and increased drunkenness has not, perhaps, ensued, because I have largely reduced the number of shops." The Commissioner of Excise, Mr. Williams, says, "The only complaints from garden managers of drunkenness among tea garden coolies or against country spirit shops came from Cachar, where the manager of Subang garden applied for a license to sell rum, on the ground that the country spirits sold by the neighbouring shops contained poison. Two bottles, however, were analysed by the Chemical Examiner, who failed to detect any poisonous substance in them."

4. Paragraph 23 of the report shows that there had been "a very marked decrease in the price" of country spirits in the Surma valley, especially in the Sylhet district; but the authorities were considering measures to check this undue cheapness of liquor. In the Assam Valley country spirits seem to be dear. Paragraph 18 shows that in that valley 95 samples of liquor were tested, and it was found that their average alcoholic strength was 48° under proof, and their average price was from 12 to 13 annas a bottle. Relatively to the rate of wages, which may be quoted at 24 annas a week in Assam against 20 shillings in London, drink is far dearer for the Assam labourer than for the labourer in London, where a bottle of gin about 30° under proof can be bought for two shillings. For a bottle of weaker liquor costs the Assam tea coolie half his week's wage, while a bottle of stronger liquor costs the London labourer one-tenth of his week's wage.

5. In connection with these letters from Assam tea gardens, I have considered again the papers received with the Marquis of Dufferin's letter, No. 250, dated 16th October, concerning the excise system and liquor-shops in the Darjeeling district. There also the tea planters had protested against the increase of drunkenness and the increase of liquor-shops; and a public meeting had been held at Darjeeling on the subject. The papers forwarded with the Government of India letter quoted show that in the Darjeeling district the outstill system prevails; that there are now 38 licensed outstills in the district as compared with 45 outstills eight years

* Copies were not kept and the originals have not yet been returned by Her Majesty's Secretary of State.

ago; that the population has increased, and that the yearly liquor revenue of the district has increased from Rs 37,000 to Rs 50,000 during the same period. No limitation in the size or capacity of outstills has been enforced. The people of the district are said to be much addicted to drinking; and the local officers believe that, if liquor shops were closed, much illicit liquor would be consumed. Lord Dufferin's Government considered that the local authorities had been for years dealing with the matter in a judicious way and upon sound principles.

6. It is worthy of note that some tea planters do not object to their coolies having moderate quantities of wholesome spirits. One of the five planters, whose letters are now forwarded, writes that in former years, when liquor licenses went cheap, "planters occasionally bought them up; now the price is very different." And a table at paragraph 28 of the Assam report shows that tea planters imported 10,230 gallons of rum during the year 1887-88, while licensed vendors imported 3,615 gallons.

7. There has been much said about the liquor traffic in the tea districts, and there is some apparent discrepancy between the account of matters as given by the planters and the account gathered from official reports. I therefore commend the matter to the consideration of Your Excellency's Government, with the suggestion that further and very careful inquiry into the facts, and into the need for change in the excise administration of the tea district, may be advisable. The paper published at pages 2096-2100 of the *Calcutta Gazette* of the 17th October last shows that an independent inquiry into allegations made regarding excise affairs in the Hooghly district brought to light valuable information, and formed the basis for important changes in the local excise arrangements. I should be glad to receive at an early date a copy of any instructions you may issue upon this matter.

Dated 21st September 1888.

From—H. BALD, Esq., Manager,
To—Messrs. FINLAY, MUIR & Co.

With reference to your Circular No. 125, and dated the 17th instant, I beg to draw your attention to the accompanying report of a public meeting of the Darjeeling Temperance Society, held on the 7th June last. I had the honour, as you will see, to second the first resolution which was passed at that meeting. My speech on that occasion is reported at pages 25-28. As regards facts stated by me I might refer to the part marked at page 26 of the report. In addition thereto I may mention what I forgot to do at the time, that another consequence of the evil of drink among the coolies is the fearful extent of gambling that prevails among them. They carry on this vice very frequently all night long, and incapacitate themselves from doing their work in the day-time.

Then again it should be remembered that Sunday is the market day in Darjeeling, and therefore the only day in the week on which the coolies can go up to Darjeeling to procure their supplies of food for the week. I have already mentioned in my speech how the poor men return drunk to the garden after having wasted the bulk of their pay, or advances of pay, in drink. But that is not all the effect of their Sunday's drinking, as Monday morning's muster always shows a large number of absentees.

As regards any suggestions I have to make for the repression of this terrible evil, I do not see that I could do better than refer to the proposals made by Mr. D. Sutherland at the meeting in question, as reported at pages 43-46 of the report, viz. :—

- 1st.—The appointment of an independent Commission to inquire into the whole matter.
- 2nd.—The abolition of the drink traffic; in other words, the closing of every outstill and every liquor shop.
- 3rd.—Legislation in respect of alcohol as a poison; in other words, restricting and regulating its use and sale as any other poisonous drug.
- 4th.—Adoption of the principle of local option.

Dated 8th October 1888.

From—G. FITZGERALD, Esq.,
To—Messrs. FINLAY, MUIR & Co.

I beg herewith to reply to your circular letter regarding the working of the outstill system. I may commence by saying that it is a subject which has been attracting a good deal of my attention lately, and I have even been planning over in my mind the best means of bringing such a crying evil before the notice of the public. I am therefore sincerely glad to learn that the Calcutta Missionary Conference has taken the matter up.

There is not the slightest doubt that the "Government grog shops," as they are commonly termed, are doing a vast amount of harm among the Native population, and especially to the liquor (the shop here is open from 6 A.M. to 9 P.M.). Wherever there is a large-sized garden a grog-shop is sure to be found at the nearest convenient point. Planters have protested over and over again against their erection, but without effect; in fact, I know of a case in which Government tried to force a shop on to land actually belonging to the garden, and it was only after a long fight that the manager won the day.

Sunday is, of course, the great day for drinking, and, driving by, I have come across coolies lying literally dead drunk at intervals on the road, covered with mud from head to foot, and have had to have them rolled on one side to clear the way for my trap. One of my best

men got leave one day, bought six bottles of country spirits at a shop about four miles away, and on his way home fell across the railway line, smashing his bottles, and lying insensible until, luckily, picked up by another coolie. It is needless to say that the drinking leads to rioting and wife beating; cases, however, seldom come before the notice of the Government; were they to do so, coolies would be constantly absent from the gardens, so the planter, as a rule, settles these matters himself.

On Mondays the coolies take longer over their work, and some of them fail to accomplish their very moderate tasks at all and the unvarying and stereotyped excuse of the Mohurries is this, "They were drunk yesterday; they are feeling it to-day."

Speaking to my Native Doctor the other day as to the harm the grog shop was doing, he told me it was just the same in Bengal, and that when he returned there on leave after several years' absence in Assam he was astonished to find that the most respectable people had taken to drinking country spirits.

Six bottles per head is the Government allowance for sale daily; this rather puts the old "two bottle" days of our forefathers in the shade. The Chubwa grog shop license costs Rs 2,500; the yearly profit amounts, I understand, to Rs 1,200, or 48 per cent. on the capital invested.

In former days, when the license purchase did not amount to any great sum, planters occasionally bought them up; now, the price is very different.

It is easy enough to give you statements of facts (although Chubwa is really a very quiet garden), but it would be impossible for me to suggest any remedy that would wipe out the evil and still suit the Government Exchequer. It is a terrible evil and a growing one, and for "poor humanity's" sake, I can only hope this well directed agitation may lead to the discovery of some practical scheme to effect its cure.

Dated 8th October 1888.

From—P. WHITTON, Esq., Superintendent,
To—Messrs. FINLAY, MUIR & Co.

In reply to your Circular No. 125, re the working of the outstill system, I have the following remarks to make.

Annual licenses are freely granted all over this district, the only restriction being that no liquor-shop be within five miles of another. The licenses are sold by auction, and are generally, I believe, handed over to the highest bidder.

From the number of shops scattered all over this district, and especially in the vicinity of the tea gardens, the natural result is a cheap and plentiful supply of liquor, which cannot be otherwise than hurtful to the health and general well-being of the coolies. Unless the system was entirely abolished, I fail to see what remedial measure, short of that, would prove to be of any good or lasting effect. Beyond affording a fruitful source of revenue to the Government, I think no other argument can be put forth in its favour, for, though it may develop the natural resources of the country to some extent, the evils in connection with it far outweigh any good it may do in that respect.

Dated 8th October 1888.

From—W. HENDERSON, Esq.,
To—Messrs. FINLAY, MUIR & Co.

I am in receipt of your letter, dated the 17th of September, soliciting information regarding the outstill system.

I regret to state the sad fact that drunkenness among garden coolies has spread to an alarming degree, since its promotion and encouragement by this outstill system. Any attempt to abolish or even lessen this growing evil will be hailed with pleasure.

Since the introduction of this odious system in 1883, the consumption of country spirits has, I am certain, increased sevenfold (possibly more), and it is increasing yearly, judging from the new stills that periodically spring up here and there all over the districts.

The Local Government allow and cherish these stills contiguous to our gardens and bazars. There are cases on record of proprietors and managers having laid the matter before the Local Government, clearly demonstrating the injury the industry and the health of the coolies had and were receiving at their hands from the propagation of such a system, but the said Local Government only lent a deaf ear. There are cases where managers have objected to allowing a still in the grants under their charge, but to no purpose,—they were enforced.

The manufacturing places are chosen and fixed by the Local Government. These outstills are put up to auction yearly, and the right to manufacture and sell country spirits knocked down to the highest bidder. They are readily disposed of at large prices to eager competitors, bent on aggrandizement at the expense of our tea gardens and coolies' health, by making and selling them a venomous compound, at four annas per quart bottle, and termed by the Local Government wholesome country spirits.

Before these outstills were created, shops where spirits could be procured by coolies were few and far between, and the said spirits could not be purchased at less than one rupee per bottle. During these times the coolies had little or no temptation to drink, and were, although earning less money, in a much better pecuniary state than at present. The roadside and bazar outstill absorbs their surplus cash, aye and more, because food and clothing are often curtailed to provide the grim fire-water.

I am not aware of any one exercising the function of an excise officer, by way of testing the quality of the liquor sold to the Natives, to see that the spirit so manufactured and sold contains no deleterious ingredient likely to cause hurt to the immediate health of those indulging. So that, as far as I know, there is no check upon the avaricious lessee of the said stills, and the consequence is spirits are made from the cheapest material found to yield the greatest return for the outlay, and is, as a rule, largely adulterated with most obnoxious and injurious stuffs. Just for a moment consider the price, four annas for a quart bottle, and you will readily comprehend the kind of liquor the coolie gets for his money. I may mention they don't only get drunk upon it, but go mad, and become raving bedlamites for some time.

I also note that, since the introduction of this outstill system, the coolies who indulge are much more liable to sink under an attack of sickness, and, if the Sanitary Reports are correct, sickness has increased since the system in question came into force. I don't mean to say that the whole increase is due to the greater facilities the Natives now have of obtaining intoxicating liquors, but we can with safety credit it with a very heavy percentage.

On many gardens work is often much impeded by coolies being incapacitated for labour by the over-indulgence in these spurious spirits, thereby rendering an injury not only to the coolies, but to the planter.

I can only add, in conclusion, that the revenue derived from the outstills is directly at the expense of the welfare, health, and lives of the Natives, not to speak of the tea industry.

I have confined my remarks to Natives employed on tea work; other than this I am not conversant with, but I have no doubt they suffer in a like ratio.

Dated 14th October 1888.

From—J. G. FRASER, Esq.,

To—Messrs. FINLAY, MUIR & Co.

Tafflong is well supplied with grog shops, and drunkenness is the consequence: six years ago there was only one grog shop at the north-east corner of the garden, where the bazar is held twice weekly, when the people fully availed themselves of the convenience. Two years later the garden was extended two miles to the west, and the people on the garden increased from 800 to 600, and it must have been thought that another grog shop at the west end would be a sure source of revenue. There is not a habitation within a mile of it. I was asked if I objected to place a shop there, and protested all I could to prevent it. The shop was placed there, and is there now, and only 200 yards from the cultivation, to induce the coolies working there to part with their money. I have often sent carts and men to carry home the helpless coming from the east and from the west, some more or less injured by falls and fights, and unable to work for days and some for weeks. This is going on every week. But, as yet, only three cases proved fatal on the spot,—one woman was trampled to death; another young man was left drunk in the garden by his brother and crawled home himself, next morning the skeleton of the other was found surrounded by jackals; lastly, another man in a mad fit of drink killed his wife with an axe. I have no doubt half the sickness on the garden is caused by the stuffs supplied at these shops, and to which, so far as I know, there is no limit or restraint. If the coolies go beyond these shops a mile or thereabout, to Khassia villages, for grog they consider better, and are caught, they are either imprisoned or fined one or two or three months' pay. These may be coolies of Act I of 1882 for the protection of immigrants. This incapacity for work chiefly through drink has been a great source of annoyance to managers, and a great loss to gardens, while it seems impossible to prevent it. For when a site is applied for any grog shops it is sure to be granted, let the objections be what they may.

No. 55, dated 19th February 1889.

From—The Government of India,

To—The Secretary of State for India.

In our Despatch No. 213, dated 11th August 1888, we undertook to furnish Your Lordship with information regarding the nature of the outstill systems as administered in the several Provinces of India and the extent to which they are in operation in each case. This information was called for from Local Governments, and has now been received. We propose in the following paragraphs to summarize its substance, supplementing it where necessary from the Excise administration reports.

2. In the Madras Presidency there are certain scattered tracts in which the distillation of spirit from toddy is a process both simple and inexpensive. Direct distillation in these tracts can only be suppressed either by the employment of a very large preventive service or by the establishment of a system of outstills. To the first of these measures there are obvious objections, and, under

the conditions that exist, it could not be made effective. The second has therefore been adopted, but precautions are taken to prevent excess in production and consumption. The strength of the liquor issued is prescribed; the minimum retail price of it is fixed; while the stills and places of sale are as few as the conditions of the case permit. The system, so guarded, is in force over a gross area of 17,324 square miles, or less than one-eighth part of the whole Presidency.

3. Although the area under the outstill system is small in Madras, it is even smaller in Bombay. Central distilleries supply the whole Presidency, with the exception of three isolated tracts covering a gross area of about 7,500 square miles. In these a limited and guarded system of outstills is maintained, partly on account of the rugged nature of the country and the migratory habits of a scattered population, partly on account of the facilities for illegal domestic distillation from toddy and mowha flowers, and partly because of the ease with which cheap liquor can be smuggled in from neighbouring Native States. British and Native territory is much interlaced in this Province, and from this cause serious difficulties were formerly experienced in excise administration. To a great extent these difficulties have now been overcome by arrangements under which the excise administration of the States concerned is controlled by the Bombay Government. These arrangements have made it possible to maintain the central distillery system in what is practically universal use. Even in Sind, which up to 1887 was managed on a system of farming, the central distillery plan has now been adopted throughout.

4. In the Punjab, which adjoins Sind, there is practically no outstill system at all. Outstills are allowed in two tahsils of the mountainous district of Kangra; but their capacity is regulated, and in 1887-88 their whole outturn was less than 3,000 gallons, which is equivalent to a consumption of one bottle of proof spirit per head in fourteen years in the first tahsil, and in twenty-nine years in the second. In all other parts of the Province the central distillery system is in force.

5. In Lower Burma the consumption of spirit made after Native methods is very small, and only yielded a revenue of Rs. 1,16,483 in 1887-88. This small consumption is distributed over a very large area; 49 stills, scattered over districts so distant as Arakan, Pegu, and Tennasserim, participate in the production. The difficulties of transport are so great and the physical features of the country so unfavourable to the maintenance of a direct supervision over manufacture that it does not seem probable that production can be successfully concentrated. The District Officers have unanimously reported that it cannot, though it will be observed that the Financial Commissioner is disposed to recommend that the experiment should be tried. The outstill licenses, which convey the right to manufacture and sell country spirits, are sold by auction annually. The District Officer fixes the number of days a week, or a month, on which the still may be worked. The spirit is made from either cane or toddy sugar.

6. In the North-Western Provinces and Oudh a considerable area, namely, 36,824 square miles, with a population of nine millions out of a total area of 106,111 square miles and a population of forty-four millions for the Province, is administered under the farming or outstill system. "Farming" is merely an expanded outstill system. In the tracts where it has been introduced, the licensee secures the right of making and selling liquor within the limits of the "farmed" area, including control over a large number of outstills and a monopoly of the liquor traffic. Under both systems the Government prescribes the number of stills and shops and has laid down rules which require the limitation of the capacity of the stills. It seems, however, that this last condition has not been enforced. As we have not yet received the report of the Local Government, we are not aware of what view they take of the omission, or of the question whether the outstill area might not be further restricted and the conditions of the licenses made more severe. It appears from the letter from the Board of Revenue, forwarded by that Government, that reform in this direction is likely to be undertaken, and if we do not receive satisfactory explanations we shall take care that the matter is not lost sight of. The revenue derived from the outstill system in 1887-88 is stated at about Rs. 6,00,000 or less than one-sixth of the total revenue from excise on country spirits in these Provinces.

7. In the Provinces referred to in the preceding paragraphs, resort has been had to the outstill system either to only a comparatively small extent, or under exceptional circumstances. It is, however, the prevailing system in Bengal, the Central Provinces, Assam, and the Hyderabad Assigned Districts. In all these Provinces the number of shops is regulated by the Government, and in Bengal, the Central Provinces and part of Assam, further restrictions, to which we shall presently refer, are imposed with a view to limit production.

8. In Bengal the outstill license permits the manufacture and sale of country spirit, the produce of a single still, at a fixed place. No separate duty is charged, but an upset fee is fixed which is calculated on the approximately ascertained local demand or consumption of the shop, multiplied by half the rate of duty fixed for country spirit for the district. The license is put up to auction and sold to the highest bidder above the upset fee. The size and capacity of the still, and the number and capacity of vats in which the yeast for distillation is prepared, are regulated by the local demand on which the upset fee has been calculated. No outstill is allowed within a certain distance outside the area appropriated to a central distillery. In districts where the dual system, distillery and outstill, is in force, a minimum retail price per bottle of liquor, both for distillery and outstill shops, has been fixed. Precautions are taken to prevent as much as possible the smuggling of outstill liquor into distillery areas. The facilities for this smuggling are so great and various, and the means of detection so small, that the only hope of effectually stopping it is by forcing the price of outstill liquor, at all events in the neighbourhood of distilleries, to the level of that of distillery liquor. Measures to secure this are being gradually introduced, the cost of production in outstills has been increased by strictly limiting the capacities of the stills, and by insisting on the payment of license fees proportioned to their possible outturn as ascertained on the most approved methods. The outstill revenue was **R81,91,884** out of a total revenue from country spirits in 1887-88 of **R52,05,122**, or 61 per cent. There were 8,585 outstill shops out of a total number of 4,105 retail places of sale.

9. The consumption of the greater portion of the Central Provinces is supplied from contract stills or outstills. Contract stills are built and maintained by Government, and can only be worked at places where daily supervision by Government officials or by the Police can be secured. Control is secured by taking a daily fee for each still in use (roughly proportioned to the number of *seers* of mowha with which the still can be charged) and by seeing that only those boilers are used in respect of which the day's fee has been paid. The taxation of production at these stills is thus completely regulated, and the system does not differ in principle from that of centralised manufacture. They are said to be more easy and less expensive to manage than central distilleries. At outstills, there are no restrictions upon the manufacture other than those imposed by the limitation of the number of licensed shops to be supplied, and of the size of the vessel used in distillation. Outstills supply the demand of rural tracts and are erected by the distillers at their own expense on sanctioned sites, and receive only occasional inspection. In 1887-88 there were 118 contract stills and 1,683 outstills supplying an area of 44,000 square miles, and the outstill revenue was **R3,96,375** out of a total revenue from taxation of country spirit of **R13,99,631**, or 28 per cent. The physical nature of the outlying districts of the Central Provinces and the great length of the frontier which marches with Native territory render the extensive adoption of the outstill system inevitable.

10. In Assam also, the control is less severe than in Bengal, and the maintenance of the system as administered is only justifiable as a consequence of the physical character of the country, the great facilities for illicit production, the difficulties of transport, the size of the districts, and their sparse population. The sites of the shops are settled by the District Officer subject to the approval of the Commissioner, and the right of preparing and selling country spirits at them is sold annually by auction. One still is allowed to each shop; but where a purchaser is the licensee of more than one shop, he may work in one shop as many stills as he has shops. The capacity of the stills, and the hours within which they may be worked, are defined in the license. We propose to invite the Chief Commissioner's attention to the desirability of attempting to introduce some of the further safeguards insisted on in Bengal and Madras.

11. In the Hyderabad Assigned Districts the farming system is in force. It is described in the Administration Report in the following terms:—

“The system of administration in the Hyderabad Assigned Districts of the excise revenue is what is called the farming system, whereby the monopoly of vend within a given area is put up to auction and is disposed of to the highest bidder. The number of retail shops for country spirits is limited to what is considered the requirements of the people, and the contractors are on no account allowed, without the special sanction of the Deputy Commissioner, to increase the number. The object of this restriction is to obtain the highest amount of revenue distributed among the smallest number of places of vend, or, in other words, to heighten the price of liquor, as far as possible, without increasing facilities for obtaining it. The population per retail liquor-shop is 1,109. The only spirit manufactured in Berar is that distilled from mowha, and mowha trees abound in the province.”

12. Your Lordship will observe that, except in Bengal and Berar, the conditions which the several Local Governments consider necessary to justify the introduction of the outstill system into any locality are, sparseness of population, difficulty of transport, want of proper means of communication, and physical features unfavourable to the working of a centralised system. There is no room for doubt that in localities where these conditions exist the outstill system is the most suitable yet devised for taxing consumption. The question whether it can be satisfactorily worked under the conditions which prevail in a large portion of Bengal, is one which is at present engaging the anxious attention of the Local Government, and Your Lordship will find, in the enclosures to our Despatch No. 22, dated 22nd January, valuable information regarding excise administration in that Province. The Bengal Excise Commission of 1884 advised that the regulation of outstills was quite possible under safeguards intelligently devised and energetically applied. It is obvious that there is not necessarily any difference of principle between the system which taxes consumption by a duty on the quantity of liquor passed out of a guarded enclosure and that which adjusts the duty to the producing capacity of a still without placing the latter under constant and direct supervision. If it is possible in practice either to enforce a limitation of production and impose duty accordingly, or to adjust the duty to the full producing capacity of the still, there can be no advantage in superseding outstills by central distilleries. Under such conditions every gallon of spirit would pay full duty, liquor could not be unduly cheapened at the cost of the revenue, and obviously the cause of temperance could not suffer. If again the restrictions on consumption be alone regarded, the device of fixing a minimum price on the sale of all outstill-made liquor will be effective if it can be enforced. There was some hesitation at first in Bengal in accepting this device as a possible solution. The experiment was, however, made in those districts where the dual system of central distilleries and outstills exists, mainly with the view of checking competition between distillery and outstill liquor. So far as information has been received, there is reason to be satisfied with the result, and it is understood that the Bengal Government contemplate fixing minimum prices in all districts. The same condition is enforced by the Government of Bombay in the case of the outstills in the Ratnagiri and North Kanara Districts. The Excise system in Bengal must, however, be still considered as in an experimental stage, and we have, as reported in our Despatch No. 23 of the 22nd January, requested the opinion of the Lieutenant-Governor on the question whether, instead of being given a more extended trial, the outstill system should be generally abolished.

13. In considering the propriety of superseding the outstill system in Bengal, it is necessary to recollect that the only immediate alternative is the sudder distillery of Northern India, which is simply a guarded enclosure containing a number of native stills. There are, however, difficulties in the way of the general introduction of sudder distilleries unless extensive changes in the ordinary processes of manufacture are introduced. The spirit made in the native method is far from pure and, when manufactured from the flower of the mowha tree (*bassia latifolia*), which is the chief material used in Bengal, the Central Provinces, and the North Western Provinces and Oudh, will not bear transport, and rapidly deteriorates. Such spirit must, therefore, be manufactured near the place where it is consumed, and this necessitates the maintenance of a large number of distilleries in districts where the sudder distillery

system is in force; for instance, in the Central Provinces, it is calculated that one of these distilleries supplies only the country within ten or twelve miles. It should, however, be borne in mind that in Madras and Bombay the introduction of European apparatus and methods has resulted in the production of country spirit of a class which will endure transport over long distances, and which does not deteriorate when kept. Moreover, the preventive establishments in those Provinces are efficient, and it has consequently been found possible to concentrate the manufacture, with the result that the number of central distilleries is in striking contrast with the number in Northern India. Thus in Bengal, the number of central distilleries in 1869 was 257, and in 1878, the year preceding the revival of the outstill system, 211; in the Punjab there are at present 65; while in Madras, in 1887-88, two-thirds of the whole Province was supplied from only 19. The difficulties attending the establishment of an effective preventive agency are perhaps not likely to be as successfully overcome in Bengal as they appear to have been in the two Southern Presidencies. But it should certainly be kept in view that the only satisfactory solution of the difficulties attending the central distillery system, if the decision to suppress outstills is taken, seems to lie in the adoption of either the Madras or Bombay method, and in the introduction of a radical change into the customary processes of local manufacture. The Bengal Excise Commission, however, advised in 1884 against the adoption of European methods of production in Bengal, and their views receive some confirmation from the fact that one of the two distilleries established on this footing has been closed, and that the trade is languishing. But looking to the satisfactory results achieved elsewhere, it seems to us that the question is deserving of further consideration, which it will doubtless receive at the hands of the Bengal Government in connection with the report submitted by Mr. Buckland on the Bombay and Madras systems, a copy of which was forwarded to Your Lordship with our Despatch No. 22, dated 22nd January last.

14. The table in the margin, which shows the fluctuation of excise revenue in Bengal under the outstill and distillery systems, is very significant of the effects of the hasty and ill-considered introduction of the centralised system, regardless of local conditions. The orders for the general suppression of outstills in Bengal were made peremptory in 1863. The immediate result was a large loss of revenue, which did not regain even the standard of 1863-64 until 1871-72, and then only after it had been again found necessary to resort to outstills. The habits of the people did not undergo any violent change during this period, and the only possible inference from the great fluctuations in the revenue is that the adoption of the centralised system, under conditions to which it was unsuited, led both to a great loss of public income and to a great increase in illicit drinking. Other provinces have undergone the same experiences. A striking illustration of the impossibility of successfully replacing the outstill system by that of central distilleries, under all conditions and in all localities, is found in a passage from the

YEAR.	COUNTRY SPIRITS.			REMARKS.
	Outstill revenue.	Distillery revenue.	Total revenue.	
1	2	3	4	5
1860-61	8,78,060	9,74,882	18,52,942	
1861-62	8,12,624	10,57,925	18,70,549	
1862-63	7,34,188	10,24,045	17,58,233	
1863-64	8,26,118	11,29,429	19,55,547	
1864-65	14,67,944	3,05,330	17,73,274	Orders for suppression of outstills "made peremptory."
1865-66	12,46,286	1,92,220	14,38,506	
1866-67	7,85,795	35,865	8,21,660*	
1867-68	12,37,557	27,453	12,65,010	
1868-69	16,11,292	34,055	16,45,347	
1869-70	15,28,257	35,647	15,63,904	
1870-71	18,07,450	39,878	18,47,328	Outstill system again introduced.
1871-72	18,11,273	1,23,832	19,35,105	
1872-73	19,86,279	2,34,989	21,21,268	
1873-74	20,92,878	2,42,365	23,35,243	
1874-75	20,36,335	1,91,727	22,28,062	
1875-76	22,41,591	2,68,473	25,10,064	
1876-77	23,30,773	2,94,626	26,25,399	
1877-78	25,41,621	3,49,439	28,90,460	
1878-79	16,97,085	12,73,826	29,70,911	Board of Revenue with-draw the orders limiting the capacity of outstills.
1879-80	18,75,092	18,13,759	31,88,851	
1880-81	11,81,717	30,39,582	42,21,299	
1881-82	12,60,144	33,60,051	46,20,195	
1882-83	18,48,214	34,78,084	48,26,298	
1883-84	18,74,755	38,47,976	52,22,731	
1884-85	13,88,520	34,66,691	48,55,211	Excise Commission re-commenced central distilleries for urban tracts, and more severe restrictions over outstills.
1885-86	15,33,773	29,76,455	45,10,228	
1886-87	18,29,229	29,62,020	47,91,249	

* The entries against the year 1866-67 represent figures for 11 months from May to March, as the year was then changed from May to April. The year was also a famine year.

incomes have undergone the same experiences. A striking illustration of the impossibility of successfully replacing the outstill system by that of central distilleries, under all conditions and in all localities, is found in a passage from the

report of the Commissioner of Excise in the North-Western Provinces and Oudh for the year 1882-83, which is as follows:—

The figures given in the report for 1871-72 are as startling as any to be found in recent years, and show clearly enough that in the Bundelkhand districts the distillery system utterly broke down:—

	1870-71.			1871-72.		
	Distillery system.			Farming system.		
	R	a.	p.	R	a.	p.
Tirohan and Badausa Tahsils of Banda	173	8	0	6,617	8	0
District of Hamirpur	2,296	8	0	20,400	0	0

It is inconceivable that the receipts for 1870-71 in any degree indicated the consumption of spirits in the two districts, or that those for 1871-72 proved a rapid change in the habits of the people. The conclusion seems to be obvious, either that the distillery system was wholly unsuited to the country, or that it was badly worked. Both objections were probably true. The distillery system was entirely unsuited to the southern portions of both districts, unless a strong and efficient preventive force had been maintained; and in the northern portions, in which there were only the difficulties that are experienced elsewhere, it seems incredible that in Hamirpur much attention can have been paid to this branch of the administration. Another tract with which also I happen to have personal acquaintance furnishes similar statistics. In the Robertsganj Tahsil of the Mirzapur district the revenue from country liquor fell from Rs. 421 to Rs. 11, and rose again on the re-introduction of the farming system in 1868-69 to Rs. 2,000, and subsequently to a steady average for many years of over Rs. 6,000—a sum which the sub-division of the farm and the consequently increased competition have trebled. Here, too, there can be no reasonable doubt that the introduction of the distillery system did not stop drinking, but that in a country for which it was entirely unsuited it gave a fresh impetus to the use of illicit liquor.

The failure of the distillery system was no doubt partly due to inefficient administration, but, even allowing for this, the results stated in this quotation are sufficiently remarkable.

15. Whatever the eventual decision may be on the question whether the outstill system can be successfully applied to whole Provinces, we submit to Your Lordship's judgment that the information now collected shows that there is no reason for supposing that the Local Governments have shown any indisposition to recognise the necessity of doing everything that is possible to keep consumption under control, even in those tracts where the maintenance of the outstill system has been found to be inevitable, or where it is under trial. We venture to think that this system, as generally administered, does not merit the description given in paragraph 4 of Your Lordship's Despatch No. 28 (Revenue), dated 19th April 1888, in which it is referred to as a system under which "it is in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can." In every case, even under the farming system of the North-Western Provinces and Berar, that power is subject to limitations of some kind—in all cases the number of places of sale is fixed by the Government, and generally either the number or capacity of the stills is limited, or a minimum selling price is enforced. It should in particular be remembered that the outstill system, except where it is undergoing a period of probation, is as a rule only admitted into localities where experience shows that any other system of taxing consumption must fail; that restrictions are generally enforced, and that these restrictions, so far as they go, are real and effective. In the statement attached to this Despatch Your Lordship will find statistics showing the extent of the operation of the outstill system in each Province.

16. We take this opportunity of making some remarks on the systems of excise administration in operation in Madras and Bombay, and of bringing to Your Lordship's notice the more important of the changes and reforms introduced by Local Governments since our Despatch No. 166, dated 25th June 1887, was written.

17. In Madras, the Local Government may fairly claim to have successfully solved the problem of controlling the consumption of country spirits. The system now in force was introduced at the recommendation of a Committee appointed by the Local Government in 1884. At the suggestion of that Committee the rights of manufacture and of retail sale have been separated; the areas, the right of retail sale in which is sold by auction, have been reduced with the object of eventually excluding the middleman and settling each shop sepa-

ately; and a system has been introduced, under which the retail vendor may purchase his supply of spirits from any distillery, instead of one under which each shop was affiliated to a particular distillery. This system was adopted from 1st October 1884, and statistics comparing the consumption of, and revenue from, country spirits in the districts into which it was then introduced are given in the margin. Your Lordship will observe that, with practically no increase of consumption, there has been a very great increase

in revenue. These figures indicate how fallacious is the argument, sometimes put forward, that because there has been a large increase of the Excise Revenue in recent years, there must have been a corresponding increase in consumption. Since the introduction of the new system there has been a general rise in the retail price of country spirits of from 8 annas to a rupee a gallon of spirit of 30° under proof. The comparatively large consumption in the year 1887-88 is attributed to the prosperity of the agricultural classes, but in view of it the Local Government has enhanced the fixed duty for the future. The system described above is now in force in the greater part of the Presidency, and, even in those localities where outstills are permitted, an attempt is being made to levy, by means of a tree tax, a quantitative tax on the weak toddy spirit produced, the aim of the Government being to extend to the whole Presidency a system under which a quantitative tax is levied on all liquor consumed. The efficiency of the preventive establishments, which enable this system to be successfully worked, has been already noticed.

18. The prevailing system in Bombay is that known as the "still-head duty, central distillery, and guaranteed minimum revenue system." Under this system, the right of manufacture and sale within a district is farmed, but the manufacture is concentrated in one distillery over which strict supervision is exercised. Every gallon passed out of it is taxed, and the temptation to the farmer to procure illicitly produced liquor and sell it cheaply is remote, as he is required to guarantee a minimum revenue. Statistics of consumption are only available for areas under the central distillery system, which has been gradually extended till it now practically comprises the entire Province. This gradual extension of the area renders it impossible to compare the consumption of the present with that of the past, or the consumption of one past year with that of another. As one system is now in practically universal use, it will be possible in future years to make this comparison; if made now it would be misleading. For the present, it will suffice to invite Your Lordship's attention to the very great increase in the rates of duty set out in Appendix No. II of Mr. Buckland's report, and to the decrease in the volume of the taxed consumption in the city of Bombay, as typical of the influences which have been in operation concurrently with the great increase of revenue. The consumption was 907,000 gallons in 1872-73, 630,000 in 1881-82, and 621,000 in 1886-87. The duty was, during this period, raised from R1 for proof spirit to R2.12 for 25° under proof spirit, and the revenue increased from R7,20,000 to R20,17,476. The chief difficulty which it has been necessary to overcome in Bombay was due to the intermixture of British and Native territory. The solution has, as stated above, been found in the acquisition by the Local Government of the Excise revenues of most of the Native States concerned, which has made it possible to restrict the outstill area to very narrow limits.

From the 1st January 1888, the Local Government has introduced, experimentally, into the districts of Thana and Kolaba a system, by which the purchaser of the right of retail vend pays no license fee and guarantees no revenue, but contracts to pay, as license fee, a percentage on the still-head duty on the spirits he requires, which he must procure from one of the public distilleries. We have as yet received no report from the Bombay Government regarding the measure of success that has attended this experiment, but it seems open to the objection that it leaves the farmer subject to the temptation to procure and sell illicitly-produced liquor.

19. In the preceding paragraph and in paragraph 5 of our Despatch No. 166, dated 25th June 1887, we have explained the difficulties resulting from the

	Consumption in gallons reduced to 30° under proof.	Revenue. R
1883-84	12,04,241	28,09,776
1884-85	11,85,678	•
1885-86	10,14,566	34,75,262
1886-87	10,84,474	38,02,136
1887-88	12,70,146	41,53,197

* (Omitted, as the year was one of transition from one system to another.)

interlacing of Native and British territory. Indications have appeared in the public press of a disposition to assert that the acquisition of the excise rights of Native States in certain cases has been prejudicial to the cause of temperance. To enable Your Lordship to estimate the justice of this accusation, we invite attention to the Proceedings of our Foreign

Internal, June 1885, Nos. 189-195.
" July 1888, " 333-342.

Department indicated in the margin,

which show that the outstill system which prevailed in Baroda and other States up to 1887 was accompanied by great abuses and the smuggling of cheap liquor into the adjacent British districts. The Government of India has also of late been freely charged with encouraging consumption for the sake of the revenue. It could not be expected that the excise administration of so vast an extent of territory should be incapable of improvement, and we do not assert that it is: mistakes have no doubt occasionally been made in particular tracts or by individual officers, but the accusation that the Government of India, or any Local Government, has knowingly stimulated the consumption of liquor in order to increase the revenue is altogether without foundation. The great increase in the revenue in recent years is mainly due to better administration and growing prosperity, and if there have been other causes at work, they are not such that the Government can be held responsible for them. The increase of revenue has been greatest where the control has been strictest.

20. Except the introduction of a regulated system into Upper Burma in 1888, the details of which were fully set out in our Despatch No. 159, dated the 16th June 1888, no further changes of importance have been introduced into the excise system of any Province since our Despatch of 25th June 1887 was written. More attention is being paid year by year to this department of the administration, and though the difficulties to be overcome are great and diverse in their nature, and though in some cases there may be room for difference of opinion regarding the suitability of the systems under trial, there is no reason to fear that the fundamental principles on which a revenue should be raised from the taxation of drink are likely to be lost sight of either by Local Governments or ourselves.

Statement showing the Revenue derived from the Outstill system, and the area within which it is in force.

	Outstill revenue. R	Total excise revenue from country spirits. R	Percentage of outstill revenue. 61	Outstill shops. 3,535	Total number of shops, country spirits. 4,105	Percentage of outstill shops to total shops. 86	Outstill area—square miles. 158,564	Total area—square miles. 189,900	Percentage of outstill area to total area. 10	Population outstill area. 4,676,034	Total population. 66,708,481
Bengal	31,91,334	52,05,122	61	3,535	4,105	86	158,564	189,900	10	4,676,034	66,708,481
Madras	8,05,938	52,18,029	15	4,200*	15,330	27	17,324	124,122	6	1,458,172	30,868,504
Bombay	13,37,588	68,27,728	5	378†	3,884	9	7,457	106,632	2	276,868	15,064,660
Punjab	7,997	7,64,714	1	15	1,196	1	2,578	106,632	2	7,198,657	44,107,869
N.-W. Provinces and Oudh	6,00,586	38,65,330	16	1,612	7,294	22	36,824	106,111	34	9,072,694	44,107,869
Central Provinces	8,96,375	13,99,631	28	4,190	8,854	47	43,998	84,445	52	5,314,550	8,980,294
Lower Burma	1,16,483	1,16,483	whole	...	...	...	...	87,220	...	...	3,736,771
Cooch	(Not in force)	(Not in force)	whole	229	229	whole	1,193	46,341†	2	178,056	4,881,426†
Assam	1,96,641	1,96,641	whole	1,442	1,442	whole	17,711	17,711	whole	2,672,673	2,672,673
Hyderabad	9,89,215	9,89,215	whole	1,442	1,442	whole	17,711	17,711	whole	2,672,673	2,672,673

* December 1888—Actually open 4,207. Sanctioned 10,317.

† Approximate.

† It must be recollected that this table deals with consumption of "country spirits" only, which term does not include rum. The Assam Government in 1887-88 reduced the number of "country spirit" shops in order to break down a combination of liquor-sellers, and substituted shops for the sale of rum. The old system has since been re-established. The Assam figures are therefore not typical ones.

No. 50C., dated 24th September 1888.

From—F. C. ANDERSON, Esq., Officiating Secretary to the Chief Commissioner, Central Provinces,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge Mr. Shirres' letter No. 4394, dated 11th ultimo, on the subject of the outstill system, and to reply thereto as follows.

2. Precise information is called for on the following points:—

- (1) the extent to which the "farming," "contract outstill" and "regulated outstill" systems are respectively employed in the Central Provinces;
- (2) the reasons for which in each case these systems are preferred to the more perfect system of the central distillery;
- (3) how far the description given in the extracts quoted in paragraphs 1 and 2 of the letter under reply correctly describes the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills; and
- (4) how far, in particular, these arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced.

A copy of the excise rules and circulars in force in the Central Provinces is also called for. A copy of the Excise Manual corrected up to date is accordingly forwarded (separate cover from Nagpur).

3. As to the first point, the returns recently received for the year 1887-88 show that the area supplied in that year from Sadar (central) distilleries was 10,410 square miles, from contract-stills 14,085 square miles and from outstills 43,996 square miles. Feudatory States and zemindari tracts, in which the zemindars enjoy the right of making their own excise arrangements, are excluded. In certain districts some changes have been introduced, chiefly in the direction of substituting outstill for contract-stills, since the 1st April last. Precise statistics as to the areas affected are not, however, available at this moment. What the contract-stills and outstills of the Central Provinces are is explained below. I am also to append a copy of the map which accompanied the Provincial Excise Report for 1886-87, indicating in different colours the area supplied in that year from the several classes of distilleries, and showing that the excise system varies with local circumstances.

4. The "regulated outstill" system is at present unknown in these provinces, but in January last, the Chief Commissioner ordered enquiry to be made as to the practicability of limiting the capacity of still used by outstill manufacturers. The result of this enquiry has not yet been reported. It is extremely doubtful whether anything can be done in this direction to check production. Any rule could be easily evaded, and would probably only provide a source of income to underlings of the Excise and Police Departments.

5. The contract-still of the Central Provinces corresponds for the most part with the "contract outstill" as described in paragraph 8 (b) of your letter, but the time (sunrise to sunset) within which manufacture may be carried on is fixed, and it is physically impossible to produce more than a certain outturn which admits of a roughly approximate estimate within that time (Excise Manual, pages 10-12 and 33).

6. The outstill system of the Central Provinces corresponds generally with what is spoken of as the "pure farming system," that is to say, no control is exercised over the quantity of liquor manufactured. The control over consumption is confined to limiting the number of shops. It may be added that no large tracts of country are farmed in these provinces. Small areas only are farmed, the object being to excite local competition and so enhance the price paid for the monopoly. (Excise Manual, pages 10 to 12 and 19.)

7. The next question is, why are the contract-stills and outstills of the Central Provinces preferred to the more perfect system of the central distillery. The answer in brief is that the latter system has been found by experience to be unsuitable to the greater portion of these provinces. When the Central Provinces were first formed, the pure farming system was in force everywhere. The central distillery system was first introduced upwards of 25 years ago in the Jubbulpur and Nerbada Divisions, being borrowed from the North-Western Provinces, to which this portion of the country was formerly attached. Some years later, its extension to the rest of the Central Provinces was sanctioned with some reluctance by the Government of India, who apprehended that it would not prove suitable to a backward province. This apprehension was justified by events. It was impossible to set up central distilleries except in places where the supervision required for working them was available, and the result of attempting to supply extensive and thinly populated areas from a few central distilleries manufacturing a weak liquor that does not keep well and is not appreciated by country consumers unless freshly made, was that either the liquor did not reach the rural tracts at all, or, if it did reach them, was not worth buying at the price demanded. Scarcity of taxed spirit and prohibitive prices beyond the immediate environs of the central distilleries led, as experience shows that like conditions always do lead, to illicit distillation.

8. Within ten years from the date of its first introduction into these provinces, the sadar distillery system, as an exclusive system, stood condemned. Experience showed that it had to be supplemented by a system of rural stills. It was impossible in a country like the Central Provinces with its long stretches of hill and forest, and with a large aboriginal population habituated for generations to the use of liquor, and requiring this for the daily worship of their deities, as well as for their own consumption, to carry on the excise administration under the central distillery system, pure and simple.

According to the last census, the population of these provinces (Feudatory States excluded) averages only 116 to the square mile, sinking in some districts to below 70, and only 6 per cent. of the population inhabit towns. It has been pointed out before, but it may be well to repeat, that the material (mowha), from which spirit is universally distilled in these provinces, is readily procurable in every district and that the apparatus required for extracting the weak

liquor ordinarily consumed is of the simplest description. A couple of earthen vessels and some pieces of hollow bamboo are all that are necessary. The mowha tree occurs everywhere. Its flower is freely used as food by the hill tribes and also affords the material for the manufacture of spirit. That under these conditions illicit distillation became very prevalent under a pure central distillery system is not a matter for surprise.

9. At a conference of the Chief Administrative officers of the Province, convened by Colonel Keatinge, the then Chief Commissioner, in 1871, the serious pass to which the excise administration had been brought by a too rigid adherence to the central distillery system was one of the subjects of discussion, and shortly after this a special officer was appointed to the charge of the Excise Department. Mr. J. W. Chisholm, now Commissioner of the Chhattisgarh Division, was the first Commissioner of Excise, and it was during his tenure of office that the then Chief Commissioner, Mr. (now Sir John) Morris, who possessed an intimate knowledge of the country and its people, established the mixed distillery system which is still at work here. What was done was to supplement the central distillery system by the establishment of two classes of rural still, the contract-still and the outstill, so as to cut off the stream of illicitly distilled liquor.

10. The above sketch of the history of the excise administration in these provinces shows that the present system is the outcome of experience, that the central distillery system, as an exclusive system, was tried, and that it was discarded because it proved a failure. It has not been pronounced by this Administration to be inapplicable to other than limited areas holding a considerable population, where there is adequate supervision, without a fair trial. The experience gained here appears to correspond very nearly with that gained in Bengal. The Bengal Excise Commission has recorded that—

"in all thinly-inhabited and jungly districts, the sadar distillery system completely failed to secure its main object, namely, to levy a duty on the actual quantity of spirit which passed into consumption, owing to the fact that much spirit was consumed without paying any duty whatever."

As already noticed, the average population per square mile in the Central Provinces, excluding Feudatory States, is 116.

11. The Bengal Commission, while advocating the retention of the outstill system in rural tracts under certain precautions, was of opinion that—

"wherever there is a large population of drinkers in a comparatively small and easily defined area, with a trustworthy supervising agency available, the best system undoubtedly is to tax every gallon manufactured according to alcoholic strength. The required conditions are satisfied in large cities which are the head-quarters of districts."

There are 18 districts in the Central Provinces and 29 central distilleries are now working. So far from its being desirable to increase their number, there can be little doubt that some of those existing are practically failures. The amount of supervision required for efficient working can only be had at really large stations. There are few large centres in these provinces. There are only five towns (Nagpur, Jubbulpur, Kamptee, Sangor and Burhanpur), with a population of over 30,000, and it is only in the three first named that the population exceeds 50,000. The drinking classes are, moreover, by no means chiefly confined to the towns. The strain of aboriginal blood runs through the majority of the agricultural and labouring population, and where that is found there is probably a taste for liquor. But so far as he has yet seen, the Chief Commissioner does not think the population generally drinks to excess. The spirit consumed is the very smallest of small drinks.

12. There are now contract-stills in 11 out of the 18 districts. There are some out-stills in all districts. In two districts the outstill system only is in force. In others this system is combined to a greater or less extent according to local circumstances with the central distillery and contract-still systems. As regards the respective merits of the outstill and the contract-still systems, the Chief Commissioner's opinion is that the latter opens the door to fraud unless closely supervised, and that it is not easy to secure the required supervision in rural tracts. He therefore prefers the outstill system, provided that the number of shops is carefully regulated and that a proper upset price is maintained for each still. He considers this system, with these restrictions, the best for all but large towns. It is in large towns that excess in drinking is chiefly to be apprehended. As noted in paragraph 4, the Chief Commissioner has ordered enquiry to be made as to the practicability of imposing a further restriction by limiting the capacity of the stills used by outstill manufacturers.

13. Next, as to the effect of the arrangements made for regulating the manufacture and supply of liquor from contract-stills and outstills as known in the Central Provinces. Dealing first with the latter, I am to observe that abuse of the outstill system occurs when the distiller offers large quantities of liquor for sale at attractively low rates. He can only do this with profit to himself when (1) his license to manufacture has been cheaply bought, and (2) when the number of customers who are within easy reach of his shop is sufficiently large. By putting a proper upset price on the monopoly, which renders unduly cheap retail rates unprofitable to the monopolist, and by restricting the number of shops at which sale of liquor is allowed, the amount of "business" which can be done by the distiller can be effectually restricted.

The average area per outstill is 25 square miles. The average area per shop in tracts where the outstill system is in force is 10½ square miles, and the average population per shop is 1,245. According to the last census report the average population per village is 237 for the whole province. On an average, therefore, the great majority of consumers are not provided with a shop close at hand. They have to go some

little distance to obtain liquor and they have to travel the same distance home again. This acts as a material restriction on consumption.

14. It has not been the practice hitherto in these provinces to put an upset price on outstill monopolies, but the Chief Commissioner has already ordered this to be done. Hitherto it has been thought sufficient to trust to the effect of competition in keeping up the price of monopolies. In issuing orders on this question and on that of regulating the number of shops to the Commissioner of Excise in January last, the Chief Commissioner made the following observations:—

“The encouragement of drinking is a matter entirely or mainly dependent on the number of shops. Mr. Mackenzie would like you therefore carefully to consider this part of the subject for each district. The number of shops should be examined with reference to the strength and distribution of the drinking classes of the population, of whom a census (for districts only) was given in the report for 1884. The number and situation of the shops should be carefully considered by the Deputy Commissioner, and statistics and information given to you in justification of each shop now open. The utmost care should be taken, while giving reasonable facilities to those who require spirits (lest they should be driven from spirits to drugs), to avoid stimulating their use by a too liberal grant of licenses. If this is done thoroughly once for all (and a good Excise Daroga should be able to work up the details during the year), it will only be necessary to justify the opening of new shops from time to time. When shops are thus carefully controlled, the best check on consumption in regard to manufacture is to fix upset prices on vend of monopolies and limit the number of stills as already arranged. After all, the liquor sold in these provinces, as country spirit, is for the most part a very weak and comparatively harmless stimulant, of which it would be a great hardship to deprive those accustomed to its use.”

15. As regards the location of shops, the orders in the Manual (page 20) are:—

“No more shops should be licensed than are necessary to meet the legitimate requirements of the liquor-consuming classes. A permanent shop should not be licensed at a place where there is not an established and steady demand for country spirits.” And in another place (page 11): “In the matter of establishing distilleries and licensing liquor-shops, it must be remembered that the policy of the administration is to refrain from taking any steps which would tend to create or foster a taste for spirits.”

It has been suggested that a statement to the effect that excise arrangements are regulated with reference to the existing local demand, may be taken to mean that the local demand is fully satisfied, not restricted, and that arrangements so regulated are unsound. This argument appears to turn on the meaning assigned to the words “existing local demand” and to neglect a most important factor, namely, the price of the article in demand. A provision merchant may establish a shop in a village to meet the local demand for provisions, but it does not follow, however full his shop may be, that the wants of the villagers are fully satisfied. Everything depends on the price of the provisions. As a matter of fact, it is well known that the poorest classes have to stint themselves in their daily meals. Their wants are practically unlimited. The effective demand, which is controlled by prices, is a totally different thing. It is precisely the same with a liquor-shop. It may be confidently asserted that the demand for liquor among the liquor-consuming classes is never fully satisfied and never would be so satisfied unless the liquor were to be had for nothing. The effect of our excise arrangements is to put an enhanced price on spirits and so confine the effective demand within such limits as shall induce general sobriety.

16. As regards contract-stills, in addition to the restrictions above referred to as controlling consumption in outstill areas, there is also the restriction which consists in the distillers having to take out a pass and pay the prescribed fee for every day on which he manufactures liquor.

17. A fact connected with the excise administration of these provinces which has been incidentally noticed, but deserves more prominent mention, is that the liquor ordinarily consumed both in towns and rural tracts is a very weak spirit, which the Chief Commissioner believes does not cause any of that craving for more stimulant which characterizes “drinking” as known in European countries. Even if taken in excess, the effects pass away very quickly, and there is no loss of appetite with the fatal after craving for more drink which degenerates into habitual vice. In Chanda, one of the chief liquor-consuming districts, the Kahars, it was recently reported, “generally distil liquor 90° under proof, and sometimes even to as low a figure as 95°”. Liquor from 70° to 80° below proof is what is commonly sold in outstill tracts elsewhere.

18. Another fact to which attention may be drawn is that for many years past there has been appointed to each district in the Central Provinces a special excise officer, called the Excise Daroga, whose duty it is to be constantly on the move, inspecting every kind of distillery and all kinds of shops, ascertaining the strength of the liquor sold and its price in all parts of the district, collecting information as to the local consumption of liquor, and the like. He keeps a diary in which the information collected is recorded, and submits it at the close of each month to the Deputy Commissioner, who passes his orders and then forwards it to the Commissioner of Excise (Excise Manual, page 93). With this agency for the collection of information, it has always been possible for the Deputy Commissioner to form some estimate of what the monopolies should fetch at the annual auction sales, and there ought in future to be no difficulty in fixing such upset prices for them as will prevent the monopolists from selling at unduly low rates.

BURMA.

No. 592-17 E., dated 21st September 1888.

From—H. THIBKELL WHITE, Esq., Offg. Chief Secretary to the Chief Commissioner, Burma,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In reply to your letter No. 4394, dated the 11th August 1888 (Separate Revenue—Excise), paragraphs 4 and 5, I am directed to submit copy of a note by the Financial Commissioner, containing the information required.

Note by F. W. R. FRYER, Esq., Financial Commissioner, Burma, on the Secretary to the Government of India's No. 4394, dated 11th August 1888, in the Finance and Commerce Department (Separate Revenue—Excise).

1. With reference to paragraph 5 of the Secretary to Government of India's No. 4394, dated 11th August 1888, in the Department of Finance and Commerce, I put up—

(1) The Excise Rules in force—

- (a) In Lower Burma.
- (b) In Upper Burma.

(2) The following circulars bearing on the regulation of outstills:

Commissioner of Excise's No. 89-37 E., dated 13th May 1885; No. 5-6 E., dated 12th January 1886; No. 137-16 E., dated 12th February 1886; and No. 264-48 E., dated 15th April 1886. Financial Commissioner's Financial Department Circular No. 1, dated 18th July 1888.

2. The rules regarding outstills are contained in rules 44, 45, 46 and 47 of the Lower Burma Rules, and 55, 56, 57, 58 and 59 of the Upper Burma Rules. The license forms are Nos. XII and XIII of the Lower Burma Rules and Nos. XII B and XIII of the Upper Burma Rules.

The rules provide that outstills shall only be licensed in places where a demand for spirituous liquors exists which cannot be effectually supplied by other means. No outstill may be licensed anywhere where it cannot be supervised either by a Magistrate or by an officer in charge of a police station.

The size of the stills allowed is to be ordinarily that of a capacity not exceeding 10 gallons of wash in the boiler, though, with the sanction of the Commissioner, the Collector may allow the use of more than one still, or of a still or stills of a capacity of more than 10 gallons.

The number of stills that may be used and the number of days in a week that distillation is to be permitted is to be clearly stated in the license. Licenses for the retail vend of country spirit manufactured at a specified outstill may be granted where a demand, though real, exists only for a portion of the year, or where, for other reasons, though there is demand for spirituous liquor, it is not desirable to establish a separate outstill.

In Upper Burma the area covered by each license has to be clearly specified in the license and made known to the public by proclamation, or in such other manner as the Court of Revenue may direct. The license in both Lower and Upper Burma requires sales to be made only in the licensed shop and between certain hours.

3. It will be seen that the quantity of liquor to be manufactured at each outstill is strictly limited; and the amount of liquor to be produced being so limited, it follows, that, except by unlawfully increasing the capacity of their stills, which is sometimes done, the outstill license holders cannot reduce the price of outstill liquor. Two cases in which the holders of outstill licenses have illicitly increased the size of their stills have lately come to my notice. In both cases the fault really lay with the supervising officers, who inspected the stills without noticing that their capacity was many times more than it should be, and measures are being taken to prevent such evasions of the terms of licenses in future to an extent greater than will allow the distiller to recover the amount paid for his license from the limited amount of liquor which he is allowed to produce. The system in force is thus the regulated outstill system, in which the operations at the outstill are controlled and tested by Government Officers, so that the duty is practically levied by quantity distilled, described in paragraph 3, clause (c) of the Government of India letter.

4. The selling-price of liquor manufactured at outstills was ascertained in 1885 to be—
for liquor distilled from jaggery (cane sugar) Rs 1 per quart for liquor 42·4 under proof
for liquor distilled from tanyet (palm sugar) Rs 1 per quart for liquor 50·8 under proof.

Outstill licenses are sold by auction, and as there is good competition for them, the price of outstill liquor cannot be unduly reduced unless the quantity of liquor manufactured at the outstill is illicitly increased. Strict orders have been constantly issued directing the working of outstills to be most carefully watched, vide Commissioner of Excise's No. 264-48 E., dated 15th April 1886, to Deputy Commissioners, Hanthawaddy, Pegu and Prome (copy put up), paragraph 7 of Chief Commissioner's Resolution on the Excise Report for 1884-85, paragraph 4 of the Chief Commissioner's Resolution on the excise for 1885-86, in which the special establishment started for the repression of illicit excise traffic in the Tharrawaddy, Hanthawaddy and Pegu districts is unfavourably commented on, and paragraph 4 of the Chief Commis-

sioner's Resolution on the Excise Report for 1887-88, in which it is particularly pointed out that the amount paid for license fees for outstills must bear a proportion to the liquor distilled.

In his No. 5-6 E., dated 12th June 1886, the Excise Commissioner, in his remarks on outstill licenses in form XII, drew attention to the fact that the amount of spirit which an outstill should be permitted to produce should bear some sort of relation to the license-fee paid, it being borne in mind that the license-fee is partly in lieu of duty. The Commissioner of Excise, in his No. 137-16 E., dated 12th February 1886, directed that where purchasers from a distance were allowed to buy 6 to 12 bottles of country spirit at a time, they must be required to take out special passes.

5. In 1885 the Excise Commissioner asked the Deputy Commissioners, Rangoon Town, Bassein, Moulmein Town, Tavoy, Mergui and Akyab, in his No. 88-37 A., dated 13th May 1885 (copy put up), whether it would be practicable to establish central distilleries in these towns. The Deputy Commissioners one and all reported against the proposal. They said that Government central distilleries would kill the distilleries established to distil spirits on the European system at Rangoon, Moulmein, Toungoo and Bassein, that people would not go to central distilleries and would instead resort to illicit stills; and they held this opinion because they thought that the cost of transit would add greatly to the cost of liquor in outlying parts of their districts. They also urged that the central distillery establishment would very probably be corrupt, and the Deputy Commissioner, Bassein, pointed out that a central distillery was established in that town and proved to be a failure.

6. I do not myself consider that central distilleries would prove a failure as prophesied. I have seen them very successfully worked elsewhere, and though I would perhaps not establish them in Rangoon, Moulmein and Toungoo, where there are distilleries under sufficient supervision and control, I would establish them in other towns. Rules 51 to 54 of the Upper Burma Excise Rules contemplate the establishment of central distilleries. The licenses for the current year have been disposed of; but Commissioners have been asked to consider in what towns central distilleries should be established [paragraph 1 (c) of Financial Commissioner's Circular No. 1 of 18th July 1888].

7. Illicit distillation exists to some extent in spite of all efforts to repress it side by side with the outstill system. It may increase if the central distillery system is introduced elsewhere than in places and tracts where the population is large and where adequate means exist for supervising and controlling the distillery arrangements. It is not, however, proposed to introduce it, except in places which appear to be adapted for it, and in any case I think it is worth trying.

No. 88-37 E., dated 13th May 1885.

From—F. S. COPLESTON, Esq., Commissioner of Excise, British Burma,

To—The Deputy Commissioners, Rangoon Town, Bassein, Moulmein Town, Tavoy, Mergui and Akyab Districts.

I have the honour to request that you will, after consideration, report for the information of the Chief Commissioner whether you think that it would be practicable or useful to establish a central distillery at the head-quarters of your district.

2. A central distillery is, as you are probably aware, an enclosure constructed and maintained by Government within which any person may, on payment of a nominal fee, put up a still and distil spirits, to be sold either by himself, if he has a country spirit shop, or to be sold to a licensed retail vendor. The area within which country spirits manufactured in the central distillery may alone be sold, and the number of shops sold by auction to be allowed within that area, are points to be determined by the Collectors in each case. The spirits pay a still-head duty before issue, generally considerably less than the duty levied on spirits manufactured after the European method or on imported spirits. A staff of Police or Excise Officers is maintained at the premises, and in some cases spirits issued pay a fixed duty per gallon irrespective of strength.

3. The experiment can hardly be said to have been fairly tried in this province, and circumstances have changed since the attempt to establish a few central distilleries was made. It has struck me that in some head-quarters towns where there are many Chinamen and natives of India there might now be sufficient demand for country spirits and sufficient competition among would-be manufacturers to make it worth while to repeat the experiment. There is no doubt that, where it is possible, the system by which every gallon of spirits pays duty to Government before it reaches the vendor's hands is better than the present outstill system. In the towns of Tavoy and Mergui several stills are allowed and there, at any rate, it would seem possible that, if the retail shops were not all sold to a monopolist, the purchasers of shops or the distillers might be brought to carry on their distilling in a central distillery.

No. 5-6 E., dated 12th January 1886.

From—F. S. COPLESTON Esq., Commissioner of Excise, British Burma,

To—The Deputy Commissioner.

I have the honour to request your attention to the following points in the Excise Rules which will govern the arrangements for 1886-87.

* * * * *
Form XII.—Outstill license.—This license will be more used than it is at present.

The attempt to induce people to drink distillery liquor has failed, probably because the price at which it can be sold is too high, and the liquor sold under these licenses has no doubt generally been illicitly distilled liquor, which, though sold perhaps at the same price per bottle, is stronger and yields the vendor a far higher profit. Something has been done in certain districts to check this illicit manufacture. It is impossible, however, to do more than temporarily check it unless, where the demand for cheap liquor is considerable, a licit supply is made available. The foreign liquor licenses will not in all cases affect this, the price of these liquors being high. It is, consequently, necessary in most districts to establish outstills under the supervision and restrictions described in Rules 45 and 46. The outstill system is a fair one if the outturn of the still is controlled as much as is possible. In no case that I have yet seen, except perhaps at a district head-quarters, including Akyab, where the license fee is high, has a still of more than ten gallons been required, and even this is only worked as a rule four or five times a month, two boilings, or at most three, being done in the day. At certain seasons of the year distillation may be more frequent. In the rarest cases only should a still exceeding ten gallons be permitted and the working should be most carefully watched. The number of working days per month should also be limited with care. If a licensee is allowed to have a still of a large size, and is allowed to distil any quantity, irrespective of the fee he pays, and of the demand of the locality for liquor, he may endeavour to force a demand. The possibility of this should be prevented so far as may be by limiting the number of days per month on which distillation is permitted, so that he may be obliged, allowing three brews to the day, the outturn of which will generally be at least five gallons of saleable spirits 30° to 50° U. P., to work his still nearly every permitted day to satisfy the legitimate demand. The amount of spirit which the still should be permitted to produce should bear some sort of relation to the license fee paid, it being borne in mind that the license fee is partly in lieu of duty. Careful supervision will gradually make it possible to determine with fair accuracy in each case the relation which should subsist between permitted outturn and license fee. The demand will no doubt grow,—it is to be expected that it should. What is necessary is to endeavour to make the supply follow, and not excite the demand. At the same time the licensed outstill must not be overweighted with restrictions, or the outstill will fail in one of its chief objects,—the repression of the illicit trade. Clause 8 of the license requires that notice of the intention to distil should be given to the officer in charge of the police station where the outstill is situated. It should be easy to see that the still is not worked more than the fixed number of days per mensem. It is perhaps needless to add that dates for distillation cannot be fixed in the license, as the time when the wash or wort will be ready for distillation is always more or less uncertain. An upset price should be fixed according to circumstances. Probably in the districts of the Pegu and Tharawaddy Divisions a sufficient upset price for an outstill would be Rs500. In smaller and poorer districts the upset price may be less than this.

Form XIII.—Subsidiary shops for the vend of outstill spirits. The object of this license is sufficiently indicated in Rule 47. Fishing stations existing for only a part of the year are examples of places where temporary licenses of this kind could be given within reasonable distance of an outstill.

* * * * *
3. Your proposed arrangements for 1886-87 should be submitted through the Commissioner in the Form XX immediately after receipt of this letter. The draft rules published as extra supplement of the official Gazette of 12th December 1885 and previous dates will be your guide in framing the statement. There are a few amendments in minor points to be made in the draft rules, but these will not affect your arrangements, and you should not await the publication of the rules before submitting your proposals, as I have to publish in the Gazette the proposed arrangements for the ensuing year before the end of this month. You will observe that the names of places at which licenses for the vend of any liquor, except tari and fermented liquor, are granted, have to be given as a foot-note to Statement Form XX.

No. 264-48 E., dated 15th April 1886.

From—The Commissioner of Excise and Stamps, Burma,

To—The Deputy Commissioners, Hanthawaddy, Pegu, and Pegu.

I have the honour to request that you will direct the Chief Excise Officer of your district to watch the working of the outstills of your district most carefully throughout the year. He

should see that the restrictions placed on the size or number of days allowed for distillation are rigidly adhered to, as well as collect and record facts regarding the cost and materials of manufacture, rates of sale, class and number of people using the shop at different seasons of the year. These duties will not interfere with his duties as a preventive and detective officer and will probably assist him. Every excise officer should, when possible, communicate his arrival in a township to the Township Officer and should inform him of what he has been doing and intends to do. Township Officers should be encouraged as much as possible to take an interest in and accumulate information in excise matters, which, as they know, affect the well-being of the people in so vital a manner.

UPPER BURMA.

No. 206-15E., dated 18th July 1888.

From—F. W. R. FRYER, Esq., Financial Commissioner, Burma,
To—All Commissioners, Upper Burma.

I am directed to inform you that the Excise Act, XXII of 1881, as amended by Act VI of 1885, Act IX of 1885, section 2, and Act II of 1887, sections 5 and 6, will shortly be extended to the whole of Upper Burma, and that rules framed under the Act by the Chief Commissioner will be brought into force at the same time; and I desire to draw your attention to certain points which require explanation with regard to the working of the Act and the rules under it as follows:—

- (a) The extension of the Excise Act and the prescription of rules under the Act is not to affect the conditions under which licenses have been sold for the present year. The Act and rules will enable the Government to protect the interests of the license-holders by punishing any infringements of their monopolies. Existing arrangements as regards the license issued will hold good during the current year.
- (b) The licenses for the sale of fermented tari that have already been issued will not be interfered with. For the future no licenses for the sale of tari are to be sold without my sanction, which must be obtained beforehand. It is contemplated that the licensed vend of tari shall not be established in Upper Burma, except in townships where a real demand exists, which has given rise to a traffic which it is necessary to regulate. The prohibition against the sale of tari to Burmans is, you will remark, not retained in the rules. You will observe that by rule 63 licenses for the sale of fermented tari may be granted for single shops or for defined areas, but in the latter case the localities of the shops to be established within such areas shall be fixed before the license is put up for sale. The license-holders will only be allowed to sell tari in their shops. They are not to be permitted to sell outside the limits of their shops. It is not intended to forbid the free consumption of their own tari by the people in the agricultural districts. It is necessary only to regulate the sale of tari in towns. I wish to be informed whether under existing licenses the sale of tari is permitted in shops only and, if not, whether there is any prescribed area to the limits of which the sale of tari by license holders is restricted. For the present, Rule 64 may be held in abeyance. It is not necessary for persons wishing to sell tari to a licensed vendor of fermented tari to take out a license before he can legally do so, nor will Rule 65 need to be brought into operation.
- (c) You should consider at what places central distilleries should be established. In the districts of Bhamo, Myadaung, the Ruby Mines and Mandalay, where the consumption of spirits distilled after the Native fashion is large, it will probably be found advantageous to establish central distilleries. There may be other places, such as Myingyan, Pukokku and Monywa, where central distilleries would answer. You should decide in what places to establish such distilleries and submit your proposals on the subject.
- (d) It is contemplated that the manufacture and sale of intoxicating spirits shall be restricted to places where there is a considerable demand by a foreign or non-Burman population. You should, before the close of the period for which the excise licenses of your division have been sold, scrutinize the list of localities in which shops have been allowed, and consider whether there is a sufficient foreign demand for intoxicating liquor to justify the existence of shops in each locality. Licenses should not be renewed in places which do not fulfil the necessary conditions.
- (e) The rules now to be published under the Excise Act may require alteration. I shall be obliged if you will inform me, by the 15th January 1889, whether you think that any alterations of the rules are required. You will have had time to watch the working of the rules by the date fixed, and should any revision of the rules be considered necessary, they should be revised before the commencement of the next financial year.

2. With this letter I send 50 copies of the Excise Act and the rules under it in English and 100 copies in Burmese. Copies of the Act and rules should be distributed to all Revenue and Excise officers, and to all licensed manufacturers and vendors of intoxicating liquors.

COORG.

No. 1701—4056-E-2, dated 21st September 1888.

From—The Secretary to the Chief Commissioner of Coorg,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of letter No. 4394, dated the 11th August 1888, from your office, and to forward copy of letter* from the Commissioner of Coorg on the excise system in force in Coorg, together with a copy of the rules issued by the Chief Commissioner under the Excise Act, XXII of 1881.

* No. 376—235, dated the 13th September 1888.

Notification No. 9, dated the 19th May 1882, with additions up to date.

No. 376—235, dated 13th September 1888.

From—COLONEL T. G. CLARKE, Commissioner of Coorg,
To—The Secretary to the Chief Commissioner of Coorg.

I have the honour to acknowledge the receipt of your endorsement No. 1569—4056 of 27th August last, giving cover to copy of letter No. 4394, dated 11th idem, from the Secretary to Government of India (Finance and Commerce), forwarding an extract from the despatch from the Secretary of State, describing the principles to be observed in the administration of the Department of Excise Revenue, and requesting to be furnished with copies of the excise rules and circulars regulating the conditions under which outstills can be established.

2. I may simply state in reply that the "outstill" system does not exist in Coorg, in either of the several forms described in paragraph 3 of the letter under reference. The arrangement in force here, and which was introduced so far back as in 1866, is the "central distillery system." There is a single distillery where the liquor is manufactured under contract and all liquor passed out pays the still-head duty at a fixed rate. The contractor guarantees to Government a fixed minimum revenue, and all revenue derived from the duty in excess of such guaranteed amount is credited to the State. The profits of the contractor consist in the difference between the still-head duty of Rs 2-5 per gallon and the rate at which he sells to the retail vendors, viz., Rs 4-8 per gallon, less the cost of manufacture, which is estimated at 14 annas per gallon.

3. The abkari contractor has no direct means of pushing the sale of liquor in the province, for, with the exception of a shop which he is allowed to hold on the usual terms of license, at each of the three principal towns, he has no concern with its retail sale. By this arrangement the Government is able to make modifications, as may be found needful, in the number of retail shops, at the close of each period of contract, which has been usually three years, and this power has been freely exercised of late years. Between 1884-85 and the present year, when a fresh lease was granted, the number of shops has been reduced from 82 to 46. The Commissioner has power further to raise or lower the license fees according as the demand is found to increase or diminish at any time during the currency of the contract.

4. The rules contained in Chief Commissioner's Notification No. 9, dated 19th May 1882, and issued under sections 8, 11, 12, 20 and 55 of the Excise Act, XXII of 1881, have no reference to outstills, which, as I have said, do not exist in Coorg; and I conclude that the instructions of the Government of India in paragraph 5 of their letter do not relate to them.

MADRAS.

No. 749, dated 31st October 1888.

From—C. A. GALTON, Esq., Acting Secretary to the Government of Madras, Revenue Dept.,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to Mr. Under Secretary Shirres' letter of the 11th August last, No. 4394, I am directed to forward, for the information of His Excellency the Governor General in Council, the accompanying copy of the Proceedings* of this Government, embodying the Resolution of the Board of Revenue furnishing the information asked for regarding the working of the outstill system in this Presidency.

* Dated 31st October 1888, No. 748.

2. It will be observed from the Board's Proceedings that the outstill system in force here is of the kind described in clause (a) of your letter under reply, and is retained temporarily in those tracts of country in which, owing to the consumption of toddy-spirit and the universal prevalence of the practice of distillation of spirit from toddy which is too bulky to be conveyed to a distance for distribution, concentration of manufacture in central distilleries is not at once practicable without giving a stimulus to illicit distillation. Even in these tracts steps have been taken to reduce the number of stills in order to pave the way for the eventual concentration of manufacture in central distilleries and the introduction of a system of levying a duty of excise on spirits issued therefrom for consumption. The duty on toddy-spirit taken by way of tree-tax, which is referred to by the Board of Revenue, cannot ever be brought up to equality with the excise duty levied on spirit made from other materials, and must be supplemented by a further duty taken by way of excise on the quantity issued. Meanwhile undue extension

of sales by contractors under the farming system is to some extent prevented by the checks referred to in paragraph 3 of the Board's Proceedings.

3. I am to enclose copies of the excise rules, circulars, and forms of licenses asked for in paragraph 5 of your letter.

RESOLUTION.—The Board beg to submit the report called for in the letter from the Government of India, dated 11th August 1888, No. 4394, Department of Finance and Commerce.

	The central distillery system, or as it is called here the "excise system," is in force	
	Area Sq. Miles.	Population in 1881.
The Godavari district	5,550	1,714,957
The Coast taluks of the Kistna district (except the town of Masulipatam) and the Nuzvid and Vissannapet Divisions	3,635	755,301
The Cumbum and Markapur taluks of the Kurnool district	2,154	193,899
Five out of ten taluks in the Malabar district	2,703	1,275,084
Four out of five taluks in the South Canara district	3,282	706,793
TOTAL	17,324	4,676,034
Rest of Presidency	122,574	26,192,470

throughout the greater portion of the Madras Presidency. The only tracts in which the "outstill system" is in force are those noted in the margin, and the only form of it, which is in operation, is that described in clause (a) of paragraph 3 of the Government of India letter. The system is retained in the tracts named above, because weak spirits (of the strength of about 60° under London proof) distilled from toddy are usually consumed in them. As the manufacture of spirits from toddy is an extremely simple process and toddy is very plentiful, concentration of manufacture is difficult, unless a very large establishment be employed. However, an attempt is being made to bring the liquor traffic in some of these tracts under control by the levy of a tax on each tree tapped for toddy, and, if it proves successful, the plan will gradually be extended to the whole of the

tracts now under the farming system. The number of trees tapped, the average yield of toddy for each tree, and the average quantity of spirit produced from a given quantity of toddy being known, the quantity of spirit consumed and the excise duty indirectly levied upon it in the shape of a tree-tax can at once be calculated, and the Government are in a position to control the consumption and to regulate the duty from time to time by an adjustment of the tree-tax.

3. It is true that under a purely farming system "it is the interest and in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can." But, as that system is worked in Madras, the danger is to a great extent guarded against (a) by prescribing a minimum price below which liquor may not be sold; (b) by permitting sales to be held only in places licensed by the Collector and by restricting the number of such places as far as possible; (c) by requiring liquor to be sold only at certain specified strengths; and (d) by reducing the number of stills in each farm to the lowest possible limit.

4. With reference to paragraph 2 of the letter under reply, the Board have merely to remark that in this Presidency the policy is to reduce consumption as nearly as possible to the point at which the people are likely to be driven to illicit distillation and smuggling. There is no doubt that they will have their liquor, and it is far better that it should be supplied under Government control than that they should be driven to distilling without any restrictions for themselves.

5. As directed in the penultimate paragraph of the letter, a set* of excise rules and circulars and of the forms of licenses is enclosed. Such of the rules, conditions, &c., as bear on the questions raised have been marked with red ink. In some cases, where the forms of licenses themselves are not available, the notifications relating to the sale of the farms, &c., which embody the conditions of the license, have been forwarded.

ASSAM.

No. 3335, dated 13th November 1888.

From—F. C. DAVIES, Esq., Offg. Secretary to the Chief Commissioner of Assam,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 4394, dated the 11th August 1888, requesting to be informed of the precise nature of the outstill system in force in Assam, and to be furnished with copies of the excise rules and circulars regulating the conditions under which outstills can be established.

2. In reply I am to forward copies of the letters noted on the margin from the Officiating Commissioner of the Assam Valley Districts and the Commissioner of Excise, Assam, which furnish the requisite information on the subject. I am, however, to point out that both Mr. Lyall and Mr. Williams seem to the Chief Commissioner to misapprehend the classification of systems set forth in paragraph 3 of your letter, in so far as they speak of the system now in force in Assam as resembling the first (or "pure farming system") rather than the second (or "contract outstill system") of the systems mentioned in that paragraph.

Mr. Fitzpatrick understands that by the "pure farming system" the Government of India means the system which was usually spoken of as such at the time of the correspondence with the Colonial Temperance Congress, viz., the system commonly in vogue under the Native Administrations which preceded the British Government in certain parts of India, which system was usually continued by the British Government for some time until other and more satisfactory arrangements could be made. Under this system, a farmer was given the monopoly of manufacture and vend over a large extent of country with permission to establish as many stills and to open as many shops as he pleased, and wherever he pleased. The system at present in force in Assam, on the contrary, strictly limits the number of shops and fixes their situation. Moreover, as it limits each licensee to one still, which in practice does not exceed a certain size, and which he is only allowed to work within certain hours, it falls rather within what the Chief Commissioner understands to be meant by the contract outstill class of systems, and it is certainly not correct to say that the quantity of liquor turned out under it is "practically unrestricted." Doubtless, it is not a contract outstill system of the best kind, and doubtless also a stricter enforcement of existing restrictions and the imposition of further restrictions would be desirable. The Chief Commissioner's attention is at this moment being directed to the subject; but it has to be borne in mind that the difficulties in Assam are, as pointed out by Mr. Lyall, extraordinarily great and Mr. Fitzpatrick can only assure the Governor General in Council that he will do the best he can do to improve the system without increasing the temptation to manufacture illicit spirit which in this Province involves a far greater danger to the cause of temperance than any excise system, however imperfect.

3. Copies of the Excise Rules and Circulars mentioned in the reports now forwarded are enclosed.

No. 5012, dated 19th October 1888.

From—C. J. LYALL, Esq., C.I.E., Offg. Commissioner of the Assam Valley Districts,
To—The Secretary to the Chief Commissioner of Assam.

In reply to your letter No. 2605, dated the 1st September 1888, on the subject of the administration of the excise revenue, I have the honour to submit the following report.

2. (1) The extent to which the systems specified in paragraph 3 of the Government of India's letter No. 4394, dated the 11th August 1888, are employed in Assam.—The system followed in the districts of my division is, in regard to country liquor (to which alone the enquiry appears to relate), not precisely identical with any of those specified in the paragraph referred to, but it resembles more closely the "pure farming system" described under head (a) than either of the other two. It differs from the pure farming system, in that no "definite tract of country" is allotted to each shop or still, in that each shop is sold separately by auction annually, and in that the license specifies certain limits of capacity for the still to be used, and the hours within which distillation is to be carried on. The Collector selects the locality of the shop and issues a license for it in the form which will be found in the Board's Rules, Volume I, page 386 (Chapter XV, Appendix A, Form 25). The license is sold annually by auction to the highest bidder. The sites of the shops (stills) are selected according to the local demand, and the site of each shop is supposed to be so chosen that its produce will not compete injuriously with that of any other neighbouring shop; but, as already stated, no definite area is laid down within which only the produce of the still is to be sold. The notice of sale of country spirit shops is that prescribed by the Chief Commissioner's Circular No. 13, dated the 27th February 1884; the most important clause in it, so far as the present enquiry is concerned, is the first, which restricts the holder of the license to the site named or to a radius of 100 yards from it. The expediency of giving somewhat greater latitude to this clause is now under consideration.

3. The license, it will be observed, requires the holder (Clause II) to "work only one still, which shall not contain more than 10 gallons, or 60 quart bottles." This has been interpreted in the correspondence noted in the margin as meaning that the still shall not be capable of

turning out more than the quantity specified at one distillation. He must not work his still before sunrise or after sunset, and he must not keep his shop open after certain specified hours. In the absence of any local establishment for watching the enforcement of these clauses, they are not strictly enforced; but enquiries made by my predecessor showed that no still could be found in this division capable of distilling more than 4 gallons at one distillation. As, however, there is no limit to the number of distillations, and as many as three may take place with the same still in the day, the quantity of liquor turned out is practically unrestricted.

4. (2) The reason why such system is preferred to the more perfect system of the central distillery.—The spirit-drinking population of this Province consists of two great classes: first, the non-Aryan races, such as the Meches, Rabhas, Kacharis, Lalungs, Mikirs and Miris, who comprise about one-half of the population, and all of whom have for ages been accustomed to brew and distil fermented and distilled liquor for their own use; and, secondly, the imported immigrant population, a large portion of which, consisting of Kolarians and Dravidians from Chota Nagpur and Sonthalia, is also accustomed to brew and distil for itself, while of the remainder the majority is drawn from the lower labouring and agricultural castes of Western Bengal, Orissa, and Behar, and is much addicted to liquor. Add to this that the Assam Valley is skirted along its southern boundary by races (the Garos, Khasis, Kacharis, and Nagas) among whom no restrictions on the manufacture of liquor are, or at present can

be, enforced, and that importation of spirits and fermented liquor into the plains districts from the hills is common.

The population of the division is exceedingly sparse, and communications are very difficult. For several months in the year the floods cut off large tracts from all intercourse with their neighbours, except by boat. The size of our districts is enormous, and in many cases the district and sub-divisional head-quarters are not so situated as to command the areas of which they are the administrative centres.

5. Under these circumstances, it will be readily understood that the central distillery system is not practicable. We have few or no convenient points at which liquor could be manufactured under supervision and passed out, after paying full duty, so as to supply the demand in the district; difficulties of carriage would alone be an insuperable obstacle, while the great facilities which exist for illicit manufacture in the habits of the people, in their familiarity with the process, in the abundance of the raw material, rice, and in the remoteness of large areas from all possibility of supervision, would make extensive smuggling a certainty. These are the conditions which have everywhere, I believe, throughout India, been recognised as incompatible with the maintenance of the *sadr* distillery system, and in Assam they exist in their most aggravated form. The outstill system, which locates in the midst of a liquor-drinking population, a license holder upon whom a monopoly of manufacture and vend has been conferred, and who is therefore prompted by self-interest to raise the price of his liquor to as high a figure as it will bear, and to bring to light any infringement of his monopoly, is the only method which has yet been devised for controlling the consumption of liquor under such conditions. The reason why in Assam the first of the three forms of the outstill system, and not the second or the third, has been adopted, is the same as the reason why the outstill, and not the central distillery, system has been adopted, *vis.*, the impossibility, under the conditions of the country, of exercising that supervision which the second and third forms of the outstill system require. We cannot enforce a system of accurate accounts of production, which would be required to work the second system, because the distillers are illiterate, and our police establishment too scattered and weak to watch the outturn of stills. The present rules require accounts to be kept of liquor made and sold; and such accounts are kept, but they are universally admitted to be wholly untrustworthy, and we have no means of making them more accurate. Still less could we carry out the third system, possessing no *mufassal* excise establishments, nor if we had them would it be possible to get the work properly supervised and controlled in the remote situations where our country spirit shops are placed. We are therefore thrown back upon the first system, where the adjustment of quantity produced and price charged is left to the ordinary laws of demand and supply, and the monopolist makes the best he can of his monopoly without destroying its value by encouraging illicit distillation.

6. (3) *How far the extracts given in paragraphs 1 and 2 of the Circular correctly describe the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills.*—The extract in paragraph 1 of the circular does not apply to this Province. The excise reports for the last few years will show that there is no ground for holding that the number of licensed outstills and liquor shops has been unduly increased in the districts of my division. The extract in paragraph 2, as will be seen from what is said above, correctly describes the system which exists in Assam. No attempt is made, save by the establishment of a monopoly and by bringing into play the self-interest of the monopolist, to restrict the local demand. But in this Province we have, I think, sufficient evidence that the outstill system does exercise some influence in restricting the demand where it is in force. We have in the hill districts areas where no restrictions whatever (except in the neighbourhood of Shillong) are imposed and it is certainly a fact that there is much more drunkenness in the Garo and Khasi Hills, where liquor is free to all who chose to make it, and exceedingly cheap, than in the plains, where the price is kept up by the monopoly.

7. (4) *How far the arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced.*—From what has already been said above, it will be seen that—

- (1) Each license authorizes only one still per shop.
- (2) The still must not be capable of turning out more than 10 gallons of liquor at one distillation.
- (3) The still must not be worked between sunset and sunrise.

As already stated, no still yet discovered in my division is actually capable of producing more than 4 gallons at one distillation. In Kamrup, one still is allowed to supply more than one shop when both shops are held by the same licensee. Elsewhere each shop has a separate still. There is no check on the number of times a day a still is used, but as a distillation seldom takes less than four hours, three distillations a day, or at the most four, are the maximum possible. Where the still is small, the distillation takes a shorter time and can be repeated oftener; but no reports received in this office show more than four distillations, and three is the usual maximum. The third condition is believed to be generally observed, but in the absence of preventive establishments, it cannot be said for certain whether it is strictly maintained.

8. The price of the liquor is kept up by the monopoly price charged for the shop, the upset price at the annual auction in February being the average for the preceding three years, and by the judicious selection of sites, so that each shop may have a sufficient area reserved for its own produce. The statistics* gathered during the last two years show that the price of the

strongest liquor manufactured, known as *phul*, is nowhere less than *Rs* 1 a bottle in this division. The weaker sort, called *Bangala*, sells generally at 8 annas a bottle, but the price varies between 6 annas and 12 annas. It nowhere approaches the cheapness which has been attained, according to the Report of the Excise Commission, in Bengal.

9. The Excise laws in force in my division are the Bengal Excise Acts, VII of 1878 (B.C.), IV of 1881 (B.C.), and I of 1883 (B.C.). The Board's Rules (Chapter XV, sections II, III, and XII) are generally in force in Assam, and contain the form of outstill license already referred to in paragraph 2 above. By Notification No. 1, dated 3rd January 1884, the Chief Commissioner fixed the limit of retail sale of country spirits, under section 4, Act I (B.C.) of 1883, at 6 quart bottles. The form of notice of sale of shops was prescribed by the Chief Commissioner's Circular No. 13, dated the 27th February 1884. The following Circulars may also be referred to:—

Excise Commissioner's Circular No. 3E.	of 1877 and paragraph 11 of the Chief Commissioner's Resolution on the Excise Administration Report, Assam, 1882-83.
Excise Commissioner's Circular No. 2E.	of 1879.
" "	" " 8E. of 1879.
" "	" " 16E. of 1879.
" "	" " 11E. of 1880.
Chief Commissioner's "	" " 12 of 1883.

10. With reference to your 5th paragraph, I have the honour to observe that in paragraph 10 of your letter No. 39, dated the 6th January 1888, you asked Mr. Johnson to make suggestions for amendments in the present outstill system before the close of the current financial year. When recently at Sibsagar (to the Deputy Commissioner of which district alone your letter was communicated), I enquired if Mr. Knox Wight was prepared to make any suggestions on the subject. He said he intended to report next cold weather, and was not then ready with any proposals. Mr. Johnson did not leave any memorandum on this subject when he went on furlough; but I find that he was in correspondence with the Deputy Commissioners of this division regarding the proposals mentioned in paragraph 2 of your Circular No. 8 of the 22nd February 1887, *vis.*, the advisability of selling country liquor shops for a period of three years instead of one, and of putting restrictions on the amount of liquor to be manufactured at each outstill, and that he had already addressed the Commissioner of Excise on the subject. Mr. Johnson himself was opposed to the first of these proposals, as were also Mr. A. C. Campbell and Mr. McCabe. On the other hand, Mr. Driberg thought that triennial licenses might possibly be increasing the stability of the trade, improve our revenue; Mr. Knox Wight was doubtful of the result, but recommended the trial of the experiment; Captain Gray thought that the triennial system would be a success financially; and Mr. McLeod also recommended a trial of the system in Nowgong.

In regard to the second proposal, all the Deputy Commissioners without exception were opposed to it, thinking the enforcement of any limit on outturn impracticable. Mr. Johnson's own opinion on the subject was conveyed in his letter No. 1977, dated the 30th April 1887. He did not see his way to proposing a limit upon manufacture in the present state of our knowledge of the subject.

11. So far as I am able to form any opinion upon the matter from such opportunities as I have had of discussing it with Deputy Commissioners, I think that it would be advisable to try the triennial system of licenses as an experiment in one sub-division, say, Golaghat, that we may see how it works. I am not prepared to suggest any limit to the capacity of outstill.

No. 1151, dated 17th September 1888.

From —H. C. WILLIAMS, Esq., Commissioner of Excise, Assam,
To—The Secretary to the Chief Commissioner of Assam.

I have the honour to acknowledge the receipt of your No. 2606 of the 1st September 1888, forwarding copies of communications from the Government of India regarding the principles to be observed in the administration of excise revenue, and in reply to it to report as follows.

2. The system under which the right to sell country spirits in this Province is sold is that in January of each year lists of country spirit shops to be put up to auction in each district for the following official year are made up by the Deputy Commissioner, and submitted to the Commissioner for approval. When they are approved of, the shops are in February put up to auction, the average of the three previous years being taken as the upset price. Two months' fees are deposited at the time of sale. This system more nearly resembles the pure farming system as described in paragraph 3 (a) of the Government of India's letter No. 4394 than either of the other two systems; but it differs from it in this respect, that hitherto the purchaser has been bound to keep his shop either on the site fixed by Government, or on a site within a distance of 100 yards of it. This latter rule has not, however, been strictly adhered to, and under recent orders of the Chief Commissioner, each Deputy Commissioner will in future fix the limit from the former site within which a purchaser may be able to settle his shop. Each shop is, moreover, allowed to have only one still, with this exception, that where a shopkeeper owns more than one shop he is at liberty to work in one place as many stills as he has shops. The system of payment also differs from a pure farming system, as in the latter the amount to be paid is generally a lump sum for the year, while here monthly fees are taken

and a shop can be resigned on fifteen days' notice being given and paying a sum equal to the fee for fifteen days in addition to the forfeiture of the two months' fee levied in advance. When a license is surrendered after the 1st of the month, the fee for the whole of the month in which the notice of surrender is given by the licensee, as also the fifteen days' penalty fee is levied. No further control over the quantity of spirit manufactured is possible with the present establishment; but under condition II of the license no shopkeeper is permitted to manufacture at night.

3. This system is the best that can be devised for a backward and thinly-populated country like Assam, though, as I have pointed out in a Note on the Bengal Excise Commissioner's Report submitted on the 6th June, it is capable of some improvements; but, unless the Government of India is prepared to incur some expense, it is impossible without any establishment to do much in the way of improvement. It is a system which has been the outcome of all other systems. Originally when Assam was a part of Bengal, sadr distilleries existed in Sylhet and Cachar; but they did not work well, owing to the population being scattered, and to the want of supervision, and were abolished in 1876 and 1878. Subsequently in Sylhet, Kamrup, Goalpara, and Lakhimpur, a farming system was tried; but that, too, was given up finally in Sylhet from 1885-86, and in other districts from previous dates. The central distillery system, though admirably adapted for large towns with a thick population, and with means of checking the outturn of liquor, would be quite out of place in a province where there is not one really large town, and where our power of checking the amount of liquor manufactured is almost nil.

4. With regard to the remarks in paragraphs 1 and 2 of the Government of India's letter, the only limit there is to the cheapening of liquor is keeping the country spirit shops at a reasonable distance from one another, so as to prevent too keen competition in their retail sales, and their being thus compelled to lower the price of liquor so as to ruin another shop, and to keen competition at the time of auction, so as to prevent any shop being sold at under its fair price. Hitherto, the price of country spirit in the Province has generally been 8 annas a bottle, but it is gradually becoming lower, and in Sylhet in the last year, it has fallen as low as 2 annas. This is undoubtedly due to more rice being used in its manufacture than formerly. As long as it was confined to *mowha* and *gur*, no one could manufacture, much less sell, at that price. As regards fixing a minimum price, the Deputy Commissioners who have been consulted are averse to it, but if the price continues to decrease, it will be a question whether the experiment must not be tried in the two districts of the Surma Valley. In this Province the duty is certainly not levied on a strict calculation of the number of gallons which the still can produce, as our information on that subject is most meagre, and the stills differ enormously in size. Although the shopkeepers are supposed to keep accounts of their sales, they, too, are utterly untrustworthy, and, as already stated, the only thing that officers have to guide them in deciding whether the prices bid are fair or not, is the average price obtained in the previous three years. Practically, there is no limit to the quantity of liquor which may be produced at an outstill, as the check against its being worked at night is very small; but, assuming that this is not done thus, the limit of outturn is the amount that may be distilled in three or possibly four distillations per diem.

5. As regards the concluding part of paragraph 2 of the Government of India's letter, I would point out that in this Province, as pointed out in paragraph 2 of my No. 400E. of 30th November 1886, on the subject of the excise system in British India, we are not guilty of the charge of encouraging intemperance, and that if all our country spirit shops were closed, there would be probably almost as much liquor consumed as while they exist, as the principal consumers, the Chota Nagpur coolies, have been accustomed to it from their earliest days, and, were they not able to purchase it, would certainly make it for themselves.

6. A list of excise rules and circulars as asked for in paragraph 3 of your letter is submitted herewith. The license used in all districts save the Khasi Hills is that printed at page 151 of the Excise Manual. As regards the Khasi Hills, where, however, shops are only four in number and the sales are very small, a special form of license is in force, a copy of which is appended.

BOMBAY.

No. 7871, dated 26th November 1888.

From—J. NUGENT, Esq., Chief Secretary to the Government of Bombay.

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of Mr. Officiating Under Secretary Shirres letter No. 4394 (^{Separate Revenue} Excise), dated 11th August 1888, calling for information as to the extent to which the outstill system prevails in this Presidency, and the reasons for which it is preferred to the central distillery system, as well as for copies of the excise rules and circulars issued by this Government.

2. In reply I am directed to forward herewith copies of the reports noted in the margin

- (1) Memorandum from the Commissioner in Sind, No. 3339, dated 21st September 1888, with accompaniments.
(2) Letter from the Commissioner of Customs, Salt, Opium and Abkari, No. 6800, dated 6th November 1888, with accompaniments.

received from the Commissioner in Sind and the Commissioner of Customs, Salt, Opium and Abkari, which furnish the information required by the Government of India. It will be seen from these reports that the outstill system is in force only in two talukas of the Panch Mahals, in the Ratnagiri

district, and in a portion of the Kanara district, and is allowed to continue in these tracts as local conditions do not permit of the introduction therein of the central distillery system.

* * * * *

No. 3339, dated 21st September 1888.

Memorandum by C. B. PRITCHARD, Esq., Commissioner in Sind.

With reference to Government endorsement No. 6093, dated 8th September 1888, calling for a report as to the extent to which the—

- (a) outstill system,
(b) pure farming system, and
(c) contract outstill system,

are employed in Sind, and the reasons for which in each case they are preferred to the more perfect system of the central distillery, and requesting to be furnished with copies of the rules, circulars and license forms, the Commissioner in Sind has the honour to state that the Abkari Revenue in Sind was managed on the pure farming system up to 1st August 1887. The objections to the continuance of this system were explained in this office No. 2718, dated 7th June 1887 (copy attached for easy reference), and Government were pleased to accord their sanction (*vide* copy of Government Resolution No. 3868, dated 27th June 1887, attached) to the introduction of the central distillery system from the 1st August 1887. This system is still in force, but from the 1st August 1888 all liquor farms have been discontinued in Sind, and the whole province is now supplied by separate licensed dealers, who obtain their liquor on payment of still-head duty at a fixed rate from the central distillery at Kotri and from other similar distilleries in other parts of India.

* * * * *

No. 6800, dated 6th November 1888.

From—A. C. TREVOR, Esq., Acting Commissioner of Customs, Salt, Opium, and Abkari, Bombay.
To—The Chief Secretary to the Government of Bombay.

I have the honour to submit the report called for in Government Memorandum No. 6098, of the 8th September, on the subject of the outstill systems in force in this Presidency.

2. The only districts in this Presidency in which the outstill system is still maintained are the following:—

- (1) The talukas of Dohad and Jhalod in the district of the Panch Mahals: area about 600 square miles; population about 100,500.
(2) The district of Ratnagiri: area about 3,022 square miles; population about 997,000.
(3) The district of Kanara, with the exception of the Haliyal taluka, including Supa Peta: area below Ghauts, about 1,324 square miles; above Ghauts, about 1,607: population below Ghauts, about 226,300; above Ghauts, about 134,372.

3. That it has not been superseded in these districts also by the more perfect system of the central distillery is mainly, of course, the result of unfavourable local conditions. The central distillery and still-head duty system can, as Government are aware, be worked to advantage only in localities where licit manufacture can be concentrated, and illicit manufacture or importation controlled with reasonable facility. Of the three districts named—

- (1) The Panch Mahals is one of the most backward in the Presidency. It is situated on the frontier much mixed with and surrounded by Native territory. The people are poor as a rule, and most of them belong to forest or migratory tribes. The *mowra* flowers, from which the spirit consumed in the district is distilled, are almost everywhere to be had for the gathering; and the rugged and hilly nature of the country, broken by water-courses and covered in many places by extensive jungles, affords special facilities for illicit distillation to a population accustomed to resort to it.

In spite of these drawbacks, the central distillery system was introduced from the 1st August 1886 into the main and more settled portion of the district adjoining the Kaira Collectorate, partly in consequence of complaints of mismanagement on the part of the outstill farmers, and partly because it was found that the introduction of cheap spirit, for which the outstill system afforded facilities, was injuring the Kaira Abkari Revenue.

The outlying block consisting of the Dohad and Jhalod talukas was excluded because it is surrounded on all sides by foreign territory in which the outstill system prevails, and the population consists almost entirely of Bhills who have been allowed for several years past to manufacture spirit for themselves on certain religious and festive occasions, and it would not be expedient to interfere too abruptly with this privilege, which is valued on superstitious grounds.

- (2) In the district of Ratnagiri and the sea coast talukas of Kanara (those situated above the Ghauts, other than Halial and Supa, will be referred to separately) the only spirit used is toddy spirit. Toddy-producing trees are scattered everywhere, and are found in large groves every few miles along the coast. The country is rugged and hilly, broken by water-courses and rivers. Illicit manufacture is easy, and communication, except by sea, difficult. Toddy juice cannot, like mowra flowers, be collected and transported from long distance, and both the concentration of manufacture at one or two central distilleries and the subsequent distribution of the spirit over the localities to be served from them would be costly and inconvenient.

The question is complicated, besides, by our relations with the Portuguese Government, which is bound by Article XIII of the Treaty to assimilate its Abkari arrangements in Goa to those of the adjoining British districts, to those, that is, of the Ratnagiri district generally, and the Malwan and Vengorla talukas in particular on the north, and the sea coast talukas of Kanara on the south. This undertaking is to be interpreted, according to the principle laid down in the Government of India's letter No. 689 of 26th April 1882, as—

"Coupled with an obligation on our part to consider as a whole the circumstances of the territories affected not to insist upon alterations of rates which are sudden, excessive, and of questionable expediency, and to condone.....a certain inferiority in Portuguese to British rates for a time at least and as long as the Portuguese Government are making reasonable efforts towards assimilation."

Under existing arrangements a revenue is derived from raw toddy in the shape of a tree-tax of Rs 4 on each cocoanut and brab, and Rs 2 on each date tree in Goa territory and in the sea coast talukas of Kanara to the south, and the Malwan and Vengorla talukas of Ratnagiri which adjoin the Goa frontier to the north, and a duty on the spirit made from toddy is recovered in the shape of proceeds of the outstill farms and shop fees in Ratnagiri and Kanara, and of license fees for the privilege of manufacture and sale in Goa territory. The Portuguese Government has raised its tree-tax rates considerably since the beginning of the treaty to suit ours. Its system is in reasonable accord with ours, and so radical a change as the imposition of a separate still-head duty on toddy spirit cannot be introduced in the talukas above named until Government is prepared to demand the introduction of a similar reform in Goa territory.

In the northern talukas of Ratnagiri which are some distance from the Goa frontier, the tree-tax rates are Rs 5 and Rs 2-8 instead of Rs 4 and Rs 2 for cocoa and brab and for date trees respectively, and, so far as Goa is concerned, there would be no objection to the introduction of independent reforms, but the difficulties as to concentration of manufacture and distribution of spirit from the distilleries above referred to remain, and there are obvious objections to the maintenance of two separate systems involving the collection of duties at widely different rates in localities adjoining each other and subject to the same local conditions.

- (3) The above ghaut talukas of the Kanara district in which the outstill system is still maintained are Yellapur, Sirsi, and Sidapur. The country is hilly and covered with jungle, and two of the three talukas border on the Mysore territory. These difficulties have hitherto stood in the way of any special steps for the reform of the Abkari system in the talukas named. The central distillery system was introduced from 1st August 1883 into Halial and Supa for the protection of the Abkari revenue of the Belgaum district, to which these talukas are adjacent. From the 1st August 1884 it was introduced into the Dharwar Collectorate which adjoins Yellapur, and this has raised the question of introducing it into that taluka also. The Collector's proposals on the subject were invited, but the scheme had not been matured before the outstill farms were sold last July. In all probability, however, the present system will be abolished from the 1st August next in Yellapur, and perhaps also in Sirsi and Sidapur.

4. The conditions under which the farms are given in the districts where the outstill system is still maintained are different in different localities, but it is not quite easy to refer them decisively in any case to any one of the three classes of outstill systems described in paragraph 3 of the Government of India's letter. I append copies of the licenses issued to the farmers in—

- (1) Dohad and Jhalod.
- (2) Ratnagiri.
- (3) The Sea Coast Talukas of Kanara.
- (4) The above ghaut talukas in Kanara respectively.

5. From the first it will be seen that in Dohad and Jhalod the farmer guarantees to pay a certain amount of revenue in respect of a defined tract, and that no direct control over the quantity to be manufactured is exercised. On the other hand, the number of stills to be worked, their capacity and the hours of working are all fixed. The farmer is required to furnish a return of the quantities distilled and sold, and the strength of the spirit manufactured and the correctness of the returns furnished are subject to test and check by Government officers. Of the three classes of systems indicated by the Government of India, that described as the "contract outstill system" is the one to which the arrangements above described most nearly correspond, though they partake to some extent of the characteristics of all three.

6. The Ratnagiri license (No. 2) gives the farmer the monopoly of the manufacture and sale of toddy spirit, and of the sale of raw toddy at shops, as distinguished from sales at the tree foot, in a certain specified tract. The number and capacity of the stills and the number and positions of the shops, at all of which both spirit and raw toddy must be kept on sale, are limited, and the stills are worked within certain fixed hours under direct Government supervision. A duty at a fixed rate per tree is levied on all trees tapped, whether for distillation or for supply of raw toddy, and the farmer pays besides a lump sum, the amount of which is fixed by competition, and which may be taken as representing the additional duty on the spirit and the license fees for the shops.

7. The conditions of the outstill farms in the coast districts of Kanara (license form No. 3) are similar, except that the capacity of the stills is not fixed, and that the farmer is bound to tap not less than a certain fixed number of trees to ensure that the supply of raw toddy kept at the shops shall be sufficient to meet the wants of the public, as it was found that licenses for sale at the tree foot were not taken up in Kanara with the same freedom as in Ratnagiri. The systems described in this and the foregoing paragraph approach most nearly to the "regulated outstill system" of the Government of India's classification.

8. In the above ghaut talukas of Kanara (license form No. 4) the spirit is chiefly made from molasses. The distilleries are fixed and are worked under Government supervision within certain specified hours, but the number and capacity of the stills is not limited. The farmer buys the monopoly of manufacture and sale in a certain tract for an amount fixed by competition, and the arrangement practically corresponds to the "pure farming system" described by the Government of India.

9. In connection with these arrangements the Government of India particularly desires to know how far they are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced.

10. From the descriptions above given it will be understood that in Dohad and Jhalod and in the Ratnagiri district the quantity of spirit which can be produced is effectively limited, and the price cannot be unduly reduced without loss to the farmer, who must charge enough on the quantity he can turn out to repay the cost of his farm and other expenses. In the case of Ratnagiri where toddy spirit is consumed, the tree-tax he has to pay on the raw material is a further check on undue reduction of price, and there is besides a direct stipulation fixing the rates at which only spirit is to be sold.

11. In Kanara there is nothing to prevent the farmers from distilling as much spirit as they please. In the Sea Coast districts they have to pay tree tax, and both there and above the Ghauts the selling price is fixed by the terms of the license as in Ratnagiri. No assistance, however, can be expected from the public in keeping them from selling at less than the legal price, and it is difficult to enforce observance of this stipulation, when it is to the farmer's interest to disregard it.

12. With reference to paragraph 5 of the Government of India's letter, I beg to append, in addition to the license forms relating to outstill arrangements mentioned in paragraph 4 above, copies of the recently issued compilation of Rules and Notifications having the force of law under the Bombay Abkari Act, and of the rules issued under the authority of Government Resolution No. 6664 of 17th August 1885, for the guidance of Revenue and Police officers in the examination of liquor shops. These are the only Excise Rules and Circulars at present in force. I understand that copies of license forms connected with the central distillery and still-head duty system are not required.

HYDERABAD ASSIGNED DISTRICTS.

No. 515 G., dated 5th December 1888.

From—G. S. FORBES, Esq., Secretary for Berar to the Resident, Hyderabad,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge your letter No. 4394, dated the 11th August 1888, regarding the administration of the excise revenue in Berar.

2. The first question regarding which information is required by the Government of India is the form of "outstill system" employed in Berar—whether the pure farming system, the contract, or the regulated outstill system. As will be seen from the Officiating Commissioner's letter No. 393 G., dated the 18th September last, a copy of which is enclosed, the first of these, the three, or pure farming system, is the form prevailing in the Hyderabad Assigned Districts. The monopoly of vend within a given area is put up to auction and disposed of to the highest bidder, but the number of retail shops is limited and regulated by the Government. In this way a certain control over the quantity is, though not directly, yet indirectly exercised. Each licensed shop has usually its own "still" except in thickly populated places, where one still serves two or three shops.

3. The next question refers to the reasons for preferring this system to the more perfect system of the central distillery. The reasons given by the Officiating Commissioner relate (a) to the loss of excise revenue owing to the facilities which the latter system afford to fraud on the part of the Excise officials; (b) to the deleterious adulteration of the liquor sold practised by the vendors to recoup the loss by transit charges, and (c) to the fact that the high cost of central distillery liquor puts a premium on illicit manufacture and smuggling. These reasons

may be somewhat too strongly urged by the Commissioner, but Mr. Howell agrees in the main in preferring the present to the central distillery system. In his opinion the abkari administration, as it is now worked, tends to secure to Government the maximum amount of profit from the liquor that would in any case be consumed, while the drinking classes get a sound liquor for their money and are not driven to illicit supplies.

4. Finally, a copy of the Abkari Rules for the Hyderabad Assigned Districts is enclosed; and Circulars No. 7 of 1878 and No. 9 of 1879 form accompaniments of the Commissioner's letter. A copy of the Provincial Excise Revenue Report for 1880-81, referred to in paragraph 8 of that letter, is not forwarded as therein requested; it is already on record in the Financial Department, and the General Orders printed as one of its appendices do not bear directly on the present reference.

5. In conclusion, I am to apologise for the delay that has occurred in replying to your letter. This was mainly due to the fact that the Resident thought he could offer a more confident opinion after reviewing the Excise Administration for the year.

No. 393 G., dated 18th September 1888.

From—COLONEL H. C. SZCZEPANSKI, Officiating Commissioner, Hyderabad Assigned Districts,
To—The Secretary for Berar to the Resident, Hyderabad.

I have the honour to acknowledge the receipt of your endorsement No. 2408 R., dated 28th August 1888, and to submit information on the several points referred to by the Government of India in their letter No. 4394, dated 11th idem.

2. The system of the administration of excise revenue in the Hyderabad Assigned Districts is what is called the farming system, whereby the monopoly of vend within a given area is put up to auction, and is disposed of to the highest bidder. The number of retail shops for country spirits is limited to what is considered the requirements of the people, and the contractors are on no account allowed to increase the number without the special sanction of the Deputy Commissioner. The object of this restriction is to obtain the highest amount of revenue distributed among the smallest number of places of vend: or in other words, to heighten the price of liquor, as far as possible, without increasing facilities for obtaining it. Thus, the system of abkari administration which obtains in Berar falls under clause (a), paragraph 8 of the Government letter referred to above.

3. The reason for which this system is preferred to the *sadr* distillery system, which is apparently considered by Government to be more perfect, may, I think, be best explained by reproducing the opinion of Colonel Nembhard, formerly Commissioner of the Hyderabad Assigned Districts, who had long served in the Central Provinces, and who possessed the advantage of having worked both the distillery and the farming systems. Colonel Nembhard was convinced, as the result of his experience, that the distillery system was ruinous to the excise revenue—opened the door to practically unlimited corruption, led to deleterious adulteration of the liquor sold, which in turn encouraged smuggling and illicit distillation. The revenue was practically at the mercy of the underpaid subordinates, who kept the accounts or were otherwise employed at the *sadr* distilleries.

The writers, Colonel Nembhard observed, who receive the still-head duty have it in their power to rob the Government to any extent they choose. It was practically impossible to exercise any effective check over them. Their books show that so many gallons passed out during the day, and of course their cash tallies with the books; but how can we possibly tell but that double or treble the quantity of liquor shown in the books passed out, the duty paid on the surplus having all been embezzled?

4. Next, many shops were necessarily miles distant from the distilleries, and consequently never-ceasing long journeys were required, and the expense of carrying the liquor over such distances, added to the retail cost *plus* the Government duty, brought it up to a price which left but little profit to the vendor. To indemnify himself the vendor would buy the strongest liquor at the distillery as being the most suitable for adulteration. When he arrives at his shop "he adds," writes Colonel Nembhard, "two parts of water to one part of liquor. Thus diluted the liquor does not 'bite the throat' as the saying is, and the public won't have it; so to make it 'bite,' and therefore to ensure its ready sale, he adds the juice of pepper and a solution of tobacco and hemp, while the root of dhatoora is allowed to soak in the liquor for 12 hours, after which it is taken out. This is the vile and poisonous compound which, at a cost to the State of many lakhs of rupees, is given to the liquor-drinking public."

5. But it frequently happens that the public refuse to be poisoned. Mowha fruit abounds everywhere, and the apparatus for distilling liquor therefrom is by no means expensive, for it consists of 2 "ghurras" or earthen pots, and a bamboo to serve as a conducting pipe from one vessel to the other. As the sympathies, not only of the consumers, but also of the retail vendors are of course dead against us, quantities of liquor are surreptitiously distilled. Paying no duty, the public get it both pure and cheap, while the profit to the manufacturer is large enough to induce him to incur many risks. But after all there are no risks for him to incur, for in the whole length and breadth of the district who is there of whom he need be afraid? There is one darogah it is true, but is the darogah impossible to bribe? There are the distillers within the enclosures, but do they not also keep retail shops, and does all the liquor sold at those shops pay still-head duty to Government?

6. While the whole liquor-drinking public (which means in Berar the whole population) on the one hand and the liquor sellers on the other are, as before stated, dead against us, what on earth is to prevent them doing just exactly as they please? Are we to employ an army of patrols to keep perpetually on the move, entering at all times the houses of private individuals to see whether stills are at work or not?

The great advantage in the farming system is this, that we thereby enlist the whole body of liquor manufacturers and sellers on our side to help us in keeping down smuggling. In fact, so thoroughly is it kept down that we do not spend a shilling for any establishment to assist them. The *sadr* distillery system, on the other hand, puts a premium on smuggling; it makes it directly to the interest of the manufacturers and vendors to smuggle, or to surreptitiously distil as much liquor as they possibly can; while it is also to the interest of every liquor drinker in the country to connive at, if not to directly assist in, illicit distilling, for he thereby gets pure liquor, whereas, if he helped to put down smuggling, he would have to consume liquor which must be adulterated to make it pay.

7. As there are no outstills in Berar, the remarks extracted from the Secretary of State's despatch and referred to in paragraph 4 of the Government letter under reference, are not applicable to Berar.

8. The following enclosures accompany this letter:—

Commissioner's Circular No. 7, dated 11th January 1878 (with enclosure).
Do. do. No. 9, dated 15th January 1879.

And I beg that the undermentioned papers may be supplied by your office as no spare copies are available here:—

The Berar Abkari Rules.
The Report on the Excise Revenue of the Hyderabad Assigned Districts for 1880-81.

BENGAL.

No. E. P.—55, dated 6th December 1888.

From—H. J. S. COTTON, Esq., Offg. Secretary to the Govt. of Bengal, Financial Department,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of the orders of the Government of India. No. 4394, dated 11th August 1888, on the subject of the administration of the Excise Revenue and in reply to submit a copy of a report from the Board of Revenue, No. 835B, dated 7th November 1888, which furnishes an account of the outstill system in force in Bengal, and will, it is hoped, supply all the information desired by the Indian Government.

2. It is particularly requested in your letter that copies of all the Excise Rules and Circulars in force may be sent, and attention drawn to such as bear on the questions now raised, and with reference to this request the Lieutenant-Governor now transmits all the elaborate enclosures of the Board's letter, as well as a copy of the several orders of Government which are alluded to. A list of the enclosures is annexed to the Board's letter.

3. As the papers are already unduly voluminous, the Lieutenant-Governor does not think it necessary to add to them by any detailed exposition of the policy adopted in these Provinces. I am, however, to invite attention to the remarks recorded by the Lieutenant-Governor in the Resolution on the Board's Excise Administration Report for the year 1887-88, a copy of which has been separately submitted to the Government of India. It may be briefly said that it is the object of the Lieutenant-Governor to give effect, as far as possible, to the recommendations of the Excise Commission in regard to the outstill system, and that every effort is now being made in Bengal to render the description of that system, which is given in paragraph 8 of the Government of India's despatch of the 25th June 1887 to the Secretary of State, strictly correct. That description is as follows:—

"The outstill system, as it is understood in India, is not a system by which, on payment of a lump sum, the distiller is free to brew as much spirit as he likes, and sell it whenever he likes. The duty is levied upon a strict calculation of the number of gallons which the still can produce, and the conditions, both of distillation and sale, are carefully regulated with reference to the existing local demand."

This system is still on its trial, and in face of all the difficulties which have accompanied its introduction, it cannot be alleged that it has everywhere been successfully enforced. Enquiry has indeed shown that it has lamentably failed in the metropolitan districts of Hooghly and Howrah, in which, as is now seen by the light of experience, it would probably have been better if it had never been tried. In such a tract the central distillery system is probably preferable to the outstill or contract system, and the question whether it would not be better to restore the *sadr* distilleries in this locality is still under consideration. But as a general rule, the system is understood to have met with a fair measure of success. The operations at the outstills, though liable to inspection, testing, and correction at the hands of Government officers, are not yet absolutely under control, and the transition from a system of unrestricted outstills to one of rigid regulation admits only a gradual accomplishment. At the same time the Board have officially recorded their opinion that the feasibility of the system of the Excise Commission has been amply demonstrated. They

Paragraph 127 of the Annual Excise Report for 1887-88.
add in words of warning that it is likewise manifest that the success of the system depends a great deal on the tact and intelligence displayed by the officers engaged in the administration

of excise, and that, without very close supervision and personal attention to details, there is every risk of the revenue being sacrificed without in any way checking drunkenness. In their present letter they observe—"To render the new system of restrictions fully successful, time is required; the active attention of the executive and constant supervision are indispensable." With these remarks the Lieutenant-Governor entirely agrees, and he desires to assure the Government of India that every possible measure will be resorted to by this Government to ensure the success of the system.

4. In regard to the remark made in the close of the extract quoted in the second paragraph of your letter, that the local demand should not be fully satisfied, but should not be restricted, and that this principle is clearly the only proper basis of a sound Excise administration, I am to say that the Lieutenant-Governor agrees with the Board of Revenue that this is a doubtful principle to enunciate. If the capacity of stills and vats is restricted to such a degree as altogether to fail in satisfying the local demand, it is an inevitable consequence that the people will have recourse to illicit distillation, or to some drug more noxious than country spirit.

5. It will be observed that the regulated outstill system has not been enforced in the three districts of the Chittagong Division, in Darjeeling, and in Lohardugga. As explained by the Board, the consumption of country spirit in the Chittagong Division, which is most inhabited by Mahomedans, is very small, while the circumstances of Darjeeling are altogether exceptional. The extension of the new system into Lohardugga is under contemplation.

6. The *sadr* distillery system is in force throughout the Sonthal Pergunnahs and in Calcutta, and in the following towns:—Berhampore, Lalbagh, Dacca, Patna, Arrah, Gya, Bettiah, Chupra, Durbhanga, Mozufferpore, Bhagulpore, Jamalpore, Monghyr, Cuttack, Pooree, Balasore, Hooghly, Burdwan, Howrah, and Giridi.

No. 835B, dated 7th November 1889.

From—C. E. BUCKLAND, Esq., Secretary to the Board of Revenue, Lower Provinces,
To—The Secretary to the Government of Bengal, Financial Department.

I am directed by the Board of Revenue to acknowledge the receipt of Mr. Cuthbertson's endorsement No. E.P.—5-2, dated 10th September last, forwarding for report a copy of the letter No. 4324, dated 11th August 1888, from the Government of India, in the Department of Finance and Commerce, on the subject of excise administration. In reply I am to furnish the following account of the outstill system in force in Bengal, together with a set of the papers mentioned in the accompanying list, which will, it is hoped, convey to Government the full information required by the Government of India.

2. It appears to the Board unnecessary to recapitulate the history of excise administration in Bengal previous to the report of Mr. Edgar's Excise Commission of 1883-84. It may be said, by way of preface, that the efforts of the Board since that date have been directed towards carrying out the recommendations of that Commission, as approved by Government in the Resolution of the 10th March 1886 and Mr. R. H. Wilson's letter No. 987 of the same date. The cardinal principle laid down by Government on the Commission's report was—"An outstill system properly regulated is the most suitable for the country in general, but where special means of close supervision exist, and a large drinking population is found in a small and well-defined area, central distilleries, in which alone a uniform tax can be levied on spirit according to its strength, should be established." The consequence of the measures adopted with regard to central (*i.e.*, *sadr*) distilleries has been that the number of distilleries and distillery shops has increased from 21 and 479 in 1884-85 to 25 and 570 respectively in 1887-88 (although those in the Sonthal Pergunnahs have been reduced from 9 to 5, and those in Hooghly-Howrah from 5 to 2), while the number of outstills has been diminished from 8,943 in 1884-85 to 3,535 in 1887-88. It may be mentioned, in passing, that in 1870-71 there were 6,384 shops under the *sadr* distillery system besides 288 outstill shops in Bengal; in 1863-64 and 1864-65 there were 9,329 and 9,913 shops altogether, *i.e.*, under both the systems. Central distilleries have been established in all the districts named by the Excise Commission.

The outstills, according to present arrangements, conform rather to the type of "regulated outstill system" mentioned in (c) than to those referred to in (a) and (b) of paragraph 8 of the Government of India's letter of 11th August 1888. At the same time I am to observe that the operations at the outstills in Bengal, though liable to inspection, testing, and correction at the hands of Government officers are not absolutely under their control, and never have been so, and the principle of levying a duty practically by the quantity distilled is the object which the Board have had in view, and aimed at for the last three years, rather than the result which they can assert to have been positively attained hitherto. The transition from a system of unrestricted outstills to one of rigid regulation admits only of gradual accomplishment.

3. The points with which the Board are required to deal are as follows:—

- (1) the precise facts as to the extent to which the regulated outstill system is employed;
- (2) the reasons for which it is preferred to the central distillery system;
- (3) how far the description given in paragraphs 1 and 2 of Mr. Shirres' letter correctly describes the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills;

- (4) how far the arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced.

In the extracts quoted in Mr. Shirres' letter, it is stated that—"it is the interest and in the power of the distiller to make as much spirit and to push the sales thereof by cheapening liquor as far as he possibly can."

In another extract a doubt is raised whether it has been the rule to fix the duty with reference to the outturn of the still, and not to leave the distillers (*i.e.*, the outstill licensees) a free hand on payment of a lump sum.

A third point discussed is, whether the conditions of distillation and of sale are regulated with reference to the existing local demand.

4. The regulated outstill system is in force in all the districts of Lower Bengal, except in the three districts of the Chittagong Division, Darjeeling, and Lohardugga; the new system of restrictions has not yet been applied to the outstills in those districts; the consumption of country spirit in the Chittagong Division is very small; the circumstances of the Darjeeling district are peculiar, and the local officers have always advocated the postponement of any change; Lohardugga is the largest district in the province, and sparsely inhabited. An Excise Deputy Collector has recently been sanctioned for the district last mentioned, and the extension of the new system is under contemplation.

The *sadr* distillery system is in force throughout the Sonthal Pergunnahs and in Calcutta and the towns named in the margin.

Berhampore—Lalbagh, Dacca, Patna, Arrah, Gya, Bettiah, Chupra, Durbhanga, Mozufferpore, Bhagulpore, Jamalpore—Monghyr, Cuttack, Pooree, Balasore, Hooghly, Burdwan, Howrah, and Hazaribagh. Of the revenue (Rs. 2,05,122) derived from country spirits in Bengal in 1887-88, the sum of Rs. 1,91,384 was obtained from the license fees of 3,535 outstills, and the remainder (Rs. 13,738) from the *sadr* distillery system, *i.e.*, from the distillery fees, the license fees of the 570 distillery shops, and still-head duty on the liquor manufactured thereat. A comparison of the areas over which the two systems respectively are in force might convey an erroneous impression, as the *sadr* distillery system has hitherto been intentionally limited to towns and thickly inhabited tracts. Briefly, more than five-sixths of the country liquor shops are under the outstill system, and more than three-fifths of the revenue from country liquor is collected from them.

5. The preference now shown for an outstill system in comparison with the more perfect system of the central, *i.e.*, *sadr* distillery system, has not always obtained in Bengal. From Chapter II of Mr. Edgar's Excise Report of 1883-84, and paragraph 4 of the Government Resolution of 10th March 1886, it will be seen that from time to time official opinion has oscillated from one system to the other: the last change from *sadr* distilleries to outstills commenced in 1871-72 and attained its fullest development in 1880-81. Under the *sadr* distillery system duty should be paid on every gallon of liquor issued and consumed. In practice it was found that, with the establishments then sanctioned, this object could not be attained except at head-quarters and in populous towns. The *sadr* distillery system had been applied to all parts of the country without sufficient establishments to ensure its proper working: some distilleries did not even pay their expenses: spirit was smuggled out of the distilleries duty-free, or on payment of insufficient duty, with the connivance of the Excise subordinates, as well as smuggled into the distillery areas: illicit distillation admittedly was prevalent. To meet these objections it was determined to introduce outstills, trusting to the self-interest of the outstill-holder to keep down illicit distillation and to check smuggling into the tract supplied from his shop. *Sadr* distilleries were therefore reduced in number, but never entirely abolished. The Excise Commission recorded an opinion that outstills had been re-introduced to too great an extent, and the acceptance of their views by Government has led to the re-establishment of several *sadr* distilleries, as already mentioned. Under the outstill system, previous to the Excise Commission's report, when the license-holder had obtained his shop at auction, he could, so long as he paid the license fee settled at the auction, distil (during the day and from his one still) any quantity and quality of liquor, and sell it to residents of any place so long as the liquor was not introduced into *sadr* distillery limits. Since the report of the Excise Commission, the policy adopted has been to restrict the capacities of the stills and fermenting vats of the outstill-holders to sizes sufficient to meet the local demand, and at the same time to raise the price of liquor by raising the upset prices (*i.e.*, of the license fees) of the shops at auction, and fixing a minimum price of liquor in each district below which it might not be sold. This is the regulated outstill system which is at present preferred in Bengal to the *sadr* distillery system for the greater part of the country. It is held to secure the co-operation of the outstill-holders with the excise authorities in the suppression of illicit distillation; the restriction imposed on the capacities of stills and vats are intended to prevent overproduction, and the raising of the price of liquor is trusted to check the increase of consumption and the smuggling of outstill liquor into *sadr* distillery areas. As the license fees of outstills are paid in advance, every gallon of liquor issued from an outstill must be taxed to some extent; whether the incidence of the fee on each gallon of liquor is sufficient, according to an ideal standard, or equal to the rate of duty charged, or that could be charged on *sadr* distillery liquor, must depend upon the effectiveness with which the new system of restrictions can be enforced. The difficulties inherent in the present policy will appear from the details which I am now to give.

6. The new system has been briefly called the Patna system, because it was first carried out in that district, *viz.*, from the 1st April 1886, under the orders of Government. The fixing

of the number of outstills to be allowed for a district is not determined on any settled principles. There is a standing order that no shop is to be sanctioned unless there is a *bond fide* local demand for it, ascertained by enquiry and proved by applications for it at an adequate fee. The arbitrary rule, nominally in force, is that an area of 20 square miles and a population of 10,000 persons are to be allowed to each outstill. In fact, each outstill serves, on the average, a much larger area and population than those above indicated. As soon as the numbers of the drinking population supplied from each shop have been more exactly estimated, it will be possible to regulate the number of outstills in a district with greater accuracy. When the number of outstills had been fixed, the first step was to ascertain the monthly local demand of each outstill shop, calculated in gallons of London-proof liquor. For this information the Board had to look to the District Officers, who in their turn were obliged to depend upon the Excise Deputy Collector and the Inspecting staff. In the absence of correct accounts it was most difficult to ascertain accurately the number of drinkers supplied by each outstill and the quantities consumed: no previous attempt had ever been made to obtain such statistics. After constant pressure, most District Officers have reported that they believe the statistics furnished by them to be correct and trustworthy for all practical purposes.

The local monthly demand having been estimated, the next step was to calculate the capacity of stills and vats required to meet that demand. The Board on the strength of experience which had been conducted on their behalf, and information in their possession, instructed District Officers to frame their calculations on certain data as follows:—A maund of mohwa was to be held to yield on an average 2 gallons, and a maund of goor, molasses or rice to yield 8 gallons, of spirits London-proof. A gallon was to be held to contain about 5 seers of water, or 4 seers of materials and spirits. It was held that a metal still could work on an average six times, and a clay still three times daily. The working capacity of a still was to mean the maximum quantity of raw materials with which a still can be worked. It was held that for each seer of working capacity $1\frac{1}{2}$ gallons of liquid capacity would be required. For purposes of proper distillation, it was laid down that one-third of the liquid capacity of a still should be kept vacant. Stills were ordered to be of a liquid capacity of round numbers of gallons. With regard to fermenting vats, it was laid down that one gallon liquid capacity was required for the fermentation of one seer of material.

The Board directed that no deviation from these general principles should be allowed without their sanction. Even with these data assumed to be correct, the calculations of the sizes of stills and vats required to meet the local demand is not by any means an easy problem; nearly all the factors are liable to variation. For instance, metal stills have been worked as often as ten times a day, and clay stills as often as five times a day: again the number of distillations possible in a day depends upon the season of the year, the climate, the temperature, the length of the day, the slowness or heat of the firing, the greater or less density of the solution used. Again the quantity of the outturn depends upon the nature of the water and the material used, and the skill of the manufacturer. To show the District Officers how they should calculate the sizes of stills and vats required to meet the local demand of liquor, the Board framed illustrations of the principles enunciated, and issued circulars for their guidance. Thus, for instance, if the local demand was ascertained to be, say, 6,000 gallons of spirit London-proof a month in a mohwa country, 3,000 seers of mohwa would be required, i.e., 100 seers a day. In a metal still, working six times a day, 16 $\frac{2}{3}$ seers would have to be worked off at each distillation, and the liquid capacity of the still required would be 25 gallons. To prepare the wort from 100 seers a day fermenting vats of an aggregate capacity of 600 gallons would be required, where and when fermentation takes six days, i.e., as 100 seers of material must be ready each day, and for 100 seers a liquid capacity of 100 gallons is required, the total would be 600 gallons. If the assumptions upon which these calculations are based are correct, the outturn would be restricted to 200 gallons daily. It is unnecessary to multiply examples. Further illustrations are given in paragraphs 8 and 19 of the Board's letter No. 1037 B, of 30th December 1886, paragraph 8 of their Resolution of 20th January 1887, and their letter No. 279 B, dated 25th February 1888.

The District Officers were instructed to allow in their calculations for the variations possible in the above data, and to sanction stills and vats accordingly with capacities calculated sufficiently large to meet the local demand. To meet the objection raised in some quarters that stills of smaller liquid capacity than 10 gallons could not be properly worked, and the objection raised elsewhere that stills could not be procured of the exact size required to meet the local demand, the Board were obliged to allow the use of stills of 10 gallons capacity in most districts, and to approve the use of stills of capacities of multiples of five gallons. In such cases, where the possible outturn would not have corresponded with the local demand, the restriction of the aggregate capacity of vats allowed was to be adopted as a further method to limiting the outturn of liquor.

The Board have annually compiled statements showing the aggregate capacities of the stills allowed for each district. From the statement noted in the margin, the following figures have been taken:—

	Number of out-stills allowed.	Liquid capacities of outstills in gallons.
1886-87	3,698	111,539
1887-88	3,600	74,788
1888-89	3,444	69,366

These show that the capacities of the stills have been very materially reduced during the last three years.

7. Thus there were sufficient principles laid down, and orders issued by the Board, to the effect that only a limited quantity of liquor should be produced at each outstill. The obvious questions are—whether the arrangements have been carried out, and whether they are such as can be relied upon to be constantly maintained. For the executive working of such a scheme, the Board must necessarily rely upon the local officers and their subordinates. There is nothing in the arithmetical calculations too difficult for ordinary comprehension, but the Board have had reason to believe that at first they were not properly understood. Orders have repeatedly been issued, insisting on the Excise Deputy Collectors inspecting a certain number of the outstills, and the Inspecting staff have been directed to visit each outstill at least once a quarter. Instances have been reported to the Board in which abkars have been punished for possessing a still or vats larger than those allowed them in their licenses; and the Board have also been informed of cases in which the abkars have been caught replacing excess stills and vats broken up by Inspecting officers. Whether the arrangements actually in force for the limitation of the outturn of liquor are in each and every case absolutely effective, it is impossible for the Board to say, without calling for reports from District Officers, and these would necessarily be based upon information supplied by the subordinates who are charged with the duty of seeing that orders are carried out. The Board have only one officer at their disposal capable of carrying out inspections independently.

	R
1884-85	34,66,702
1885-86	29,76,455
1886-87	29,61,752
1887-88	31,91,384

On the one hand, the increase noted in the margin of the excise revenue from country spirits made at outstills conveys the impression that no great pressure has been felt by the abkars after they recovered from their apprehensions of the effects of changes of system. The reduction in the number of outstills, and some of them very important ones, must be borne in mind. On the other hand, it might be argued that the price of the liquor has been raised, which has enabled the licensees to pay higher fees for the shops. The Board are aware that there are means of evading the restrictions imposed and rendering them inoperative, for instance, by concealment of unlicensed stills and vats; by distillation at night using too dense a wort. Such abuses are to be overcome only by the vigilance and strengthening of the inspecting staff, which will require perhaps a considerable increase of establishment.

8. The next question is how far the arrangements are such that the price of outstill liquor cannot be unduly reduced. As Government are aware, there is no duty, properly so termed, on outstill liquor. The price at which the outstill-holder can afford to sell must, after he has recovered the cost of manufacture, depend upon the amount of the monthly fee paid for his shop. Thus, if the demand which he may expect to supply has been correctly ascertained to be 300 gallons a month, and his outturn has been limited to that amount, he will, if he pays Rs 150 for his shop, have to charge 8 annas a gallon; and if he pays Rs 450, Rs 1-8 a gallon, besides, in each case, the cost of manufacture. It is of the greatest importance, therefore, to obtain the highest possible fees for the shops. The principle laid down by the Excise Commission and adopted by Government was that the upset price of each still should be proportionate to its capacity when restricted, and calculated on the basis of the duty which could be levied by Government on its outturn at a given strength. The Board laid down three methods by which the upset prices of the shops might be calculated with reference to the liquor produced therein and the profits derived from its sale, and they at first directed that no bid for a shop should be accepted below the highest of the figures arrived at by these methods. It has been found impossible in practice to maintain this strictness in all cases. The average amount of the license fee paid for each outstill has been gradually raised since the development of the new system, as the following figures prove:—

	Number of outstills.	Total Revenue. R	Incidence of annual fee per outstill. R
1884-85	3,945	34,66,702	879
1885-86	3,614	29,76,455	820
1886-87	3,608	29,61,752	820
1887-88	3,535	31,91,384	902
1888-89	3,444	34,82,584	1,011

The upset price of a shop does not represent its fair value but only the irreducible minimum at which the establishment of an outstill at all can be allowed. The Board have always maintained that the fair price for a still can only be determined by active competition at auction. Experience shows that through the absence of competition, either in consequence of the combination of abkars, or the imperfect arrangements made for the auction, the upset prices are often not obtained, and constant applications for their diminution come before the Board which it is difficult to resist. While, on the one hand, reliance is placed on upset prices for the raising of the price of liquor, an attempt has, on the other hand, been made to prevent its being unduly lowered by fixing a minimum price for the cheapest kind in each district. In the districts where there are also *sadr* distilleries, minimum prices are fixed for the inner circle of outstills, i.e., those nearest to the *sadr* distillery, and other minimum prices for the outer circle of outstills. The fixing of a minimum price was one of the recommendations of

the Excise Commission. In paragraph 12 of Mr. Wilson's letter No. 987 of the 10th March 1886, Government desired an experimental trial of such a rule in Patna. The Board for some time hesitated to accept the principle. In submitting the settlement proposals for 1888-89, the Board reported that, so far as the scheme of fixing a minimum price had been tried in Patna, there was every reason to be satisfied with the result. They have accordingly fixed, during the course of the year, minimum prices for all the 19 districts noted in the margin, in which there are both sadr distilleries and outstills. It is in contemplation to extend the fixing of minimum prices to other districts in which there are only outstills.

- | | |
|-------------------|-----------------|
| 1. 24-Pergunnahs. | 11. Bhagnpore. |
| 2. Moorshedabad. | 12. Monzhyr. |
| 3. Dacca. | 13. Cuttack. |
| 4. Patna. | 14. Pooree. |
| 5. Shahabad. | 15. Bolasore. |
| 6. Gya. | 16. Hooghly. |
| 7. Champaran. | 17. Burdwan. |
| 8. Chupra. | 18. Howrah. |
| 9. Durbhunga. | 19. Hazaribagh. |
| 10. Mozufferpore. | |

9. In the first extract quoted in Mr. Shirres' letter, it appears to be put forward, as a disparagement of the outstill system as compared with the sadr distillery system, that it is the interest and in the power of the distiller, i.e., the outstill-holder, to make as much spirit, and to push its sale by cheapening liquor as far as he can. The Board have no doubt that the outstill licensee is actuated by such motives, but these are the ordinary motives which influence any person engaged in trade. Manufacturers of sadr distillery liquor also endeavour to diminish the cost of manufacture, so as to cheapen the article supplied at their shops or at the shops of the other vendors to the public. There is no limit as to the amount or strength of the liquor which may be distilled at, or issued from, the sadr distilleries. The real difference between the two systems is of course that, in case of sadr distilleries, the Government realise their duty at once on all the liquor issued,—but it has been held that sadr distilleries are not suitable to such tracts of country and places as present facilities for illicit distillation and smuggling;—on the other hand, no little exertion is required to raise the incidence of the fee per gallon of outstill liquor,—but an outstill system has been held to be better adapted to the suppression of smuggling and illicit distillation. The object of all the regulations recently adopted has been to prevent the outstill-holder from having it in his power to make as much spirit and push its sale as he would like to do.

10. With reference to the next extract alluded to in paragraph 3 of this letter, the previous remarks will have shown that the aim of the recent changes has been to secure, as far as possible, an adequate license fee in proportion to the restricted outturn of the outstills. So far as the restrictions have been effectively enforced, the outstill licensees have not been allowed a free hand, after paying a lump sum, to distil any amount of liquor of any strength and at any price.

11. With regard to the question whether the conditions of distillation and of sale are regulated with reference to the existing local demand, it may be admitted that this has been the object of the action taken by the Board. They have been guided in this direction by paragraph 12 of the Government Resolution of 10th March 1886, in which the following words occur:—

"And this leads to the consideration of the third recommendation made by the Commission that the capacity of the still should be limited to the existing demand for liquor in the area to be supplied by it," and again "the proper limit to be fixed in each district can only be ascertained by detailed local enquiry as to the extent of the demand for liquor and the daily average number of distillation."

It seems to the Board essential that they should have information of the extent of the local demand; hitherto they have understood the policy of Government to be that the local demand should be met; they can equally endeavour, if so desired, to restrict the capacities of stills and vats to any degree, so that the local demand cannot be satisfied. The question will then arise whether the people will not have recourse to illicit distillation or to some drug more noxious than country spirits.

12. In the preceding paragraphs the questions raised in the correspondence under reply have been answered as succinctly as the nature of the case admits. A number of comparatively minor matters which have engaged the Board's attention have not even been glanced at. They have issued orders, for instance, regarding the selection of sites of outstills, the material, and the working of stills, barm, and sales to children, the time of closing, and the keeping of accounts. The last mentioned subject is of great importance. Forms of accounts to be kept at each outstill have been prescribed, to show the quantities of raw materials used, the spirits distilled, and the amounts sold. If these are correctly maintained and properly inspected, satisfactory information should always be available. Thus, the Board have endeavoured by every means in their power to ensure the success of the Patna system, based upon the recommendations of the Excise Commission. No practical methods other than those worked out by the Board have ever been suggested to them either by the Government, or the Excise Commission, or the District Officers. To render the new system of restrictions fully successful, time is required; the active co-operation of the executive and constant supervision are indispensable.

13. The papers indicated in the accompanying lists are divided into (1) the Board's Resolutions, Circular Orders, and letters to Government, Commissioners, and others; (2) the letters received from Government, and Government Resolutions. It does not appear necessary for the Board to enclose copies of the papers enumerated in list (2). The form No. 25 in use for outstill licenses will be found attached to the Board's letter No. 1037 B., dated 30th December 1886.

In connection with the subject of the action taken by the Board towards carrying out the proposals of the Excise Commission, I am to invite attention to the following sections of the Board's Annual Excise Reports:—

Section XIII of 1885-86.
" XIV " 1886-87.
" XIV " 1887-88.

14. The rules generally in force for the Regulation of the Excise Administration are, as Government are aware, collected in the Board's Excise Manual, 1884.

PUNJAB.

No. 141, dated 14th January 1889.

From—H. C. FANSHAW, Esq., Junior Secretary to the Government of the Punjab,
To—The Offg. Secy. to the Govt. of India, DEPARTMENT OF FINANCE AND COMMERCE.

In compliance with the request contained in your letter No. 4394, dated 11th August last, I am directed to submit, for the information of the Government of India, a copy of a letter No. 874, dated 10th December 1888, from the Financial Commissioner, Punjab, with enclosures, containing an account of the outstill system which is in force in the Punjab.

2. It will be seen that this system is in force in a portion of one district of the Province only. It was introduced with a view to check the smuggling of liquor from the Native States

adjoining the Kulu and Hamirpur Tahsils of the Kangra district. From the correspondence* which took place at the time, copies of which are forwarded herewith, will be seen that the question of its introduction was not decided without due enquiry and deliberation, and that the working of the system has since its introduction been carefully watched by Government. The conditions under which outstills are licensed in Hamirpur and Kulu, more especially that which requires each licensee to maintain only one still capable of distilling a maximum of 5 gallons of liquor at a time, provide, in His Honour's opinion, an effectual limitation to the amount of liquor which can be produced, and this limitation does in itself operate to prevent the price of liquor being unduly reduced through over-supply.

3. As desired in paragraph 5 of your letter, a collection of Excise Rules and Circulars is forwarded herewith. For the reason explained by the Financial Commissioner these contain no reference to the outstill system. A useful account of the Excise system of this Province will be found in the prefatory note to the Provincial Excise Report for the year 1887-88.

4. In conclusion, I am to add that the introduction of the outstill system in the above tahsils of the Kangra district is entirely an experiment, and that the Punjab Government is not committed in any way to the maintenance of the system. The attention of the Commissioner of Excise will be specially given to this experiment, and the Lieutenant-Governor will be able to judge better of its exact merits when he is in possession of the matured views of the Commissioner on the subject.

No. 874, dated 10th December 1888.

From—D. C. JOHNSTONE, Esq., Senior Secretary to the Financial Commissioner of the Punjab,
To—The Junior Secretary to the Government of the Punjab.

I am directed to reply as follows to your No. 366 S., dated 16th August 1888, at the same time forwarding copies of all the Circulars in force in the Punjab regulating the administration of the excise on liquors, and copy of certain demi-official correspondence with Deputy Commissioner, Kangra.

2. As the outstill system, which forms the subject of your letter under reply, is in existence in only a part of one of the districts of this Province, viz., Kangra, there are no circulars dealing with that system. The correspondence, however, contained in Punjab Government Proceedings No. 4 of April 1888 and No. 2 of October 1885, together with the accompanying translation of the form of license now in use in the tahsils of Hamirpur and Kulu, in the district of Kangra, sufficiently explain the details of the system.

3. It will appear in the first place from a perusal of the papers named that the Kangra system does not fall exactly under any of the classes mentioned in paragraph 3 of the letter No. 4394 of 11th August 1888, which has given rise to the present reference. It does not come under class (a) because the number of stills and shops is limited, and the capacity of each still fixed at 5 gallons. It does not come under class (b) because the duty is not levied upon estimated outturn. The amount of the annual duty on each still (or rather upon each still and its ancillary shops) depends on the competition at the auction of the right to keep that still and (those shops). It does come under (c) because the operations at the outstill are not tested and controlled by Government officers.

4. The facts are as follows. The system was introduced into the three tahsils of Hamirpur, Nurpur, and Kulu in 1884; but, as the outstills in Nurpur have been abolished, nothing further need be said as to that tract except to invite attention to the grounds on which

the abolition was effected, namely, that the people were not addicted to the use of spirits, that the facilities for smuggling were not great, and that actual smuggling from Native States was not common even when the price of liquor was comparatively high.

5. In Hamirpur 4 stills at fixed localities were authorized with 9 shops also at fixed localities, and in Kulu 3 stills with 6 shops. The important conditions in the licenses are four in number:—

1st.—That the still be worked only between sunrise and sunset.

2nd.—That only one still be used at each place and that the still do not exceed 5 Imperial gallons in capacity.

3rd.—That the liquor made in a still be sold only in the shop or shops specified in the license for that still.

4th.—That not more than a fixed quantity be sold by the licensed vendor to one person at one time.

6. The Financial Commissioner, I am to say, freely admits that with the excise establishment at their disposal it would be impossible for either the Deputy Commissioner of Kangra or the Assistant Commissioner of Kulu to detect breaches of the first of these conditions, but he thinks there is no reason to suppose that the second or third of the conditions is evaded, as detection would be easy, and yet actual breach does not appear ever to have been proved. The fourth condition is not peculiar to the outstill system. Whether a shop is supplied from an outstill or from a central distillery, the sales in it should be by retail only, and the difficulty of ensuring this appears to Mr. Elsmie to be equal in both cases.

7. The condition included in the license that the distiller shall not sell less than a certain amount to a licensed vendor is in practice nugatory, as stills and the shops attached to them are as a rule in the hands of the same persons.

8. From the preceding it will be seen that production is limited in two ways,—by the limitation of the number and capacity of the stills, and by the amount of the demand for country spirits. The demand, the Financial Commissioner remarks, depends on the habits of the people, on their agricultural prosperity from year to year, on the facilities for obtaining spirits, and on the price at which liquor is supplied to them at our shops. The inhabitants of Hamirpur tahsil and of Kulu proper are notoriously given to the use of intoxicating liquors, opium and the hemp narcotics not being in fashion; and their prosperity during the last three or four years has not been below the average. As to the facilities for obtaining spirits, the fact that the Hamirpur tahsil, with an area of 644* square miles and a population of 176,609* souls, has only 9 spirit shops; while Kulu,† with 1,934† square miles and a population of 100,269,† is allowed 6 shops, shows, in Mr. Elsmie's opinion, that in the arrangements care has been taken not to do more than to meet the reasonable requirements of those tracts.

* Census of 1881.

† Excluding Lahul and Spiti—see Gazetteer.

9. It remains to consider the actual outturn of country spirit of late years and the price at which it has been sold. In connection with this I am to refer you to Deputy Commissioner, Kangra's No. 313 of 25th June 1887, copy of which accompanied this office No. 600, of 9th August 1887, to Deputy Commissioner's No. 1018 of 29th July 1885, which will be found printed in Punjab Government Proceedings No. 2 of 1885; and to the demi-official correspondence whereof copy is now submitted. The figures (in gallons) of licit consumption are as follows:—

	1882-84.	1884-86.	1885-86.	1886-87.	1887-88.
Hamirpur	345	5,371	7,598	7,812	6,949
Kulu	176	1,796	1,699	1,636	1,939

The increase in these figures from the time of introduction of the present system is undoubtedly great; but if the reasons of this be fairly considered, Mr. Elsmie, I am to say, thinks it will be seen that a *pro tanto* actual increase of consumption has not occurred. In the first place, one of the chief grounds for the trial of the new system was that the central distillery liquor could not compete with the smuggled liquor from the Native States bordering on Kulu and Hamirpur, and that it was necessary, in order to secure to Government its fair revenue, to put a stop to the smuggling. In fact, Financial Commissioner remarks, the issues from central distilleries represented, it was well known, only a fraction of the total consumption of spirits. In the second place, the strength of the liquor must be taken into account. The outstill liquor is distilled very weak indeed; and calculating on the information given in the correspondence of 1887 already alluded to, it may be taken that the gallouage reduced to London proof was not more than the following:—

	1884-85.	1885-86.	1886-87.	1887-88.
Hamirpur	1,585	2,214	2,276	2,086
Kulu	524	498	477	566

This implies, in 1887-88, an allowance of one quart bottle of proof spirit to every 14 persons in Hamirpur and to every 29 persons in Kulu.

10. The liquor is sold at prices varying from 2 annas to R1 per quart bottle. The strength of the cheapest liquor is between $\frac{1}{10}$ and $\frac{1}{5}$ of the strength of proof spirit; and it is estimated that $\frac{1}{10}$ at least of the whole of the issues from the outstills is of liquor as weak as this. For the purpose of preventing undue reduction of price, reliance is placed on the free competition for the licenses; and it seems clear that this competition will suffice in the future, as it has sufficed in the past, to keep the price at the highest figure compatible with absence of smuggling.

11. In the Government of India letter under consideration it is asked what are the reasons for preferring the outstill system to the central distillery system in the tracts into which the former has been introduced. The reasons are explained in the correspondence of 1883 and may be briefly summarised thus—

(1) That the central distilleries did not even pay their own expenses.

(2) That the high price of licit liquor, while it did not check *real* consumption, led to smuggling, which not only caused diminution of the Government revenue, but was demoralizing to the people.

NORTH-WESTERN PROVINCES AND OUDH.

No. 41—XIII-38, dated 31st January 1889.

From—R. SMETON, Esq., Secy. to the Govt. of the N.-W. Provinces and Oudh, Finl. Dept.,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to your letter No. 4394, dated 11th August 1888, and subsequent reminders, I am directed to forward, for the information of His Excellency the Governor General in Council, the marginally noted papers regarding the working of the outstill and farming systems in the North-Western Provinces and Oudh.

(1) Copy of this office letter No. 185—XIII-28, dated 22nd August 1888, to the address of the Board of Revenue, North-Western Provinces.

(2) Copy of the Board of Revenue's reply No. 92V.S., dated 30th January 1889, to the above.

(3) Copy of a Report No. 246E.—IX-4, dated 23rd January 1889, by the Commissioner of Excise, North-Western Provinces and Oudh, and its annexures.

(4) Copy of the Excise Manual, North-Western Provinces and Oudh.

(5) Copies of Circulars issued since the publication of the Excise Manual.

2. I am to explain that the papers are sent on without comment, owing to the fact that the reply by the Board of Revenue to my letter of 22nd August was only received yesterday, and that, in my telegram to you of 24th instant, a reply was promised by the end of the month.

3. I am to say, however, that the points raised in that report and its annexures will be at once taken into consideration, and this Government's views thereon communicated for the information of His Excellency the Governor General in Council with as little delay as possible.

No. 185—XIII-28, dated 22nd August 1888.

From—The Secretary to the Government of the North-Western Provinces and Oudh, Finl. Dept.,

To—The Secretary to the Board of Revenue, North-Western Provinces.

I am directed to forward copy of a letter No. 4394, dated 11th August 1888, from the Government of India, and to ask that the Board will furnish a full report on the points mentioned in paragraphs 4 and 5. The farming and outstill system in these Provinces is exceptional, being employed only in thinly-populated and forest tracts, or on the frontier of native territory, where the distillery system cannot cope with smuggling. A tabular statement of such tracts might be submitted showing the areas under the farming and the outstill systems, the population of these areas, the ordinary retail price or prices per gallon of the liquor supplied, its strength with reference to the London proof standard, the revenue realised from farming and outstill licenses, and the incidence per head of the population.

2. In both the farming and the outstill system, the checks on the retail price of liquor should be fully stated, whether they are direct or indirect. The wording of the first line of Rule 85 of the Excise Rules (page 53, revised Excise Manual) makes it doubtful whether the capacity of outstills is fixed in all districts; and this should be explained.

3. The Board will observe that paragraph 4 of the Government of India's letter requires it to be reported, in respect of each area under the farming or outstill system, why one or other of these systems is considered preferable to the central distilling system. The general reasons have been referred to in the first paragraph of this letter, but specific information as to each tract or district is required. With regard to paragraph 5, copies should be given of all existing rules and circulars which are not included in the Excise Manual (1887).

No. 92—27.S., dated 30th January 1889.

From—The Secretary to the Board of Revenue, North-Western Provinces,

To—The Secretary to the Government of the North-Western Provinces and Oudh, Finl. Dept.

I am directed, in reply to G. O. No. 185—XIII-28, dated 22nd August 1888, and subsequent reminders, to submit the enclosed copy

No. 246E.—IX-4, dated 23rd January 1889, and annexures A and B, together with circulars submitted by the Commissioner of Excise.

of a report and annexures, as marginally noted, on the working of the outstill and farming systems in the North-Western Provinces and Oudh, lately received from the Commissioner of Excise.

2. I am to point out that there has been great delay in the submission of the report by the Commissioner of Excise, whose report did not reach this office until 25th instant. In consequence of the Junior Member being on tour, it was impossible to forward the Commissioner's report to Government at once; the slight delay which has occurred in this office being due to the fact that the papers connected with the case had to be sent to the Junior Member's camp. As Mr. Robertson is aware that a reply is very urgently required, he desires me to submit the Excise Commissioner's report with the following remarks, and to convey his apologies to Government for any shortcomings therein, due to the necessity of transmitting to Government the Commissioner's report with the least possible delay.

3. The Junior Member observes that, although without doubt it was originally intended that the farming and outstill systems should exist only in thinly-populated and forest tracts, or on the frontiers of native territory, and the Excise Commissioner in the concluding portion of his 3rd paragraph states this to be the case, a glance at the map of the North-Western Provinces and Oudh which accompanies the Excise Administration Report for the year 1886-87, and at annexure B of the report now submitted by the Excise Commissioner, to say nothing of the Junior Member's personal knowledge of the country, shows that the principle has in some instances been departed from. For example, the Pawayan tahsil in the Shahjahanpur district, and the Bisalpur tahsil in the Pilibhit district, both of which are under the outstill system, in no way come under the definition of thinly-populated or forest tracts, nor do they adjoin Native States. These and other similar tracts should, in Mr. Robertson's opinion, certainly be brought under the distillery system; and I am to say that a report has recently been called for from the Excise Commissioner with a view to remodelling the systems of excise prevailing in them.

4. The Junior Member thinks it clear that in the introduction of the farming or the outstill system into local areas in these Provinces, the mistake has generally been made of unnecessarily enlarging the area over which such system should extend. This has been done owing to the fear that smuggling might take place over the border of the outstill or farmed tract into the neighbouring distillery tracts, e.g., the outstill system being properly in existence in A, a thinly-populated tract, it is urged that unless it is extended to the adjoining tract B, which may be highly cultivated, there is likely to be smuggling from A to B. It is obvious, however, that such an argument if pushed to excess could be made to cover the whole country for the same considerations which would lead to the establishment of the outstill system in tract B, would apply equally to its extension to the adjoining tract C, and so on.

5. Mr. Robertson has no doubt that the proper system for thinly-populated or forest tracts, or for areas bordering on Native States, is either the farming system or the outstill system; but he would confine these systems to such tracts only, and, moreover, in the case of outstills, would insist on the conditions of Rule 83 (Excise Manual) being enforced. He agrees with the Excise Commissioner that the requirements of paragraph 3 (c) of the Government of India letter No. 4394 of 11th August 1888, could not be enforced with any practical success in tracts in which the outstill system is properly established; for it appears clear that if the local conditions are such as to make available the agency required for the strict supervision contemplated by the Government of India, the circumstances of the tracts would necessarily be such as to render the distillery system applicable.

6. As regards the consumption of liquor, Mr. Robertson agrees with the Excise Commissioner in believing that neither the farming system nor the outstill system can be held to cause greater consumption. The fact brought prominently forward by the Excise Commissioner that under these systems the liquor is generally far weaker than that issued from ordinary distilleries, should be kept in mind in dealing with his subject.

7. I am to point out that Rule 83, Excise Manual, requires that leases of outstills shall state the number of stills concerned, and their capacity, while the form of license (Appendix XVIII) contains a condition that the capacity of such stills shall be stated. The Junior Member notices that, although the Excise Commissioner in paragraph 2 declares that this condition forms part of the outstill licenses granted in the districts of Shahjahanpur, Basti, and Lalitpur, he is doubtful if it can be enforced. Seeing that the rule in question was framed by the present Excise Commissioner, Mr. Robertson does not understand his argument as to its being unworkable; but he is able to say from personal observation that the Excise Commissioner has been misled in making this statement as regards the outstills in Shahjahanpur. During his recent tour in that district and Pilibhit, the Junior Member ascertained that in neither district is any such condition attached to the outstill licenses, and I am directed to enclose, for the information of Government, a copy of a note recorded by Mr. Robertson on 11th December 1888, which, *mutatis mutandis*, applies to outstills in Pilibhit as well as Shahjahanpur. In fact, it appears clear that the outstill system, as there worked, is practically the same as the farming system, no more restrictions being imposed in the one than in the other. Mr. Robertson desires to point out that this is of course wrong; but, pending the receipt of a reply to an enquiry which has been made from the Excise Commissioner on the lines of his note of 14th December, he thinks it premature to offer an opinion as to the circumstances under which the conditions of the outstill licenses came to be altered. The Junior Member, however, feels bound to bring the matter to the notice of Government in making the present reference.

8. Briefly, the Junior Member is of opinion that the farming and outstill systems can and should be curtailed by eliminating all tracts which do not come within the definition given in paragraph 1 of the Government order under reply; and in the case of outstills would require enforcement of the conditions laid down in Rule 83, Excise Manual, as to the number and capacity of stills.

Copy of a Note, dated 14th December 1888, recorded by the Junior Member of the Board of Revenue, North-Western Provinces, in connection with outstill licenses.

Being encamped at Padaria Jalalpur, in Pawayan, I sent for the license of the outstill existing here. In many points it differs from the form given in Appendix XVIII of Excise Manual, and it omits altogether, among other matters, the part of Rule 4, Appendix XVIII, which states the number of stills concerned and the capacity of the stills, an essential point of the outstill system (Rule 83). The lessee had only one still, but he admitted that if he chose he could have more, and that there was no restriction upon his turning out any quantity of spirit that he chose to produce. Commissioner's attention should be called to this and he should be asked how a different form of license to that given in Appendix XVIII has been adopted whether it prevails elsewhere, and should insist in future on this form being adhered to wherever the outstill system is in force. In fact it must be understood that, as regards every kind of license, District Officers must adopt those forms laid down in Excise Manual, and no others. As regards my note asking about institution of outstills in Pawayan, please ascertain when and under what circumstances it was started in the whole tahsil comprising Khotar and Baragaon, and also the same as regards Mohamdi in Oudh. The Pawayan tahsil, except a small portion of Khotar, is highly cultivated, and presumably Mohamdi is much the same, or at any rate is not such a jungle tract as Lakhimpur, where ordinary distillery system is in force.

See also rough plan annexed and ask if localities of outstills and shops were fixed under order of Commissioner and, if so, on what principles.

No. 246E.—IX-4, dated 23rd January 1889.

From—The Commissioner of Excise, North-Western Provinces and Oudh,
To—The Secretary to the Board of Revenue, North-Western Provinces.

In reply to Board's endorsement No. 1312N.—V. S. 60, dated 3rd September 1888, and enclosures, I have the honour to submit the papers marginally noted and to report as follows:—

Annexure A.
Do. B.

The definition of the "outstill system" given in paragraph 3 of G. G. O. No. 4394, dated 11th August 1888, is not quite accurate as far as the North-Western Provinces and Oudh are concerned. Outstills* in these provinces are farms of single stills and practically differ from farms, only in that a farm ordinarily extends to a whole district, and includes scores of stills, whereas an outstill ordinarily means a single still, at which the rights of manufacture and vend form the subject of a single license.

* See Chapters VII and VIII, pages 52 to 55, Excise Manual.

2. The number of stills which the licensees are allowed to use under the farming and outstill systems is fixed; and the number of shops at which country spirits manufactured under either of those systems can be sold is also fixed; but although in Shahjahanpur, Basti, and Lalitpur the capacity of the outstills is fixed in the license, I do not see how the restriction can be enforced, and even in those districts in which the capacity of the still is fixed, the number of distillations and the strength† at which liquor can be distilled are not and cannot be fixed, and it would be useless to attempt to fix them unless a supervising establishment were provided,

† The alcoholic strength is not restricted even under the distilling system in the North-Western Provinces and Oudh.

the cost of which would be prohibitive, while it would open a door to widespread exaction and fraud. It would in fact be an expensive sham. But although these things are not fixed, it by no means follows that the price of outstill liquor in the North-Western Provinces and Oudh can be so reduced as to make it other than a comparatively expensive luxury, having regard to the low alcoholic strength at which it is ordinarily made and sold, and the purchasing power of the mass of its consumers. It will be seen from annexure A that the average strength of the cheaper quality of outstill liquor throughout these Provinces is about 59.4° below London proof, that in five districts it falls at or below 80 under proof, in the Shahjahanpur district it is, at times, as low as 95 below proof, that is to say, the so-called "liquor" contains no more alcohol than a well diluted whisky and soda "peg."

3. The outstill, it is true, pays no separate still-head duty on the liquor which he manufactures, but *per contra*, the outstill license fee is ordinarily far greater than could be obtained for a license coupled with the condition that the liquor manufactured should pay a separate still-head duty of ₹1 per gallon, and the difference is practically a still-head duty in a lump form. The heaviness of the outstill's license fee coupled with the cost of materials and management of his still limit the price below which it would not pay the licensee to manufacture or sell outstill liquor. The retail price at which outstill liquor can be sold so as to leave the necessary margin of trade-profit is fixed (1) by open competition for the licenses at the excise settlements; and (2) by competition with other outstillers. Self-interest compels the outstill to sell dear enough to enable him to pay his way and live, and cheap enough to attract customers and to prevent his being undersold by his neighbours, and these after all are the main checks which limit the retail price of liquor under the distillery system also, for there is a wide range in the strength at which liquor is manufactured under the distillery system.

† Distillers are allowed to manufacture liquor at any strength they please.

In some cases it is issued at a strength of 25° over proof, while in other† cases it is issued at a strength below 25° under proof.

A glance at the excise map published with the Excise Report for the year ending 30th September 1887, and at annexure A, will show that in the North-Western Provinces and Oudh the farming and outstill systems are confined to tracts which fulfil the conditions mentioned in paragraph 1 of G. O. No. 185—XIII-28, dated 22nd August 1888.

4. With reference to paragraph 2 of the same G. O. the checks under retail price of liquor are indirect checks. The two-fold competition above referred to places a limit on the retail price below, which country spirits cannot be made or sold under either the farming or the outstill systems. Settlements under the farming and under the outstill systems are just as liable to break down as settlements under the distillery system, with this difference that a break down is apt to entail more serious loss to the outstill or the farmer than it does to the ordinary distillery vendor.

5. With regard to the outstill's power to push the sale of his liquor, I do not see that he has any more power to do so than a retail vendor under the distillery system. Both classes of vendors can sell on credit, when times are bad; all retail vendors, whether under the distillery, the farming, or the outstill system, are obliged to reduce their prices to the lowest point at which it will pay them to continue their trade; undoubtedly the farmers and the outstillers are more liable to loss in bad times than the retailer under the distillery system, and would therefore be interested in continuing their trade even at unremunerative prices for some time, rather than incur the serious loss of throwing up their contracts, but I do not see how they could push the sale of their liquor otherwise than by reducing their prices and giving long credit, and these expedients would soon come to an end; the remedy would be worse than the disease. I have read in old reports of farmers keeping gangs of touts in order to induce people to drink. I cannot say what may have occurred in former times, but I do not think that any such practice exists, or would pay, at present. It is true that a farmer or an outstill has a free hand in so far as he is at liberty to distil as much liquor as his stills will turn out, and at any strength he can, during the year of his contract; but the double competition referred to in my 4th paragraph places a considerable restriction on his freedom in this respect, and practically puts him in much the same position as any other retailer who has to pay a license fee which is fixed by open competition and, therefore, a full fee and also to live by his trade; while, as shown in paragraph 4, the outstill and farmer are liable to heavier loss than the licensed vendor under the distillery system in the event of bad times, and are, therefore, compelled in self defence to realise as large a profit as practicable from their daily sales; in other words, to keep the retail price of their liquor at as high a pitch as the demand and the competition of rival vendors will allow them to keep it.

6. Price alone is an insufficient test of cheapness; alcoholic strength has also to be considered. Liquor of a strength of 95° under proof, when sold at three or four pice per quart bottle, may be quite as dear; if not dearer, than fairly strong liquor, sold at eight or ten times that price; and the bulk of the liquor sold under the farming and outstill systems is generally so weak that the term "liquor" becomes a misnomer; it would, in fact, be more correct to call it "weak grog." A small wine glass (two ounces) of Benmore whisky (15.9 under proof) with cold water added sufficient to fill a long peg tumbler (holding 21 ounces) gives 92.7 under proof. Mainpuri country spirits costing (retail) 13 annas the (reputed) quart bottle (20° under proof) with five times as much cold water added, gives 90.5 under proof. This Mainpuri liquor, though it is one of the dearest kinds of distillery-made country spirits in the United Provinces, is not dearer than the bulk of the outstill liquor, and outstill liquor is far dearer than liquor made under the distillery system in some of the Oudh districts in Rae Bareilly, for instance, where distillery-made liquor is about 10 under proof, and is sold (retail) at five annas per (reputed) quart bottle (24 ounces).

7. The reason why one or other of the two systems under report is considered preferable to the distillery system will be found stated in annexure B. It is sometimes expedient to substitute the outstill system for the farming system in cases where large capitalists are few, and where consequently combination occurs among the few contractors, and it becomes necessary to break up the combination by sub-dividing the farm, and so bring the contracts within the reaches of smaller capitalists. On the other hand, cases may occur in which it would be advisable to break up a clique among the outstillers of a particular tract, by amalgamating a group of outstills and settling them in one contract with a single farmer.

8. It will be seen from annexure A that the excise revenues derived from farm of country spirits and from outstills are as marginally shown, and that the excise derived from both these systems amounts to less than one-sixth of the total revenue which is obtained from country spirits in the North-Western Provinces and Oudh.

If the farming and outstill systems were abolished throughout the North-Western Provinces and Oudh, one result would be that in the sub-montane districts, where, owing to the moisture of the soil, and the malarious climate, the use of alcohol is more or less a necessary of life, where the people are generally poor, and means of communication imperfect, the villagers would be forced to use illicit liquor, or do without what many of them consider to be more or less necessary to the preservation of health, and the consequence would be a gratuitous loss of excise revenue, for the cause of temperance would be injured rather than benefited by the change; liquor would be imported from Nepal or other Native States, or else manufactured locally under circumstances which would practically defy detection, and in either case illicit liquor would be obtainable at prices far lower than the

present retail prices; for the manufacturers and vendors would not be under the necessity of paying the heavy license fees which now serve to prevent the retail price of liquor from falling below a well-defined limit.

9. With reference to paragraph 5 of G. O. No. 4394, dated 11th August 1888, I beg to state that no rules concerning the farming or outstill system have been issued since the publication of the revised edition Excise Manual, dated 10th September 1887. As directed, copies of all Excise Circulars issued since that date are herewith submitted. This report has been delayed by the late arrival of a district report.

ANNEXURE. A.

Tabular Statement showing the Tracts under Farming and Outstill Systems in the North-Western Provinces and Oudh, Areas under each System, Population and ordinary price per gallon of the liquor supplied, its Strength, &c.

DISTRICT.	Tracts under farming and outstill systems.	Area (in square miles) under each system.	Population of these areas.	Ordinary retail price or prices per gallon of liquor.	Strength of the liquor, London-proof standard.	Revenue in 1887-88.	Incidence per head of population.	REMARKS.
	N.-W. PROVINCES.			R a. p.		R a. p.	R a. p.	
DEHRA-DUN.	Farming.							
	Kalsi town	2	854	{ 5 8 0 2 12 0	15° U.P. 20° "	{ 725 0 0 2,030 0 0	{ 0 13 7 1 1 9	
	Chakrata Cantonments	...	1,828	...	48°9 "	...	...	
MUTTRA.	Farming.							
	In parts of Pergunnahs Muttra, Chatta and Kosi, bordering on the Bhartpur State.	315.16	107,323	{ 4 8 0 3 0 0	12° " 39°7 "	{ 550 0 0	{ 0 0 1	
AGRA.	Farming.							
	Tahsil Fatehabad	241	104,762	1 8 0	20°	1,475 0 0	0 0 2	The District Officer reports that the liquor made varies so much that no average price or strength can be estimated fairly.
	" Fatehpur Sikri	272	107,212	2 4 0	70° U.P.	1,175 0 0	0 0 2	
	" Kheragarh	309	118,134	...	...	600 0 0	0 0 1	
	" Pinahat	341	125,529	3 0 0	...	1,950 0 0	0 0 3	
	Outstills.							
ETAWAH.	Tahsil Bhartna across the Jamna.	...	...	...	...	200 0 0	0 0 3	
	Tahsil Amalya across the Jamna and Chambal.	227.3	44,798	1 4 0	36°4 U.P.	100 0 0	...	
	Tahsil Etawah across Jamna.	...	...	...	69°1 "	485 0 0	...	
BIJNOR.	Outstills.							
	Pergunnahs Dhampur, Afzalgarh, Barhapura and Najibabad.	755.6	476,380	1 8 0	11°6 "	13,662 0 0	0 1 3	
MORADABAD.	Farming.							
	Pergunnah Moradabad 3 shops in the villages bordering on Rampur State.	15	9,302	(a) 0 12 0 (b) 1 8 0	45°7 " 16°3 "	{ 735 0 0	{ 0 1 3	{(a) Once distilled. {(b) Twice distilled.
DITTO.	Outstill.							
	Pergunnah Thakur Dwara	239.02	109,596	1 6 6 1 12 0	38°6 " 34°6 "	1,744 0 0	0 0 3	This Pergunnah was under farming system from 1872 to 1882.
BAREILLY.	Outstill.							
	Tahsil Mirganj	151.596	100,969	{ 0 12 0 1 8 0 0 12 0 1 2 0 1 8 0	{ 67°08 " 38°0 " 59°0 " 33°9 " 30°6 "	{ 4,690 0 0 11,660 0 0	{ 0 0 9 0 0 10	The liquor tested was obtained from the towns of Mirganj and Baheri.
	" Baheri	349.196	218,487	...	...	...	...	
	Farming.							
PILIBHIT.	Tahsil Purnanpore	478	88,307	0 12 0	{ 73°9 " 73°2 " 73°2 "	{ 9,800 0 0	{ 0 1 9	
	Outstill.							
	In parts of Pergunnah Pilibhit bordering on Purnanpur and Tarai and in Tahsil Bisalpur bordering on Purnanpur, also on Shahjahanpur district where outstill is in force.	278° 2054	114,983 115,408	{ 0 12 0 0 12 0	{ 8°6 O.P. 28°8 U.P. 22°9 "	{ 8,322 0 0 5,180 0 0	{ 0 1 3 0 0 9	
SHAHJAHANPUR.	Outstills.							
	Tahsil Powayan	596.64	245,454	1 2 0 0 9 0	60° " 80° " 87° "	13,590 0 0	0 0 11	
ALLAHABAD.	Farming.							
	Pergunnah Bare Chankhandi	2.151	1,477	0 12 0	72°5 "	55 0 0	0 0 7	

Tabular Statement showing the Tracts under Farming and Outstill Systems in the North-Western Provinces and Oudh, &c.—contd.

DISTRICT.	Tracts under farming and outstill systems.	Area (in square miles) under each system.	Population of these areas.	Ordinary retail price or prices per gallon of liquor.	Strength of the liquor, London proof standard.	Revenue in 1887-88.	Incidence per head of population.	REMARKS.
				R a. p.		R a. p.	R a. p.	
ALLAHABAD.	Outstill.							
	Bara (Circle Sankergarh)	121	24,962	0 12 0	58.80 U.P.	2,200 0 0	0 1 5	
	Meja (Circles Khen Koraon and Barakhar).	459	134,563	0 12 0	82 "	4,100 0 0	0 0 6	
HAMIRPUR.	Outstills.							
	Whole district	2,289	507,337	0 12 0	68 "	26,431 0 0	0 0 10	
BANDA.	Farming.							
	Sub-division of Karwi	1,242	241,158	0 6 0 to 0 9 0	71.9	26,626 8 0	0 1 9	
DITTO.	Outstill.							
	Remaining parts of the district.	18.22	457,450	0 6 0 to 0 12 0	55.9	27,294 0 0	0 0 11	
GORAKHPUR.	Outstill.							
	Tahsils Maharajganj, Hata, Parouna, Deoria and 3 tappas of Sadr Tahsil.	3,483.95	1,845,389	0 3 5 to 1 3 5	90 U.P. 48.2 "	1,65,280 0 0	0 1 5	
BASTI.	Outstill.							
	Tahsils Bansi and Domariaganj, north of Rapti.	696	417,838	0 4 6 to 1 8 0	90 " 40 "	32,549 0 0	0 1 3	
MIRZAPUR.	Farming.							
	Tahsil Robertaganj, Pergunnahs Berhar, Agori, Bijaigarh, and Singrouli and Dudhi.	2,712.69	236,329	0 0 0 to 0 12 0	77 "	17,800 0 0	0 1 24	
	Tahsil Chunar, Saketgarh	718.80	98,461	0 12 0	67.7 "	6,866 10 8	0 0 1	
	Tahsil Mirzapur, part of Tappa Uprandh, Pergunnah Kantil.	474.371	67,451	0 12 0	42.9 "	8,666 10 8	0 2 03	
BALLIA.	Outstill.							
	Tahsils Ballia and Banadiah	738.02	632,725	1 2 0 to 1 8 0	91.8 " 74.8 "	47,965 0 0	0 1 24	
JALAUN.	Farming.							
	Whole district	...	383,625	1 8 0	57.87 "	16,261 0 0	0 0 8	
JHANSI.	Farming.							
	Whole district	1,636.81	361,702	0 12 0 1 14 0 3 0 0	74 " 49 " 28 "	46,062 0 0	0 2 0	
LALITPUR.	Outstill.							
	Pergunnah Lalitpur	497.51	61,181	(a) 0 4 8 to 0 6 0	83 "	5,970 0 0	0 1 7	(a) Dobara:
DITTO.	Farming.							
	Remaining 6 Pergunnahs of the district.	1,510.213	187,907	(b) 0 8 0 to 0 6 0 0 15 0 1 8 0	91.2 " 72.8 "	9,266 0 0	0 0 9	(b) Rasi.
KUMAUN.	Farming.							
	Whole district	6,000	469,641	3 8 0	37.63 "	21,741 0 0	0 0 8	
GHAERWAL.	Farming.							
	Whole district	5,500	345,629	2 4 0	35 "	2,725 0 0	0 0 14	
TARAI.	Farming.							
	Whole district	937.8	206,993	3 0 0	46.1 " to 55.2 "	20,970 0 0	0 1 7	
KHERI IN OUDH.	Outstill.							
	Sub-division of Mohamdi	333.21	118,610	1 0 0	54.1 "	14,980 0 0	0 2 0	
	" of Nighasan	1,256.20	268,306	1 0 0	69.9 "	21,150 0 0	0 1 3	

Total Revenue, 1887-88.

Outstills
Farming

R a. p.

4,07,992 0 0

1,95,909 13 4

R. WALL,

Commissioner of Excise, N. W. P. and Oudh.

ANNEXURE B.

Dehra Dun.—Farming system is in force in the town of Kalsi and Cantonment Chakrata since October 1870. Distillery system would be impracticable at Kalsi or elsewhere in the Jaunsar Bawar.

Muttra.—Farming system is in force since October 1882, and it is preferable because the tracts in which the system is in force adjoin the Native territory of Bharatpur.

Agra.—Farming system has been introduced from October 1883 into those tahsils which border on the Native States of Gwalior, Dholpur and Bharatpur. Tahsil Fatehpur Sikri also marches with the farmed tract of the Muttra District and Tahsil Pinahat with the outstill tracts of the Etawah District. Moreover, during the rains the Pinahat and Khairagarh Tahsils are difficult of access owing to swollen rivers crossing the lines of communications and liquor could with difficulty be sent out from the sadr distillery, Etawah. In parts of this district the outstill system was introduced from October 1881, and it is preferable because the tract is thinly populated and borders on the two Native States of Gwalior and Dholpur, also because it is inaccessible during the rainy season and because it is always a difficult country for carts to traverse. These afford ample facilities for illicit distillation.

Bijnor.—Outstill system came into force in parts of the district from 1881. These tracts are thinly populated and abound with forests.

Moradabad.—Pergunnah Thakur Dwara, which was under farming system since 1872, has been brought under the outstill system from October 1882, and three distillery shops of Pergunnah Moradabad bordering on the Rampur State outstilled from October 1884. These tracts are adjacent to the Terai district where the farming system is in force; also Rampur Native State, where liquor is sold cheaper. Besides this the Ramganga River frequently stops communication between the outstill tracts and the distillery head-quarters for weeks at a time.

Bareilly.—Baheri and Miraganj Tahsils were brought under the outstill system from October 1881 and 1882 respectively. Both adjoin the Rampur State. Baheri also adjoins the Terai where the farming system prevails.

Pilibhit.—In Tahsil Puranpur the farming system is in force from a long time, and it is preferable, because the tahsil contains large jungles and the Nepal territory is on its border, also because the population is poor. The outstill system came into force from October 1883 into those portions of Pergunnah Pilibhit which lie on the borders of Puranpur and Terai under the farming system. In the same way the outstill in Tahsil Bisalpur is in force from October 1883 in the tracts bordering on the Puranpur Tahsil; also Pawayan Tahsil, of Shahjahanpur district, where the outstill prevails. Cheap liquor is liked by the people.

Shahjahanpur.—In Tahsil Pawayan the outstill system is in force from 1879-80 in the most northern part containing a good deal of forest and bordering on forest on the north, north-east and north-west thinly populated in parts. At first the system was extended to the whole of Pergunnahs Khotar and Pawayan and eventually to Pergunnah Baragaon (these three forming the Pawayan Tahsil), to Tahsil Jalalabad, in the extreme south of the district, and to portions of Tahsil Tilhar. In 1885, the outstill area was restricted. A further restriction is now under consideration, so that the system will remain in force only in Pergunnah Khotar and the north-west corner of Pergunnah Pawayan.

Allahabad.—Outstill and farming systems are preferable in the south of the district by reason of the neighbourhood of the Native State of Rewan.

Hamirpur.—This district is entirely under the outstill system since October 1881 in substitution of the farming system. The reason why this system is preferable is that the district is a primitive and sparsely populated tract and honeycombed with Native States.

Banda.—The whole district has been under the farming system since October 1871. In 1882-83, with the exception of Kirwi Sub-Division, the district was brought under the outstill system. The reasons assigned for Hamirpur are also applicable to this district.

Gorakhpur.—The outstill system was introduced in 1880-81 into those parts of Tahsils Deoria, Hata, Parouna and Maharajganj which directly border on Bengal and Nepal. In the following year some modification appeared necessary, and the system was extended throughout those four tahsils for the following reasons:—

- (1) Suppression of smuggling from over the border.
- (2) The great distance of many of the shops from the nearest distillery which amounted in some cases to as much as 60 miles.
- (3) The belief of the local authorities (which has since been abundantly justified) that a great increase in revenue would be gained without any injurious effect on the drinking habits of the population. This system was also extended in 1883-84 to the three tappas of the sadr tahsil which are cut up by overflowing nallas (streams) and are in close and uninterrupted intercommunication with the rest of the outstill areas.

Basti.—In 1880-81, parts of this district were brought under the outstill system. The advantages over the distillery system are as follows:—

- (1) The tract under the outstill system is the Trans-Rapti country in the north of the district adjoining the Native territory of Nepal. The Nepalese have stills all along the frontier, they could easily undersell any distillery liquor.
- (2) Revenue rose from Rs 2,900 to Rs 33,980 in the first year.
- (3) The Sub-Himalayan tract north of the Rapti is damp and malarious and spirit-drinking is more or less necessary to health, and the distillery liquor is prohibitive.

- (4) The whole of the tract is intersected with rivers, lakes and mountain streams and communications are defective. The distribution of distillery liquor would be difficult and insufficient which would encourage illicit distillation.

Mirzapur.—The farming system has been introduced in Tahsil Robertsganj in 1868, in parts of Chunar and Mirzapur in 1878, and in parts of Tahsil Chakia in 1882. The main reasons for preferring the farming system in the upland portion of this district are (1) to the enormous distance from the distillery, often as much as 80 to 100 miles, to the difficulty experienced in travelling over bad roads and across mountain streams, ravines and hills, and (2) the proximity to Native States, as well as to the many facilities which the peculiar physical condition of the country for illicit manufacture affords.

Ballia.—In 1881-82, the outstill system was substituted for the distillery system in Tahsils Ballia and Bansdih owing to the extensive consumption of illicit liquor both smuggled from the neighbouring districts of Shahabad and Saran and manufactured within the district itself.

Jaloun.—In this district the farming system is in force since British rule commenced in these parts. The reasons given in the G. O. No. 185—XIII-28, dated 22nd August 1888, apply to this district, the population being a scattered one and the whole of the western border of the district being bounded by Native State.

Jhansi.—Since the establishment of the district (1854), the farming system has been in force. The district is surrounded by and interspersed with Native States.

Lalitpur.—The farming system was in force throughout the district, but in 1881-82 Pergunnah Lalitpur was brought under the outstill system. With the exception of a small portion in the north facing Jhansi and in the south where it is bounded by the Sagar District (Central Provinces), Lalitpur District is surrounded by Native States: it is thinly populated and has large barren and forest tracts.

Kumaon and Garhwal.—It is not known when the present system of farming first came into force in these two districts, probably from the date of the conquest of the province. The conditions referred to in G. O. No. 185—XIII-28, dated 22nd August 1888, are applicable to these districts.

Terai.—The farming system is in force from April 1871. This system is suitable because the district is thinly populated and covered with forest bordering on the Native States of Rampur and Nepal. The distillery system was once tried but proved a failure. The climate of the district necessitates the consumption of native liquor which if not available is smuggled.

Kleri.—Outstill system was introduced in the Sub-Division of Mohamdi and Nighasan in 1888 and 1887 respectively. This system is preferable in Nighasan, because it adjoins the Nepal territory and is divided from the rest of the district by rivers which render the conveyance of liquor from the central distillery difficult and expensive during the rainy season. For the prevention of smuggling the adjoining outstill tracts, Tahsil Mohamdi has also been brought under that system. Beside that Mohamdi is situated at a long distance from the sadr distillery and it is divided by the Gamti River.

No. 81 (Revenue), dated 14th March 1889.

From—The Secretary of State for India,
To—The Government of India.

I have considered in Council Your Excellency's two letters Nos. 22 and 23, dated the 22nd January last, concerning Excise affairs in Bengal. The former of these letters forwarded a report by Mr. C. E. Buckland upon the Madras and Bombay Excise systems, as compared with the system in Bengal, and a proposal from the Bengal Government to appoint an Excise Commissioner on a salary of Rs. 2,500 to Rs. 3,000 a month. The second letter forwards seven memorials from Native Associations in Calcutta and its suburbs concerning the outstill system in Bengal.

2. I concur in the view that the Excise administration of Bengal requires detailed revision and skilful control. And, in the circumstances, I sanction the appointment of an Excise Commissioner on a salary of Rs. 2,500, rising to Rs. 3,000, for the period of three years, and subject to special report before the end of the third year. I have no doubt that Your Excellency's Government and the Lieutenant-Governor will give full weight to the considerations which tell in favour of placing the Excise Commissioner in direct communication with the Local Government, and not in subordination to the Board of Revenue. The former system appears to have answered well in Madras and Bombay, and there is much to be said for giving a selected Excise Commissioner a full authority in Excise matters, subject to the control of the Local Government.

3. The Lieutenant-Governor, when forwarding the seven memorials already mentioned, refers to the action taken on Mr. Westmacott's report concerning the outstill system in Hooghly and Howrah, and explains that he cannot decide or report upon the general questions raised in these memorials until he has received the opinions of the Board of Revenue and other

superior Revenue officers. I request that the seven Associations may be informed that I have received their memorials, and that the arguments urged by them are now under the careful consideration of the Bengal Government.

4. In connection with this subject, I desire to remind Your Excellency that, in my Despatch of the 19th April 1888 (No. 28, Revenue), I laid down the principles (1) that any extension of the habit of drinking among Indian populations is to be discouraged; (2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor; and (3) that, subject to these considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors. In other words, to quote from the report of a Committee appointed by the Government of Madras in the year 1884—

"it should always be borne in mind that the taxation of the sale of intoxicating liquors is imposed primarily in order to restrain the consumption of such liquors, and not for the purpose of making money out of their sale."

I am confident that Your Excellency's Government will adhere strictly to these principles in any measures which you may think fit to adopt, and that you will do all that lies in your power to ensure that they shall be observed by all who are engaged in the work of the Excise Department.

No. 38 (Revenue), dated 28th March 1889.

From—Her Majesty's Secretary of State for India,
To—The Government of India.

I have considered in Council Your Excellency's letter, Finance and Commerce Department (Excise), No. 55, dated 19th ultimo, with enclosures, concerning the administration of the Excise revenue under the outstill system.

2. I observe that this system obtains over the greater part of —

Bengal,	Assam,
The Central Provinces,	Berar,

and that it is adopted in comparatively small parts of other provinces. I recognise that the evils of this system might be greatly mitigated by—

- (a) the careful limitation of the number of licensed liquor shops;
- (b) the restriction placed on the capacity and working of licensed stills;
- (c) the enforcement of a minimum price below which liquor must not be sold.

But it appears that the two latter restrictions are not fully carried out in all provinces, and I notice that the Local Governments of Bengal and Assam are considering the advisability of partially re-introducing or extending the central distillery system, to the exclusion of the outstill system.

3. The past history of Excise administration in Bengal, the North-West Provinces, and the Central Provinces affords ground for the opinion that the outstill system was introduced or re-introduced into parts of those provinces because the central distillery system had, as then worked, promoted the illicit manufacture and consumption of liquor. But the experience of Madras and Bombay, where much attention has been successfully given to Excise matters, shows that the central distillery can be worked so as to keep down consumption and at the same time to enhance the revenue from and the price of liquor.

No. 157, dated 25th May 1889.

From—The Government of India,
To—The Secretary of State for India.

With our Despatch No. 67, dated 12th March 1889, we forwarded to Your Lordship copy of a letter from the Government of Bengal, containing its views on the questions of the maintenance of the outstill system and the introduction of a system of local option in Bengal. These questions had been raised in certain memorials which accompanied our Despatch No. 23, dated 22nd January

last. In accordance with the promise made in paragraph 2 of the Despatch of 12th March last, we now forward a series of reports from all Local Governments and Administrations showing the precautions taken, and the extent to which deference is paid to the wishes of the residents of the neighbourhood, before a license is granted to a shop for the sale of liquor.

2. In the memorials forwarded with our Despatch No. 23, dated 22nd January last, two separate and distinct questions were raised, that of the general abolition of the outstill system in Bengal and that of the introduction of a system of local option alluded to in the preceding paragraph. With the general nature of the outstill systems as administered in the several provinces of India, and the extent to which they are in force, Your Lordship has already been made acquainted by our Despatch No. 55, dated the 19th of February last, to which Your Lordship's reply No. 38 of the 28th of March has recently been received, and it is not our intention at present to enter on any further general discussion of this portion of the question. As regards Bengal, however, we stated in paragraph 12 of our Despatch that the excise system of that Province "must be still considered to be in an experimental stage," and that we had "requested the opinion of the Lieutenant-Governor on the question whether, instead of giving it a more extended trial, the outstill system should be generally abolished," and upon that opinion as recorded in the letter from the Government of Bengal which accompanied our Despatch of 12th March last, and the considerations upon which it is based, we beg to offer the following observations.

3. The proposal to resort to a general abolition of outstills throughout the Province is, as pointed out by Sir Steuart Bayley, not a new one. In paragraph 14 of our Despatch of the 19th February, we have already called Your Lordship's attention to the fact that since the year 1860 the excise system of Bengal had leaned at one time strongly towards the outstill system, and at another towards the entire suppression of outstills and the substitution for them of central distilleries. The table in that paragraph shows that the policy of suppressing outstills which is now under discussion was, more than a quarter of a century ago, deliberately adopted in Bengal. An outstill system, combined from the year 1813 in certain parts of the Province with a farming system, had been established as long ago as 1793, and was maintained with but slight interruptions and modifications for about 60 years, before it was condemned as leading in its then existing form to an increasing consumption of liquor with its attendant evils. In 1859 the Government accordingly resolved to introduce the central distillery system in supersession of all others, and after four years of controversy, peremptory orders were issued in 1863 with a view to giving practical effect to this resolution. The result was that in the four years central distilleries increased in number from 96 to 264, and the outstills diminished from 6,655 to 165.

4. Though the outstill system began to recover ground in 1871, the experiment of the general establishment of central distilleries was practically allowed full scope for thirteen or fourteen years, by which time it was discovered that it had failed in realising the expectations with which it had been introduced. Its weak points were discovered to be (1) the facilities afforded for frauds by distillers in combination with the excise staff; and (2) the temptation given to illicit distillation in outlying districts, to which the transport of liquor from

Vide paragraphs 12 and 18 of our Despatch of the 19th of February.

the central distilleries was a matter of difficulty, owing to want of proper means of communication and to the crude quality of the spirit which rapidly deteriorates and does not endure transport, and where the physical features of the country were such that unlawful production could not be suppressed. These evils gradually became so apparent, and the opposition to the system gained such strength, that the Government of Bengal, although not without much hesitation and reluctance, once more determined upon a reversion to the outstill system in all but central and populous places. The result was that in 1878-79 the number of outstills had risen to 3,911, while but 91 central distilleries were retained. These latter were further reduced by 1880-81 to 22, while outstills had increased to 5,657.

5. The effects of this sudden return to a system previously condemned were unsatisfactory: the price of liquor was lowered, and consumption increased.

A large share of this result was doubtless due to the order of the Bengal Board of Revenue issued on the 4th January 1879 directing that the condition of the license under which the capacity of the outstills was limited should be withdrawn. The evils of increasing consumption due to cheap liquor became apparent, and in December 1883 an Excise Commission was appointed, whose report, presented at the close of 1884, was reviewed by the Bengal Government in March 1886. Stated briefly, the recommendations of the Commission were in favour of the re-establishment of the central distillery system in all towns, and the introduction into outlying districts of a regulated outstill system, under which both the minimum price of liquor was to be fixed and its production strictly limited. These recommendations have been practically accepted by the Bengal Government, and their present efforts are mainly directed to working out an efficient excise system upon the lines indicated. The practical problem, on which the fate of the outstill system will in a great measure depend, is whether, under that system, production can be effectually limited, or security obtained that no part of the liquor produced shall escape taxation. As we have explained, Sir Steuart Bayley and his advisers are engaged in dealing with this question at the present moment, and, although it has been decided that the outstill system is one that should not be generally adopted, it would, in our opinion, be premature to pronounce a final opinion on that system as applied in parts of the Province of Bengal, until time shall have been allowed to the responsible authorities to test by observation the practical effect of the reforms now being introduced.

6. The lessons taught by experience support the conclusion that no one system of excise is suitable for a Province where the conditions are so complex. While, therefore, Sir Steuart Bayley is prepared to give every encouragement to the extension of the central distillery system to all suitable localities, and has recently abolished outstills in the districts of Howrah and Hooghly, he is not prepared to view favourably any proposal for their immediate and general suppression all over the Province. He is of opinion that "the mere abolition of outstills in tracts where central distilleries cannot be introduced would obviously not tend to diminish drunkenness," and that as the whole question of excise is now receiving an exceptional amount of attention, and every effort is being made to improve existing systems upon lines approved and adopted after the most mature and careful consideration, it would be highly impolitic and embarrassing to interrupt the course of the reforms now in progress by such a radical measure of change as that desired by the memorialists. This opinion we fully concur in; we doubt the expediency of uprooting the existing system while it is in process of reform and before it has been shown that a better system can be substituted, and we share the Lieutenant-Governor's hope that "the transition from a system of unrestricted outstills to one of rigid regulation," in those tracts to which experience has shown the outstill system to be most suited, may be attended with satisfactory results.

7. Turning now to the second and wider question raised by the memorialists, namely, that of local option, we are led by a careful consideration of the subject in all its bearings to the conviction that, under the circumstances which now exist, no such system could be successfully administered in any part of India. Any scheme of "local option" pre-supposes the existence of a highly developed system of local or municipal institutions, to which representatives are elected by the mass of the people and in which all conflicting interests command their due share of attention. In the communities in which such institutions are to be found, the necessary control over the actions of the representatives is secured by the right of periodical appeal to the judgment of the people. In India there is no representation of this character: the electoral system, so far as it has been introduced, rests upon the narrow basis of a restricted franchise and large masses of the people and those the least able to make their voices heard are without representation of any kind. No effective check could, therefore, be placed upon the capricious exercise of the power of granting or refusing licenses if it were entrusted to Municipal Committees or Local Boards.

8. "The peculiar conditions of society are," to use the words of the Lieutenant-Governor of Bengal, "such that it is altogether impossible to delegate to local bodies the power of dealing with the complex and difficult problems

connected with Excise administration. In the first place, it is not allowable for members of the Muhammadan community to openly countenance or tolerate in any way the consumption of spirituous liquors. The use of spirits is forbidden by the Koran, and the representatives of this community would undoubtedly, were it in their power, uniformly declare against the grant of licenses to sell alcoholic stimulants." And again, notwithstanding that many Hindu gentlemen are entirely free from all prejudice in the matter, the general feeling amongst them is adverse to the consumption of spirits, and they would in most instances join with the Muhammadans in negating proposals to grant licenses. On the other hand, the lower classes who habitually resort to stimulants, and who seldom use them in immoderate or injurious quantities but in many cases as an antidote to the climatic influences to which they are exposed, are entirely unrepresented upon Municipalities and District Boards, and would, were their supply of liquor removed, be undoubtedly forced to have resort to illicit distillation and consumption. We are led by these considerations to the conclusion that it is altogether chimerical to expect that the lower classes could, by the removal of liquor shops, be driven to habits of strict temperance; and that the Government would be guilty of a dereliction of duty if it were to permit the creation of the class tyranny that would inevitably result from the adoption of a system of local option.

9. We fear that the advocates of temperance in England who press for the adoption of this system of administering the liquor traffic, are not well informed regarding the peculiar structure of Asiatic society in general, and of Indian society in particular. To attain even a partial success "local option" demands a certain homogeneity of character, tastes, and moral standards in the community into which it is introduced. In India this condition does not exist; society is not so much an aggregation of individuals as of classes, and, moreover, of classes whose habits, opinions, and views of right and wrong are widely divergent. On such elected bodies as exist there are no representatives of the great mass of the people, and if the licensing power, unaccompanied as it would be with any kind of responsibility, were entrusted to Municipal and District Boards, it seems very probable that it would be exercised without much forbearance or regard for the susceptibilities of those chiefly interested. It is idle to expect the difficult problem of the administration of the liquor traffic to be solved by the votes of representatives who are subject to these disabilities, and, in our opinion, no system of "local option" could be devised that would not, under the conditions that have to be dealt with, be doomed to failure.

10. Your Lordship is aware that even in countries where no violent differences of social habits and tastes exist, where representation is fully developed and political life most active, attempts to enforce abstinence under penalties have not been altogether successful or useful to the cause of morality; and we have little hesitation in coming to the conclusion that such attempts would be wholly unsuited to the existing conditions of this country, and that, even if representative institutions were more completely developed than they are, it would be exceedingly unwise to make India a theatre for experiments of this nature. These grave difficulties, which are not absent even in the most advanced cities of the Empire, would be especially felt in the smaller municipalities and outlying districts.

11. But while fully convinced of the impracticability and impolicy of introducing, or attempting to introduce, now or within any measurable distance of time, into this country any general system of local option, we are of opinion that no genuine expression of public opinion should be ignored in deciding whether a liquor license shall be given or not, and particularly in determining the location of a shop. To enable us to place accurately before Your Lordship the facts regarding the extent to which deference is now paid to local public opinion, we called for information from Local Governments bearing upon this aspect of the case. A brief summary of this information is now given.

12. In the district of Ajmere-Merwara, although no special rules have been drawn up upon the subject, the public in the vicinity are consulted as well as the police authorities previous to the opening of a new liquor shop; and the District Magistrate in his capacity of Excise Collector is the authority under whose permission all such shops are licensed.

13. The wishes of the residents of the neighbourhood are similarly con-

sulted in Coorg, in which Province it is stated that, since 1886-87, 35 shops have been closed with a view to checking an undue disposition to drink among the people, while only one new shop has been opened.

14. In the Hyderabad Assigned Districts the number of liquor shops is fixed for each district by the Deputy Commissioner in charge. No remonstrance regarding their location has apparently been ever received, though, "if it were, it would," we are assured, "undoubtedly meet with full consideration."

15. The Chief Commissioner of the Central Provinces reports that although, in his opinion, it is only in one or two of the larger towns in which there exists an educated community whose opinion is of any weight or consequence, nevertheless, if the residents in any locality were to petition for the closing of a shop, the local authorities would give attention to their wishes. But, it is added, that here, as in the Hyderabad Assigned Districts, no instance of such a petition can be recalled. The opening and closing of shops is left entirely to the discretion of the Deputy Commissioners, who are also the District Magistrates, and the excise authorities have no immediate voice in the matter.

16. From Burma it is reported that proper weight is always given to the expressed wishes of the neighbourhood concerning the location of liquor shops, though no rules have been issued upon the subject. The Chief Commissioner cites several instances which have come under his own personal observation of licenses refused or withdrawn in deference to the wishes of local bodies, and states that they might easily be multiplied upon a reference to the district authorities.

17. There is no separate Excise Department in Assam, the Deputy Commissioners and Magistrate having the control over matters of excise within their respective jurisdictions, under the general superintendence of the Commissioner of the Division in the Assam Valley, and the Commissioner of Excise (who is also the Inspector-General of Police) in the rest of the Province. Representations against the establishment or maintenance of shops, though rare, are on record; and the Chief Commissioner reports that they "seem always to have received the very fullest consideration." It is stated that "Agents of Tea Gardens have sometimes a word to say for or against the establishment of a shop in a particular locality." We may add that the Chief Commissioner has been requested to make a careful enquiry into the cases referred to in the letters which accompanied Your Lordship's Despatch No. 13, dated 31st January 1889, regarding the alleged facilities for drinking afforded to, and increase of drunkenness among, tea garden labourers, and the opening of outstills and shops in spite of the protests of planters.

18. In Bengal more specific instructions have been issued for the guidance of the responsible officers in such matters. They have been instructed, in the circular quoted in paragraph 2 of the letter from the Government of Bengal, which forms one of the enclosures to this Despatch, to ascertain and to consider, though not necessarily in all cases to conform to, local opinion. Where municipalities exist, the Board of Revenue has been specifically directed to see that the Commissioners shall always be consulted; and remonstrances made by local bodies against the selection of the site for shops are never disregarded without good reason. It is further particularly ordered that, save for special cause, no liquor shops shall be opened near market places, schools, factories, and other places where they are likely to afford more than usual temptations to drink, or to offend public feeling.

19. In the North-Western Provinces, although, as in most of the preceding cases, no rules exist requiring that the opinion of local bodies should be obtained upon the licensing question, the excise regulations provide that opportunity shall be given to zemindars and neighbours of objecting to the position of shops; and any representations made by them or by local public bodies receive attention.

20. The excise rules of the Punjab distinctly lay down that no shop shall be opened in a village the inhabitants of which object to its establishment; and as a consequence the Lieutenant-Governor reports that various instances have occurred of the refusal to grant or renew licenses on these grounds. Nor is a single instance recalled in which a shop has been opened in opposition to the wishes of the inhabitants. The District Magistrate is here also the local head of the Excise administration, and no shops are opened or closed without his knowledge and concurrence.

21. The report of the Madras Government shows that remonstrances against the establishment of liquor shops are of rare occurrence; but when received, enquiry is made, and such attention as may appear reasonable is given to them. It is stated that but few new shops are now opened in the Presidency, and the number of those licensed is being rapidly reduced. In the majority of places in which there are shops public bodies do not exist, and where they do, they can in no sense be called representative. The Magistracy here, as elsewhere, are invested with the licensing authority.

22. Sanction to the licensing of shops in Bombay is only given after enquiry made in the districts by the Collectors, and in the island of Bombay by the Commissioner of Police. No complaints have apparently ever been received that representations made in the matter have not received the fullest attention. But it is pointed out that, as a rule, the inhabitants of that Presidency are not sufficiently interested to stir in the matter uninvited and, "if invited, would simply become the tools of wire-pullers on each side."

23. These facts, and the reports from which they are taken, will, we trust, afford Your Lordship sufficient assurance that local prejudices and feeling in the matter of the licensing of liquor shops are not lightly disregarded, and that safeguards are, as a rule, imposed against their establishment in localities where they might prove a source of annoyance to the neighbourhood, or in such numbers that they might unduly facilitate drinking. It is to the issue of general instructions for the guidance of district officers in dealing with excise questions, rather than to any scheme of local option that we must look, under the conditions of society in India, for the improvement of the Indian system of excise. With this view we shall forward a copy of this Despatch and its enclosures to all the subordinate Governments. Looking to the difficulties that would attend any attempt to suddenly introduce uniformity of practice over such a vast area as India, we have not thought it desirable to issue specific instructions on the subject at the present moment. The facts now brought together will enable each Government to learn what other Governments are doing, and to introduce such measures as may appear best suited to local conditions. The procedure adopted in Bengal, where distinct instructions have been given to the licensing officers to ascertain and consider local opinion, and where directions have been issued that, where municipalities exist, the Commissioners should be consulted in determining the location of shops, might perhaps be generally followed with advantage; but beyond indicating our view to this effect, we prefer to leave the settlement of details to the several Governments. We shall, however, continue to give our attention to the subject, and we hope that it may hereafter be found possible to frame general rules, which Local Governments can supplement by the issue of instructions adapted to the special requirements of each province or locality.

No. 1-0-2-7 E., dated 19th February 1889.

From—H. J. S. CORTON, Esq., Officiating Secretary to the Government of Bengal.

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of the orders of the Government of India, No. 496, dated 25th January 1889, in which the opinion of the Lieutenant-Governor is invited on the following questions:—

- (1) whether the outstill system, instead of being given a more extended trial, should be generally abolished; and
- (2) whether a system of local option, as advocated by certain Associations, should be introduced in Bengal.

2. In reply I am to say that the first of these questions has always been a subject of burning discussion in Bengal; and the Lieutenant-Governor considers that it will be impossible to give any answer to it, without considering historically the policy which has been followed from time to time in the management of the excise on country spirits in these Provinces. The record of experience will be a more useful guide to future action than any expression of opinion based only on theoretic or abstract grounds. A full historical sketch will, I am to say, be found in the Report of the Bengal Excise Commission of 1883-84, to which reference is invited for a complete exposition of the Bengal Excise policy, both historically and otherwise; and the Lieutenant-Governor therefore bids me to confine myself in this letter to a summary, which will bring into bold relief the important features connected with the changes made.

3. Under Regulation XXXIV of 1793 an outstill system was established, and a daily tax

levied on each still at rates varying according to the importance of different localities. Under Regulation X of 1813, sudder or central distilleries were established at the head-quarters and in large towns of 21 districts, but the experiment was pronounced unsuccessful, and in a very few years most of them were abolished. By this Regulation outstills situated beyond 8 miles from a sudder distillery were to be managed as before; but authority was also given to farm the exclusive right to manufacture and sell spirituous liquors for any period not exceeding one year. Under Regulation VII of 1824 the limitation of farms to a term of one year was rescinded, and the farming system in other ways extended and strengthened. The result of this Regulation was that the whole Province was soon practically let in farm. At first the revenue increased, but it afterwards fell off from 9 lakhs in 1829-30 to 13½ lakhs in 1834-35. This collapse in revenue was followed by the appointment in 1840 and 1844 of two Abkari Commissioners, whose jurisdiction was confined in Bengal Proper. These appointments, again, were abolished in 1852 and 1853; but the system of excise, whether administered under special Commissioners or the ordinary staff of revenue officers, did not change, and as a rule was outstill, which a few sudder distilleries only maintained where they had previously existed. The farming system continued all along in Behar and Chota Nagpore.

4. It may be said at once that the farming system, which remained in force in those portions of the Lower Provinces where drinking is most prevalent, for nearly half a century, was a thoroughly bad one. Every encouragement was given to drinking; for the more shops open, and the greater the consumption of liquor, the larger was the farmer's profit. Both from the revenue and moral point of view it is a system to be condemned. The management of the outstill system was also very unsatisfactory; shops were multiplied, and the result was too often the simultaneous increase of drinking and of the excise revenue. These evils were so apparent that it was resolved by Government in 1859 to introduce the central distillery system in the place of all others. It was pointed out that the existing system of outstills was objectionable because it involved no minimum rate of duty—indeed had no fixed excise on spirits at all—because much of the general dissatisfaction with the abkari system which existed had arisen from the outstill practice, and because that system looked for a revenue rather than to a very large number of spirit shops and a great consumption than to a high tax and discouraged consumption. A long controversy then ensued. The objections to the general introduction of the central distillery system—objections which, as it will be seen, experience has shown to be valid—were forcibly brought to notice, but they were overruled; and in 1863 peremptory orders were issued directing that outstills should be generally abolished and central distilleries established in their place. When these orders were passed there were 96 central distilleries and 6,655 outstills in the Province; four years later the number of outstills had been reduced to 165, and the number of central distilleries increased to 264.

5. The change of policy upon which the Government of India have now called upon the Lieutenant-Governor for an expression of opinion was therefore deliberately adopted more than a quarter of a century ago. The experiment of the general abolition of the outstill system has been tried. For a period of thirteen or fourteen years it was allowed full scope, and the records of Government contain the amplest evidence of the effect produced. The Minute recorded by Mr. A. Money, C.B., Member of the Board of Revenue, dated 25th January 1875, upon certain memorials which had then been presented against the Excise administration of Bengal, contains the following remarks:—

"In 1859 the Government determined to extend the sudder distillery system as the best mode of maintaining a proper equilibrium between the real demand for liquor and the means for its supply. The theory of this system is perfect. Every ounce of liquor consumed pays duty before it is offered to the public. The rise or fall of the demand is as correct in its indication as are the changes in a barometer; and according to such should the duty be regulated. The rate of duty becomes the best and proper check against undue facilities for drinking. It logically follows that no necessity exists for imposing any limit on the number of shops. The rate of duty provides the necessary check."

The theoretic advantage of a central distillery system was therefore fully appreciated; but Mr. Money went on to explain that the system had not fulfilled the hopes of those who had insisted on its extension throughout the Presidency. Perfect in theory, it was found to have two weak points in practice—the facilities it affords for fraud and the temptations and comparative immunity it holds out to illicit distillation. It is impossible to prevent combination between the members of the Excise staff and the distillers and shopkeepers. It is a simple and easy matter for instance to pass out of the distillery 50 gallons of spirit, taking duty on only 40 gallons and entering only 40 in the books, the profit on the odd 10 gallons being divided between the officer in charge of the distillery and the shopkeeper; or it is an equally simple process to enter the whole of the 50 gallons in the register, but at a strength much below the real strength, and to levy the duty on the registered strength and divide the profit on the margin which has escaped taxation. On the other hand, illicit distillation continues practically unchecked: the revenue authorities have to trust almost entirely to the police, and experience has proved that the police are of very little use as abkari detectives. Illicit distillation is usually carried on indoors, and the sale of the liquor in most cases proves nothing, as the distiller is the shopkeeper licensed by Government. It was shown by careful enquiry in 1868 that in a very large number of shops, the details of which were specified in the report submitted, the amount of duty-paid liquor sold was insufficient to give a profit to cover the license fees and other expenses: and as it may be presumed that the liquor sellers did not carry on their business at a loss, the conclusion is inevitable that most of the liquor which they sold was smuggled.

6. The extent of frauds committed by distillery officers under the central distillery system is discussed at some length on pages 54 to 57 of the Report of the Bengal Excise Commission. Many of the distilleries were situated, at great distances from either district or sub-divisional head-quarters, in outlying jungly tracts, and practically out of the reach of all effectual supervision. The duty on the spirit manufactured was many times the cost of production, and it is not surprising therefore that distillery and exoise subordinates combined almost everywhere to defraud the revenue by passing out the spirit either duty-free or on payment of less than the proper rate. The records of every year are full of cases in which the officers in charge of distilleries were convicted and punished; and there can be no doubt that the number of frauds detected was very small compared with those not found out. The Commission, by careful calculation and enquiry into the statistics of the number of gallons which paid duty and passed into consumption during the year 1875-76, ascertained that the amount of spirit fraudulently sent out from central distilleries in that year could scarcely have been less than 340,000 gallons, and may have amounted to as much as 560,000 gallons, and that the revenues were therefore defrauded of an amount varying from Rs. 7,70,000 to Rs. 12,70,000. There can be no doubt that frauds to a similar extent were perpetrated during every year of the central distillery system. The Board of Revenue furnished elaborate comparative statistics in 1870, which showed that during the previous ten years the revenue receipts were 55 or 60 lakhs less than they would have been under the system which the central distilleries superseded. The whole of this loss of revenue may be attributed to the collusion of the lower excise officials with the manufacturers.

7. The prevalence of illicit distillation during the central distillery period is no less conclusively established. The Commission came to the conclusion, which is supported by evidence recorded in their report, that, especially in the mohwa-producing tracts, there was much illicit distillation during the period in which these tracts were exclusively supplied from central distilleries. They considered that there was extensive smuggling along various parts of the frontier. They were indeed of opinion that the harm done by illicit distillation and smuggling was less than the injury caused to the revenue by the illicit practices in central distilleries. But they pointed out that the demoralisation occasioned by the prevalence of illicit distillation and smuggling was much graver than a mere loss of revenue, and they have shown with great force and justice that among the greatest evils connected with the prevalence of such illicit practices in India are the dangers of abuse of power on the part of the preventive and detective establishments employed to restrain them, and the opportunities which are afforded to harass and oppress innocent people.

8. The evils which are described by the report of the Excise Commission were sufficiently obvious at the time to the district officers by whom the distillery system was worked, and who saw its defects; and they remonstrated with such persistence that the opposition to the system grew stronger and stronger until, under Sir Ashley Eden's administration, it was almost entirely swept away and the outstill system substituted. The orders for the abolition of the old system were very gradually and reluctantly passed; but when once a change in policy had been definitely established, the pendulum soon swung to the very other extreme. The principle was laid down by Mr. Alonzo Money that "the sudder distillery system should be adopted in towns and the outstill system in the interior, with strict precautions against the tendency of the latter to multiply outstills in the interior, and against the tendency of the former to increase shops in towns." And so Sir George Campbell, while he was not fully prepared to admit that the central distillery system had failed from faults inherent in it, or that it was expedient to return to the monthly-duty system in its old form, expressed his readiness, so long ago as in 1871, to consider any recommendations that in specially remote and thinly-populated tracts one or more stills should be licensed at a monthly fee, which would cover a fair duty on all the spirit that such stills could turn out. In a similar way Sir Richard Temple acknowledged in more than one Resolution that the outstill system had been found better adapted than central distilleries to outlying parts of the country. In accordance with these views the number of central distilleries had been reduced from 257, the number in 1868-69, to 211 in 1877-78, and the number of outstills had increased during the same period from 261 to 802. But the orders of 1877, which directed that sudder distilleries should be maintained only at central and populous places, and that outstills should be introduced beyond this radius, immediately produced a more marked effect. The very next year the number of outstills had increased to 3,911, and the central distilleries were reduced to 91. In 1880-81 there were only 82 central distilleries left in Bengal, while the outstills had increased to 5,657.

9. While avoiding one error, the Excise administration of these provinces has thus fallen into another. There can be no doubt that the abolition of the central distilleries was followed in many places by an increase in the consumption of liquor. The Government was not unaware of this tendency, and steps were taken in 1880-81 to effect a reduction in the number of outstills. By 1884-85 the number had been reduced to 3,747; but the evil was so great and urgent, and the price of liquor had been so obviously cheapened by the extension of the outstill system, that it became necessary to take special measures to remedy the evil, and with this object the Bengal Excise Commission was appointed in December 1883. The report of this Commission is a landmark in the history of Bengal Excise. It was submitted to Government towards the close of 1884, and was reviewed by Sir Rivers Thompson's Government in a Resolution dated 10th March 1886, from which it will be convenient to make the following extract:—

"8. The special object of the appointment of the Commission was to ascertain the causes of increase, and to suggest means by which they might be removed; and their enquiries were directed mainly to these points. In their opinion the primary cause of the growth of the habit of

drinking among the people is the influence of social, moral, religious changes in relaxing the restrictions which had previously kept large classes from indulging in spirituous liquors; but there have been other minor causes, without which consumption could not have developed as it is seen to have done. Increase in the purchasing power of the consuming classes is assigned as a reason for some portion of the increased consumption; but the greater part of it must be otherwise accounted for, and the Commission enumerate the following causes:—

- (1) The suspension in 1878 of the long-established rule limiting the capacity of stills, thus enabling the distillers to produce from their large stills greatly increased quantities of liquor at greatly reduced prices.
- (2) The excessive number of shops that have been licensed, total population and area having alone been considered, although the proportion of the consuming population to the total population varies greatly in different districts.
- (3) Improper selection of sites for shops.

9. The recommendations which the Commissioners make for removing these causes of increased consumption, and for remedying minor evils incidental to the present system, may be summarised as follows:—

- (1) Central distilleries should be re-established in all large towns at the head-quarters of districts in which there is a great demand for country spirit.
- (2) In other towns the stills should be grouped within one enclosure outside the inhabited parts of the town, and care should be exercised in the selection of the retail shops within the town supplied by these stills.
- (3) In each district a maximum aggregate capacity for all outstills should be fixed, and the number of outstills and size of each still should be determined with reference to the maximum aggregate. All stills holding more than 10 seers should be of metal, and should be registered and stamped by the Excise authorities. The upset price of each still should be proportionate to its capacity, and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength.
- (4) The aggregate capacity of the fermenting vats allowed to each still should also be fixed.
- (5) A minimum price should be fixed for the cheapest sort of liquor according to the circumstances of each district and the prices now prevailing. On this subject Mr. Reilly dissented from his colleagues.
- (6) Excise establishments should be reconstituted on a more liberal scale."

10. On the various recommendations made by the Commission on minor points it is unnecessary to dwell. It is sufficient to say that the principles laid down by the Excise Commission have almost without exception been accepted by Government. The elaborate enclosures which accompanied my letter No. E. P. 5, dated 6th December 1888, will show how far it has been found possible to give effect to them during the past 2½ years. In the face of all the difficulties which must everywhere accompany the introduction of a new system it cannot be said that all the restrictions recommended have as yet been successfully imposed; but it may be fairly urged that great improvements have been effected; that the principle has definitely been established; that the distiller, under the outstill system, is not free to brew as much spirit as he likes, and sell it whenever he likes; and that the levy of duty as well as the conditions both of distillation and sale are carefully regulated with reference to the existing local demand. The system in force is in fact a system of regulated outstills, and, as the Excise Commission have been careful to explain, if the producing capacity of the outstills is limited, and the revenue paid on each outstill is calculated in proportion to its capacity, there is little real difference in principle between such a system and the system of central distilleries.

On the other hand, the obvious advantages of the outstill system in repressing frauds and illicit distillation are retained. It has been pointed out by the Excise Commission that almost all the abuses connected with the management of the central distilleries disappeared with their abolition in outlying and imperfectly supervised tracts. There may be some openings for corruption at present, but they are comparatively small, and detection is much more easy with even moderately watchful supervision. The outstill-holder is urged by the strongest motive of self-interest to do all in his power to put down illicit distillation, while the retail vendor, under the central distillery system, was often himself the chief illicit distiller.

11. The success of the present system of regulated outstill distillation must, however, entirely depend upon whether it is found possible to limit the size of the stills and vats. The Lieutenant-Governor has already observed that, unless the experiment of limiting their capacity or, in other words, of restricting the amount of proof-spirit to be distilled in a month in each outstill, can be successfully carried out, he is unable to see how the outstill system can fail to degenerate into the old indefensible arrangement under which the outstill-holder becomes a farmer pure and simple, with full power and every inducement to cheapen his liquor and increase the consumption thereof to the utmost possible extent. He has freely admitted that unless by some means the outturn of liquor from the outstill system can in practice be restricted, it will be exceedingly difficult, if not impossible, to justify the continuance of the system. The regulation of the outturn and the levy of a proportionate duty on it are therefore the main points to which the efforts of the Government of Bengal and of the officers employed under Government in carrying out its excise policy are now directed. Such regulation is deemed by some to be impossible; by others it is thought to be neither impossible nor even very difficult. But difficult or easy, it is the point upon which the maintenance of the system turns.

12. The Lieutenant-Governor is convinced that the repeated changes which have been

made in the system of excise in country spirits are most injurious, and that no exclusive system can be adapted to these Provinces. He desires me to express his emphatic concurrence with the following remarks recorded in paragraph 102 of the Report of the Excise Commission :—

“At the best, every system of excise that has yet been devised has evils inherent in it, and dangers which have to be constantly guarded against. There is no system either unobjectionable in theory or faultless in practice, and all that can be done is to adopt for each place the form of taxation and manner of working which may seem best suited to it, and most likely to check avowed consumption without giving an irrestrainable impetus to unlawful practices. This conclusion has forced itself upon the Commission as the main outcome of their enquiries, and it has been clearly indicated throughout this report, but they think that it cannot be stated too strongly and scarcely repeated too often. For in looking back over the management of Excise in Bengal since 1790, nothing comes out more clearly than the mischief caused by the belief that the particular system in favour at a given time was the one perfect and universally applicable system, and by the determination of its supporters to introduce it everywhere and at all risks.”

The central distillery system failed, because it was indiscriminately applied to all parts of the country without proper means of supervision, and no better success was obtained when outstills were introduced with equal indiscrimination and equally without proper check and control. It was with due regard to previous experience, and the recommendations of the Commission, that the cardinal principle was laid down by Sir Rivers Thompson's Government that “an outstill system properly regulated is the most suitable for the country in general, but where special means of close supervision exist, and a large drinking population is found in a small and well-defined area, central distilleries, in which alone a uniform tax can be levied on spirit according to its strength, should be established.” Under these instructions no uniform system has been adopted, but different systems have been applied which vary with the conditions and circumstances of different parts of the country. The tendency to which Sir Stuart Bayley has always given every encouragement is to extend central distilleries to every locality favourable to their introduction. The number of distilleries and distillery shops has increased from 21 and 479 in 1854-55 to 25 and 570 respectively in 1887-88. It is now in contemplation to gradually replace the outstill system by central distilleries throughout the whole tract of country in the immediate neighbourhood of Calcutta.

13. These observations, in which the history of the past has been reviewed and the present excise policy of the Government has been briefly described, will, the Lieutenant-Governor trusts, be found to furnish a sufficient answer to the first of the specific questions raised in your present letter. Sir Stuart Bayley is not prepared to look favourably on any proposal for the immediate or universal abolition of the outstill system in these Provinces. He is not in a position to suggest the general introduction of any other system in its place. Experience has decisively shown that the re-introduction of the old central distillery system, as it was worked in rural tracts, would produce demoralising results which are certainly not less injurious to the country at large than are the evils of the outstill system. The mere abolition of outstills in tracts where central distilleries cannot be introduced would obviously not tend in any way to diminish drunkenness. The whole question of excise is now receiving an exceptional amount of consideration, both at the hands of Government and from the Revenue officers entrusted with the administration; the supervision of the settlements of excise shops for the ensuing year,—a process which includes enquiry into the number of outstills to be licensed, the specific locality to be fixed upon for each outstill, the restrictions to be imposed on each outstill as regards still and vat capacity, the upset prices to be fixed in order to assimilate the rate of fee to the rate of duty payable on distillery liquor in the neighbourhood, and the minimum price to be sanctioned for retail sales,—has been imposed on a specially selected officer of standing and experience in excise matters, and the appointment of a Special Excise Commissioner in Bengal has been recommended to the Government of India and the Secretary of State, with immediate reference to the necessity of enforcing organisation in the management of this important department. The moment would, therefore, in the Lieutenant-Governor's opinion, be very inopportune for venturing upon any new departure in the administration. Every effort is now being made to improve existing systems on the lines of a policy accepted and approved, a large increase of expenditure has been incurred in the revision of distillery establishments, and proposals are under consideration for further strengthening the special Excise preventive staff which is now too weak for efficient control. It has already been reported to the Government of India that the transition from a system of unrestricted outstills to one of rigid regulation admits only of gradual accomplishment, but that the facts in the possession of this Government afford good ground for believing that it may be worked to a successful issue. The interruption to these reforms, which would be occasioned by any such radical measures as the general abolition of the outstill system, with nothing better than central distilleries to replace it in all localities, would create embarrassment and difficulties the end of which it is not easy to foresee.

14. Turning now to the second question raised in your letter, I am to say that the Lieutenant-Governor is convinced that it will not be possible to introduce into Bengal any such system of local option as has been advocated by the Associations who have presented memorials to the Secretary of State. The peculiar conditions of society in this country are such that it is altogether impossible to delegate to local bodies the power of dealing with the complex and difficult problems connected with Excise administration. In the place it is not allowable for members of the Mahomedan community to openly

countenance or tolerate in any way the consumption of spirituous liquors. The use of spirits is forbidden by the Koran. As a matter of fact, Mahomedans in Bengal are, as a rule, very abstemious, and the upper classes, rarely, if ever, indulge in drinking. The representatives of this community would undoubtedly, if it were in their power to do so, declare absolutely for the prohibition of all alcoholic stimulants. It would be incumbent on them by the tenets of their religion to do so. A Mahomedan gentleman, although he may tolerate the consumption of spirits by others when he is not responsible for its repression, could not venture to rise in his place at a meeting of a Municipality or District Board, and authorize the establishment of a liquor shop anywhere or under any restrictions. Similarly, in the case of Hindoos, who are not restrained by any religious sentiment from dealing fairly with excise questions, it is no less the fact that the upper classes of the community who, from the nature of the case, can alone find representation in local bodies, are equally precluded from openly countenancing the establishment of shops for the sale of liquor. Notwithstanding that many Hindoo gentlemen are without prejudice in regard to spirit drinking amongst themselves, and will occasionally indulge in private. It is a matter of notoriety that public opinion on the subject runs so strongly among them that one and all of them, including those who drink in private, would object in the same manner as the Mahomedans would do to any proposal for licensing a spirit shop. The influence of public opinion operates almost as strongly within the Hindoo community in this respect as does the direct teaching of the Koran upon a Mahomedan. If, therefore, power without responsibility is entrusted to local bodies, whether Municipalities or District Boards, consisting as such bodies must do of a large majority of Hindoo and Mahomedan gentlemen, there can be no doubt but that the lower classes who are not represented, but who habitually use stimulants, would be driven to the consumption of illicit liquor, and the whole system of Excise administration would be thrown into confusion. This condition of things is not likely to be materially modified for many years.

15. It is necessary for the Government to guard against any such class tyranny as the introduction of local option in this country would infallibly create. There is a certain proportion of people in Bengal,—fortunately a proportion much less than obtains in most other countries, but still considerable,—who are accustomed to drinking and whose craving for stimulants must be satisfied. “It is,” as Mr. Money wrote in the Minute which has already been quoted in this letter, “mere foolishness to expect that a certain proportion of the people of this country will not continue to use stimulants, or that the Excise revenue will not increase. As the upper classes adopt more and more European habits, we must expect to see them take the bad with the good, and probably at first even more of the bad than of the good; while as the position of the lower classes improves, as agricultural produce yields a better price to the cultivator, and yearly the number increases of men, women, and children who earn a livelihood such as they never dreamt of in mills and factories, there will be a larger consumption of everything the mass of the people care for. They will wear more clothes, they will eat more food, and they will drink more liquor. Any attempt to enforce sobriety in a country where illicit distillation is so easy and so difficult of detection, would be a failure. All we can do is to limit ourselves to supplying the demand, and not to create it; to open no new shops except on proof that they are required to meet an existing want; and to act on an honest recognition of the fact that the Excise revenue is a very small matter in comparison with the comfort and well-being of the people.” It is not the case with the great bulk of the lower classes who habitually use stimulants that they drink only for the purpose of intoxicating themselves. The statement is frequently made, but it is not more true than it would be if applied to similar classes in England. If, however, this were the case, it would still be impossible to enforce sobriety by the prohibition of drinking, and, were it possible, the risk must always be great that those who are used to drink would be driven from the comparatively innocuous spirit of the country to the consumption of more injurious drugs. It is mainly for the protection of the labouring classes, who are accustomed to some stimulant, that is incumbent on the Government to retain its authority over the liquor traffic, and while regulating consumption by every means within its power, not to deny altogether to the unrepresented masses the opportunity of satisfying their reasonable craving. It cannot be expected that local bodies would be in any degree representative of the classes who are affected by local excise measures. To entrust the Excise administration of the country to their hands would lead to class intolerance and class restrictions, which can only be obviated by the direct and independent action of Government.

16. At the same time the Lieutenant-Governor is of opinion that a proper deference should be paid to expressions of local opinion in questions connected with the liquor traffic as well as in other matters. It is the duty of the Government to ascertain the sentiment and desire of the community amongst whom liquor shops are introduced, to comply with it when possible, and not to overrule it except under circumstances where such a procedure can be justified. The expression of opinion of Municipalities and District Boards, especially in regard to details such as the choice of sites and the like, will often be a valuable exponent of public feeling to which due attention should always be paid. Such local sentiment is entitled to consideration and it will be found that various orders have, from time to time, been issued by this Government and the Board of Revenue in which the observance of this policy is enjoined. It has been directed that the sites of shops should not be chosen near to market-places, bathing ghats and places of public resort, schools, hospitals, places of worship, factories, the interior of villages, the sides of roads leading to bathing ghats or places of water-supply, and in some districts along main roads or in villages inhabited by aborigines of known drinking habits. The existence of a nuisance by reason of the establishment of shops is not

tolerated, and every possible concession to public opinion is accorded in such matters. The Lieutenant-Governor, however, cannot admit that, under the existing conditions of these Provinces, there is any justification for going further than this, or for introducing in any shape a system of local option among local bodies, and for entrusting them with the power to prevent the sale of liquors.

No. 994, dated 22nd February 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—All Local Governments and Administrations.

I am directed to request that (with the permission of ^{(a) H. E. the Governor in Council}
^{(b) M. H. the Lieutenant-Governor}) the Government of India may be informed at a very early date, whether any, and if so what, rule or procedure is prescribed in requiring the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality. It should also be stated if the rules require the opinion of local public bodies to be asked, or if it is customary to do so, and whether attention is paid to any remonstrance which the residents or local bodies may make, or their wishes taken into consideration.

The Government of India also wish to be informed whether liquor shops are opened and closed at the discretion of the Officer of the Excise Department, or whether the Police or Magisterial authorities are consulted in the matter.

No. 353—136-589, dated 3rd April 1889.

From—COLONEL C. K. M. WALTER, Chief Commissioner, Ajmere-Merwara,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to your circular letter No. 994, dated 22nd February 1889, regarding the licensing and opening and closing of shops for the sale of intoxicating liquors in Ajmere-Merwara, I have the honour to forward copy of a letter No. 792-R., dated 29th March 1889, from the Commissioner, Ajmere-Merwara, furnishing the required information.

No. 792-R., dated 29th March 1889.

From—COLONEL G. H. TREVOR, Commissioner, Ajmere-Merwara,
To—The Chief Commissioner, Ajmere-Merwara.

With reference to your office endorsement No. 204, dated the 27th ultimo, giving cover to a copy of the Government of India, Finance and Commerce Department, letter No. 994, dated 22nd February 1889, I have the honour to report that there are no special rules on the subject, but it is customary in the Ajmere-Merwara district that when a new shop for the sale of intoxicating drugs in any locality is licensed or opened, the District Superintendent of Police, Ajmere-Merwara, and the public residing in its vicinity are consulted. If any objection is raised by the public, it is considered. A similar practice is followed in the case of opening and closure of liquor shops. Thus it will be seen that no liquor shop is opened or closed without the permission of the Collector of Excise Revenue, who is also the District Magistrate.

No. 514—4056, dated 29th March 1889.

From—The Secretary to the Chief Commissioner of Coorg,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated the 22nd February 1889; and in reply to say that, although no rules on the subject have been prescribed, the Commissioner of Coorg reports that it is the practice to give due attention to the wishes of the residents before sanction is accorded to license a shop for the sale of intoxicating liquors or to close any shop.

2. The Commissioner further reports that the Police and Magisterial authorities are consulted before orders are issued for closing any shops when this is urged as a police measure. But since 1886-87, 35 shops have been closed almost wholly on grounds of administrative expediency and as a means of checking the disposition to drink among the people, while only one new shop was opened.

No. 115-G., dated 17th March 1889.

From—G. S. FORBES, Esq., Secretary for Berar to the Resident, Hyderabad,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In reply to your Circular letter No. 994, dated the 22nd February 1889, I am directed

to forward a copy of the letter No. 408-G., dated the 13th March 1889, from the Commissioner, Hyderabad Assigned Districts, furnishing a portion of the information called for by the Government of India regarding the establishment of liquor shops in Berar.

The Commissioner has been asked to report further whether it is customary to take the opinion of local public bodies before sanctioning the opening of a new liquor shop.

No. 408-G., dated 13th March 1889.

From—T. CHICHELE PLOWDEN, Esq., Commissioner, Hyderabad Assigned Districts,
To—The Secretary for Berar to the Resident, Hyderabad.

In reply to Circular from the Government of India (Financial Department), No. 994, dated 22nd February, forwarded with your endorsement No. 740 of the 6th March, I have the honour to say that in the Abkari Rules* in force in the Hyderabad Assigned Districts, no

* Now under revision.

provision is made for ascertaining the wishes of residents or for consulting public bodies before establishing, in any locality, a shop for the sale of intoxicating liquors. I cannot find that any remonstrance regarding the location of a liquor shop in any particular place has ever been received in the Commissioner's Office, but if one were received it would undoubtedly meet with full consideration. With regard to the further question in paragraph 2, the number of shops and the locality of each shop is fixed by the Deputy Commissioner of the district and is specified in the contractor's license. There are no Excise Officers in the Hyderabad Assigned Districts other than the ordinary district officials.

No. 128-G., dated 3rd April 1889.

From—G. S. FORBES, Esq., Secretary for Berar to the Resident at Hyderabad,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In continuation of my letter No. 115-G., dated the 17th ultimo, I am directed to state that the Commissioner, Hyderabad Assigned Districts, reports that it is not customary in the Hyderabad Assigned Districts to take the opinion of local public bodies before sanctioning the opening of a liquor shop.

No. 1668—77, dated 15th March 1889.

From—L. K. LAURIE, Esq., Offg. Secretary to the Chief Commissioner, Central Provinces,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated the 22nd ultimo enquiring (1) whether any, and if so, what, rule or procedure is prescribed in the Central Provinces requiring wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality; (2) whether the rules require the opinion of local public bodies to be asked, or if it is customary to do so; and (3) whether attention is paid to any remonstrance which the residents or local bodies may make, and whether their wishes are taken into consideration. You further ask for information as to whether liquor shops are opened and closed at the discretion of the officers of the Excise Department, or whether the Police or Magisterial authorities are consulted in the matter.

2. In reply I am to forward a copy of a letter from the Commissioner of Excise, Central Provinces, No. 394, dated the 4th instant, and to state that almost all the liquor shops now established in these Provinces have been open for many years, and new shops are, as a rule, only opened upon a representation being made to a Deputy Commissioner, that there is a local demand for such a shop. Acting upon the orders of the Chief Commissioner, Deputy Commissioners have recently considered the question whether in any part of their districts the number of shops might not be reduced without causing inconvenience to the public, and several hundred shops have been closed in consequence.

3. It is only in one or two of the larger towns of these Provinces that there exists an educated body of residents whose opinion on a question of licensing shops might be worth appealing to, and owing to the subject of drinking being one on which the better classes of natives ordinarily forbear to touch, it would be unprofitable to invite them to consider a matter which, in their estimation, concerns the lower orders only. It has not been thought necessary hitherto, therefore, to make any rule requiring the wishes of residents or of local public bodies to be asked before a new shop is opened, and in view of the fact that the licensing authority in these Provinces is the District Magistrate, it does not, in the Chief Commissioner's opinion, seem necessary that such a rule should be promulgated. To attempt to apply the principle of local opinion in the small hamlets and rural tracts of these Provinces would, Mr. Mackenzie thinks, only lead to anomalies and absurdities.

No. 394, dated 4th March 1889.

From—The Officiating Commissioner of Excise, Central Provinces,
To—The Secretary to the Chief Commissioner, Central Provinces.

With reference to your endorsement No. 1282—67, dated 27th ultimo, I have the honour to report as follows.

2 By section 13 of Act XXII of 1881 (which is the Excise Act in force in these Provinces)—

"Subject to the rules made by the Chief Controlling Revenue Authority* the Collector may grant license for the sale of foreign spirit and foreign fermented liquor, wholesale or retail, and for the retail sale of country spirit or country fermented liquor, within his district, or any part thereof, or at any place therein."

3. It is thus clear that the licensing authority is the Collector. The "Excise Department in these Provinces is composed of the Excise Commissioner and of the Excise Darogas (one for each district). The Darogas act under the orders of the Collector, and the Excise Commissioner can only guide the action of Collectors, in matters in which their discretion is absolute, by advice and suggestions. It will be seen that in respect to the opening and closing of liquor shops the discretion of Collectors is absolute."

4. By the rules framed by the Chief Commissioner under Section 13 of Act XXII of 1881, "a district shall be divided into retail vend circles of convenient size, and the licensee of each circle shall have the monopoly of retail sale therein. The number of shops which may be opened in each circle shall be fixed by the Deputy Commissioner."

5. Thus the Deputy Commissioner, who in these Provinces exercises the powers of a Collector (vide Section 3 (b) of Act XXII of 1881), has absolute discretion in the matter of the number of shops to be licensed. The "Excise Department" has nothing (immediately) to do with the opening and closing of shops. The Excise Commissioner can only offer advice and bring to notice anomalies. In paragraph 24 of the Excise Manual (drawn up by the Excise Commissioner) will be found the advice which that officer has placed on record with regard to the general subject of licensing spirit shops. No more shops should be licensed than are necessary to meet the legitimate requirements of the liquor-consuming classes. A permanent shop should not be licensed at a place where there is not an established and steady demand for country spirits.

6. This advice is, to the best of my belief, everywhere acted upon. Deputy Commissioners are the Chief Magistrates of their own districts and the heads of the District Police. They are concerned in the maintenance of order and the removal of all nuisances, and if they thought that spirit shops existed anywhere in excess of the demand, and were merely a nuisance to decent people, they would be sure to abolish them. It is a mistake to suppose that the power of multiplying shops is in the hands of a special department whose interest it is to see the liquor trade prosper.

7. I am not aware that there are any rules requiring "the wishes of the residents to be ascertained" before a liquor shop is opened in any locality. As indicated in the paragraph of the Excise Manual quoted above, the consumption of liquor is not universal, but is confined to certain classes. The practice is to ascertain (usually through the Excise Daroga) whether the classes who consume liquor demand a shop at any particular place. The soundness of the conclusion arrived at is tested by the bids made for the shop at the annual auction. If the local sales are small, the shop will not fetch a good price, and shops that do not fetch a reasonable price are usually closed. If the residents of any locality petitioned for the closing of a shop, the Deputy Commissioner would be sure, I think, to take their wishes into consideration, but I cannot recall a single instance of any such a petition having been made.

No. 479-45-E., dated 19th April 1889.

From—H. THIRKELL WHITE, Esq., Officiating Chief Secretary to the Chief Commissioner, Burma,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated 22nd February 1889, concerning the practice in this Province in regard to the extent to which the wishes of the people are considered in connection with excise arrangements.

2. In reply to the questions asked in your letter I am to report that there is no rule which requires the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality. In practice weight is given to the expressed wishes of the residents.

3. It has not been customary to consult local public bodies, but attention is paid to any remonstrance which the residents, or local bodies may make, and their wishes are taken into consideration. For example, the Deputy Commissioner, Pegu, in his Excise Report for 1887-88, mentions the case of two shops licensed for the sale of Hlawza, both of which were closed owing to representations made by the respectable residents that the shops were demoralizing the young men of the neighbourhood. In Upper Burma shops were in the same manner closed in deference to the wishes of the people. In March 1888 the Deputy Commissioner, Sagaing, suggested the advisability of closing a shop licensed for the sale of liquor at Choungoo on the ground that the trustworthy and influential inhabitants of that township were strongly averse to the sale of liquor. On the Deputy Commissioner's recommendations the shop was closed. In the same manner in 1888, in the Kyaukse district, the license granted for a shop near the railway station was withdrawn on a representation made by the railway authorities. In Moulmein an opium shop was closed in one quarter of the town in deference to the wishes of the inhabitants. In the Arakan Division all opium shops have been closed in the Kyaupyu and Sandoway districts, and only one allowed to remain in the Akyab-district.

Were there time to consult district officers, these instances could be easily multiplied. The instances quoted are only those which have been brought directly or indirectly to the Financial Commissioner's notice since he has been in office, a period of only ten months.

4. The question whether liquor shops are opened and closed at the discretion of the officers of the Excise Department, or whether Police or Magisterial authorities are consulted in the matter, does not concern this Province, as the local excise arrangements are under the control of the Deputy Commissioner, who is the Chief Magistrate of the district.

No. 762, dated 12th March 1889.

From—F. C. DAUKES, Esq., Officiating Secretary to the Chief Commissioner of Assam,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed by the Chief Commissioner to acknowledge the receipt of your letter No. 944, dated 22nd ultimo, on the subject of the selection of sites for shops for the sale of intoxicating liquors.

2. As you ask for a reply at a very early date, it has not been possible to refer to district officers, but, so far as the Chief Commissioner has been able to ascertain from the records of this office and on reference to the Commissioner of Excise, the matter is one which does not seem as yet to have attracted much public interest in this Province.

Agents of tea gardens have sometimes a word to say for or against the establishment or maintenance of a shop in a particular locality, and in one instance some members of the Brahmo Somaj, a Bengalee sect having a few members here and there in this Province, objected to the site of a shop. Such representations seem to have always received consideration here, and Mr. Fitzpatrick would always insist on their receiving the very fullest attention; but there is no rule requiring the wishes of residents of the neighbourhood to be ascertained or no procedure prescribed for ascertaining their wishes; nor, I am to say, does the Chief Commissioner think any such rule or procedure would be desirable, as he believes that the only result of it would be that when one or two rival bidders succeeded in purchasing the lease of a shop at one of our auctions where the competition is often very virulent, his opponents would at once set about getting up a petition signed by numbers of persons really absolutely indifferent about the matter in order to compel him to change the site.

3. The proper mode, as it seems to the Chief Commissioner, of treating such a matter in dealing with a population like that of Assam is for the district officer to take up the question of the suitable location of shops himself, carefully considering any suggestions or objections which may be made by persons interested, but feeling himself bound at the same time, though no objection or suggestion may be made, to see that the site of the shop is not open to any objection. This is in fact already done to a certain extent here; but the Chief Commissioner has recently thought it well, having regard to the light which has been thrown upon the nature of the objections which may present themselves to a particular site by the inquiries made last year in Bengal, to issue special instructions for an inquiry into the subject, which will be found in paragraph 2 of his note on country spirits, dated the 16th January 1889, a copy of which is enclosed.

4. As regards local public bodies, i.e., Local Boards and Municipal Committees, there is no rule requiring them to be consulted on such matters, nor does the Chief Commissioner consider it desirable that there should be. These bodies in Assam are not, and cannot be, made representatives of the people to such an extent as would warrant anything of the kind; and there would, he thinks, moreover, be a serious danger that if they were called on to deal with such a subject, the treatment of it would practically fall into the hands of individual members of an intriguing turn, having their own objects or those of their friends or hangers-on to serve. It must be remembered—and it is fortunate both for the cause of temperance and in the interests of the revenue that it is so—that the competition for liquor licenses is here usually a matter of keen competition, and one over which much manoeuvring and much ill-will are expended, and that it is sometimes possible by forcing a licensee to change the previous site of a shop to put him to considerable difficulty and expense in getting another.

5. In reply to the question asked in the second paragraph of your letter, I am to say that there is no separate Excise Department in Assam. The excise in each district is looked after by the Deputy Commissioner, who is Magistrate of the District, under the control of the Commissioner of the Division in the Assam Valley, and of the Commissioner of Excise (the same officer who is Inspector-General of Police) in the rest of the Province. Over both the Commissioner of the Assam Valley and the Excise Commissioner, the Chief Commissioner, in this, as in all other matters, exercises a very close supervision, and he thinks he may venture to say the departmentalism has very little to do with the decision of such questions as arise.

Dated 7th June 1888.

From—H. C. WILLIAMS, Esq., Commissioner of Excise, Assam,
To—The Secretary to the Chief Commissioner of Assam.

Your note of 17th January about action taken on Bengal Excise Commission Report.

I have delayed replying to it till now, firstly, because I was out in camp at the time and had not the necessary books with me; secondly, after my return I had annual reports on hand; and thirdly, because no action could be taken except at the beginning of a financial year, as due notice must be given of any important changes made in our excise system.

Six recommendations were made by the Excise Commission as detailed in paragraph 9 of the Resolution of the Government of Bengal on the report,—*vide* page 496 of *Calcutta Gazette* of March 24th, 1886.

Shortly after this Resolution came out Mr. Ward went through it with me, and decided that it would be better to wait and see what Bengal did in the matter, and how far the alterations made there proved a success. Some time has now elapsed and certain reforms may well be introduced from the beginning of next year.

The first recommendation of the Commission was that—

- (1) Central distilleries should be re-established in all large towns at the head-quarters of districts in which there is a great demand for country spirit.

This suggestion was at once adopted in Bengal, where special means of close supervision existed, and where a large drinking population was found in a small and well-defined area, and distilleries were started at most of the head-quarters and subdivisional large towns,—*vide* paragraph 79 of Bengal Excise Report for 1885-86.

Now, in this Province, though there is a very large demand in some districts, there is no large town compared with Bengal, and certainly no large town where there is any great demand for country spirits, and I do not think there is the slightest need for the introduction of this system. There is also no special means of close supervision in existence without a considerable increase in establishment and expenditure.

The second recommendation was—

- (2) "In other towns the stills should be grouped within one enclosure outside the inhabited parts of the town, and care should be exercised in the selection of the retail shops within the town supplied by these stills."

This practice had apparently been going on for some time in Dacca and Jessore in Bengal (paragraph 80 of Bengal Report for 1885-86), but nothing more seems to have been done with regard to it; and the Lieutenant-Governor has not thought it necessary to lay down any orders on the subject. In this Province no orders are needed. Individuals at times object to the sites of shops, but the only case I know of where any sect objected to the site of an outstill was in 1885, when the Brahmo Somaj at Sylhet objected to the position of a shop, and the Deputy Commissioner was directed to move it.

The third recommendation was—

- (3) In each district a maximum aggregate capacity for all outstills should be fixed and the number of outstills and size of each still should be determined with reference to maximum aggregate.

All stills holding more than ten seers should be of metal, and should be registered and stamped by the excise authorities.

The upset price of each still should be proportionate to its capacity, and should be calculated on the basis of the duty (at a rate fixed by Government), which could be levied on its output at a given strength.

The first part of this proposal was to prevent the sudder distilleries being ruined by cheap liquor brought in from the outstills. In the Patna district it was decided to make a full experiment of these proposals, and enquiries were made about the aggregate liquid capacity, as well as the working capacity, of the stills in use. Apparently the results in Patna were a success, and the experiment was extended to ten other districts in 1887-88 (*vide* paragraph 4 of Resolution on Bengal Excise Report for 1886-87). In consequence of the figures received from officers about the liquid and working capacity of the stills, reductions in the total sanctioned amounts were made (*vide* paragraph 85 of Bengal Excise Report for 1886-87). It was also settled that the upset price should not be less than 50 per cent. of the gross monthly profits. In the licenses issued for the current year in Bengal the liquid capacity of the still has been limited; the still, if of metal, is to be marked or stamped.

In this Province, after making numerous inquiries in Sylhet and Cachar, in November and December 1887, I drew up a series of questions which were circulated with Chief Commissioner's Circular No. 8 of 22nd February 1887. Last year's replies received were, however, not satisfactory, and Deputy Commissioners were again directed in the Chief Commissioner's Resolution on the Excise Report to make further experiments, and also to make further tests of the strength of country spirit in my letter No. 535-538, dated 7th November 1887.

I am afraid, however, the information submitted is again scanty.

A supply of hydrometers has been ordered for Sylhet and Cachar, and should be out before next cold season. These are to be of glass.

The question to be decided is whether, with the present vague information we have and the utterly unreliable accounts submitted by the shopkeepers, it is worth while fixing a limit to the liquid and working capacity of the stills in a district. I am inclined to think it is not; but if the Chief Commissioner wishes, the experiment could be made in Cachar, where the absence of locally-made liquor (*i.e.*, Cachari *madh*) would render it more likely to give true results. I would recommend the introduction of the system that all stills of over ten seers working capacity be of metal and that they be stamped and registered. As there is no Excise Establishment, this duty will devolve on the Police. If approved of, I will ascertain what stamps are used in Bengal, and will get similar ones for this Province. With regard to the upset price, it is very difficult to get at the monthly profits, and I think the only upset price that can be established is the average price of the three previous years.

The fourth proposal of the Commission was—

- (4) The aggregate capacity of the fermenting vats allowed to each still should also be fixed.

The Lieutenant-Governor of Bengal considered that no general rule about this could be laid down, as his proposal was subsidiary to that for the limitation of stills; but from the Resolution on the report for 1886-87 it appears that, where outstills compete with sudder distilleries, the number and size of fermenting vats has been restricted, and in the new licenses in Bengal this restriction is inserted, so the rule has been apparently made general.

If the Chief Commissioner decides to limit the capacity of stills, the capacity of the fermenting vats must also be limited.

The fifth recommendation was—

- (5) A minimum price should be fixed for the cheapest sort of liquor according to the circumstances of each district and the prices now prevailing. The Lieutenant-Governor decided on trying this proposal, principally because it has been worked in Madras and Assam. In Madras it was abandoned, and in Assam it has only been tried under the peculiar circumstances attendant on the sale of the country spirit liquor at Shillong. The experiment was tried in Patna and apparently worked well.

I do not think that any rule of the kind is needed in this Province. As a rule, the price is not less than 8 annas a bottle, though in some places it is sold at 4 annas, and I do not think there is any chance of its going below that price. This is very different to the 4 pice, 6 pice, and 2 annas a bottle which is found in Bengal. As soon as the report came out, the Deputy Commissioner of Cachar was asked his views as to enforcing this minimum rate, and he was against it; and the Chief Commissioner then decided that nothing more need be done about it, till it was seen what the result of the experiment was in Bengal.

The sixth recommendation was—

- (6) Excise establishments should be reconstituted on a more liberal scale.

This proposal was at once adopted in Bengal. In nine districts special Excise Deputy Collectors were appointed (*vide* paragraph 87 of Bengal Report for 1885-86, and the views of the Board on the subject), and a special officer was appointed to superintend all the changes (paragraph 91 of Report for 1886-87). In Assam nothing has been done, and in fact the excise

In 1884-85.	
One Sheristadar at Rs 30 to Rs 50 per month.	
" Muharrir at Rs 20 to 30	
Four peons at Rs 6 each — Rs 24	"
1885-86.	
One Muharrir on Rs 30 per month.	
1886-87.	
Ditto on Rs 30 per month.	
1887-88.	
Ditto on Rs 30 per month.	

establishments in Sylhet were reduced, as shown in the margin; but an extra muharrir has just been sanctioned, as it was found impossible to get on with the existing staff. This is the recommendation on which many of those preceding really hang, as if an excise establishment were started the main proposals of the Commission could be carried out, but with the present agency it is almost impossible. At present the charges for excise are almost nil, against very large receipts, but I do not know whether the Chief Commissioner, under the new Provincial contract, is disposed to sanction more expenditure. To carry out the wishes of the Commission we should require a special Deputy Collector in Sylhet, Cachar, and two for the Assam Valley districts, and an Excise Sub-Inspector for each of the plains districts, with their attendant peons.

It must also be remembered that in the opinion of the Commission adulteration prevailed much more in central distilleries than in outstills, and that bad fermentation and distillation was the main cause of the country spirit being so highly tainted with noxious alcohols (page 128 of Commission's Report). As we have no central distilleries, and assuming that the remarks would be equally applicable to this Province, there would not be *prima facie* the same justification for incurring largely-increased expenditure.

It is also noteworthy that, though there have been numerous complaints about the bad effects of the country spirits in this Province, they have not been quite so numerous in the last few years; and the results of bottles supposed to contain very noxious contents, when sent to be analysed, have not been unfavourable to the sellers.

I am therefore of opinion that it is not necessary at present to undertake the greater reforms advocated by the Excise Commission, and so incur very considerable expense.

Besides the proposals enumerated above, the Commission made some minor proposals, *viz.*, about the sites of shops, the hours at which they should open and close, prohibition of sale of liquor to children, limiting sale to two bottles, &c. (pages 118, 119, of Report). With regard to their remarks about sites in Assam, if shops are not put near gardens the coolies will always make their own liquor. In Bengal, the hours for closing shops are 8 P.M. from 16th October to 15th March, and 9 P.M. from March to October, and they are opened at sunrise, while in Assam the hours are from sunrise to 9 P.M. I do not think any change needed. The prohibition of sale to children under 12 has been inserted in the Bengal licenses, and should be inserted in Assam. The proposal about two bottles limit has not been adopted in Bengal, and I see no reason for its adoption here. With regard to the question of the increase of shops deprecated by the Commission, the following shows the number sanctioned for the last five years. The increase has been very slight, considering

the large increase in coolie population, and the number of additional tea-gardens opened in Sylhet especially :—

	Number of shops.
1882-83	232
1883-84	226
1884-85	247
1885-86	247
1886-87	248

I send for the Chief Commissioner's perusal the license form at present in use in this Province and that prescribed for Bengal this year. The new additions I have marked in red ink. They are, it will be seen, very important, and some changes should be adopted from next year.

The following figures relate to the paragraphs in the new license.

I would adopt the alterations in the preamble, also those in paragraph 1, substituting "Chief Commissioner" for "Board of Revenue."

Paragraph II.—I would adopt the changes, except that of limiting the liquid capacity.

" III.—I would adopt. (a)

" VI.— Ditto.

Paragraphs VII and VIII.—I do not think are necessary, though I have no objection to the last named. (b)

Paragraph IX.—Should certainly be followed.

" XI.—Certainly not wanted.

" XII.—I would adopt.

" XIII.—Also.

" XVII.—This differs a great deal from the present form, which does not distinguish the different kinds of liquor, and divides it into gallons, quarts, and pints. As a rule, no one knows what a gallon is, and though half bottles are sold, the classification of them is not much needed. In Assam there are in most shops two or three liquors sold at different prices, though I only know the names of *hang/a* and *phul*, and it would be very valuable information if we could get out how much of each kind of liquor is sold. I would suggest that by description of liquor the licensees should be directed to fill in the different-priced liquors. We shall have great difficulty in getting column 3 filled in, and the figures will be vague.

Paragraph XVIII.—Should run as follows :—

"That he at once produce for inspection, on the demand of any excise officer above the rank of a chaprassie, or of any police officer above the rank of a constable, his license and correct accounts, and that he do not prevent any excise or police officer of whatever grade from entering his shop at any hour of the day or night."

Note by D. FITZPATRICK, Esq., Chief Commissioner of Assam, dated 16th January 1889.

1. I have now, in a note put up below, dealt with the 3rd, 4th, and 5th proposals, so far as it seems to be possible to deal with them at this moment; and I need say nothing about the first.

2. As regards the second, of course we would not allow the process of distillation to be carried on anywhere where it was found to be a nuisance; and it may be that if it is complained of anywhere as a nuisance, we shall have to adopt some such system of having the liquor made outside the town, as has been suggested. I see the Lieutenant-Governor of Bengal in his Resolution on Mr. Westmacott's report commends this matter to the consideration of the Board of Revenue, but I don't think that, in the absence of complaint, we need trouble ourselves about it.

The matter of the location of shops, however (which has got mixed up with it, owing to outstills being usually on the same premises as the shops), seems to demand attention. Mr. Westmacott's report shows that a good deal of the complaints (true or false) made in the Hooghly district derived whatever foundation, or semblance of foundation, they had from the injudicious way in which shops were placed; and I think that in order to guard against anything of the sort here, we ought to take the matter in hand without waiting for complaints to be made. The Report of the Excise Commissioner, Mr. Westmacott's report, and the Lieutenant-Governor's Resolution on the latter will show the importance of the point, and the sort of localities that are considered objectionable; and I should be glad if the Commissioner of Excise, after referring to them, would issue a circular with a view to ascertaining what abkari shops are now established on sites open to objections of the nature referred to, and what steps can be taken for having them moved.

3. The sixth proposal was one for increased establishments; and I am certainly not prepared at this moment to consider it, though we may have to do so hereafter if we adopt proposals like (3), (4) and (5).

4. I agree as to the alterations of the form of license, except that, as stated in the margin of Mr. Williams' note, I would not adopt paragraph III of the Bengal form, which it seems to me is not required, as we are not going to restrict apparatus. If this note is in time, the alterations may be made in the next licenses issued.

(a) I can't see why we should trouble him and ourselves in this way if we are not going to limit the capacity.

(b) There is the objection that it is unnecessary and useless under our system.—D. F.

No. 1-0-2-16E., dated the 4th April 1889.

From—H. J. S. COTTON, Esq., Officiating Secretary to the Government of Bengal,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated the 22nd February 1889, enquiring—

- (1) whether any, and if so what, rule or procedure is prescribed in Bengal requiring the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality;
- (2) whether the rules require the opinion of local public bodies to be asked, or if it is customary to do so;
- (3) whether attention is paid to any remonstrance which the residents or local bodies may make and whether their wishes are taken into consideration; and
- (4) whether liquor-shops are opened and closed at the discretion of the officers of the Excise Department, or whether the police or magisterial authorities are consulted in the matter.

2. In reply to the first three questions raised by the Government of India, I am desired to say that no hard-and-fast procedure has been prescribed in these provinces. Local officers are guided by the following instructions which were issued by the Board of Revenue in their circular No. 666 B., dated 2nd June 1886:—

"The Board are averse to laying down a hard-and-fast rule on the subject of the selection of sites, and the Government have only insisted on greater care being exercised in the matter. The following principles may generally be observed. Each shop should be fairly accessible, as the more public is the place of vend, the better will be the supervision; local opinion should be considered, though not necessarily followed; on the other hand, sites should not, without some good reason, be chosen, near to market places, bathing ghâts and places of public resort, schools, hospitals, places of worship, factories, the interior of villages, the sides of roads leading to bathing ghâts or places of water-supply, and in some districts the sites of main roads and villages inhabited by aborigines of known drinking habits."

It was recently brought to notice by Mr. Westmacott's enquiries in the Hooghly district that the Board's orders respecting sites had been neglected in some cases, and the opportunity has again been taken to enjoin Collectors to be specially careful in selecting sites where complaints have been made, or where it is found that from any reason the sites already selected are objectionable. It has been pointed out that, as a general rule, outstills should not be in bazaars or at the entrance to bazaars; and that, though they should be easily accessible to persons requiring liquor, they should not be in such situations as to obtrude themselves on the attention of the public, or to render persons passing by subject to annoyance from those who drink at the outstills.

The Board report that remonstrances against the grant of a license or selection of a site are seldom made by residents or by local bodies, but that their wishes, when expressed, are duly considered, and are not disregarded without good reason.

In regard to municipalities, it was directed by this Government in 1884, in accordance with the recommendation of the Excise Commission, that the Municipal Commissioners should be consulted in the choice of sites; and it is now reported by the Board that due attention is paid to the views of these local authorities before opening liquor shops within municipal limits.

3. With reference to the last enquiry of your letter, I am to say that under the excise rules now in force the Collector is required to lay before the Magistrate, and where there is a cantonment, before the officer commanding the station, a list of all the shops to be licensed during the ensuing official year. The Magistrate is empowered to object to any new site on which it is proposed to open a new shop, and to any old site if the experience of the past year has suggested doubts as to the advisability of renewing the license. After the licenses are sold, the Magistrate is again consulted with regard to the character of the licensees, and may object to any person who appears to him to be unsuitable.

In Calcutta, a certificate of good character from the Commissioner of Police is required before a license can be finally granted and issued. The Excise Superintendent is also required to consult the Commissioner of Police with regard to every new site, and no such site is let by auction or otherwise unless it has been approved by both officers, subject to a reference to the Board of Revenue in case of disagreement. Before a shop is opened on a new site, notice of the intention to do so is published at the police-station and in a conspicuous place on or near the proposed site at least fifteen days before the grant of the license; and all objections urged by the inhabitants are carefully considered by the Superintendent in communication with the Commissioner of Police. There have quite recently been several instances in Calcutta in which, when the neighbouring residents have objected to the site of a shop for sufficient reasons, permission to open it has been refused by the police authorities.

4. A license which has been regularly issued can only be cancelled during the period of its currency by the Collector, under section 29, Act VII (B.C.) of 1878, if the fee or duty therein specified be not paid, if any other condition of the license is violated, or if the holder is convicted of a non-bailable offence. The police and magisterial authorities are not ordinarily consulted when a shop is closed under this procedure.

No. 124—XII-90 A., dated 9th April 1889.

From—R. SKEATON, Esq., Secretary to the Government of the North-Western Provinces and Oudh, Financial Department,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated 22nd February 1889, in which you ask for information on certain points in connection with the excise arrangements for liquor shops in the North-Western Provinces and Oudh, and in reply to communicate the following remarks for the information of His Excellency the Governor General in Council.

2. No rule exists in these provinces requiring the wishes of the residents to be ascertained before a liquor shop is licensed in any locality; nor do the rules in force direct that the opinion of local public bodies on such matters is to be obtained. Rule 74, however, of the Excise Rules (Excise Manual, page 50) provides that opportunity shall be given to zemindars and neighbours of objecting to the position of such shops; and any representation made by them or by local public bodies receive, I am to say, all due consideration.

3. With regard to the enquiry made in paragraph 2 of your letter, I am to state that liquor shops are opened and closed at the discretion of the Collector of the district, who is not only the local head of the Excise Department, but is also the chief police and magisterial officer. It is customary for Collectors in such matters to consult their subordinates (Joint and Assistant Magistrates or Deputy Collectors), one of whom is, as a rule, placed in special charge of the Excise Department under the general supervision of the Collector.

No. 644, dated 30th March 1889.

From—H. C. FANSHAW, Esq., Junior Secretary to the Government of the Punjab,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994 of 22nd February last, and in reply to submit the following information with reference to the questions asked by the Government of India.

2. As regards the enquiry made in paragraph 2, I am to explain that the District Magistrate is also head of the Excise and Police Administration of each district of the Punjab, and that therefore no liquor shops are opened or closed without the knowledge and consent of the officer who is responsible for the criminal and police administration of the district.

3. As regards the enquiry made in paragraph 1 concerning the opening of new shops, which in this province must be sanctioned by the Commissioner of the Division, I am to say that by Rule 52 of the Excise Rules of the Punjab issued by the Financial Commissioner (copy enclosed) it is laid down that no shop shall be opened in a village the inhabitants of which object to its presence. No special procedure has hitherto been prescribed for the purpose of ascertaining the wishes of the people, and no doubt various officers have adopted various ways of procuring this information. The Lieutenant-Governor is, however, able to say from his own knowledge that in various places in the Province shops have not been opened because of the objections of the inhabitants, and that in some cases licenses have not been renewed for the same reason; and His Honour cannot recall any instance in which a liquor shop was opened in spite of the wishes of the residents. Sir James Lyall is prepared to make the existing rule stronger than it is at present, and to require the officer in charge of the Excise of each district (a) to give the residents of any place in which it is proposed to open new shops due opportunity of objecting if they wish to do so, and (b) to duly consider the objections which may be made; and the Financial Commissioner and Commissioner of Excise will at once be consulted as to the best way of framing such a rule.

Copy of Rule 52 of the Excise Rules of the Punjab.

Rule 52.—No shop should be allowed to be established in a conspicuous position adjoining a road, where there are few or no other habitations, or in a village the inhabitants of which object to its presence.

No. 200, dated 18th March 1889.

From—C. A. GALTON, Esq., Secretary to the Government of Madras, Revenue Department,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to your letter dated 22nd February 1889, No. 994, I am directed to forward the accompanying copy of the Proceedings*

* No. 783, dated 8th March 1889.

of the Board of Revenue furnishing the information asked for regarding the opening and closing of liquor shops in the Madras Presidency. I am also to forward, for information, copy of the Board's Standing Order No. 81 regarding the regulation of stills and shops in the Presidency.

Extract from the Proceedings of the Government of Madras, Revenue Department,—No. 783, dated 8th March 1889.

Read the following—

Proceedings of the Board of Revenue (Separate Revenue), dated 8th March 1889, No. 783 (Mis.), on endorsement of the Secretary to Government, Revenue Department, dated 4th March 1889, No. 1331, referring to the Board of Revenue, for report, letter from the Government of India, dated 27th February 1889, No. 994 F. and C.

RESOLUTION.—It is not the custom in the Madras Presidency to consult the wishes of the residents before a shop for the sale of intoxicating liquors licensed in any locality, nor is the opinion of local public bodies asked. In vast majority of the places where liquor shops are opened, there are no public bodies, and even in the towns where there are public bodies, those bodies are not representative, as they rarely contain even a sprinkling of number of the castes which drink intoxicants.

2. Liquor shops are now not frequently opened in new localities, the number of sanctioned shops is being rapidly reduced, and shops are licensed year after year, practically in the same localities. Remonstrances by residents are occasionally received and attention is paid to them after such inquiries as may seem necessary.

3. Liquor shops are not opened at the discretion of the Excise Department, but the Police are consulted; and as the District Magistrate, in his capacity as Collector, is also the chief licensing authority, the Magistracy are fully informed of all changes in the locality of shops.

4. Liquor shops are closed without reference to the Police or Magistracy.

BOARD'S STANDING ORDER NO. 81.

Regulation of Stills and Shops.—The advertisements notifying sale of the arrack farms in rented districts provide that stills shall not be opened except at places determined by the Collector, and that a list of them may be obtained from him. Orders will be issued by the Board as to the number of farms to be managed on the Amani system, or as to any other limit which it may be thought desirable to impose on the number of stills in sufficient time before the date fixed for the auction sales to enable the Collector to have a list prepared. The places should then be determined by the Collector and a list drawn up before the auction, for the information of intending bidders. Lists should also be prepared in all districts showing the arrack and toddy shops already sanctioned.

2. The Collector is competent, subject to the orders of the Board, to permit transfers of shops from one locality to another, to sanction new shops, and, on grounds of police administration, good order or expediency, to direct shops to be closed; but it is desirable that as far as possible the list produced at the time of sale should be adhered to. The rival claims of arrack and toddy renters and the wants of the people should be duly weighed in each case before changes in the locality or number of shops are sanctioned.

3. The number of stills and shops should be kept down as far as is compatible with not encouraging illicit manufacture and sale.

3A. It is competent to the Collector, under section 6, Act III of 1864, to require abkari contractors to open and maintain shops for the sale of arrack and toddy in such numbers as he may deem necessary in any locality within the limits of their farms; and failure to comply with any requisition of this nature, subject to the orders of the Board of Revenue, will be held to be a breach of the renter's agreements.

4. The opinion of the District Superintendent of Police should be obtained prior to the determination of sites.

No. 2020, dated 14th March 1889.

From—J. NUGENT, Esq., Chief Secretary to the Government of Bombay,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated the 22nd ultimo and in reply to forward herewith, for submission to the Government of India, a copy of a report*

* No. 1085, dated 1st March 1889.

from the Commissioner of Customs, Salt, Opium, and Abkari, describing the procedure observed in this Presidency in respect of the grant of licenses for the sale of intoxicating liquors and furnishing the information asked for on the other points noted in your letter.

No. 1085, dated 1st March 1889.

Report by A. C. TREVOR, Esq., Acting Commissioner of Customs, Salt, Opium, and Abkari.

No formal rule or procedure has been prescribed in this Presidency requiring the wishes of residents to be ascertained or local public bodies to be consulted before a shop for the sale of intoxicating liquors is opened in any locality.

2. The duty of carrying out the provisions of the Abkari Act is entrusted to the Collectors, subject to the control and direction of Commissioner. The first consideration of any applica-

tion for a new liquor shop rests, therefore, with the Collectors, who may, after enquiry, refuse the applications, but cannot grant it without the sanction of the Commissioner. The Commissioner exercises his discretion in regard to refusing to allow any new shops to be opened even when the district authorities recommend them.

3. In the mofussil, the Collectors are themselves the District Magistrates and their orders or recommendations are made after such enquiry, carried out personally or through their Revenue, Magisterial and Police subordinates, as they consider necessary to determine whether the shop is really required and generally unobjectionable; occasionally the advice of the Superintendent of Police is taken, and it is quite certain that no Collector would recommend the opening of a shop to which there were objections from a Magisterial or Police point of view.

4. In the Town and Island of Bombay all liquor shops receive separate licenses from the Commissioner of Police, and in cases where a Police license is withheld an Abkari license cannot be granted.

5. The procedure with regard to the closing of old shops is the same as that above described, except that the Commissioner's sanction is unnecessary. The Collector's order is, however, subject to appeal.

6. I am not aware that it is the practice formally to invite the opinion of residents or of local public bodies before recommending the opening or closing of a shop. But any genuine expression of public feeling would naturally receive full consideration; and I believe no complaints have been made either to this office or to Government that the reasonable representations of any persons likely to be affected have been disregarded. As a rule, they are not sufficiently interested to make any, uninvited; and if invited, would simply become the tools of wire-pullers on each side. There are few abkari contractors who would find much difficulty in getting up a petition, if they thought it would do any good, for the opening of a shop wherever they wanted it; and they generally have rivals or enemies who would have as little difficulty in getting up a counter demonstration.

No. 52 (Revenue), dated 16th May 1889.

From—Her Majesty's Secretary of State for India,
To—The Government of India.

In continuation of my despatch No. 28 (Revenue), dated 19th April 1888, I enclose a copy of a report of a debate in the House of Commons, which took place on the 30th ultimo on the Excise administration of the Government of India. You will observe that a Resolution condemning that system in general terms and calling for its immediate reform was carried by a majority of 113 to 103.

2. I desire to call Your Excellency's attention particularly to the speech of Sir John Gorst, Under-Secretary of State for India, which represents my views upon the subject under discussion.

3. The Resolution, you will perceive, does not discriminate between the different systems of Abkari administration prevailing in the several provinces of India, nor between the variation in the carrying out of those systems which circumstances render necessary in different districts of the same province; nor is any alternative policy laid down by the House of Commons in this Resolution for the guidance of the Government of India in the very difficult task of regulating the consumption of intoxicating liquors by the various populations of India. Her Majesty's Government, however, gathered from the Debate which took place, and the speeches by which this Resolution was recommended to the adoption of the House of Commons, that the principles enunciated in my despatches of the 19th April 1888 and the 14th March 1889 met with the entire approval of all parties in the House of Commons. These principles were—

- (1) that any extension of the habit of drinking among Indian populations is to be discouraged;
- (2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor;
- (3) that, subject to these considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

4. I understand that these principles have been frankly assented to by the Government of India and by all the Provincial Governments, and are indeed those to which those Governments have long endeavoured to make their Abkari administration conform.

5. I fully appreciate the opinions expressed by Your Excellency with regard to this matter in the recent discussion of the Budget as reported in the *Gazette of India* of the 30th day of March last, and I have every confidence that Your Excellency, in view of the opinion expressed by the House of Commons and in accordance with your own views, will proceed with as little delay as possible to carry into effect the measures which you already have under consideration

for the more effectual control and discouragement of the liquor traffic according to the various circumstances of the populations under your Government.

6. It was asserted in the debate that, however sound the views and intentions of the Government of India and of the Provincial Governments might be, those intentions were not carried in all cases into practical effect by some of the executive officers of the Abkari Department. As an illustration of this, the passages transcribed in the margin from the Report on the

Report on the Excise Administration of the North-Western Provinces and Oudh for the year ending September 1886.

Page 7. "In some districts where the number of shops was below the Government standard, attempts were made to increase them, but not with conspicuous success."

Page 13. "Elawah.—Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 57 shops now opened, licenses were granted for others, but they were withdrawn when it was found that no liquor was sold at those shops."

"Etah.—At the last settlement efforts were again made to induce the abkars to open new shops, but, as last year, to no purpose: no one would bid even a nominal price for them."

"Muttra.—Licenses were taken out for 37 shops, but 6 had to be withdrawn."

Excise Administration of the North-Western Provinces and Oudh for 1885-86 were cited to show that attempts were sometimes made to force intoxicating liquor upon unwilling consumers contrary to the principles laid down.

7. A perusal of the whole of this report would show that such expressions as those quoted in the margin misrepresent the policy of the Local Administration; they are, moreover, peculiarly liable to misconstruction, and, when separated from the rest of the report, appear to be entirely contrary to the policy of Government. I have no doubt that if these passages had been supposed by Your Excellency's Government to bear the meaning that has been placed upon them, they would not have been allowed to pass unnoticed.

8. While, therefore, I am unable to see in the Resolution of the House of Commons any reason for departing from the principles of Abkari administration which I have pressed upon Your Excellency in the despatches above mentioned, Your Excellency may with advantage make use of the Resolution for the purpose of inculcating on the several Provincial Governments increased vigilance in watching the practice of their executive officers in order to secure a conformity in all districts of the Indian Empire to the abkari policy which has been adopted, and, in the case of those provinces in which a reform of the Abkari administration is in progress, for the purpose of expediting the completion without delay of each reform.

No. 209, dated 6th July 1889.

From—The Government of India,
To—The Secretary of State for India.

We have the honour to acknowledge the receipt of Your Lordship's despatch No. 52 (Revenue), dated the 16th May 1889, regarding a Resolution recently adopted by the House of Commons condemning in general terms the Excise administration of the Government of India, and calling for its immediate reform.

2. We forward herewith, for Your Lordship's information, copies of letters* which we have already addressed to the several Local Governments and Administrations on the subject, and we shall send a further reply to Your Lordship's despatch hereafter.

* See enclosures of despatch to the Secretary of State, No. 29, dated 4th February 4th 1890.

No. 67 (Revenue), dated 18th July 1889.

From—The Secretary of State for India,
To—The Government of India.

I have considered in Council Your Excellency's letter (No. 157, dated 25th May 1889), with enclosures, concerning the outstill system of excise in Bengal, and concerning the advisability of introducing some form of local option in granting or continuing licenses for liquor shops. Since your present letter was sent, Your Excellency will have received my despatch, dated the 16th May, forwarding a copy of a report of debate in the House of Commons on the 30th April, and expressing my confidence that your Government would, in accordance with the policy which you have already adopted, proceed, with as little delay as possible, to carry into effect measures for the more effectual control and discouragement of the liquor traffic.

2. In regard to the outstill system in Bengal, I find that in March 1886 it was decided by the Bengal Government, after reviewing the report of the Excise Commission, to re-establish

lish the central distillery system in all towns and to regulate more effectually the working of the outstill system. I gather, however, that, up to a recent date, the central distillery system had been re-introduced into the Howrah and Hooghly districts only, and that it was still doubtful whether the working and yield of outstills could effectively be regulated. Meanwhile, a Bengal officer, specially versed in excise matters, has reported that in all districts of Bombay the central distillery system can be effectively worked, and that it could be applied equally well to most Bengal districts. I hope that the rate of reform in Bengal will be materially accelerated, and that the ratio of excise revenue raised under the outstill system will be reduced from 61* per cent. to some such ratio as that which obtains in Madras and the North-Western Provinces at any rate, if not to that obtaining in

* See enclosure to Government of India letter No. 55 of 1889.

Bombay. I consider that the outstill system should not be allowed to continue, save perhaps in sparsely peopled and comparatively wide tracts outside the populous districts of the Bengal plains.

8. In regard to the adoption of any system of absolute local option in licensing shops, I agree with the view taken by Your Excellency's Government. I consider, however, that the Punjab rule to which your letter refers might be recommended, if not for general adoption, at least to the consideration of all the Provincial Governments, in order that local and municipal opinion, when ascertained or expressed, might be allowed due weight in deciding the number and position of liquor licenses to be issued or continued in any tract or town.

No. 323, dated 15th October 1889.

From—The Government of India,
To—The Secretary of State for India.

We have the honour to acknowledge receipt of Your Lordship's despatch No. 67 (Revenue), dated the 18th July 1889, communicating remarks regarding the outstill system in Bengal, and the advisability of introducing some form of local option in granting licenses for liquor shops.

2. We desire, in the first place, to correct a serious misapprehension as to the extent to which the Bengal Government has already given effect to the recommendations of the Excise Commission. In paragraph 2 of the despatch it is said—

It was decided by the Bengal Government, after reviewing the report of the Excise Commission, to re-establish the central distillery system in all towns, and to regulate more effectually the working of the outstill system. I gather, however, that up to a recent date the central distillery system had been re-introduced into the Howrah and Hooghly districts only.

In paragraph 105 of the Report of the Excise Commission, it was recommended that the central distillery system should be re-introduced into the twelve towns named in the margin; and it was added—

Patna, Gaya, Arrah, Chupra, Bettiah, Mozufferpore, Durrhungha, Monghyr with Jaimalpoore, Bhugulpore, Moorshedabad with Berhampore, Burdwan, and Dacca.

The question of establishing central distilleries in several other places was carefully considered by the Commission, but they decided against recommending it.

A reference to the Excise Reports of the Lower Provinces for 1885-86, paragraph 79, and 1886-87, paragraph 83, will show that by 1st April 1887 the central distillery system had been re-introduced in all the places in which the Commission recommended its introduction. It has also been since introduced in Howrah.

We also forward copy of a Resolution, dated the 10th August 1889, recorded by the Government of Bengal on Mr. Buckland's report of his enquiry into the systems of excise in Bombay and Madras. It will be seen from that Resolution that the Lieutenant-Governor has decided to adopt the system of administration which Your Lordship indicates as desirable, and has instructed the Board of Revenue and the Excise Commissioner to endeavour to replace outstills by central distilleries in all places, except where special circumstances, such as those mentioned by Your Lordship, render this inexpedient. We have forwarded a

copy of the despatch under reply to the Government of Bengal, who, it will be observed, have decided to proceed much beyond the recommendations of the Excise Commission in the direction of introducing the central distillery system.

3. With reference to paragraph 3 of the despatch, we have the honour to enclose a copy of our circular No. 3686, dated 18th July 1889, regarding the weight to be attached to local and municipal opinion in deciding the number and position of shops licensed for the sale of liquor.

No. 3686, dated 18th July 1889.

From—E. J. SIMKINSON, Esq., Officiating Secretary to the Government of India,
DEPARTMENT OF FINANCE AND COMMERCE.

To—All Local Governments and Administrations.

In my letter No. 994, dated the 22nd February 1889, Local Governments and Administrations were asked for reports showing to what extent the wishes of the residents in the neighbourhood are ascertained and considered before a shop for the sale of intoxicating liquors is licensed in any locality. I am now directed to forward copies of the replies received to that letter and of the despatch of the Government of India* with which they were forwarded to Her

Majesty's Secretary of State, and to invite special attention to paragraph 23 of the despatch, which explains the object with which the enclosed papers are circulated.

2. It will be observed that, in the opinion of the Government of India, the best method of ensuring that due regard shall be paid to local public opinion in the matter of licensing liquorshops consists in the issue of appropriate instructions to the officers to whom the excise administration of districts is entrusted. The Government of India do not consider that it would be useful at present to issue any general instructions on the subject applicable to all provinces, but desire that the several Governments may give the matter careful attention, and after consideration of the measures in force and the experience gained in other provinces, as described in the enclosures of this letter, take such steps to secure the object in view as may seem suitable. The Government of India are inclined to think that the procedure adopted in Bengal, where distinct instructions have been given to the licensing officers to ascertain and consider local opinion, and directions have been issued that where municipalities exist the Municipal Commissioners should be consulted in determining the location of shops, might be generally followed with advantage. But having regard to the varying conditions of different provinces, it has been thought desirable for the present to leave to Local Governments full discretion to decide what measures are expedient in each case.

Dated 10th August, 1889.

RESOLUTION—By the Government of Bengal, Financial Department.

Read again—

Mr. C. E. Buckland's report on the results of his enquiry into the systems of excise in Bombay and Madras. Letter to the Government of India, Department of Finance and Commerce, No. 5631.—F., dated the 5th November 1888, recommending the appointment of an Excise Commissioner in Bengal experimentally for a period of three years.

Resolution by the Government of India, Department of Finance and Commerce, No. 1880, dated the 15th April 1889, enclosing a despatch from the Secretary of State, No. 31, dated the 14th March 1889, according sanction to the appointment of an Excise Commissioner in Bengal as proposed.

Read—

A report from the Board of Revenue, dated 5th July 1899, with its enclosure, from the Excise Commissioner, submitting the Board's opinion on Mr. Buckland's suggestions.

RESOLUTION.—The Lieutenant-Governor has already recorded his high appreciation of the value of Mr. Buckland's report. Copies have been submitted to the Government of India and

the Secretary of State, and it has been widely circulated among officers interested in excise administration. It has been referred to in terms of commendation in the recent debates on Indian excise in Parliament.

2. Effect has already been given to the important recommendation, which underlies the whole of the report, for the appointment of an Excise Commissioner; and Mr. Buckland's other suggestions, which are recapitulated in the Board's letter, must necessarily, in a very large measure, await the development of the changes in policy which will be inaugurated by that officer. Mr. Westmacott forcibly represents that it will be necessary to allow him time to organise his new department and acquire precise information before entering upon fresh experiments. It is true, as the Board observe, that nothing is so likely to lead to failure as the attempt to work new systems with untried and inexperienced officers. The present year is also an unfavourable one for trying experiments owing to distress in many districts. The Lieutenant-Governor, therefore, concurs in the opinion, which is expressed both by the Excise Commissioner and the Board, as well as the majority of officers consulted, that, while it appears desirable to try the experiment of new systems in these provinces, the attempt should only be made very gradually and after the fullest consideration. But apart from the question of entirely new systems there are reforms in the existing system which require immediate consideration. Mr. Westmacott's principal object at present is to raise the duty paid on outstill liquor in the form of license fees to the rate per gallon London-proof paid on distillery liquor in each district. This is the first step, but it is not one that can be accepted as sufficient. It leaves out of sight the important question of the retention or abandonment of outstills. It is the proper procedure to adopt only where outstills have to be retained. But it must be distinctly understood by the Excise Commissioner and by all officers concerned with the administration of excise in Bengal that the policy, which has received the approval of the Secretary of State and of Government, is that the outstill system should be replaced by a central distillery system, whenever circumstances render it expedient, and, speaking generally, the only circumstances which render the change inexpedient are sparse population, difficulties of supervision, proximity to alien territory, and a liquor which will bear neither transportation nor keeping. It is not intended that outstills should be suppressed in localities where experience has shown that distilleries cannot be advantageously introduced. In such localities it remains only to improve the administration and enforce restrictions, which are, it is hoped, being adopted with beneficial effect. But the result of the discussions which have taken place during the past year in regard to excise have satisfied the Lieutenant-Governor that it is impossible to rest content with the improvement of outstill administration only. The future tendency must be, as the Under-Secretary of State lately explained in the House of Commons, to gradually abolish the outstill system in one populous district after another until central distilleries are replaced in all localities suitable for their introduction. This policy has already been given effect to in the metropolitan districts of the 24 Pargunnahs and Howrah, together with the Serampore subdivision of the Hooghly District, by the inclusion of this tract within the sudder distillery area from the 1st of April last.

3. Mr. Buckland is strongly of opinion that new systems adopted from Bombay or Madras should be tried experimentally in selected districts of Bengal, and the Lieutenant-Governor trusts to Mr. Westmacott to turn his attention as soon as he conveniently can to the possibility of introducing these experiments, in regard to which Mr. Buckland's report will be found to give much useful assistance. The remarks of the Government of India, contained in the 13th paragraph of the despatch to the Secretary of State, No. 55, dated 19th February 1889, on this subject, call for the careful attention of the Excise Commissioner. It is pointed out that the only immediate alternative to the outstill system is the ordinary sudder distillery, which is simply a guarded enclosure containing a number of native stills. As the spirit made in the native method is far from being of a high class, and in some districts, especially where *muhwa* is the material employed, will not bear transport and rapidly deteriorates, it becomes necessary to maintain a large number of distilleries in places where the sudder distillery system is in force. On the other hand, the introduction of European apparatus and methods in Madras and Bombay has resulted in the production of country spirit of a class which will endure transport over long distances, and which does not deteriorate when kept. The despatch of the Government of India continues:—

Moreover, the preventive establishments in those provinces are efficient, and it has consequently been found possible to concentrate the manufacture with the result that the number of central distilleries is in striking contrast with the number in Northern India. Thus in Bengal the number of central distilleries in 1869 was 267, and in 1878, the year preceding the revival of the outstill system, 211; in the Punjab there are at present 65, while in Madras in 1887-88 two-thirds of the whole province was supplied from only 19. The difficulties attending the establishment of an effective preventive agency are perhaps not likely to be as successfully overcome in Bengal as they appear to have been in the two Southern Presidencies. But it should certainly be kept in view that the only satisfactory solution of the difficulties attending the central distillery system, if the decision to suppress outstills is taken, seems to lie in the adoption of either the Madras or Bombay method, and in the introduction of a radical change into the customary processes of local manufacture. The Bengal Excise Commission, however, advised in 1884 against the adoption of European methods of production in Bengal, and their views receive some confirmation from the fact that one of the two distilleries established on this footing has been closed, and that the trade is languishing. But looking to the satisfactory results achieved elsewhere, it seems to us that the question is deserving of further consideration, which it will doubtless receive at the hands of the Bengal Government in connection with the report submitted by Mr. Buckland on the Bombay and Madras systems.

Having regard to these observations, the Lieutenant-Governor thinks that Mr. Westmacott should study this aspect of the case with a view to submitting an early report to Gov-

ernment on this subject. It is understood to be the case that the whole of Ganjam is now supplied with liquor from the central distillery at Aska, and it is possible that Mr. Minchin may be willing to submit proposals for supplying the neighbouring province of Orissa in a similar manner. Whether any such proposals could be accepted by this Government is a matter which can only be considered after full enquiry, but the point is one on which the Excise Commissioner might place himself in communication with Mr. Minchin and the local officers. Possibly, for the reasons quoted by the Board from Mr. Boxwell's report, the districts of Durbhunga and Mozufferpore might prove a good field for a similar experiment in Behar, and the Excise Commissioner might, with advantage, confer with the large European and Native firms. Agents of the Shajehanpore Rum Manufactory, with a view of ascertaining the terms and conditions under which it might be possible to introduce the systems of Southern India experimentally into these provinces. The Lieutenant-Governor is informed that the consumption of the Shajehanpore rum in Calcutta has considerably increased since the date of the despatch of the Government of India already quoted. There are large Native firms in Calcutta who may be able to give much useful information on the question. Generally speaking, it appears to the Lieutenant-Governor that schemes in the direction indicated should be considered, as soon as Mr. Westmacott feels himself sufficiently relieved from the initial pressure of a new office to turn his attention to this.

4. The suggestion made in paragraph 68 of Mr. Buckland's report, that there should be one licensee for a number of shops who should distil at one central place and supply the other shops, has, it appears, been favourably reported on by several officers, and, in the Lieutenant-Governor's opinion, there is much to commend it. It may apparently be made to approximate to the system which prevails over the greater part of Madras, known as the free-supply system. The Lieutenant-Governor understands that Mr. Westmacott has already been successful in some instances in amalgamating several shops under one license on terms favourable to Government, and the establishment of one central still within this local circle would appear to follow from this as an easy transition. It is well pointed out by the Collector of Bhagulpore that this system "would perhaps be a useful buffer to put in what is now called an inner circle, between the outstills, which must, I think, continue to serve jungly tracts and a sudder distillery area." The Lieutenant-Governor would be glad if the Excise Commissioner would give his special attention to this suggestion and bring it into force experimentally in those districts where the local officers are willing to try it.

5. Mr. Buckland's conclusion that excise establishments must be strengthened has been fully accepted by Government, and large increases have already been sanctioned during the current year. The permission of the Secretary of State has recently been obtained to the appointment of several additional Excise Deputy Collectors. Mr. Westmacott urges, and the Board concur in his opinion, that the old *abkari-darogahs* and men of that class should be entirely removed from the department. This is a matter upon which a separate report should be submitted, and the Lieutenant-Governor can only say at present that, while he believes generally that the suggestion is a good one, he will only be able to give effect to it with due regard, on the one hand, to the just claims of individuals, and, on the other, to financial considerations.

6. Mr. Buckland's remark that the rate of still-head duty should be constantly raised is undoubtedly a correct proposition; but it is pointed out with equal truth that, so long as the outstill system prevails in the province, it will not be desirable to raise the rate until the still duty has been first raised to the level of the present distillery duty. The raising of the still-head duty should always be borne in mind as an ultimate aim, but not the most pressing reform at present.

7. The Lieutenant-Governor observes that both the Board and Mr. Westmacott entirely agree with Mr. Buckland's conclusion that the Bengal system of raising revenue from *tari* should be re-examined with special reference to the light which has been thrown on the subject by the report on the Bombay and Madras systems. Important suggestions have been made on this subject by Mr. Oldham, the Collector of Burdwan. The Lieutenant-Governor has no doubt that Mr. Westmacott will keep it under his consideration. It is not of the first importance in order of time.

8. Mr. Buckland has expressed an opinion that the number of shops may properly be increased to some extent. Upon this point the Lieutenant-Governor is not prepared to deny that if the central distillery system were universally established, or if liquor were, as a rule, distilled only at a few central sites, it might be advisable to increase the number of places of sale of country spirits in Madras during 1887-88 was 21,380 against 2,647 in Bombay and 4,280 in Bengal. In spite of these figures, Madras has been pointed to as the best-administered excise province in India. But so long as the outstill system remains in force over the greater portion of these provinces, the proposal is not to be thought of. The Board sufficiently express the views of Government when they observe that, whatever may be argued as to the advisability of largely reducing the number of outstill shops, no increase in their number can be contemplated, as the result of such a step would be to counteract the efforts now being made to raise the price of outstill liquor.

9. The Lieutenant-Governor does not think that there is any necessity in Bengal at present for imposing maximum prices of liquor. The avowed object of Government is to

discourage consumption by keeping up prices, stopping only short of rates which would encourage illicit practices. Under other circumstances, however, when there is a monopoly over a large tract such as prevails in portions of Madras, and would prevail in these provinces if the Madras system in this respect were introduced, it is easy to see that maximum prices might be necessary to protect consumers, who would otherwise be driven to illicit distillation. In regard to minimum prices, there is the widest difference of opinion. Mr. Buckland considers any such provision quite inoperative. The Board and Excise Commissioner, on the other hand, are of opinion that the fixing of minimum prices is necessary wherever there are outstills, and believe that it is efficacious in preventing outstill holders from flooding the country with cheap liquor, as they could do if no minimum prices were fixed. The experiment of fixing minimum prices in Bengal is still under trial and no further orders on the subject appear called for at present.

10. It seems unnecessary for the Lieutenant-Governor to follow the Board and Excise Commissioner in their comments on the remaining conclusions arrived at by Mr. Buckland in his report. The views expressed by the Board and Mr. Westmacott are substantially in accord with Mr. Buckland's conclusions and with the opinions which have already been placed on record by Government on other occasions. The principles enumerated are identical with those which have been recently re-affirmed by the Secretary of State in his despatch No. 52, dated 16th May 1889, as the principles on which the excise administration in India should be based, as follows:—

- (1) that any extension of the habit of drinking among Indian populations is to be discouraged;
- (2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor;
- (3) that, subject to these considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

Towards the enforcement of these principles the report of Mr. Buckland will always be accepted as a valuable contribution; by the information it conveys it will be established as a work of permanent reference; and by the modification and improvement of the existing excise systems which it suggests, it will materially aid in the more effectual control and discouragement of the liquor traffic in these provinces.

No. 340, dated 22nd October 1889.

From—The Government of India,

To—The Secretary of State for India.

In paragraph 18 of our despatch No. 55, dated the 19th February 1889, we alluded to the experimental introduction into the Thana and Kolaba districts of the Bombay Presidency of an excise system which dispensed with the guarantee of a minimum revenue—a condition usually attached to the grant of monopolies in Bombay.

2. We now forward a copy of the papers noted in the accompanying schedule containing the report of the Government of Bombay on the results of this experiment and our comments thereon. These papers illustrate the difficulty of raising the excise duties on country spirit in India to rates approximating to the tariff rate leviable on imported foreign spirit.

Schedule Papers.

1. From the Government of Bombay, No. 5213, dated the 20th July 1889, and enclosures.
2. To the Government of Bombay, No. 5151, dated the 7th October 1889.

No. 5213, dated 20th July, 1889.

From—J. DEO. ATKINS, Esq., Acting Under-Secretary to the Government of Bombay,
Revenue Department.

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In compliance with the request contained in paragraph 2 of Mr. Deputy Secretary Finlay's letter No. 2766, dated 4th ultimo, I am directed to forward, for the information of the Government of India, the accompanying copy of the report, No. 2405, dated 9th May last, received from the Commissioner of Customs, Salt, Opium, and Abkari, on the

working of the new abkari system introduced experimentally in the Thana and Kolaba districts, together with copies of the Resolutions noted in the margin* passed by this Government, and of a memorandum, No. 5023 (Confidential),† dated 15th July 1889, showing the instructions issued on the subject to the Collectors of those districts and the Commissioner of Customs, Salt, Opium, and Abkari.

No. 2405, dated 9th May, 1889.

From—A. C. TREVOR, Esq., Acting Commissioner of Customs, Salt, Opium, and Abkari, Bombay.
To—The Chief Secretary to the Government of Bombay, Revenue Department.

As promised in paragraph 32 of this office No. 7697 of the 29th December last, I have General Administration Report of the Abkari the honour to submit the following special report on the working of the new abkari arrangements in Thana and Kolaba brought down to the latest dates for which information is available.

I.—INTRODUCTORY.

2. The arrangements in question date generally from 1st January 1888, and affect the management both of the raw toddy supply and of the country spirit farms. So far as the latter are concerned, they underwent important modifications from 1st August 1888.

3. The changes made in January 1888 are described in paragraphs 16, 20, 24, 32, and 34 of the Abkari Administration Report, but it will be convenient to summarise here for ready reference the history of the discussion and purport of the orders under which they were carried out, and the circumstances under which they were eventually reduced to their present form.

4. Under former arrangements, no still-head duty was levied in Thana and Colaba on toddy spirit; and, in order to establish some degree of equilibrium between toddy spirit and mowra spirit, the tree-tax had been raised to a rate which in some places was found to bear too heavily on the classes interested in the production and consumption of raw toddy. Even so, the incidence of excise taxation on toddy spirit was unduly light as compared with that on mowra spirit. Complaints had also been received that where the farmers had the monopoly of raw toddy as well as of spirit, the demand for toddy was starved in order to foster the demand for spirit.

5. By Government Resolution No. 3898, dated 28th June 1887, it was directed that—

- (a) all rates on trees above R10 should be reduced to that rate;
- (b) the duty on toddy spirit should be equalised with that on mowra spirit, *viz.*, R2 for spirit of 25° under-proof and R1 for spirit of 80° under-proof, the drawback being maintained at R1;
- (c) the public toddy distillery system should be introduced in such of the coast talukas, and distilleries should be established at such places as the Commissioner may decide on;
- (d) the farmers' license should be one for exclusive sale, but not for exclusive manufacture; and farmers in these districts should be allowed to distil toddy, but only in the public distilleries assigned to their talukas;
- (e) the farms should be sold for three years, and tenders might be accepted for single talukas, for groups of talukas, or for the whole district. The conditions of sale should include a maximum price of R3-8-0 for mowra and R3-14-0 for toddy spirit, and the Commissioner might empower the Collectors to check the production of spirit during the last four months of the farm;
- (f) the spirit farmers should be debarred from holding licenses for the sale of raw toddy.

6. By a subsequent Resolution, No. 6127 of the 10th September 1887, passed on a memorandum by Mr. Moore describing the minimum guaranteed revenue system with reference to the charge that it tends to stimulate consumption, Government decided that a new system should be tried experimentally in the Thana and Kolaba districts on the principle that a maximum profit should be obtained out of actual sale, *whatever that may be*, granting the farm to the bidder who is prepared to pay the highest percentage on every gallon sold, in addition to the still-head duty, which would be the upset price.

7. Mr. Moore, in his No. 5219 of the 19th idem, pointed out that the proposed system would offer no inducement to the farmer to manage his farm efficiently and honestly, and inflict no penalty on inefficiency and dishonesty. To meet this objection, he suggested that—

- 1st.—The nominal value of each farm should be fixed by the Department beforehand on the basis of the average consumption of liquor in past years.
- 2nd.—The value of the farm so fixed should form the basis on which the amount to be recovered or remitted on account of the percentage surcharge, which the farmer has agreed to pay in addition to the sanctioned duty, should be determined in accordance with the following stipulations, *viz.*:

- (a) The farmer shall pay duty at the sanctioned rate only on every gallon of liquor issued for sale; but if the aggregate payment so made falls short of the nominal value of the farm, he shall also pay the stipulated percentage, or so much of it as may be required to make up the nominal value of the farm.
- (b) If the aggregate of the duty and percentage payments falls short of the nominal value of the farm, and the Collector is of opinion that the deficiency has been due to negligent or inefficient management of the farm by the farmer, the Collector may impose on the farmer and recover from him a penalty of such amount as the Collector may direct, not exceeding one-half of the difference between the payments made or due by the farmer, and the nominal value of the farm.
- (c) If the aggregate payment made on account of duty at the sanctioned rate exceeds the nominal value of the farm, the farmer shall also pay the stipulated percentage on the amount of the excess.

8. Government, in their further Resolution No. 6801 of the 6th October 1887, declined to adopt this suggestion, and called for further report on certain points connected with the fresh toddy arrangements. This report was submitted under No. 6000 of the 29th October 1887, and Government thereon passed a Resolution, No. 7997 of the 22nd November—

- (1) intimating that previous orders were not intended to affect the special low still-head duty rates in Umbargaon, and that the drawback rate of R1 was to apply in the case of the toddy spirit in Umbargaon, where the still-head duty was R1-8-0, as well as elsewhere;
- (2) sanctioning the Commissioner's proposals for the establishment of public toddy distilleries for the Mahim and Dahann talukas and the Umbargaon Petha in Thann and the Panvel and Alibag talukas in Kolaba, and as to the number of spirit shops to be maintained, and the continuance of the practice of selling toddy and mowra spirit in the same shop, and the sale of the spirit farms to nineteen months instead of three years as previously ordered;
- (3) and directing that, as regards raw toddy,—
 - (a) the system of fixing a maximum selling price shall be abolished, provided, however, that Government retains to itself the right of reintroducing it at once, if found necessary, for the protection of consumers;
 - (b) shop licenses for the sale of raw toddy may be issued at a fixed rate of R10, but where there are several applicants, all or several of whom are equally eligible, the licenses should be sold by auction;
 - (c) tree-foot licenses for sale may be given at the same fixed rate for any number of trees not less than ten;
 - (d) the rules and regulations made for shop licenses are to apply to tree-foot booths, and all surplus toddy will have to be sold to licensed shopkeepers or distillers only;
 - (e) the number of tree-foot booths shall be limited at the discretion of the Collector, or increased subject to the orders of the Commissioner;
 - (f) for domestic consumption licenses may be granted for tapping up to five coconut or brab trees, and ten date trees, but with the stipulation that all surplus toddy shall be sold to licensed shopkeepers or distillers only.

9. The licenses for the sale and extraction of toddy under the old arrangements had been sold from the 1st August 1887 for five months only in view of impending changes, and on receipt of the orders last quoted were given under the new terms for the seven months from 1st January to 31st July, remaining out of the revenue year. From the 1st August last fresh licenses on the same terms have been issued for the year now current.

10. When the spirit farms were sold from the 1st January 1888, it was found that the terms obtainable for seven months were as good as for nineteen; and as the new arrangements were experimental, Mr. Moore decided, as stated in his telegram of the 3rd January 1888, to the address of the Private Secretary, to give them for the shorter period only. The percentages accepted were as under:—

Thana District.		Kolaba District.	
Salsette	46½	Panvel	42½
Bassein	35	Alibag Bagait	25
Mahim	31½	" Kharapat and rest of the	24
Dahann	31	district	
Umbargaon Petha	31		
The six inland talukas	29		
Jawhar State	3		

11. Immediately after the farms were sold, an article appeared in the *Bombay Gazette* pointing out that the percentages above noted were in some cases more than the farmers could honestly afford to pay. A report on the subject was submitted under this office No. 693 of the 31st January 1888, in which it was shown that, so far as the sales then concluded were concerned, this was not the case. Attention, however, having thus been drawn to the question of the cost of spirit and the amount of additional charge it could bear without absorbing the whole margin of profit provided by the maximum selling prices

referred to above, paragraph 5 (f), enquiries were made which, as will be seen presently, bore fruit when the farms were re-sold.

12. In watching the working of the new system, another point also attracted attention, viz., that in consequence of the fact that the percentage was chargeable on the still-head duty realisations, and that the still-head duty on toddy spirit after allowing for drawback was only half the rate realised on mowra spirit, the farmers had to pay only half as much by way of percentage on toddy as on mowra spirit. The result was that the sale of toddy spirit was being pushed in preference to mowra spirit, and the revenue suffered by the loss of the difference in percentage. Mr. Moore, in a demi-official, dated the 20th May, brought this point among others to notice, and Government thereon directed that in re-selling the farms the basis of competition should be a rate of so much per gallon instead of so much per cent.; that the period for which they were to be re-sold should be limited to one year; and that tenderers were to be allowed to tender at separate rates per gallon for toddy and mowra spirit.

13. Tenders were invited accordingly in June last, when it was found that some of the rates offered were so high, when considered by the light of the enquiries referred to above, paragraph 11, as to raise a doubt whether, if they were accepted, the farms could possibly be managed honestly. The matter was represented personally by Mr. Moore to His Excellency the Governor, with the result that the stipulation as to sale within a fixed maximum price was placed in abeyance, the right of re-imposing a maximum, if necessary, being reserved.

14. Another difficulty arose in attempting to give effect to the orders of Government that tenderers should be allowed to offer different rates for toddy spirit and mowra spirit. It was found that so long as both descriptions of spirits were included in the same farm, and the farmers held the power of pressing or restricting the sale of one or the other at their pleasure, it was practically impossible to decide which of any two tenders offering different rates was the most advantageous to Government. The result would obviously depend on the relative proportion of each kind of spirit sold, only one thing being certain, viz., that whichever tender was accepted, the proportion of that kind of spirit which yielded the best return to the farmer, and probably therefore the worst to Government, would be as high as it could be made. There was no time for an official reference, and under the circumstances Mr. Moore, with the approval of the Honourable Mr. Richey, informed the tenderers that they should specify a single rate per gallon of 25° under-proof, which would apply to mowra and toddy spirit alike, spirit of 60° under-proof being taken at half the same rate. The rates finally accepted were as under:—

vide this office No. 4785 of the 11th July 1888.

Thana District.		Kolaba District.	
Salsette	1 10 3	Panvel	1 7 6
Bassein	1 8 0	Alibag Bagait	1 5 0
Mahim	1 4 0	Rest of the district	1 4 3
Dahann	0 15 0		
Umbargaon Petha	0 15 0		
Inland talukas	1 9 0		
Jawhar State	0 1 1		
Average	1 2 0	Average	1 5 7

15. This brings us to the footing on which matters at present stand, and I now proceed to deal with the results of the various changes described, first in their financial aspect, and then in regard to—

- (1) the modifications made in the arrangements for the production and sale of fresh toddy;
- (2) the extension of the public toddy distillery system and the imposition of a still-head duty on toddy;
- (3) the supersession of the minimum guarantee, first by the percentage and then by the fixed-license fee system, and the abolition of the maximum selling price from the 1st August last.

II.—FINANCIAL.

16. The financial results up to the end of 1887-88, which included seven months under the new arrangements in their first stage of development, have already been described in paragraphs 83 to 92 of the Administration Report for that year. In the following table they are brought down to the end of March last, so as to include eight months of the current year during which the further changes in the conditions of the spirit farms made from 1st August last were in force. An estimate for the remaining four months is added, and the results thus arrived at are compared with the corresponding figures for 1886-86, 1886-87, and 1887-88.

17. The figures of receipts from raw toddy and country spirit respectively have been arrived at in the manner described in paragraph 84 of the Administration Report, which for facility of reference is reproduced below:—

"The figures under items 2 and 6—Tree-tax on toddy for distillation, and on raw toddy—are obtained in the case of Thana by deducting from the total tree-tax realisations the amount allowed

to count towards the minimum revenue guaranteed by the spirit farmers under the arrangements described in paragraph 16 of the report, so long as they were in force—that is, up to 31st December 1887,—and for the second portion of the year 1887-88 by deducting from the total tree-tax realisations the drawback on account of tree-tax already paid which is allowed in assessing the still-head duty on toddy spirit. In Kolaba, where the raw toddy monopoly was included in the spirit farms, the division has been made up to 31st December 1887 by dividing the tree-tax paid by the farmers in the proportion borne by the quantity of toddy admitted into the distilleries to the quantity placed on sale at their shops according to the farm accounts, and for the remaining period in the manner already described for Thana.

18. The estimate for the remaining four months of 1889 is based in the case of still-head duty and still license fees on the average of the preceding eight months. In the case of the fees for shop and tree-foot booth licenses, which are taken out for the whole year and paid for at once, generally in the earlier part of the year, it has been assumed that little more remains to be collected. In the case of tree-tax—as coconut, brab, and berlimad trees are usually tapped early in the year—credit is taken in the estimate, so far as those trees are considered, only for the instalments unpaid up to the end of March. For date trees, which are tapped in considerable numbers in the latter part of the revenue year, the estimate includes unpaid instalments on trees already taken up, and full rates on a number of trees corresponding to the number taken up in the last four months of 1887-88. It will be understood, however, that the estimate is liable to be deranged by fluctuations, which it is impossible to foresee, and that the comparison with 1887-88 and previous years is affected by many disturbing elements which add greatly to the difficulty of pronouncing positively as yet how far the results are to be regarded as favourable or otherwise:—

Items.	1885-86.		1886-87.		1887-88.		1888-89.		1889-90.	
	1885-86.	1886-87.	From August to December 1887. (under old system).	From January to July 1888. (under new system).	Total.	Actuals for five months from August to December 1888.	Actuals for three months from January to March 1889.	Total.	Estimate for four months from April to July 1889.	Total.
THANA.										
Spirit revenue.										
1. Still-head duty on—										
Mowra spirit	4,82,931	5,29,827	2,11,427	2,16,52	4,27,948	1,02,931	83,180	1,86,117	87,000	2,66,117
Toddy spirit	...	...	...	...	...	...	...	...	...	...
2. Tree-tax on toddy for distillation	2,02,008	1,06,506	25,675	24,001	49,676	3,006	1,047	4,053	3,000	7,053
3. Deficiency in guaranteed revenue made good by farmers	10,163	57,555	2,549	...	2,549	...	...	...	...	...
4. Percentage on still-head duty paid from January to July 1888, and license fee per gallon since August 1888	...	...	...	88,085	88,085	70,109	61,728	1,31,837	70,000	2,10,324
5. Fees for distillation of toddy	...	1,651	751	1,304	2,055	1,354	1	1,355	...	1,355
Total Spirit revenue	6,75,192	6,94,344	2,40,402	3,54,671	5,95,078	1,00,911	1,47,840	3,34,070	1,60,000	4,94,070
Toddy revenue.										
6. Tree-tax on raw toddy	1,04,834	1,07,311	27,986	77,746	1,05,637	1,13,691	26,238	1,39,919	33,000	1,74,019
7. Rent of trees in Government land	...	22	...	...	...	...	...	...	...	...
8. Toddy shop license fees	7,630	9,261	2,600	7,911	10,511	26,552	721	27,273	...	27,273
Total Toddy revenue	1,12,464	1,16,615	30,486	85,657	1,16,148	1,40,239	26,959	1,67,192	35,000	2,02,192
Total Country Liquor revenue	7,87,656	8,11,159	2,70,888	4,40,328	7,11,226	3,31,054	1,74,808	5,06,888	1,91,000	6,98,888
KOLABA.										
Spirit revenue.										
1. Still-head duty on—										
Mowra spirit	2,53,207	2,27,146	83,623	1,61,581	2,44,903	61,837	43,262	1,07,109	53,000	1,60,109
Toddy spirit	...	...	...	...	...	...	...	...	...	...
2. Tree-tax on toddy for distillation	25,009	34,409	2,890	1,108	3,788	941	743	1,683	1,000	2,683
3. Deficiency in guaranteed revenue made good by farmers	...	50,939	75	...	75	...	...	...	...	...
4. Percentage on still-head duty paid from January to July 1888, and license fee per gallon since August 1888	...	...	...	51,401	51,401	33,864	41,627	71,491	37,000	1,11,491
5. Fees for distillation of toddy	...	...	...	10	100	100	160	260	...	260
Total Spirit revenue	2,78,216	3,12,523	86,578	2,18,746	3,05,121	96,772	86,331	1,85,306	92,000	2,77,306
Toddy revenue.										
6. Tree-tax on raw toddy	27,041	20,691	3,340	11,48	14,824	30,865	1,881	32,137	14,000	46,137
7. Rent of trees in Government land	...	...	...	...	...	...	...	...	...	...
8. Toddy shop license fees	620	400	16	666	686	3,033	111	3,748	...	3,748
Total Toddy revenue	27,661	21,091	3,356	12,155	15,509	34,493	1,992	35,986	14,000	49,986
Total Country Liquor revenue	3,05,877	3,33,614	89,934	2,30,899	3,20,630	1,31,260	88,323	2,21,191	1,06,000	3,27,191

19. From the table it will be seen that in Thana the spirit revenue, which amounted under the old system to 6½ lakhs in 1885-86 and 6 lakhs 94 thousand in 1886-87, and had fallen to about 5 lakhs 95 thousand in 1887-88, has undergone a further serious decline since August last, the actual demand for the eight months ending 31st March last being 3 lakhs 38 thousand, and the anticipated receipts for the whole year 4 lakhs 94 thousand only, or about one lakh less than last year and two lakhs less than 1886-87. The still-head duty receipts on mowra and toddy together are expected to come to little more than half those on mowra spirit alone in 1886-87. As was to be expected under the circumstances noticed above, paragraph 12, the decline in the receipts from toddy spirit under the new contracts given on the rate-per-gallon system from August last is very marked, the total receipts for the year being only about one-third of those for the five months of 1887-88 during which the first contracts under the percentage system were in force. The receipts from the special rate per gallon on mowra and toddy spirit together are to the still-head duty, roughly speaking, as 7 to 9.

20. In toddy revenue, on the other hand, there promises to be a considerable increase, the actuals for the eight months commencing 1st August last being 1 lakh 60 thousand against 1 lakh 16 thousand for the whole year 1887-88, and about the same in 1886-87. The tree-tax receipts, in spite of reduced rates in several of the most important talukas, promise to be more than half as much again as in 1886-87, and the shop and booth license fees have nearly trebled.

21. The gain in toddy revenue is, however, very far from sufficient to make good the loss in spirit revenue. If the estimate is correct, the total receipts for the year now current are likely to fall short of those for 1887-88 by about 15 thousand, and of those for 1886-87 by about a lakh and 15 thousand rupees.

22. In Kolaba the results are more favourable. The spirit revenue according to the estimate will be nearly equal to that realised in 1885-86, though it is considerably less than in 1886-87 and 1887-88, and the toddy revenue has more than doubled as compared with 1885-86. The total estimated receipts for the year come to 3 lakhs 27 thousand against 3 lakhs 20 thousand in 1887-88 and 3 lakhs 33 thousand in 1886-87, when, as was noticed in paragraph 89 of the Administration Report, the sum bid for the principal spirit farm, that of Panvel, was extravagantly high.

23. It is noteworthy that the still-head duty receipts from toddy spirit have not in Kolaba been reduced by the change in system from the 1st August last, noticed above, paragraph 12. This result, however, is probably due to the fact that, owing to the delay in establishing distilleries, they were lower in 1887-88 than they would otherwise have been, and that within the last two or three months a considerable quantity of toddy spirit has been made at the Revdanda distillery in Alibag for the Bombay market. The results are no doubt affected also, both here and in Thana, by the suspension of the maximum selling price from August last, which enabled the farmers to charge remunerative prices for toddy spirit, and the extent to which the consumers of that description of spirit were willing and able to pay the higher price for the sake of indulging their preference.

III.—RAW TODDY ARRANGEMENTS.

24. With regard to the arrangements for the supply and sale of fresh toddy, it may be said generally that, except in the Bassein taluka, and to some extent also in Salsette, where illicit toddy distillation is reported to be rife, the raw toddy being obtained from the tree-foot booth licensees, no complaints have been received as to their working. Their financial results, as we have already seen, are satisfactory. Of the extent to which they have operated to fulfil their intended object of increasing the facilities for obtaining fresh toddy, and meeting the complaint that the licensees were unable in some places to sell it pure and undiluted except at a loss, some judgment may be formed from the following comparison of the number of licenses given, trees tapped, and probable quantities of toddy placed on sale and used fresh during the past seven months of the current year as compared with 1886-87, the last year under the old system. The figures of 1887-88 are useless for comparison in consequence of the disturbance caused by the change of system and the opportunities for exchange of trees which occurred in January 1888.

25. First, as to licenses. I give below the number of each kind granted in 1886-87 and 1888-89, also of those granted under the old and new arrangements respectively in 1887-88, which are interesting as showing how the changes were at first received. In considering the figures, it must be remembered that up to December 1887 the right of sale of toddy was included in Panvel and Alibag Bagait in the country spirit farm, and that elsewhere there was no distinction between the domestic consumption and the tree-

foot licenses. The holder of a tree-foot license could not tap more than ten trees and paid of fee, but had the right of sale.

DISTRICT AND TALUKA.	1886-87.			1887-88.										1888-89.					
	Licenses issued.			AUGUST TO DECEMBER, OLD SYSTEM.			JANUARY TO JULY, NEW SYSTEM.							(7 MONTHS, AUGUST TO FEBRUARY.)					
	Tree-foot and domestic consumption.	Shops.	Shop fees realised.	Licenses issued.		Shop fees realised.	Licenses issued.		Fees realised.			Total fees for year.	Licenses issued.			Fees charged.			
				Tree-foot and domestic consumption.	Shops.		Tree-foot.	Shops.	Tree-foot fees.	Shop fees.	Total.		Tree-foot.	Shops.	Tree-foot fees.	Shop fees.	Total.		
Thana.	R		R		R		R		R	R	R	R	R	R	R	R	R		
Umbargao	15	136	2,780	3	93	612	13	105	45	630	318	948	1,560	3	75	15	750	165	1,315
Dahanu	11	96	2,100	4	69	632	10	33	10	198	430	628	1,260	17	24	29	210	84	1,121
Mahim	18	93	1,940	93	111	913	106	40	86	294	2,280	2,584	3,406	235	45	84	450	11,280	11,710
Bassein	21	53	1,080	61	30	240	2	134	30	804	637	1,441	1,841	35	168	30	1,830	6,482	8,162
Salsette	174	49	1,080	151	20	100	94	221	7	1,328	255	1,581	1,741	92	299	0	3,000	217	3,217
Kalyan	127	1	20	...	...	...	31	45	...	270	...	270	270	4	57	...	570	...	570
Bhiwandi	76	3	100	11	...	8	87	23	6	132	36	168	176	26	13	4	130	83	213
Wada	16	1	10	...	...	...	15	14	...	84	...	84	84	...	3	...	80	...	30
Shahapur	5	6	80	4	4	28	6	14	3	84	18	102	130	1	9	3	90	53	143
Murbad	4	...	...	...	...	...	...	...	...	6	...	6	6	...	1	3	10	30	40
Karjat	3	...	...	...	...	...	...	...	...	54	9	63	71	...	14	17	140	229	369
Jawhar	...	6	120	2	1	8	...	...	...	30	6	36	36	...	6	4	62	40	102
TOTAL	470	443	9,350	324	329	2,600	459	652	189	3,912	3,900	7,911	10,511	413	714	203	7,152	19,810	26,962
Kolaba.																			
Panvel	...	...	...	...	...	...	4	...	14	...	84	84	84	...	16	820	897	1,717	1,717
Alibag Bagait	...	...	...	...	...	...	...	...	...	...	168	168	168	...	78	28	798	331	1,129
" Kharapat	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pen	22	5	100	...	...	...	...	...	...	24	...	24	24	...	2	...	...	...	...
Roha	22	6	200	...	...	...	...	...	...	...	94	94	94	...	5	...	...	...	...
Mangaon	20	...	...	24	...	...	3	23	...	185	...	185	185	...	41	1	410	10	420
Mahad	4	...	...	...	...	...	3	3	...	36	...	36	36	...	7	...	70	...	70
Sudhagad	21	6	100	11	3	16	...	...	17	...	102	102	118	1	...	6	...	140	140
TOTAL	100	16	400	44	2	16	15	31	53	327	448	689	685	9	20	87	2,006	1,800	3,806

26. The first effect of the introduction of the new rates in January 1888 into the Thana district was a run, except in Umbargaon and Dahanu, on the new domestic consumption and tree-foot booth licenses, more especially the former, the result being that during the second portion of 1887-88 there were nearly as many domestic consumption licenses alone as there had been old tree-foot licenses in 1886-87, and 652 tree-foot licenses of the new kind besides, while the number of shop licenses fell from 443 to 189.

27. During the current year most of the domestic consumption, and, except in the case of Kalyan, Karjat, and Jawhar, nearly all the tree-foot booth licenses have been given up in the inland taluks, while in Mahim, Bassein, and Salsette there has been a further increase, most marked in Mahim, in the number of domestic consumption, and in Bassein and Salsette of the tree-foot booth licenses. Over the whole district the number of shops has risen to 203 and of tree-foot booths to 715, while the domestic consumption licenses have fallen to 413 as compared with the period from January to July 1888. The increase here noted in the number of shops occurs chiefly in Dahanu and the inland talukas.

28. As compared with 1886-87, Dahanu, Umbargaon, and the inland talukas appear to be worse off than before in regard to facilities for obtaining fresh toddy. The increase in the total number of licenses as shown in the margin is more than absorbed in the three talukas of Mahim, Bassein, and Salsette. In two of these talukas, Bassein and Salsette, the increase in the number

of licenses taken out is no doubt connected with the decrease in the rates of tree-tax, and there is unfortunately reason to believe, as noticed above, that the people have taken advantage of the facilities thus afforded to defraud the spirit revenue. There may, of course, be a few more licenses issued during the remaining four months of the year, particularly in Umbargaon, where date trees are plentiful; but it is hardly likely that they will be in such numbers as to affect materially the general result above indicated.

29. In Kolaba tree-foot licenses have been freely taken out since August 1888 in Panvel and Alibag Bagait, and a considerable number of shops have also been opened. These, it will be remembered, are the two localities in which the tree-tax has been reduced in that district, and in which under the old arrangements the sale of toddy was included in the spirit monopoly, so that there are no figures for 1886-87 with which to make a comparison. Everywhere else, except in Roha, the number of shops, tree-foot booths, and domestic consumption licenses together taken out for 1888-89 is smaller than the number of tree-foot booth and shop licenses together under the old arrangements, the decrease being most marked in Pen, where there are 1 tree-foot and 5 shop licenses against 22 tree-foot and 6 shop licenses in 188-887, and the

Sudhagad Mahal, where the number has sunk from 26 to 7. The new domestic consumption licenses seem to have found little favour as compared with the old tree-foot and domestic consumption license combined for which no fee was charged, and except that there is no complaint of illicit toddy distillation in Kolaba, the general result is similar in character to that above noticed in Thana.

30. Turning to a comparison of the number of trees tapped, the following table shows the number of each kind tapped altogether, for supply of toddy for distillation, as well as for fresh toddy, in the years 1886-87 and 1887-88 and the first seven months of 1888-89:—

DISTRICTS AND TALUKAS.	1886-87.				1887-88.								1888-89.			
					First five months.				Next seven months.				(7 months.)			
	Cocoanut.	Brab.	Date and wild palm.	Tree-tax receipts.	Cocoanut.	Brab.	Date and wild palm.	Tree-tax receipts.	Cocoanut.	Brab.	Date and wild palm.	Tree-tax receipts.	Cocoanut.	Brab.	Date and wild palm.	Tree-tax receipts.
Thana.				R				R				R				R
Umbargaon	...	76	6,974	14,328	...	...	3,845	...	40	8,613	...	4,012	12,459	...	72	8,106
Dahanu	...	2,587	1,412	23,638	...	489	1,548	...	2,166	1,117	...	2,655	2,668	...	1,942	1,291
Mahim	...	20	5,410	1,880	...	65	917	2,867	...	2,267	1,062	...	3,186	3,929	...	1,496
Bassein	...	54	3,392	401	...	275	1,746	...	28	3,654	...	13	808	5,400	...	1,496
Salsette	...	1,394	1,858	1,616	...	60,282	1,934	1,115	...	3,380	927	...	3,943	2,409	...	2,861
Kalyan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhiwandi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wada	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shahapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Murbad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Karjat	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jawhar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,468	14,028	12,652	2,13,849	2,274	4,285	11,969	955	13,159	13,720	3,220	17,444	25,599	1,55,316	1,440	12,676
Kolaba.																
Panvel	...	914	...	14,641	...	321	...	979	...	1,300	...	7,960	...	2,301	78	15,791
Alibag Bagait	...	2,357	184	65	...	10	...	120	...	1,099	...	6,701	1,288	165	155	10,025
" Kharapat	...	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pen	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Roha	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mangaon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mahad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sudhagad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,360	1,340	2,860	55,100	678	331	438	431	1,184	1,711	1,109	1,315	2,164	18,606	1,288	2,677

31. Taking the average produce of each description of tree to be—

	FOR EACH			
	In	Cocoanut.	Brab.	Date.
		Gallons.	Gallons.	Gallons.
Umbargaon	...	...	59	30
Dahanu	...	...	59	30
Mahim	...	...	57	30
Bassein	...	60	94	47
Salsette	...	100	87	43
Kalyan	...	90	...	...
Bhiwandi	...	...	60	...
Wada	...	...	60	80
Shahapur	...	...	60	30
Murbad	...	...	60	30
Karjat	...	...	60	30
Jawhar	...	...	60	30
Panvel	...	...	57	30
Alibag Bagait	...	...	54	30
" Kharapat	...	80	...	...
Pen	...	60	...	40
Roha	...	...	60	...
Mangaon	...	...	...	35
Mahad	...	...	...	35
Sudhagad	...	...	...	35

and allowing for the remaining five months of the current year as many additional trees

of each kind as were tapped during the last five months of the year 1886-87, the outturn of fresh toddy in the current year as compared with 1886-87 would be as under:—

Talukas.	1886-87.	1888-89.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.
<i>Thana.</i>				
Umbargaon	213,704	278,028	64,324	...
Dahanu	194,993	153,307	...	41,686
Mahim	368,022	128,139	...	239,883
Bassein	333,495	430,060	96,565	...
Salsette	357,884	463,337	105,453	...
Kalyan	21,900	48,210	26,310	...
Bhiwindi	18,660	27,030	8,370	...
Vada	2,910	2,460	...	450
Shahapur	7,020	10,620	3,600	...
Murbad	150	3,750	3,600	...
Karjat	5,520	13,410	7,890	...
Jawhar	...	13,649	13,649	...
Total	1,524,318	1,572,090	47,772	...
<i>Kolaba.</i>				
Panvel	49,006	126,594	77,588	...
Alibag Bagait	205,410	122,410	...	82,970
" Kharapat	2,960	1,840	...	1,120
Pen	26,125	21,575	...	4,550
Roha	44,660	49,805	5,145	...
Mangaon	10,920	5,880	...	5,040
Mahad	1,400	1,155	...	245
Sudhagad	23,590	25,690	2,100	...
Total	364,071	351,979	...	9,092

32. Deducting the quantities of raw toddy admitted into the distilleries in 1886-87 and 1888-89 respectively, including an allowance for the remaining five months of the latter year based on the average admissions for the first seven months, which come to 41,250 gallons for Thana and 12,940 for Kolaba, we get the following estimate of the quantity of raw toddy supplied in each taluka during the current year as compared with the last year under the old arrangement:—

Talukas.	1886-87.	1888-89.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.
<i>Thana.</i>				
Umbargaon	213,704	278,028	64,324	...
Dahanu	110,791	141,223	30,432	...
Mahim	116,905	125,065	8,160	...
Bassein	138,810	392,918	254,108	...
Salsette	186,115	416,691	230,576	...
Kalyan	21,960	44,240	22,280	...
Bhiwindi	18,660	27,030	8,370	...
Vada	2,910	2,460	...	450
Shahapur	7,020	10,620	3,600	...
Murbad	150	3,750	3,600	...
Karjat	5,520	13,410	7,890	...
Jawhar	...	13,649	13,649	...
Total	831,545	1,473,084	641,539	...
<i>Kolaba.</i>				
Panvel	26,588	90,594	64,006	...
Alibag Bagait	19,248	1,12,981	93,733	...
" Kharapat	2,960	1,840	...	1,120
Pen	26,125	21,575	...	4,550
Roha	44,660	49,805	5,145	...
Mangaon	10,920	5,880	...	5,040
Mahad	1,400	1,155	...	245
Sudhagad	23,590	25,690	2,100	...
Total	155,491	300,520	154,029	...

33. It would thus appear that, in spite of the decreased facilities for distribution noticed above, paragraph 25, the quantity of raw toddy made available was largely increased, relatively

speaking, in all the inland talukas of Thana except Vada. I say relatively for the reason that the total quantity even thus increased is, except in Kalyan, altogether insignificant as compared with the population. In Umbargaon there is a substantial as well as a relative increase, and in Dahanu also the quantity is larger by some 20 per cent. Jawhar was supplied with about 16,000 gallons from its own trees against *nil* in 1886-87.

34. Of the three talukas of Mahim, Bassein, and Salsette, in which a large increase in the number of licenses has taken place, it will be observed that in Mahim this increase has not been accompanied by a corresponding increase in the number of trees tapped and the quantity of toddy extracted. Many of the trees tapped in 1886-87 were for distillation, of which there has been practically none in 1888-89, and this circumstance, coupled with the fact that of the total number of 378 licenses taken out this year in Mahim as against 111 in 1886-87, no less than 235 were for domestic consumption only, under which not more than 5 cooa or brab or 10 date trees can be tapped, sufficiently accounts for the marked decrease in the number of trees tapped in spite of the increase in the number of licenses. The smaller numbers which were tapped still give a larger number of trees in Mahim, as elsewhere, for each booth and shop, and the net result is that the quantity of fresh toddy made available seems to be about the same as in 1886-87.

35. In both Bassein and Salsette the increase in the quantity of toddy made available is very large, having been nearly trebled in Bassein and more than doubled in Salsette. The reduction in the tree-tax rates and the facilities offered for practically unrestricted sale at the tree-foot for a fixed fee of R10, instead of a sliding fee of R20 for every 25 trees tapped, have made the taking out of a tree-foot booth license a lucrative business in these talukas, where trees growing close enough together to satisfy the requirements of the tree-foot booth conditions are to be found in abundance. The result corresponds with the large number of tree-foot booth licenses taken out, as shown in the table below, paragraph 25.

36. But it is obvious that the extraction of juice under these licenses in quantities more than sufficient to meet the demand for raw toddy is not a practice to be encouraged, at any rate in the absence of a corresponding demand for the surplus for *licit* conversion into spirit. As will be noticed further on, the separation of the right of manufacture from the right of sale and other recent changes have so far had the effect of almost killing the *licit* business in toddy spirit. The temptation under these circumstances to use the surplus toddy for illicit distillation must be very strong, and it is the more dangerous for the reason that the process leaves no refuse, and is so simple that it can be carried on in the distiller's house with his domestic utensils, and all traces of it can be cleared away in a few minutes while the Excise officers are kept waiting outside. It is thus most difficult to detect and suppress, and most likely to spread where the practice once takes root. Mr. Todd mentioned to me some little time back its prevalence in Bassein and Salsette as something new, and the Inspectors of those districts, both experienced men, are strongly convinced that it goes on largely.

37. In the nature of things, it is impossible to give any definite information as to the extent to which it is carried on. The Bassein Inspector, Mr. Sibbald, says, however, that there is little or no mowra used in that taluka; that he has caught several cases of illicit tapping with traces of distillation in the neighbourhood; that most of the tree-foot booths have been taken up by a syndicate which held the spirit farm last year; that stale toddy is sold at 3 pies a bottle and bought for distillation; that the tree-foot license-holders distil themselves; that at one village, where he made a camp, the sales of spirit at the local shop, which had previously been about a bottle a day, sprang up at once to the value of R2,000 or R3,000 in four days, the increase being partly due to the occurrence of weddings, but much more, as he is convinced, to the temporary stop put by his presence to illicit distillation; that on the same occasion the villagers commenced to send toddy to the Bassein distillery at the rate of 100 gallons a day, whereas the admissions previously had been *nil*; and that he has caught some sixty cases since October last as compared with ten or twelve previously.

38. The Salsette Inspector, Mr. Ardagh, declares his belief that the people of Vesava and Aksi distil all their surplus toddy, though he does not think much is bought or sold for the purpose, and he has detected between thirty and forty cases of illicit distillation—mowra and toddy together—since August last.

39. Speaking generally, it is to be feared that a very large proportion, probably as much as half, of the extra toddy made available in these talukas is used to defraud the spirit revenue instead of for the purpose for which it was intended.

40. In Kolaba the opening of shops and tree-foot booths, independently of the spirit farmers in Panvel and Alibag Bagait, has been accompanied by a very large increase in the quantity of toddy available; and as the farmers were supposed to starve the demand, and there are no reports of toddy distillation, the result may be regarded as satisfactory. In the inland divisions there is an increase in three and a decrease in three. The total consumption is unimportant, and the changes introduced make no very marked difference.

41. As stated above, paragraph 8 (3) (a), the tree-foot booth and shop licensees are at present at liberty to retail toddy at any price they please, although Government have reserved the power to re-impose the condition as to the maximum price at any time during the currency of the licenses. I have not yet received any complaints as to the quality of the toddy sold or high prices charged, and have not therefore exercised the power referred to. Under the old system the maximum prices were 6 pies a bottle of 8 drams at the booths and 8 pies a bottle at the shops. The booth and shop keepers are now reported to be charging on an average 9 pies a bottle, the advance being at the rate of 12.5 per cent.

42. In the following table I have attempted to exhibit the effect of the reduction in the tree-tax rates in Bassein, Salsette, Alibag Bagait, and Panvel, and of the fixed fee for tree-foot booths and auction prices for shops throughout both Collectorates, on the profits to be made by the licensees. The rent of the trees, cost of tapping, and other charges remain as before. The table exhibits the average increase or decrease in the Government demand in respect of trees tapped under each description of license. The increase in the selling-price noted in the last paragraph may be taken as preventing the possibility of loss from any increase and as adding to the profit of any decrease in that demand, and also as showing that whoever may have benefited by any reduction which has been made, it is not the customers at the shops or booths. The statement shows that the incidence of the Government demand on trees tapped for shops has increased in Mahim, Bassein, Shahapur, and Karjat, and decreased elsewhere:—

Taluka and year.	BOOTHES.										SHOPS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Number of licensees.	Total number of trees tapped for booths, counting one date tree as half a coconut tree.	Total amount collected as license fees.	AVERAGE PER TREE.		TREE-TAX.		TOTAL OF COLUMNS 4 AND 6 AND 5 AND 7, BRING TOTAL AVERAGE DEMAND PER TREE.		Number of licensees.	Total number of trees tapped for shops, counting one date tree as half a coconut tree.	Total amount collected as license fees.	AVERAGE PER TREE.		TREE-TAX.		TOTAL OF COLUMNS 13 AND 15 AND 14 AND 16, BRING TOTAL AVERAGE DEMAND PER TREE.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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Umbergaon {1898-97	15	76	760	0 4 8	0 2 4	5 4 8	2 2 4	5 4 8	2 2 4	186	3,493	2,760	0 12 8	0 6 4	0 12 8	0 6 4	0 12 8	0 6 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	

43. Two points remain to be noticed before leaving this branch of the subject. The first is the extent to which the increase in the supply of toddy above noticed may be taken as accounting for and counterbalancing the decrease which, as will appear further on, has occurred in the licit spirit consumption. This is a matter as to which it is most difficult to furnish any reliable estimate. Much of the toddy may be consumed by persons who would not drink spirits in any case, and much by others in addition to the daily dram. Strength for strength, however, it may be taken roughly that a bottle of toddy is equal to a dram of 25° under-proof spirit. The total additional quantity of toddy made available as shown above, paragraph 32, was in round numbers 641,000 gallons in Thana and 154,000 gallons in Kolaba. From the surplus in Thana a considerable deduction must be made, say two lakhs, for toddy consumed in illicit distillation (*vide* paragraph 39). The balance of 441,000 gallons in Thana would be equivalent to 55,000 gallons of spirit, and the surplus in Kolaba to about 19,000 gallons.

44. The other point is the necessity or otherwise for any changes in the fresh toddy arrangements for the next year. I have in my letters to the Collectors of Ratoagiri and Kanara, submitted to Government with this office No. 2105 of the 25th ultimo, made suggestions for the extension of the Thana and Kolaba rules to those districts, with certain modifications of detail, which I think are improvements, and which, if they are tried and found to work well there, it may be desirable to adopt hereafter in Thana and Kolaba. But, except so far as the impetus which they have given to illicit toddy distillation is concerned, they may be said to have worked well in their present form, and I am reluctant to recommend any unnecessary changes in districts where matters are in such a critical condition without some experience of the results which may be expected to follow.

45. I think therefore that for the present matters should be left as they are in Thana and Kolaba, except in respect of the measures immediately necessary to check illicit toddy distillation. In regard to this point much may be done, I think, by the Collector in the judicious exercise of the discretion vested in him in the matter of granting tree-foot licenses. A great deal too may have been given in Bassein and Salsette, and he will be asked, if my recommendations are approved, to restrict their number carefully to what are required for the supply of each village in future, and to grant licenses in excess of that, number only on production of satisfactory evidence that the licensee has arranged for the disposal of the surplus by licit distillation. I think also that to prevent any curtailment in the number of licenses allowed from leading, as it might otherwise do, to such an increase in the number of trees taken up under each license as would defeat the object in view, the number to be tapped under a tree-foot license should be limited to 15. This is more than the average number actually tapped at present under a single license in any taluka, except Bassein, where the present average is 17.

IV.—PUBLIC TODDY DISTILLERIES AND STILL-HEAD DUTY ON TODDY.

46. I now come to the extension of the public toddy distillery system and its effect in conjunction with the new still-head duty, on the supply and consumption of toddy spirit.

47. Public toddy distilleries were established in the Bassein and Salsette talukas in 1886-87 with the object of meeting the complaint that the monopoly of manufacture granted to the farmers deprived the Bhandaris of their hereditary occupation, and to break down the monopoly of the Bombay distillers in the Bombay market. In January 1888 steps were taken, as already noticed, to extend the system to the remaining talukas in which the sale of toddy spirit is permitted, and the licensee of the private distillery at Bhandup was allowed to distil toddy for the supply of the Mahim farm from February to June 1-88.

48. Previously to January 1888 toddy spirit had been sold in spite of the high rate of tree-tax then prevailing in some parts of the district within maximum prices lower by 8 annas a gallon of 25° under-proof than those fixed for mowra spirit. From January 1888 a still-head duty nominally of the same rate, Rs 2 per gallon 25° under-proof, as that applied to mowra spirit was imposed on toddy spirit, and the maximum selling-price was at the same time raised to 6 annas a gallon of 25° under-proof more than mowra spirit to compensate for the higher cost of the spirit *ex duty*, and to enable the two kinds to compete as much as possible on their own merits. The fulfilment of this intention being found incompatible with the maintenance of the percentage system, under which the farmer paid twice as high a percentage on mowra as on toddy spirit, while the maximum selling-prices remained unaltered, the plan of paying a fixed rate per gallon, whether of toddy or mowra spirit, was substituted from 1st August, and the maximum selling-prices being suspended from the same date, the two descriptions of spirit were left to compete on terms of practically absolute equality.

49. The subjoined statement shows the quantity of toddy spirit turned out of the various distilleries, public and private, during the years 1885-86, 1886-87, and the first five months

of the year 1887-88 under the old arrangements, and during the twelve months ending 31st December 1888 under those just described :—

Talukas.		1885-86.		1886-87.		1887-88, five months (old system).		1888, twelve months (new system).			Remarks.	
		25° under- proof.	60° under- proof.	25° under- proof.	60° under- proof.	25° under- proof.	60° under- proof.	Name of distillery.	25° under- proof.	60° under- proof.		
Thana.												
Private.	Umbargaon	...	...	...	2,545	...	...	Public.	Nargol	35	152	* Exclusive of 1,885 gallons 25° un- der-proof sent to Bombay.
	Dahanu	178	8,750	...	12,316	...	...		Wadhwan	644	7,287	
	Mahim	470	34,810	678	39,868	60	3,520		Mahim	...	108	
Public.	Bassein	131	34,670	200	30,207	23	10,262	Bhandup (private)	399	4,853		
	Salsette	111	91,149	198	37,909	...	21,450		Bassein	*646	9,394	
		Total	890	109,379	1,136	122,845	83			35,232	Vesava	
Public.	Uran		377	3,137	†	54	† Exclusive of 207 gallons 25° un- der-proof sent to Bombay.					
		Revdanda						377	3,191			
Kolaba.												
Private.	Panvel	2	569	34	2,502	129	1,183	Public.	Uran	377	3,137	
	Alibag Bagnit	65	33,887	2,129	36,603	11	2,505		Revdanda	377	3,191	
Total		67	34,456	2,163	39,104	140	3,688		377	3,191		

50. It should be explained with reference to this statement that no toddy was distilled in the Umbargaon Petha in the years 1885-86 and 1886-87 or in the first five months of the year 1887-88, the quantity entered under the year 1886-87 being supplied from the Dahanu distillery, and that all work in the Nargol distillery has been stopped since August 1888 for want of toddy for distillation, the whole quantity in the taluka being consumed in the raw state.

51. The conclusion to which the figures point is that toddy spirit has no chance against mowra in the local markets under the new conditions. The increase noticeable in the outturn of the Panvel distillery under the new arrangement is the effect of the temporary advantage given to it under the percentage system during the five months from January to July 1888, and the same cause makes the falling off less apparent elsewhere than it will be where twelve months' figures under the fixed gallon rate system are available. The local farmers either prefer to sell their mowra rather than deal with the Bhandari distillers, or else they cannot find sale for toddy spirit at paying rates.

52. So far as the object of giving employment to the Bhandaris is concerned, the public distillery system has hitherto practically been a failure. The applications for distilling licenses have been too few to be worth considering. The Dahanu, Mahim, and Panvel taluka distilleries are only working one still each, Vesava under Salsette two, Revdanda in Alibag Bagnit two and Bassein four. I am informed, however, that a third still has recently been established at Revdanda, and that, as has been noticed above, paragraph 23, some business in exports to Bombay is springing up.

53. On the other hand, the still license fees charged at the rate of Rs 1 per gallon on the capacity of the still, though their incidence is heavy, being at the rate of 10 pies per liquid gallon of spirit turned out, are quite insufficient to cover working expenses. The total amount realised during the twelve months ending 31st December last was Rs 2,888. The pay of the sanctioned establishment for the same period would come to Rs 22,680. The actual cost allowing for the fact that anticipating the work would not be heavy, Mr. Moore put on no more hands than were absolutely necessary, and not counting hands who, though borne on the distillery establishments, have, under the circumstances noted below, paragraph 64, been employed in suppressing illicit distillation, has come to Rs 13,780, exclusive of expenditure on the buildings, &c.

54. It is just possible, though not very probable, that the business in toddy spirit may revive if measures be taken for reducing selling rates which for the last eight months have been too high for the capacity of the consumers. I would wait therefore till the result of those recommended under the next head, if they be adopted, is known. If by the end of next year no improvement has been effected, it will be necessary, I think, to consider whether most, if not all, of the toddy distilleries should not be dispensed with. In connection with this subject, I would invite reference to the appended copy of a report, No. 4044 of the 30th November last, by the Collector of Kolaba on the working of the Revdanda distillery.

V.—SPIRIT FARM ARRANGEMENTS.

55. It remains to consider the general effect of the changes experimentally introduced in January and August 1888 in the conditions of the country-spirit farms. This, I am afraid, can hardly be considered satisfactory even in Kolaba. In Thana it has been simply disastrous.

56. Attention has been drawn above to the large decline in the spirit revenue both in Thana and Kolaba. In Kolaba this decline has been altogether and in Thana partly made up by the increase in the fresh toddy revenue. But, except to the small extent to which, as noted in paragraph 43, it may be regarded as caused by the substitution of fresh toddy for spirit, the decline under the one head is altogether independent of the improvement under the other, and represents so much sheer loss of revenue. Had it been possible to suppose that this loss was the result of any commensurate reduction in the actual consumption of spirits, there would have been nothing to regret. But I am afraid there is no room for doubt but that in Thana the only difference is that illicit liquor is consumed instead of licit, and that the demoralising practices which had with difficulty, and after a continued and costly struggle, lasting through nearly ten years, been nearly suppressed, have in as many months, and in spite of strenuous efforts, become as rife as ever, and that the same is true to a very great extent of Kolaba also.

57. The effect of the new arrangements upon the licit consumption is shown in detail in the statements of monthly sales of each description of liquor in each taluka, which are appended to this report. For convenience of examination and comparison, I subjoin an abstract in which the average monthly consumption for each taluka from January 1885 up to March 1889 is shown reduced to gallons 25° under-proof, the averages being struck for three periods January to March, April to July, and August to December, so as to correspond with the currency of the farms under the minimum guarantee, the percentage, and the fixed gallon rate systems respectively, and the broken period from January to March last, which is included in order to bring the figures up to the latest possible date:—

Taluka.	Average monthly sales from	1885.	1886.	1887.	1888.	1889.
<i>Thana.</i>						
Salsette	January to March	10,433	14,631	11,666	8,139	5,354
	April to July	9,775	11,104	13,916	7,378	...
	August to December	8,236	6,582	9,961	3,963	...
Bassein	January to March	4,296	4,737	4,681	2,512	1,648
	April to July	6,499	6,071	4,477	2,243	...
	August to December	2,619	2,706	4,147	1,116	...
Mahim	January to March	2,945	3,624	4,816	2,558	2,185
	April to July	8,627	6,060	4,237	1,678	...
	August to December	1,860	2,020	2,972	1,255	...
Dahanu	January to March	1,436	1,026	1,072	665	561
	April to July	1,397	1,464	1,342	642	...
	August to December	852	474	698	411	...
Umbargaoon	January to March	1,784	1,125	1,846	763	456
	April to July	2,081	1,832	1,100	825	...
	August to December	909	1,206	1,269	847	...
Jawhar	January to March	1,501	1,556	1,084	453	473
	April to July	253	734	591	200	...
	August to December	143	388	302	267	...
Kalyan	January to March	2,611	2,572	2,773	2,092	1,406
	April to July	2,101	1,928	3,092	1,552	...
	August to December	1,379	1,268	1,991	792	...
Bhiwindi	January to March	1,859	1,707	1,810	1,209	767
	April to July	1,215	1,053	1,893	853	...
	August to December	1,070	868	1,206	304	...
Vada	January to March	628	667	803	523	287
	April to July	340	430	379	260	...
	August to December	170	280	218	77	...
Murbad	January to March	510	719	718	634	513
	April to July	345	407	319	325	...
	August to December	282	217	335	199	...
Shahapur	January to March	1,363	1,663	1,577	1,516	1,402
	April to July	791	755	1,428	1,073	...
	August to December	713	751	1,142	735	...
Karjat	January to March	1,344	1,663	1,249	978	676
	April to July	892	755	1,010	699	...
	August to December	845	751	897	418	...
<i>Kolaba.</i>						
Panvel	January to March	4,994	4,477	5,352	4,722	2,540
	April to July	4,292	3,978	3,672	4,211	...
	August to December	5,539	2,633	5,780	2,044	...
Alibag Bagait	January to March	2,680	3,926	4,188	3,184	1,693
	April to July	3,165	2,656	2,789	2,333	...
	August to December	2,597	2,394	2,664	2,008	...
" Kharapat	January to March	911	1,149	1,186	2,929	423
	April to July	599	726	680	708	...
	August to December	781	668	807	256	...
Pen	January to March	2,400	2,404	2,336	2,870	1,657
	April to July	1,842	1,937	1,573	1,959	...
	August to December	2,278	1,621	2,335	1,147	...
Roha	January to March	418	559	617	738	360
	April to July	285	397	372	697	...
	August to December	477	459	505	258	...
Mangaon	January to March	303	356	334	381	344
	April to July	173	229	244	226	...
	August to December	171	177	701	116	...
Mahad	January to March	338	418	526	571	407
	April to July	305	349	334	369	...
	August to December	211	258	320	194	...
Sudhagad	January to March	216	307	307	405	238
	April to July	174	167	224	222	...
	August to December	238	219	298	163	...

Abstract Totals.

Thana District	January to March	92,131	1,06,279	1,00,640	66,185	47,199
	April to July	1,17,272	1,22,620	1,35,254	70,897	...
	August to December	95,886	87,588	1,25,680	49,426	...
	TOTAL	3,05,289	3,16,487	3,61,574	1,86,508	...
Kolaba District	January to March	36,780	40,789	46,187	44,398	22,545
	April to July	43,341	41,710	39,551	43,230	...
	August to December	59,454	42,185	64,891	30,922	...
	TOTAL	1,39,575	1,24,684	1,50,629	1,18,550	...

58. In considering these figures, it must be borne in mind that the averages for the different periods specified are affected by a variety of local and special circumstances. Those from April to July for instance, and in the year 1887, from August to December, are swelled in many cases by forced sales made to clear off accumulated stocks at the end of the farms under the minimum guarantee system. On the other hand, in inland talukas, such as Jawhar, Shahapur, Murbad, Karjat, &c., where mowra trees are plentiful, they are reduced by the increased prevalence of illicit distillation which follows the collection of the mowra flowers. From January to March an increase may be looked for on account of the Holi festivities. From August to December sales are normally at their lowest, that being the cultivating season, when the people have little time or cash to spend in drinking. In 1886 the figures of the Thana district for this period are further affected by the temperance movement, which was then at its height in that district; while in Panvel and Pen, where the movement culminated about the beginning of 1887, the averages for January to March 1887 show an unexpected increase, probably due to efforts made by the farmer to break down the combination by distributing large quantities of spirit gratis.

59. Making every allowance for fluctuations of this kind, it will seen that the abolition of the minimum guarantee and the introduction of the percentage system from January 1888 was followed almost everywhere by a tremendous drop; that the decline was more marked in the second than in the first of the two periods, January to March and April to July, into which the currency of that system is divided; that the abolition from the 1st August 1888 of the fixed minimum selling-prices, and the re-letting of the farms at gallon rates, representing a larger addition to the still-head duty than the percentages accepted under the last farm, resulted at once in another drop during the period between August and December. During the three months from January to March there has been a slight recovery, but this is due partly to the Holi and, probably to a greater extent, to the effect of the circular issued by Mr. Todd, which formed the subject of this office No. 1855 of the 10th April 1889, and which is stated by all the Inspectors to whom I have spoken on the subject to have had a marked effect in checking importation of mowra for illicit distillation. I fear, however, that it can hardly be expected that this effect will continue when it becomes known how limited the powers of the Department really are in dealing with possession of mowra under the Abkari Act.

60. The net result is a decline in the total consumption reduced to gallons 25° under-proof of 118,781 gallons, 129,979 gallons, and 175,066 gallons during 1888 as compared with 1885, 1886, and 1887 in Thana, and of 21,025, 6,134, and 32,079 in Kolaba. The corresponding percentages are—

As compared with			
	1885.	1886.	1887.
In Thana	38.9%	41%	43%
In Kolaba	15%	4.9%	14.2%

As compared with the average of 1885 to 1887, the decrease is 141,275 gallons or 43.1 per cent. in Thana, and 19,746 gallons or 14.2 per cent. in Kolaba.

61. For proof that this decline has been made up for much more than altogether in Thana, and to a great extent in Kolaba, by illicit distillation, we need look no further than the fact that the imports of mowra flower by rail and sea into Thana and Kolaba in 1888 exceeded those of 1887 by an amount sufficient to produce spirit more than enough to make up the whole deficient quantity in Thana, and nearly enough to make it up in Kolaba; and this without counting imports by road, of which I have been unable to procure statistics, though the quantity is reported to be considerable, nor the local produce of the inland talukas. Large quantities of the locally-produced mowra used to be brought to the Uran distilleries. Since January 1888 these imports have altogether ceased.

62. The imports by sea and rail into the Thana district, exclusive of importations for Uran and Bhandup, amounted from January to December 1888 to 48,904 maunds against 10,365 in 1887, the excess being 38,539 maunds. In Kolaba the imports by sea were 2,000 maunds against nil. It was established by the evidence recorded by the Mowra Committee that in Thana and Kolaba mowra flower is not used as food either by the people or for cattle, and that the only purpose to which it is put is the manufacture of spirit. According to paragraph 25 of the Report of the Bombay Abkari Commission, about 11 Bengal maunds of mowra are required to manufacture 52 gallons of spirit 25° under-proof. At this rate the excess quantity imported into Thana by rail and sea only would suffice to produce 182,184

gallons of spirit, or over 7,000 gallons more than the deficiency in the licit consumption in 1888 as compared with 1887.

63. In the same way, the 2,000 maunds imported into Kolaba by sea would account for nearly 10,000 gallons, or more than half the quantity required to make up the licit consumption in 1887. Besides this, I am informed that considerable quantities of illicitly-manufactured spirit found its way into Pen from Karjat and Kalyan, and that a little was also taken across the harbour from Bombay into the Alibag taluka. If the increased consumption of fresh toddy referred to above, paragraph 43, be taken into account, the total actual consumption, licit and illicit, of which we can form an estimate, has increased in 1888, as compared with 1887, by about 18,000 and in Thana by about 36,000 gallons. There is no doubt but that in Thana at any rate the real increase must be much more; and much as any arrangements likely to encourage the growth of licit consumption are to be deprecated, it needs hardly to be said that the evils attendant on illicit growth are infinitely worse.

64. To cope with the anticipated and ascertained increase in illicit practices, the following special arrangements have been made from time to time to strengthen the already exceptionally strong establishments in Thana and Kolaba:—

In Thana.

- (1) A special force of one Head Constable and four Constables was sanctioned by Mr. Moore in May 1888 out of the reserve placed at his disposal by Government Resolution No. 7721 of 1st November 1886, and has been employed, first, in watching the mowra stores, and latterly in patrolling in Umbargaon, where the importations of mowra were exceptionally large. The sanction has recently been renewed by myself for another six months.
- (2) On its being found, as noted above, paragraph 50, that the distillery at Nargol could not be kept working, the Inspector in charge, Mr. Maidment, with the whole of the establishment, was placed on special duty in suppressing illicit distillation in Umbargaon.
- (3) The Dahanu distillery establishment was also employed in July and August 1888 on preventive work during temporary suspension of manufacture.
- (4) The following extra men were taken on at the request and cost of the farmers, and invested with powers under the Act:—

1 Sub-Inspector on R20	From January to March 1888.
2 Sub-Inspectors on R20 each	From January 1888 to July 1888.
1 Constable on R8	
1 Sub-Inspector on R15	From February 1888 to July 1888.
6 Constables on R8 each	
1 Chief Constable on R50 + R10 horse allowance	
1 Head Constable on R20	April to June 1888.
4 Constables on R8 each	
1 Head Constable on R12	For one year from May 1888.
4 Constables at R8 each	
1 Head Constable on R15	May to July 1888.
2 Constables on R8 each	
3 Sub-Inspectors on R20 each	
1 Chief Constable on R50 + R10 horse allowance	From August 1888 to July 1889.
1 Head Constable on R20	
13 Constables on R8 each	
1 Sub-Inspector on R20	From October 1888 to July 1889.
1 Constable on R8	
6 Constables at R8 each	From October 1888 to July 1889.
1 Sub-Inspector on R15	From March 1889 to July 1889.

In Kolaba.

- (1) A special party of one Head Constable and eight Constables was sanctioned by Government Resolution, No. 2480 of the 23rd April 1888-89, for duty in Panvel.
- (2) The charge of the Panvel Inspector, consisting of Panvel, Uran, Pen, and Sudhagad, being found to be too heavy, the ranges were redistributed, and advantage was taken of the sanction for the Uran distillery to appoint an Inspector of proved detective ability to take separate charge of the Panvel taluka.
- (3) Part of the Alibag taluka was placed under the special preventive charge of the Revdanda Distillery Inspector, whose time was not fully occupied by his distillery duties.
- (4) The tindals of the two special abkari boats on the Apte and Revdanda creeks were invested, at the instance of the Collector, with powers under section 37 of the Abkari Act.

65. Messrs. Todd, Vidal, and Kennedy in Thana and Mr. Sinclair recently in Kolaba have taken a strong personal interest in the working of the preventive arrangements, and that the staff under them has not been idle is sufficiently shown by the number of seizures made.

66. In 1886-87 there were 234 cases of illicit distillation in Thana and 17 in Kolaba.

In 1887-88 there were 378 cases of the same kind in Thana and 14 in Kolaba.

During the first seven months of the current year 1888-89, there have already been 304 cases in Thana and 10 in Kolaba.

67. The difference would have been greater, but that, as the Inspectors in Thana are almost unanimous in admitting, their efforts to stamp out the recent access of illicit distillation have so far proved ineffectual. The only result has been that the operators have grown more careful, and that whereas at first they used to distil in their own houses and compounds, where a seizure of the materials or implements led generally to a conviction, they now carry on the business in the fields and jungles with a sharp look-out all round. Thus it happens that when the Abkari officers appear on the scene, they find traces of the still, &c., but nothing to give any clue to the identity of the offender; the work is becoming more difficult day by day, and the cases brought into Court are not a tithe of those which are known to occur. The attention of the Collectors has recently been invited to the instructions given in Government Resolution No. 1155 of the 7th January 1884, in regard to the institution of patrols, the establishment of punitive police posts when smuggling is rife, and the enforcement of the responsibility of the village officers, and it is possible that something may be done by increased stringency. But the Abkari officers whom I have consulted are generally of opinion that there are only two ways of putting down illicit distillation again within a reasonable time, *viz.*, by reducing the price of licit liquor, or by bringing possession of mowra flowers under effective control.

68. The latter remedy, except to the very restricted degree indicated in the correspondence of Mr. Todd's circular, is, I fear, beyond the range of practical politics at present. With regard to the former, Mr. Todd, while he regards it as a great advantage to have got rid of the forced sales of cheap spirit which were the blot on the old system, has expressed the opinion that, unless we can punish dealers for keeping mowra flowers for sale, knowing it to be bought only for distillation, the plan of having no maximum selling-price for spirit will be unworkable. Mr. Sinclair, who also regards the new system as an improvement in some respects, informs me that he has come to the conclusion that with bevra (spirit of 25° under-proof dearer than 8 annas a bottle) smuggling cannot be altogether prevented in Panvel. My own opinion is that a reduction is necessary, and if it can be made sufficiently substantial will soon prove effectual. Illicit liquor, though it costs only some 9 pies a bottle, is sold generally, where it is sold at all, for about 4 annas. It is of very uncertain strength, and generally of inferior quality. Except at a few places, there is as yet no great trade in it, the people mostly making only what they want for themselves, or getting their servants to do so. They prefer licit liquor, and it appears to be the general opinion that if they could get it for about 4 annas a bottle 60° under-proof, 8 annas 25° under-proof, or even a little more, they would now be glad to buy at that price rather than be at the serious risk and trouble of distilling for themselves.

69. This is a little cheaper than the maximum prices fixed for 25° and 60° under-proof mowra spirit respectively up to the 1st August last, and usually charged in the earlier months of the farms, but considerably more than the reduced prices at which stocks were generally sold off in the later months under the minimum guarantee system. Since the abolition of the maximum, the nominal prices charged by the farmers have ranged from 11 to 12½ annas and from 5½ to 6½ annas per bottle of 25° and 60° under-proof respectively. Where the Kasar system prevails, the actual prices are still higher, the arrangement between the farmer and the shopkeeper under that system being that the latter, instead of receiving any wages or commission, pays the farmer the full nominal price for the spirit supplied to the shop, and from 2 annas to a rupee a gallon over defrays all charges, and makes his profit as he can out of his customers by diluting the liquor, giving short measure, and other devices. This practice is of course, illegal, but it is, according to the Abkari Inspectors, notoriously universal in some talukas, among them Mahim, Bassein, and Salsette, and most difficult to check, as when proceedings are taken the farmers and shopkeepers combine to deny it, sometimes even producing receipts and accounts showing the payment of wages, while the customers who suffer, though they are ready enough to complain in a general way, always back out when they are asked to support specific charges.

70. The result is that a full bottle of 60° under-proof mowra spirit in many places costs as much as 8 annas, that is, twice as much as formerly, and I am afraid that no effective reduction is possible consistently with the terms of the present farms or the maintenance of the present system of competition for them.

71. Clause 19 of the present licenses provides for the re-imposition of a maximum price when it becomes necessary to do so, and I have recently directed the Collectors of Thana and Kolaba to exercise the power thus reserved, and, when the selling rates exceed the sum needed, to leave a reasonable margin of profit on the estimated cost of the liquor, to call upon the farmers to reduce them. But, as will be seen from the subjoined table, giving the estimate of cost furnished to the Collectors for guidance, with the lowest possible maxima selling-prices based on them as compared with the maxima fixed under the old system, and with the nominal prices which the farmers have actually been charging under the new, the reduction possible is in most cases too small to be effective. Where it is substantial, it is possible that the farmers having no strong pecuniary interest in keeping up sale will find means to evade it; and if the farms be given out again on the same system, there is every probability that the position may be worse next year.

TALUKAS.	STILL-HEAD DUTY.		LICENSER'S CONTRIBUTION AS AGED.	COMP. PRICE AT DISTILLERY.		PROFIT AT 6 PER CENT. OF LAST FOUR ITEMS.	TOTAL SPIRIT.		LOWEST MARKET PRICES BASED ON THE PRECEDING COLUMNS PER BOTTLE OF 8 DRAMS.		MAXIMUM PRICES FIXED UNDER OLD SYSTEM PER BOTTLE OF 8 DRAMS.		AVERAGE PRICE CHARGED SINCE 1st AUGUST 1888 PER BOTTLE OF 8 DRAMS.
	Toddy spirit.	Mowra spirit.	Toddy spirit.	Mowra spirit.	Toddy spirit.	Mowra spirit.	Toddy spirit.	Mowra spirit.	Toddy spirit.	Mowra spirit.	Toddy spirit.	Mowra spirit.	Toddy spirit.
	25° under- proof.	60° under- proof.	25° under- proof.	60° under- proof.	25° under- proof.	60° under- proof.	25° under- proof.	60° under- proof.	25° under- proof.	60° under- proof.	25° under- proof.	60° under- proof.	25° under- proof.
Thana.													
Umbarason Pa- tha.	0 8 0 5 0	1 8 0 13 0	0 15 0	0 7 6	1 8 0 10 0	0 8 0	0 4 0	0 1 7	3 3 9	1 9 3	3 3 9	1 11 10	0 8 7 0 4
Dahanu taluka.	1 0 0 8 0	2 0 0 1 0	0 15 0	0 7 6	1 12 0 14 0	0 8 0	0 4 0	0 1 9	0 3 0	0 1 6	0 3 0	0 1 1	0 8 7 0 4
Mahim "	1 0 0 8 0	2 0 0 1 0	0 10 0	0 2 0	1 0 0 1 0	0 8 0	0 4 0	0 1 6	0 4 0	0 1 6	0 4 0	0 1 6	0 8 7 0 4
Rasmin "	1 0 0 8 0	2 0 0 1 0	0 10 0	0 2 0	1 0 0 1 0	0 8 0	0 4 0	0 1 6	0 4 0	0 1 6	0 4 0	0 1 6	0 8 7 0 4
Salsette "	1 0 0 8 0	2 0 0 1 0	0 10 0	0 2 0	1 0 0 1 0	0 8 0	0 4 0	0 1 6	0 4 0	0 1 6	0 4 0	0 1 6	0 8 7 0 4
The six inland talukas.	...	...	...	...	...	...	...	...	...	...	...	...	...
Jawhar "	...	...	...	...	...	...	...	...	...	...	...	...	...
Kolaba.													
Parvat taluka.	1 0 0 8 0	2 0 0 1 0	0 11 0	0 3 0	1 0 0 8 0	0 4 0	0 1 6	0 2 0	0 3 1	0 2 0	0 3 1	0 2 0	0 3 1
Regati portion of Allhee ta- luka.	1 0 0 8 0	2 0 0 1 0	0 10 0	0 2 0	1 0 0 1 0	0 8 0	0 4 0	0 1 6	0 4 0	0 1 6	0 4 0	0 1 6	0 8 7 0 4
Rest of the dis- trict includ- ing Sindhgad.	...	...	...	...	...	...	...	...	...	...	...	...	...

* In these cases the maxima are lower than those fixed under the old system given in column 9, less than which the licensee cannot be compelled to charge.

72. In paragraph 32 of the Administration Report for 1887-88 I wrote in regard to the percentage system that the weak point was that the percentage being fixed by competition was always likely to be too high; that when that happened it would become the interest of the farmer to curtail his transactions under the contract as much as possible, and either to deal in illicit liquor himself, or, if he be too honest for that, to leave the public to supply themselves as best as they can; that his co-operation in the suppression of illicit distillation would thus be lost, even if he does not himself practise or encourage it; and that the success of the system would depend too much on sheer repression.

73. The further enquiries which I have since made lead me to believe that, though in Kolaba the farmers are inert, they have in some parts of Thana at least done their best to aid our establishments in putting down illicit distillation, and that they have nowhere actually been concerned as yet in illicit distillation themselves. The temptation is less than I at first understood, one effect of the Kassar system being that whatever happens the farmer cannot lose, and may well content himself with pocketing such profit as comes in his way without endangering it by resorting to more directly illicit practices. But in other respects the experience of the current year has confirmed my remarks, which apply with even greater force to the modified arrangements introduced from 1st August than to the percentage system with reference to which they were made. Under these arrangements Government remains responsible for the enforcement of still-head duty rates and selling prices, the power of fixing which is handed over to practically irresponsible competitors. However necessary it may be to make a reduction, the power of doing so is wanting, and both as a matter of principle and in view of the results which have followed, it seems to me imperative that the position should be reconsidered.

74. I have, however, some difficulty in suggesting any scheme for adoption. It is obviously undesirable to revert to the minimum guaranteed revenue system in its original form, at any rate after it has once been discarded, and experiments are dangerous. One condition, however, appears to me to be essential, viz., that Government should retain in its own hands the power of fixing the still-head duty and selling-price, the field of competition being so defined as not to encroach upon that power; and there is another with which it would, in my opinion, be extremely unsafe to dispense permanently, viz., that the farmer should be pecuniarily responsible that the licit consumption shall not fall below the ascertained level of the natural demand.

75. These requirements might, I think, be satisfied by adopting the plan of a moderate fixed guarantee, based upon a sufficiently wide average of the recorded sales of previous years, and giving the farms to the candidate who makes the best approved offer for the monopoly subject to the guarantee. In considering the offers, it would be necessary to make an estimate of the margin left on a consumption equivalent to the guarantee after deducting the still-head duty, cost, and working expenses from the fixed selling-price, and to exclude carefully all offers too high, as judged by that estimate, to admit of the honest working of the farm at a reasonable profit. Under such an arrangement the farmer would be bound for his own protection to co-operate actively in the suppression of illicit practices. On the one hand he should never, as he sometimes is under the minimum guarantee system in its original form, be obliged to stimulate sales beyond their natural level in order to avoid loss; while, on the other, the larger profit to be made on sales in excess of the guarantee would tend to assure to Government its share in any natural increase in the demand, and the data for such revision of the fixed guarantee as may from time to time be required to keep pace with the increase.

76. This system would, I think, be preferable to the scheme put forward in Mr. Moore's No. 5249 of the 19th September 1887, and described above, paragraph 7, both as being simpler and interfering less with the natural working of the law of supply and demand, and because it would, in my opinion, be unwise and unsafe to attempt to check natural expansion by curtailing the farmer's profits on sales in excess of the fixed guarantee.

77. Should Government be pleased to approve of the proposals above made, detailed recommendations as to the amount of the fixed guarantee, the maximum selling rates to be imposed, and the alterations to be made in the forms of spirit licenses will be submitted for sanction.

Early orders are solicited, as some time will be required for the preparation and issue of the necessary notices to tenderers, and for the examination and settlement of questions which may arise on receipt of the tenders before the farms for 1890-91 can be disposed of.

No. 4044, dated 30th November 1888.

From—J. H. TODD, Esq., Acting Collector of Kolaba,

To—The Commissioner of Customs, Salt, Opium, and Abkari, Bombay.

With reference to correspondence ending with your No. 3958, dated 8th June last, on the subject of the continuance of the public distillery at Revdanda, I have the honour to report that the distillery at Revdanda has not been given a fair trial, and, until it proves a decided failure, I do not think it should be closed.

2. At present two distillery licenses have been given out there; and although the country-spirit farmer of the taluka does not help them by purchasing their liquor at reasonable prices, yet they are working well with the Bombay contractors. In addition to this, the farmer of

Bagait Alibag has been called upon to maintain certain quantities of toddy spirit in his depot and shops, and presumably in a short time he will be obliged either to purchase toddy spirit from the existing distillers, or himself to take out a fresh distillery license. Thus there is every prospect of the distillery there flourishing. Under these circumstances, I do not think it desirable to close the distillery at present.

3. I would, however, respectfully suggest that the present abkari system is to a certain extent detrimental to the prosperity of the distillery. The selling-prices of toddy spirit at present are higher than those of mowra spirit, and consequently the farmer has to be compelled to maintain toddy spirit in his shops as it is difficult to find customers for it. If, however, the price of toddy spirit was equalised to, if not made less than, that of mowra spirit, customers for it would naturally be found, and no measures would be necessary to induce the farmer to keep a stock. In that event I think the distillery would work exceedingly well. There is a sufficient number of tapable trees in its vicinity to get an ample supply of toddy for distillation. The raising of the selling-prices and the duty on spirit this year will not, I fear, increase the Government revenue, as the sales have on that account diminished in proportion, and the suggestion therefore may be considered for adoption next year.

Extract from the Proceedings of the Government of Bombay, Revenue Department,—No. 4032, dated 3rd June 1889.

Read the following:—

Letter from the Commissioner of Customs, Salt, Opium, and Abkari, No. 2405, dated 9th May 1889, submitting a special report on the working of the new abkari arrangements in the Thana and Kolaba Collectorates.

RESOLUTION.—It appears from the Commissioner of Abkari's letter No. 2405, dated the 9th May 1889, that the licit sales of country spirit in the Thana and Kolaba districts fell from 512,203 gallons 25° under-proof in 1887 to 345,058 gallons in 1888, and that in the first three months of 1889 a further drop occurred, the sales during that period having amounted to 69,744 gallons only against sales of 110,583 gallons in the corresponding period of 1888. It is evident also that the illicit distillation of both mowra and toddy spirit prevails to an enormous extent in both districts under the existing conditions of spirit-farm management, and that the chief cause that has operated to bring about this lamentable result is the raising of the retail selling-prices of country spirit to rates that the main body of consumers cannot afford to pay. It is essential that all practicable measures to check this growing evil should be taken without delay. The first and obvious step to be taken is to reduce the retail selling-prices of country spirit that have risen to rates ranging from 50 to 100 per cent. above those prevailing in 1886-87. Mr. Trevor reports that the current farm licenses contain stipulations empowering the Commissioner of Abkari to fix maxima selling-prices. The power thus vested in the Commissioner should be exercised at once, and he should be directed to take the requisite measures with the least possible delay to reduce selling-prices to the rates obtaining in 1886-87. The rates of still-head duty levied on spirit of both kinds must, of course, be reduced at the same time in order to enable the farmers to sell at reduced rates without loss to themselves. It seems to the Governor in Council extraordinary that, with this obvious remedy in his hands, the Commissioner should have allowed illicit practices that are demoralising the population of the Thana and Kolaba districts to grow to the extent reported in his letter. He should also be directed to enforce most strictly the rules regulating the transport of raw toddy in the coast talukas, and to submit proposals for reducing the quantities that may be transported without permit, if necessary, as well as to adopt with vigour all the measures found successful in 1883 in checking the illicit distillation of mowra spirit that then prevailed in the inland talukas of Thana and the Panvel taluka of Kolaba, and was eventually suppressed.

2. The subjects treated in the Commissioner's letter under reference will be dealt with fully later on.

Extract from the Proceedings of the Government of Bombay, Revenue Department,—No. 4866, dated 8th July 1889.

Read the following:—

Letter from the Commissioner of Customs, Salt, Opium, and Abkari, No. 2405, dated 9th May 1889, submitting a special report on the working of the new abkari arrangements in the Thana and Kolaba districts.

RESOLUTION.—The acknowledgments of Government are due to Mr. Trevor for the lucid exposition he has given of the facts of the case, and for his able treatment of a difficult and involved subject.

2. In continuation of the orders conveyed in Government Resolution No. 4032, dated 3rd June 1889, the Governor in Council is pleased to direct that the arrangements described below shall be enforced in the districts of Thana and Kolaba in the year beginning on 1st August next.

I.—COUNTRY SPIRIT.

3. The maximum retail selling-prices of mowra spirit 25° under-proof strength should be fixed at 8 annas per bottle of 8 drams, and of mowra spirit of 60° under-proof strength at 4 annas per bottle, i.e., at Rs 3 and Rs 1.8 per gallon.

The margin for farmers' costs and profit should be fixed at Rs 1.8 per gallon of 25° under-proof, and the still-head duty rates for mowra spirit should be fixed at Rs 1.8 per gallon 25° under-proof, and 12 annas per gallon 60° under-proof.

The same still-head duty rates should be imposed on toddy spirit as on mowra spirit in accordance with the previous orders of Government, but it will be necessary to fix the maximum retail selling-prices of toddy spirit at 6 annas per gallon 25° under-proof and 3 annas per gallon 60° under-proof above those allowed for mowra spirit in pursuance of the principles laid down in paragraph 5 of the Government Resolution on the Bombay Abkari Commission's Report. The drawback allowance on account of duty paid in the shape of tree-tax may be continued for the ensuing year at the existing rate—Rs 1 per gallon of 25° under-proof. This rate is probably too high, and will be reconsidered hereafter.

4. The only alteration required in the conditions of the farm licenses is that, following the system sanctioned for the opium farms in Government Resolution No. 4857 of to-day's date, the minimum revenues to be guaranteed by the farmers should be fixed by the Commissioner on his estimate of what the actual demand for licit liquor at the retail prices fixed is likely to be during next year. After the minimum revenues to be guaranteed have been fixed, the terms of the farms should be published, and persons wishing to take them should be invited to send in their names to the Commissioner, who will proceed to select the best men he can from among the candidates.

5. From the 1st August next the practice obtaining at all other distilleries should be extended to the public toddy distilleries in Thana and Kolaba and the distillers using those distilleries should be required to pay the cost of the Government establishments necessary to work them.

The licensed toddy spirit distillers in the Thana and Kolaba districts should be allowed to remove to Bombay any balance of stock they may have in hand on August 1st next on payment of the rate of duty prescribed for Bombay if they do not desire to maintain their distilleries under the conditions now prescribed. The public should also be informed that Government are prepared to receive favourably any applications that may be made for the establishment of private toddy distilleries in the Thana and Kolaba districts on the terms and conditions prescribed for the Bhandup distillery and other private distilleries in other parts of the presidency, and that conditions have been inserted in the spirit-farm licenses sanctioned for the Thana and Kolaba Districts enabling the farmers to obtain supplies of toddy spirit from any licensed toddy distillery, and to sell it by retail within maximum rates exceeding by 6 annas per gallon 25° under-proof and by 3 annas per gallon 60° under-proof the maximum retail rates allowed for mowra spirit.

II.—RAW TODDY AND TAPPING LICENSES.

6. The arrangements now in force with respect to the issue of tapping licenses are set forth below:

- (a) Tapping licenses are issued to tree-owners for 5 coconut or brab trees or for 10 date trees in each case for the extraction of toddy for domestic consumption only, with the stipulation that all surplus toddy shall be sold to licensed toddy shopkeepers or to licensed toddy-distillers, if any, of the taluka or mahal concerned, and to no one else.
- (b) Tapping licenses for not less than 10 trees are issued to approved applicants, who, in consideration of the payment of a fee of Rs 10, are allowed to sell the produce of the trees which they are respectively licensed to tap at tree-foot booths established at places appointed by the Collector. They may sell toddy to the public or to the licensed toddy-distillers, if any, of the taluka or mahal concerned.
- (c) Tapping licenses are issued, without any limit as to number of trees, to applicants who are entitled to sell toddy to licensed shopkeepers and licensed toddy-distillers of the taluka or mahal concerned, but not to the public or to tree-foot booth-keepers.
- (d) Licenses for sale of toddy at shops are issued on payment of a fee of Rs 10 per license, or, where there are several applicants for the same shop, all or several of whom are equally eligible, the licenses are sold by auction. Licensed shopkeepers may buy toddy from tappers of classes (a) and (c) above, but not from those of class (b). They may sell toddy to the public or to licensed distillers, if any, of the taluka or mahal concerned, but not to a tree-foot booth-keeper, or to another toddy shop-keeper.
- (e) The rules and regulations made, or which may be made, for shop licenses apply to tree-foot booths also.
- (f) No maximum selling-price for raw toddy is fixed, and the licensees are at liberty to retail the juice at any price they please; but Government retains to itself the right of regulating the maximum selling-price at any time during the currency of the licenses if found necessary for the protection of consumers.

The Governor in Council is now pleased to direct the introduction of the following alterations in the system as above described :—

- (1) The concession allowed to tappers for domestic consumption and for the supply of tree-foot booths, permitting them to sell toddy to licensed shopkeepers and distillers, should be entirely withdrawn. They should be allowed to tap only for the supply of their own wants. In this there is no real hardship: a tapper may reasonably be required to take on himself the risk and consequences of tapping too many trees and drawing more toddy than he can find sale for: any surplus toddy drawn and left on his hands can be utilised for the manufacture of vinegar on the tapper's own premises.
- (2) The number of trees licensed to be tapped for domestic consumption should be limited to 1 cocoanut or brab tree or 2 date trees for each adult member of the tapper's family, subject to a limit (as at present) of 5 cocoanut or brab or 10 date trees. The trees thus licensed to be tapped should be trees growing in one and the same survey number unless the Collector or Assistant or Deputy Collector in charge of the subdivision relaxes this latter proviso.
- (3) Tapping licenses may be issued to tree-owners and to the actual occupants of lands on which toddy-producing trees are grown, who, in consideration of the payment of a fee of R10 for each booth, shall be allowed to sell for consumption in the raw state only the produce of the trees which they are respectively licensed to tap at tree-foot booths established at places appointed by the Collector. The Collector shall have full discretion to limit, and is required to limit, the tapping of trees under these licenses to the number required according to his own estimate, to supply fully the licit demand for toddy for consumption in the raw state of each locality concerned. The licensees shall be permitted to employ persons approved by the Collector to tap their trees and to manage the business of their booths. The trees thus licensed to be tapped should be trees growing in one and the same survey number, unless the Collector or Assistant or Deputy Collector in charge of the subdivision relaxes this latter proviso.
- (4) No tree-foot booth licensee and no toddy shop-keeper should sell more toddy to one person in one day than the quantity allowed for the time being to be transported without permit. This rule is required in order to bring the toddy business carried on at booths and shops into conformity with the transport rules.
- (5) Licenses to tap for the supply of licensed toddy shops and licensed distilleries to be issued only on the application of the shopkeepers or distilleries concerned. Rule (c) now in force should be expunged. Licensed shopkeepers and distillers should be required to make each his own arrangements for his toddy supply.
- (6) In granting tapping licenses of all kinds, the Collector must exercise a careful discretion with respect to local wants, and must not permit in any case more trees to be tapped in any locality than the number necessary to supply the existing licit demand of the locality. The Commissioner should carefully supervise the Collector's proceedings in this matter.
- (7) Before any tapping license is granted, the applicant must satisfy the Collector that he is the actual owner of, or has acquired a right from the owner to tap, the trees for the tapping of which he seeks permission.
- (8) Maximum selling-prices should be fixed for the retail sale of toddy at toddy shops and at tree-foot booths.

7. It was the intention of Government in lowering the tree-tax rates in the talukas south of Mahim, and in increasing the facilities for tree-tapping, to make available to the people—to consumers generally—a full supply of good and cheap toddy. The concessions made by Government to effect this purpose have not produced the results it was desired to obtain, and great part of the freer toddy supply made available and intended by Government for the benefit of consumers of raw toddy has been diverted to illicit uses. Nor have the intentions of Government been realised in lowering the tree-tax in order to cheapen toddy, as toddy has been selling at dearer rates in all the talukas since the tree-tax was reduced.

The Governor in Council considers that the maximum price of toddy should, save in Dahann and Umbargaon, where it should be 6 pies and 4 pies, be fixed at 8 pies and 6 pies per bottle.

8. No change need be made in the rate of license fees levied for the sale of toddy at shops or in the practice of selling by auction toddy-shop and tree-foot booth licenses whenever several applications are made for permission to open shops or booths in the same locality.

No. 5151, dated 7th October 1889.

From—F. J. SINKINSON, Esq., Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE,

To—The Secretary to the Government of Bombay, Revenue Department.

I am directed to acknowledge receipt of your letter No. 5213, dated 20th July 1889, forwarding papers describing the working and results of the excise

system introduced experimentally in the Thana and Kolaba districts from 1st January 1888, and the changes of system ordered with effect from 1st August 1889.

2. The principal feature in the experiment which was tried in those districts for nineteen months was the maintenance of the practice of granting a monopoly for the supply of country spirits in a district, or portion of a district, accompanied by the removal of the condition under which the farmer is required to guarantee a minimum revenue. This change was introduced in order to meet the objection that the practice of requiring the monopolists to guarantee a minimum revenue had not the effect of acting as a powerful incentive to increase consumption. Other minor changes were simultaneously made. Spirit distilled from toddy, unlike other spirit, had previously not been subject to still-head duty, a tree-tax on trees tapped for distillation being substituted. To equalise the incidence of taxation on toddy and other spirit, the tree-tax had been raised to a high rate. As part of the arrangements introduced from 1st August 1888, still-head duty was levied on toddy spirit at the same rates as on other spirit, subject to a drawback on account of the tree-tax paid for the toddy drawn for distillation; the rates of the tree-tax were also lowered; and the regulations regarding the sale of fresh toddy were altered.

3. The substitute for the guarantee of a minimum revenue took the form of the levy of an extra duty, at first a percentage on the duty, and subsequently a specified sum per gallon. The amount of this extra duty was determined by public tender, as in the case of the guaranteed minimum under the ordinary system, and the monopoly was given to the highest tenderer. During the experiment, the fixing of maximum retail selling-prices—a condition which it has been found expedient to attach to a monopoly partly in the interest of the consumers, and partly to prevent the farmer from securing to himself an undue share of the total price as compared with the share which the Government receives in the shape of duty—was held in abeyance in some cases.

4. The results of this experiment are described in the papers forwarded with your letter. The tenders for extra duty were so high as to enhance the total duty by about 70 per cent., and to raise the duty in most of the talukas to a rate higher than that levied in any other part of the presidency. The selling-prices of spirit necessarily followed this increase in the duty, and the retail prices are reported as having risen by between 50 and 100 per cent.

5. The result of this large rise in price was to cause a strong stimulus to illicit distillation, the prevention of which was the more difficult because the monopolist was no longer influenced by the motive, created by the guarantee of a minimum revenue, to co-operate in suppressing illicit practices and to refrain from them himself. The revenue from country spirit largely declined in both districts, though the consumption is shown to have greatly increased; and it is reported that "there is no room for doubt that in Thana the only difference is that illicit liquor is consumed instead of licit, and that the demoralising practices, which had, with difficulty, and after a continued and costly struggle, lasting through nearly ten years, been nearly suppressed, have, in as many months, and in spite of strenuous efforts, become as rife as ever; and that the same is true to a very great extent of Kolaba also." It thus appears that the modification of the system which was introduced with the object of diminishing consumption diminished licit consumption only, while it resulted in more than proportionately increased illicit consumption.

6. The Governor in Council has in these circumstances determined not to persevere with an experiment of which the results have been so unsatisfactory, and has ordered a change of system to be introduced from 1st August 1889. From that date the payment of extra duty over and above the ordinary fixed still-head duty is to cease, and the farmer is to be required to guarantee a minimum revenue: the amount of the guarantee, however, will not, as heretofore, be fixed by tenders, but will be settled by the Commissioner on his estimate of what the actual demand for licit liquor is likely to be. The Commissioner is to select the best man he can from the persons who offer to guarantee the minimum so fixed, and to grant the monopoly to him.

7. These orders have the approval of the Governor-General in Council. He considers that the system by which the amount of the minimum guarantee is fixed by the Commissioner and not left to be determined by competition is an

improvement in the conditions under which the guaranteed minimum system has hitherto been administered. It engages the co-operation of the monopolist in the prevention of illicit practices, and secures his own abstention from them; and it removes the risk of the guarantee being fixed so high as to offer an inducement to encourage consumption in excess of the natural demand. It will be desirable to fix the minimum at a moderate amount rather below that which the ordinary consumption would yield. I am to suggest that His Excellency the Governor in Council should be moved to consider whether it would not be desirable to extend to other districts also this mode of fixing the amount of revenue to be guaranteed.

8. The Governor-General in Council finds in these papers a confirmation of the soundness of the contention that illicit production can only be checked by strong preventive measures, and, in the words of our despatch of 25th June 1887, that "the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation." In Bombay it is abundantly clear that, even where the amount to which the rate of taxation is raised falls appreciably short of the tariff rate, the prevention of illicit practices becomes impossible. The history of the Thana and Kolaba experiment affords a practical illustration of the difficulties which must be encountered when attempts are made to raise the rate of duty above that which prevails at present.

9. There is one matter regarding which I am directed to call for a further report, namely, the alleged rise in the price of raw toddy. In paragraph 41 of the Commissioner's report it is stated that the retail price of raw toddy prior to August 1888 was 6 pies a bottle at the tree-foot and 8 pies a bottle at the shops, and that in May 1889 it had risen everywhere to 9 pies a bottle. As one of the changes made in August 1888 was a considerable lowering of the tree-tax, this result is the reverse of what was to be anticipated. The report shows that there has been a large increase in the supply of raw toddy, and the rise in price must, therefore, be due to one or other of two causes—either (a) to an increased demand for fresh toddy to be consumed as such, caused by drinkers of spirit having been driven by the high price of spirit to drink fresh toddy instead of spirit; or (b) to an increased demand for toddy to be used for the purposes of illicit distillation. The papers do not contain full information on this point, though it seems probable that the latter was the true cause. I am to request the favour of an expression of the view of His Excellency the Governor in Council on this matter and the submission of a report, after such further enquiry as may be necessary, stating whether the rise in price is beyond doubt, and, if so, explaining the causes which have led to this result.

No. 113 (Revenue), dated 21st November 1889.

From—The Secretary of State for India,
To—The Government of India.

I have received Your Excellency's letter No. 323 (Finance and Commerce), dated the 15th October last, reporting and forwarding papers concerning the changes introduced or ordered in the Bengal excise system.

2. I observe that the Lieutenant-Governor has directed that the outstill system of excise shall be replaced by a central distillery system throughout Bengal, save in exceptional cases where sparse population, difficulties of supervision, proximity to foreign territory and the character of the local liquor may render the change inexpedient. Steps are being taken to strengthen the excise staff, and to make supervision possible. At the same time, the Excise Commissioner is arranging to control outstills, and to enhance the duty on, and the price of, outstill liquor in the exceptional tracts where that system may, for the present, be retained. I observe also that the Bengal Government, the Board and many of the local Revenue officers are in favour of most of the excise reforms advocated in Mr. C. E. Buckland's interesting and suggestive report upon the Bombay and Madras excise systems.

3. I approve the orders which have been issued by the Lieutenant-Governor; and I agree in his view that no general increase in the number of licensed liquor-shops is desirable or

should be encouraged. The changes that have been ordered can hardly be effected at once over the whole of Bengal. But I am confident that, under the direction of Your Excellency's Government, the Lieutenant-Governor and his Revenue officers will do what may be possible to secure the early introduction of an excise system calculated to secure the objects summarised in the final paragraph of the Bengal Government orders.

4. At paragraph 3 of my despatch No. 67, dated the 18th July last, I intimated my acceptance of the views of your Government on the subject of consulting local public opinion in the matter of licensing liquor-shops. I request that the writers of provincial excise reports may be instructed, in future, to state briefly, year by year, how far and with what result action may have been taken under your circular letter No. 3686, dated 18th July 1889, on the subject of a modified local option in excise affairs.

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

ANNUAL REPORT ON THE POST OFFICE OF INDIA FOR THE YEAR 1888-89.

No. 993, dated Calcutta, the 27th February 1890.

RESOLUTION—By the Government of India, Finance and Commerce Department.

Read—

The Annual Report on the Post Office of India for the year 1888-89.

RESOLUTION.—The report on the operations of the Indian Post Office is, as it has been for many years past, a record of progress and expansion.

2. The principal changes made during the year were (1) the reduction in the rate of letter postage between India and Australia from six annas to five annas the half ounce; (2) the removal of the restriction compelling prepayment of letters between India and Ceylon; (3) a reduction in the rate on parcels between India and Great Britain, by which 8d. or six annas are charged on each pound after the first pound.

3. The following table exhibits the progress made by the Department during the year:—

	1887-88.	1888-89.	Increase.
Number of Post Offices	7,263	7,533	270
" letter boxes	9,704	10,067	363
" letters and post-cards issued for delivery	238,692,376	254,491,320	15,798,944
" newspapers	21,832,775	22,096,378	263,603
" parcels	1,621,418	1,797,705	176,287
" packets	6,739,658	8,102,035	1,362,377

4. Of the articles issued for delivery (money orders included), 97·17 per cent. were actually delivered, which is a creditable record considering the variety of languages, the imperfection of addresses, and the agency employed in delivery.

5. The money order business of the Post Office has reached a high level. The number and value of the money orders was—

	Number.	Value.
1887-88	5,512,395	11,84,43,573
1888-89	6,136,790	12,99,06,864
Increase	624,395	1,14,63,291

6. The Savings Banks business also has made further rapid progress:—

	1887-88.	1888-89.
Number of Banks	5,966	6,056
Number of accounts at the close of year	261,157	311,001
Value of deposits	5,04,88,357	5,88,64,681

Much the largest proportion of the deposits is in Bombay, amounting to nearly a third of the aggregate for all India and being about double those of Bengal.

7. The following statement shews the revenue and expenditure of the Post Office in the last three years:—

	1886-87.	1887-88.	1888-89.
Revenue	1,15,43,070	1,21,41,962	1,28,15,399
Expenditure	1,35,02,920	1,37,52,151	1,34,24,524
Deficit	19,59,850	16,10,189	6,09,125

Making the same adjustments as in previous years the results are:—

Deficit according to statement XI of the Report (purely postal transactions including exchange)	19,59,850	16,10,189	6,09,125
Add—			
Indirect Expenditure	6,52,417	8,24,929	7,53,041
	26,12,267	24,35,118	13,62,166
Deduct—			
District post charges	11,09,172	11,09,819	11,24,591
Resulting Deficit	15,03,095	13,25,299	2,37,575

8. The Governor General in Council acknowledges with pleasure the services of—

Sir F. R. Hogg, the late Director General,
Mr. A. U. Fanshawe, who now controls the Department,
Mr. Farrer, Postmaster General of Madras,
Mr. Hynes, Deputy Postmaster General of Burma,
and the other officers mentioned in paragraph 57 of Mr. Fanshawe's report.

ORDERED, that copy of the foregoing Resolution be communicated to the Director General of the Post Office and that the Resolution and Report be published in the *Gazette of India*.

E. J. SINKINSON,
Secretary to the Govt. of India.

ANNUAL REPORT

ON

THE POST OFFICE OF INDIA

FOR THE YEAR

1888-89.

No. 9226, dated the 18th January 1890.

From—A. U. FANSHAWE, Esq., *Director General of the Post Office of India,*

To—The Secretary to the Government of India, Department of Finance and Commerce.

I have the honour to submit the Annual Report on the Post Office of India for the official year 1888-89.

2. The year was not marked by any important changes or special incidents so far as the Inland post is concerned. Substantial progress was made in the development of postal communications in Upper Burma, and in the postal administration generally of that province, and there was a general increase throughout the country in every branch of the business of the Post Office. The Revenue money order system made great progress in the Lower Provinces, and its introduction into the Madras Presidency was the subject of a special enquiry, which led to orders being issued after the close of the year, that the system should be given a trial. The popularity of the value-payable system has again made an advance, and measures were concerted during the year to put a stop to the abuse of the system in the posting of books and other articles to persons who had never ordered them. The field post offices with the Sikkim expedition, which were opened in 1887-88, had to be maintained during the year, and the Department was called upon in September 1888 to organize field offices for the Hazara expedition. Post Office work attracts but little attention except when complaints have to be made, but the special sorting arrangements for the Hazara Field Force, and the management of the field post offices and communications were carried out by the officers entrusted with the duty with much care, intelligence and thoroughness, and there was an almost entire absence of complaints.

3. The chief events of the year under the head of the Foreign Post may be stated as follows: The letter postage from India to Australia was reduced, with effect from the 1st November 1888, from 6 annas to 5 annas for the half ounce, owing to a reduction in the charges made for the sea transit by the British Post Office. The rates of postage between India and Ceylon were reduced to ordinary inland rates in 1887-88, but at the request of the Ceylon Post Office the prepayment of postage was made compulsory in all cases. This restriction was removed during the year under report, and prepayment is now optional. The arrangements referred to last year for a direct exchange of mails between Burma and Chiangmai in Siam came into force in May of the year under report, and the exchange is governed by ordinary union rules. Postal matters on the East Coast of Africa demanded some attention. A French post office was established at Zanzibar in addition to the British Indian post office there, and a German postal agency was established at Lamu which had formerly only received cor-

responsiveness through the Indian office at Zanzibar. As regards parcels, a reduction in the rates in force between India and the British Post Office was brought into force from the 1st January 1889. Previously the charge had been 1s. or 8 annas a pound throughout; but it was arranged that this charge should only be retained for the first pound, and that the charge for each subsequent pound should be reduced to 8d. or 6 annas. Arrangements were also made for exchanging parcels between Aden and Germany by means of the German steamers running fortnightly between that place and Bremen.

Working of
the P. and
O. Contract.

4. The year under review was the first complete year's experience of the new contract with the Peninsular and Oriental Company, which came into force with February 1888. According to the terms of this contract the mails are due in Bombay on Monday of each week, and during the year they actually arrived on the previous Saturday on six occasions, on the previous Sunday on twenty-three occasions, and on Monday on twenty-one occasions; while in two instances they did not reach Bombay until Tuesday. The delay in the first of these cases was caused by the detention of the *S. S. Rome* in the Suez Canal, and in the second, by an accident to the Australian steamer which was carrying the Indian mails from Brindisi to Aden. The average time occupied by the mails between London and Bombay was 16 days and 12 hours homewards, and 16 days 2 hours outwards. The Peninsular and Oriental Company took advantage of the powers reserved to them by the contract to convey the Indian mails between Brindisi and Aden by their Australian mail steamers on alternate weeks, two special steamers being retained for a local service between Aden and Bombay on those weeks. An experiment was consequently made of sorting the mails entirely between Bombay and Aden on alternate weeks which began with June 1888, and it was found that with double establishment and the provision of proper accommodation this was quite feasible even in the monsoon. The work was necessarily trying to the mail officers who deserve credit for having carried it through so successfully.

Charge of
the Post
Office.

5. The administration of the Department was in the hands of Sir F. R. Hogg, K.C.I.E., for the greater part of the year, and I officiated as Director General, during his absence on leave, from the 27th August 1888 to the 26th November 1888.

Section I.—Post Offices, Letter-boxes, and Village Postmen.

Post Office
receptacles
and rural
delivery.

6. Appendix I, of which an abstract is given in the margin, contains comparative statistics for the last two years of the number of post offices and letter-boxes open to the public, and of the number of postmen engaged on rural delivery.

The total number of post offices has increased by 270, and the new offices belong almost entirely to the class of offices entrusted to the charge of village schoolmasters and other persons who are not paid servants of the Department. The great majority of these offices were opened in the Madras Presidency. The total number of letter-boxes for the use of the public has increased by 363, the increase being fairly distributed over all parts of the country, with the exception of the North-Western Provinces and Central India. On the other hand, there has been in appearance a very large decrease in the number of village postmen, but this is entirely due to a change in classification. It was decided during the year under report that such village postmen as return every day to the post offices to which they are attached should, in future, be shown as regular postmen of those offices, and not as rural messengers. There was a very large number of these postmen—more than a thousand—in Bengal, including Eastern Bengal and Behar, and the result of the change has been a large diminution, on the whole, of the former number of village postmen. So far as the actual rural

	Number at the close of 1887-88.	Number at the close of 1888-89.	Increase.	Decrease.
Post Offices	7,263	7,533	270	...
Letter-boxes	9,704	10,067	363	...
Village Postmen	4,725	3,297	...	1,428

delivery of the country is concerned, the staff of village postmen has been increased by 221 men, of whom the greater proportion were employed in Madras.

Section II.—Postal Lines.

7. Appendix II contains statistics according to postal circles regarding the length of the lines over which mails are carried by the various agencies used by the Post Office for their conveyance. There has been an increase under every head, with the exception of steamer

	Total Mileage in 1887-88.	Total Mileage in 1888-89.	Increase.	Decrease.
Railway	14,043	15,073	1,030	...
Mail Cart	3,963	3,976	13	...
Runners	36,471	36,539	68	...
Steamer	12,483	12,438	...	45
TOTAL	66,960	68,026	1,111	45

services, as will be seen from the marginal abstract. The increase in the railway mileage was due to the opening of new sections in various parts of the country, and to the utilization for the carriage of mails of 260 miles of railway not previously used for this purpose. The most important of the new sections of railway were the Gwalior to Bhopal extension of the Indian Midland Railway, the Toungoo to Mandalay extension of the Burma State Railway, the Rajnandgaon to Bilaspur section of the Nagpur-Bengal Railway, the Harihar to Birur extension of the Southern Mahratta Railway towards Mysore, the Jetalsar to Verawal section in Kathiawar, and the Banda to Manikpur section of the Indian Midland Railway. This large increase in railway mileage led to a corresponding decrease in the mileage under other heads, but a number of new mail cart and horse services were established, the latter principally in Burma, and new runner's lines are constantly being opened, so that, on the whole, an increase is shown under both these heads. The decrease under the head of steamer services is chiefly due to the discontinuance of the Port Blair and Nancowry service with the abandonment of Camorta as a penal settlement.

Section III.—Correspondence and Parcels.

8. The estimated number of articles of all kinds, including parcels, that were issued for delivery during the year, was 18 millions in excess of the number issued during the previous year. Statistics, according to postal circles, will be found in Appendix III, and a summary of the general results is given in the margin. On the total figures there was

YEAR.	Letters, including Post-cards.	Newspapers.	Parcels.	Book and Pattern Packets.	TOTAL.
	No.	No.	No.	No.	No.
1887-88	238,692,376	21,832,775	1,621,418	6,739,658	268,886,227
1888-89	254,491,320	22,696,378	1,797,705	8,102,035	287,087,438
Increase	15,798,944	863,603	176,287	1,362,377	18,201,211
Percentage of Increase.	6.62	3.96	10.87	20.21	6.77

an increase in every part of the Empire with the exception of Central India and Burma. With regard to the first-named circle, the decrease is due to the closing of certain Imperial post offices and to the completion of the Indian Midland Railway. With regard to Burma, the explanation is to be found in the fact that the garrison was reduced during the year under report, and that the figures for 1887-88 were admittedly exceptional. The increase in the number of newspapers is nearly 4 per cent., as compared with an increase of 1 per cent. only last year. The number of newspapers carried by the post has doubled during the last eight years since the postage was reduced in 1881 to a quarter of an anna for a weight not exceeding 3 tolas. For several years after 1881 there was a very high rate of increase which has not been maintained of late, and last year it looked as if an actual decrease was to be expected. During the year

under report, however, the increase was nearly a million, and the total number of newspapers issued for delivery was 22½ millions. As regards parcels, the year's figures are very satisfactory. The value-payable parcel business goes on increasing, and to this alone has been due the fact that the parcel traffic of the Post Office has not fallen off of late years; but during the year the ordinary parcel traffic has increased by nearly 10 per cent., and now stands higher than it ever did before. Book and pattern packets still maintain their ascendancy as the most rapidly increasing form of postal business, and the chief increase occurred, as in former years, under the head of value-payable unregistered book packets.

Post-cards, paid, unpaid and registered letters.

9. In the table in the preceding paragraph post-cards and letters of all kinds are shown under one heading, and separate figures are given in the table in the margin. Nearly 86 million post-cards were issued for delivery during the year, an increase of 10 millions, or 13½ per cent. over the numbers of the previous year, and they now represent a third of the entire number of communications passing through the post. The number of letters on which postage is prepaid continues to increase, notwithstanding the competition of the post-card, and the percentage of increase is higher than it has been for several years past. There has been a decrease of nearly 1½ per cent. in the number of unpaid letters, as compared with an increase last year of nearly 2 per cent. The total number of letters on which postage is not prepaid has never permanently fallen below 28 millions, and the figures for the year now under report, 27½ millions, may, therefore, be considered satisfactory. The proportion of such letters to letters on which postage is prepaid is much lower in Madras and Bombay than elsewhere, while it is highest in Behar, Oudh, and Burma. In the last-named province unpaid letters are still more than half as numerous as paid letters. The registration work of the Post Office goes on steadily increasing, and the percentage of increase has risen from 5·71 last year to 7·40 for the year under report. In the United Kingdom the number of letters registered during the year ending with March 1889 was 11 millions out of a total number of 1,558,100,000 letters; whereas in India the number registered during the same period was 5½ millions out of a total number of 168,576,733 letters, showing that the system is much more largely used in India, in proportion to the amount of correspondence sent by post, than in the United Kingdom. The advantages of registration appear to be most fully realized in the Madras Presidency where a million letters were registered during the year. The registration fee was reduced from 4 annas to 2 annas in 1881, and the number of letters has now just become double the number before the reduction of the fee.

YEAR.	Post-cards.	Letters, paid.	Letters, unpaid.	Letters, registered.	TOTAL.
	No.	No.	No.	No.	No.
1887-88.	75,855,590	129,853,689	28,098,537	4,884,560	238,692,376
1888-89.	85,914,587	135,646,541	27,684,024	5,246,168	254,491,320
Increase or decrease.	10,058,997	5,792,852	414,513	361,608	15,798,944
Percentage of Increase	13·26	4·46	...	7·40	6·62
Percentage of Decrease.	...	...	1·48	...	...

tions passing through the post. The number of letters on which postage is prepaid continues to increase, notwithstanding the competition of the post-card, and the percentage of increase is higher than it has been for several years past. There has been a decrease of nearly 1½ per cent. in the number of unpaid letters, as compared with an increase last year of nearly 2 per cent. The total number of letters on which postage is not prepaid has never permanently fallen below 28 millions, and the figures for the year now under report, 27½ millions, may, therefore, be considered satisfactory. The proportion of such letters to letters on which postage is prepaid is much lower in Madras and Bombay than elsewhere, while it is highest in Behar, Oudh, and Burma. In the last-named province unpaid letters are still more than half as numerous as paid letters. The registration work of the Post Office goes on steadily increasing, and the percentage of increase has risen from 5·71 last year to 7·40 for the year under report. In the United Kingdom the number of letters registered during the year ending with March 1889 was 11 millions out of a total number of 1,558,100,000 letters; whereas in India the number registered during the same period was 5½ millions out of a total number of 168,576,733 letters, showing that the system is much more largely used in India, in proportion to the amount of correspondence sent by post, than in the United Kingdom. The advantages of registration appear to be most fully realized in the Madras Presidency where a million letters were registered during the year. The registration fee was reduced from 4 annas to 2 annas in 1881, and the number of letters has now just become double the number before the reduction of the fee.

Foreign correspondence.

10. The figures in Appendix III include the foreign correspondence received in India for delivery, and a special table is given at the end of this paragraph showing separately the amount of correspondence in both directions between India and the United Kingdom, and between India and foreign countries. It will be seen that there is no material difference in the number of letters and post-cards sent from India to the United Kingdom during the last two years, though there has been an increase during the year under report in the number of newspapers and books as compared with the results of

1887-88. On the other hand, the number of letters received from the United Kingdom has increased, and there has also been a marked increase in the number of books and other packets received from the United Kingdom. Last year there was a falling off under this head, and the present figures are practically a return to the figures of 1886-87. The information as regards the correspondence with foreign countries is taken, as explained in a note to the table, from statistics recorded triennially, and the figures for the present year are, therefore, the same as those shown last year, the last statistics having been recorded in November 1887.

CLASS.	ESTIMATED AGGREGATE NUMBER.		PERCENTAGE OF		REMARKS.
	1887-88.	1888-89.	Increase.	Decrease.	
DESPATCHED FROM INDIA TO THE UNITED KINGDOM.	Letters including post-cards	3,238,779	3,245,013	·19	These figures are based on the monthly accounts between India and the United Kingdom.
	Newspapers	380,087	414,172	8·96	
	Books, &c.	718,081	772,620	7·59	
RECEIVED IN INDIA FROM THE UNITED KINGDOM.	Letters including post-cards	3,127,302	3,270,150	4·57	
	Newspapers	2,779,875	2,796,681	·6	
	Books, &c.	2,373,043	2,518,652	6·13	
GRAND TOTAL OF ALL CORRESPONDENCE EXCHANGED WITH UNITED KINGDOM.	Letters including post-cards	6,366,081	6,515,163	2·34	Under the system prescribed by the Universal Postal Union statistics are taken once every three years: for this reason the figures shown in the report for the year 1887-88 are here repeated; they are based on statistics recorded in November 1887.
	Newspapers	3,159,962	3,210,853	1·61	
	Books, &c.	3,091,124	3,291,272	6·47	
DESPATCHED FROM INDIA TO FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM.	Letters including post-cards	1,227,641	1,227,641		
	Other articles	397,861	397,861		
RECEIVED IN INDIA FROM FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM.	Letters including post-cards	1,344,639	1,344,639		
	Other articles	1,055,292	1,055,292		
GRAND TOTAL OF CORRESPONDENCE EXCHANGED WITH FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM.	Letters including post-cards	2,572,280	2,572,280		
	Other articles	1,453,153	1,453,153		

11. The parcels received in India from the United Kingdom and abroad are Foreign Parcels.

also included in the total number of parcels issued for delivery, as shown in Appendix III. The growth of the foreign parcel traffic in both directions since 1873-74 will be seen from the marginal figures, and a summary of the total transactions for the last two years is given in the table at the end of this paragraph. The parcel post with the British Post Office maintains its popularity, though the actual increase in the number of parcels exchanged was not so great as during the preceding year. There were 57,768 parcels sent out to India, and 44,969 sent home during the year as compared with 53,623 and 43,555 in 1887-88. The limit of weight for parcels exchanged with the British Post Office is 11lb, and the average weight of the parcels actually sent is still low though it shows a tendency to increase. A reduction in the parcel rates was introduced, as already stated in paragraph 3, from the 1st January 1889, but the effect of this change is not likely to be very marked, and in any case would not be discernible in the returns of the year under review. The parcel exchange through the agency of the Peninsular and Oriental Company with the United Kingdom shows a slight falling-off. From the side of India it is only used for sending parcels of a weight exceeding 11lb, all others being sent to the British Post Office, and the average weight of the parcels from India was nearly 17lb. From the United Kingdom, however, insured parcels and parcels on which postage was not prepaid were still being sent during the year without reference to weight through the Peninsular and Oriental agency, but the greater number of the 43,493 parcels shown to have been received in India

Year.	Number of parcels.
1873-74	21,923
1874-75	25,563
1875-76	35,819
1876-77	45,357
1877-78	59,183
1878-79	69,763
1879-80	73,211
1880-81	80,257
1881-82	88,240
1882-83	88,684
1883-84	98,296
1884-85	110,590
1885-86	133,054
1886-87	141,453
1887-88	158,792
1888-89	163,989

from this agency consisted of book packets at the special rate of 6d. a pound, and it is owing to this that the average weight of these parcels was only 4½lb.

PARCEL EXCHANGES.	TOTAL NUMBER OF PARCELS.		AVERAGE WEIGHT OF EACH PARCEL.		NET REVENUE OF THE INDIAN POST OFFICE.*	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
<i>With United Kingdom. (1st—through London Post Office.)</i>	No.	No.	lbs. oz.	lbs. oz.	Rs.	Rs.
To India	53,623	57,768	2 4'50	2 5'68	44,390	46,998
From India	43,555	44,969	1 15'08	2 0'60	32,294	33,522
TOTAL	97,178	1,02,737	2 2'07	2 3'45	76,684	80,520
<i>(2nd—through Peninsular and Oriental Company.)</i>						
To India	45,916	43,493	4 14'34	4 6'18	59,626	51,409
From India	1,875	1,797	15 13'33	16 13'20	10,120	10,348
TOTAL	47,791	45,290	5 5'20	4 14'7	69,746	61,757
<i>With Continent of Europe.</i>						
To India	2,623	3,027	5 14'76	5 9'59	4,482	5,449
From India	3,878	4,191	3 11'86	3 9'72	4,601	5,327
TOTAL	6,501	7,218	4 9'94	4 7'09	9,083	10,776
<i>With other countries.</i>						
To India	2,908	3,561	1 15'75	2 2'31	540	707
From India	4,414	5,183	2 11'19	2 11'57	5,464	5,970
TOTAL	7,322	8,744	2 6'64	2 7'80	6,004	6,677
GRAND TOTAL	1,58,792	1,63,989	3 3'30	3 1'03	1,61,517	1,59,730

* Net revenue is calculated after deduction of customs duty and sums due to the Peninsular and Oriental Company and London Post Office.

Delivery work of the year.

12. The figures given in paragraph 8 of this report show that 287,087,438 articles were issued for delivery during the year. These figures are only approximate, being calculated on the results of an actual enumeration made for a week at a time twice during the year, and represent the delivery of what are properly termed the mails. The delivery of money orders, however, is an important branch of the delivery work; the number of money orders was nearly as large as that of book and packet patterns in the preceding year; and these figures have also to be included in the total delivery work of the year. The actual work will then stand as below:—

Sent out for delivery (including 6,173,241 money orders)	293,260,679
Received back undelivered	8,311,672
Balance actually delivered	284,949,007
Sent to Dead Letter Offices	3,048,667
	287,997,674

These figures show that the proportion of articles delivered to the whole number sent out for delivery was 97·17 per cent. which is higher than usual.

Returned Letters, &c.

13. There are eleven Dead Letter Offices in India, and the total number of letters, post-cards, newspapers, packets and parcels received by them during the year was 4,043,912 as compared with 3,780,074 received by them last year—an increase of two lakhs and a half. The distribution of these articles among the different Dead Letter Offices, and the way in which they were disposed of is shown in detail in Appendix IV, of which a summary is given at the end of this paragraph. From this it will be seen that 337,623 articles were successfully disposed of by being re-issued to corrected addresses, while 1,678,681 were returned to the senders, and 718,170 were found to be unreturnable. The number of articles delivered to the persons for whom they were intended by means of the Dead Letter Office agency is large, but this constitutes an important branch of the work of an Indian Dead Letter Office. Owing to the many different languages in use in the country, and the habit which still prevails in some parts of writing long involved addresses, numerous letters have to be sent to the local Dead Letter Offices in order that the addresses may be deciphered. Last year the total number of articles sent to the Dead Letter Offices was less

than in the preceding year, and during the year now under report the Madras Dead Letter Office received fewer articles than in 1887-88. But though there has not been an actual decrease on the whole, the work of our Dead Letter Offices is becoming easier with the constantly increasing use of post-cards and embossed envelopes. The former, however, seldom bear the address of the sender and therefore help to swell the number of unreturnable articles.

	NUMBER.		PERCENTAGE.	
	1887-88.	1888-89.	1887-88.	1888-89.
Total number of articles received in Dead Letter Offices	3,780,074	4,043,912		
DEDUCT—				
Articles issued by Dead Letter Offices for delivery to the addressees or senders and received back again as undeliverable	191,845	210,041		
Articles transferred to other Dead Letter Offices	992,217	1,099,397		
Net receipts to be disposed of by the Dead Letter Offices	2,596,012	2,734,474	100	100
Articles disposed of by the Dead Letter Offices less the proportion of articles returned undeliverable.				
Articles disposed of by direction to addressees	309,935	337,623	11'94	12'35
Articles disposed of by return to senders	1,578,715	1,678,681	60'81	61'39
Articles undisposible	707,362	718,170	27'25	26'26

14. The use of insecure wrappers for newspapers and book-packets has been made the subject of special remark in the reports of the last two years, and in March 1888 a postal notice calling attention to the matter was widely circulated. The returns for the present year show that this has been attended with good results. The number of newspapers and book-packets which reached the Bombay Dead Letter Office with no coverings or wrappers was nearly 1,000 less than the number received in a similar condition during 1887-88. It may be noticed, in this connection, that a well-known firm of Indian Agents quotes the notice in its hand-book, and the Post Master General, Bombay, reports that a German Missionary informed him during the year that in the past he had frequently been disappointed about receiving newspapers and books from Schwerin, and had therefore translated the notice and had it published in one of the newspapers of that town, apparently with success so far as his own experience went. The number of articles which reach the Dead Letter Offices with no addresses at all is still large. Not less than 3,327 letters with perfectly blank faces were received in the Bombay Dead Letter Office, and rather more in the Bengal Dead Letter Office, while 5,500 newspapers and book-packets with no addresses were also received by the latter office. Details are not forthcoming from the other Dead Letter Offices.

Insecure manner of closing newspapers, &c.

15. No signal instances of carelessness on the part of the public have come to notice during the year, but, as usual, a good deal of valuable property has been found in the letters and parcels that have had to be opened in the Dead Letter Offices. Cheques, currency notes, bills of exchange of the value of Rs. 7,966 were taken out of such articles in the Bengal Dead Letter Office, and similar property of the value of Rs. 21,827 in the Madras Dead Letter Office, while in the Bombay Dead Letter Office, as the appended extract will show, property of very much greater value had to be dealt with:—

Valuables found in returned letters, &c.

"The total value of securities found in the articles opened by the Bombay Dead Letter Office during the year amounted to Rs. 1,96,605-12-1 as compared with property of

10,836 5 10

Sale of
Postage
Stamps, &c.

**Sales of
special
envelopes.**

17. Some few years ago special square envelopes, with embossed stamps of the value of $\frac{1}{2}$ anna and 1 anna were obtained from Messrs. De La Rue & Co. to meet what was represented to be a demand on the part of certain classes of the public for a larger and better kind of embossed envelopes. These envelopes are sold for a price rather in excess of the denominated value of the stamp, and as yet there has been no great demand for them. Last year the sales of both classes of envelopes fell off, and it was pointed out that this was probably due to the fact that in 1886, when the envelopes were first offered to the public, unnecessarily large stocks were obtained by post masters and stamp-vendors, but the returns for the present year again show a decrease, though only a small one in the case of the sales of the 1-anna envelope. The special registration envelopes of two sizes, which were also introduced in 1886, have also failed as yet to obtain the popularity which they deserve. There was an increase of 41,000 in the sales of the smaller class of envelope, but the total sales were only 254,401, while the number of letters registered during the year was in excess of five millions. The registration work is greater in Madras than elsewhere, and the registration envelopes command a sale in that Presidency which they have not secured in other parts of India. More than a third of the total sales of the year of the small registration envelope were made in Madras. There is reason, however, for believing that the existence of these special envelopes is not generally known, and special steps have been taken of late to bring them to the notice of the public.

Ordinary Postage Labels.	1-anna Post- cards.	1-anna Foreign Post- cards.	3-anna Revera Post- cards.	4-anna Enve- lopes, square.	1-anna Enve- lopes, square.	2-anna Registra- tion Enve- lopes, A size.	2-anna Registra- tion Enve- lopes, B size.	4-anna Enve- lopes.	1-anna Labels.	1-anna Labels.	1-anna Labels.	2-anna Labels.	3-anna Labels.	4-anna Labels.	4-anna Labels.	6-anna Labels.	8-anna Labels.	12-anna Labels.	1 rupee Labels.	Gross Value.		
Value of each kind of stamps sold	8,45,815	8,83,5	456,17,97,051	11,104	8,187	4,036	26,928	2,162	77,592	12,12,911	22,312	4,02,959	29,256	4,62,898	1,36,080	5,88,471	1,87,036	65,543	5,67,340	1,63,511	50,764	77,78,959
Proportion of each to whole value of stamps sold	10.87	11	501	23.10	11	505	35	03	100	15.59	29	5.18	38	5.95	1.75	7.57	2.40	84	7.29	102	14.79	100
Value of each kind of stamps sold	9,56,054	6,75	614,18,63,433	10,112	7,916	3,840	32,522	2,172	80,762	12,17,000	25,206	4,20,559	34,210	4,70,724	1,57,736	5,45,267	2,25,600	61,086	5,67,443	1,28,084	12,12,089	82,12,068
Proportion of each to whole value of stamps sold in previous year	12.29	12	501	23.95	10	505	42	03	104	15.65	32	5.41	44	6.05	2.03	7.01	2.90	79	7.29	1.65	15.58	105.57

† Includes Rs. value of 6-anna and 8-pie labels.

* Includes R.s. value of 8-pie labels.

• Service Postage Labels

1887-88	Value of each kind of stamps sold	Proportion of each to whole value of stamps sold
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1888-89 { Value of each kind of stamps sold
 Proportion of each to whole value of stamps sold in

(a) This is exclusive of Rs.800, the value of stamps sold in Burma, of which the different denominations have not been stated.
(b) This is exclusive of Rs.208, the value of stamps sold in Burma, of which the different denominations have not been stated.

Section IV.—District Post.

Scope and
management
of District
Post.

18. There has been no change during the year in the conditions governing the District Post. The funds are derived, as shown in the statement on page 12, from a cess or from grants from Provincial Revenue, while in the case of Coorg, included in the Madras Circle, a grant is received from Imperial Revenue. It may be added that in Assam the grants are now made by the District Boards of that Province. In Bengal, including Behar and Eastern Bengal, the income is obtained from a zemindari dāk cess, and has to be spent, in accordance with the terms of the Act under which it is levied, on postal establishments required for police purposes only. The original object of the District Post was generally to provide communications between the head-quarters of districts and revenue and police stations in the interior; but except in Bengal the funds have been largely spent for many years past on rural delivery and opening up backward districts, and this has been recognised as one of the legitimate purposes for which they should be used. The question whether this application of a provincial grant should still be continued, was under consideration in Madras during the year, and the Madras Government wish that the original object of the District Post should now be primarily looked to, though for the present the yearly grant is not to be materially reduced. It will probably be necessary before long to revise the whole relations of the Post Office with the District Post. The actual management of the working of the District Post was in the hands of the heads of postal circles under the control of local Governments, though some small sums are still administered by district officers. It may be mentioned that the Revenue Money Order system was made applicable to the zemindari dāk cess in Bengal with effect from the 1st April 1888, and during the year a considerable part of the cess was paid by these money orders, either as part of land revenue remittances or separately.

General
results of
year.

19. The statement on page 12 shows for the last two years the income and expenditure of the District Post, with details regarding post offices, postmen, letter-boxes and postal lines, and the work done in the way of receipt and delivery of articles, including money orders, by the District Post organization. The total income is shown as Rs 10,11,097 and the total expenditure as Rs 10,45,368, but in some cases cesses were not realized in full during the year, and practically the expenditure is limited to the income. There was an increase of 21 in the number of District Post offices, an increase of 40 in the numbers of postmen and village postmen—which occurred mainly in the North-Western Provinces, and an increase of 833 miles in the length of District Post lines. The latter increase was due to the inclusion in the Burma figures of certain local steamer lines, the most important of which are between Rangoon and Bassein and Bassein and Henzada, which are subsidized from District Post Funds and were incorrectly entered as Imperial lines in the Burma Report last year. The number of letter-boxes is shown to have fallen off by 170, but this again is due to an incorrect return last year. The number of District Post letter-boxes in the Madras Circle was reported to be 795 in 1887-88 instead of 595, and during the present year there was actually an increase in the number of letter-boxes. There was an increase of 554,028 in the number of articles, including money orders, delivered by the District Post agency, and an increase of 670,837 in the number posted in the District Post offices or letter-boxes, while the percentage of articles returned as undeliverable rose from 4.70 to 5.12.

Rural
delivery as
judged by
District Post
returns.

20. The total number of postmen and village postmen belonging to the District Post is shown in the statement on page 12 as 2,672, and of these, 2,561 were village postmen, of whom the greater number were employed in

the Madras, Bombay, the North-Western Provinces, and the Punjab Circles. The actual delivery work done by this staff will be found in detail, according to postal circles, in Appendix VII, and this represents generally the delivery work in some of the most backward parts of the country. During the year under review the number of money orders paid by this agency was 367,553, or 57,171 in excess of the numbers paid in 1887-88, and, as in former years, the greatest part of this work was done in the North-Western Provinces and Oudh. There was an increase of 40,000 in the number of registered articles, and here, as in all questions of registration, Madras stands at the head of all the circles. There was also an increase on the whole in the number of newspapers and book packets, as compared with a decrease in the preceding year. It was pointed out in last year's report that, although there was a general decrease under this head, there had been a very marked increase in the Bombay Circle. This year there is a falling-off in the number of newspapers, &c., in that circle, the explanation of which, as given by the Post Master General, Bombay, will be found of some interest:

"The increase in the correspondence recorded would have been still larger, but for the fact that in December of the previous year, the month in which the enumeration returns were drawn up, a large number of prospectuses announcing the establishment of a Native Savings Bank were issued from Satara to all parts of the Presidency. The affair which was an attempt to extort money was soon exposed, and the prospectuses were discontinued. The number of packets consequently show a falling-off during the year under report."

District Post.

POSTAL CIRCLES.	Number of District Post Offices and Receiving Offices.	Number of District Post Villages Postmen and Postmen.	Number of District Post Letter-boxes.	Distance in miles of District Post Lines.	Local Cess.	Grant from Imperial or Provincial Revenue.	Expenditure.	Articles received from the District Post Office for delivery by the District Post.	Articles posted in the District Post Office for delivery by the District Post.	Articles returned to the District Post Office for undelivered.	Percentage of those returned on the total number received by the District Post.
Bengal.	176	16	257	7,338	2,07,198 (a)	...	2,14,107 (a)	1,210,938	1,120,794	41,769	3.42
Madras	178	15	204	7,402	2,17,252 (a)	...	2,14,830 (a)	1,216,096	1,127,767	37,654	3.10
Bombay	87	829	795	3,109	...	1,15,858	1,14,854	2,244,789	882,056	109,002	4.86
North-Western Provinces.	87	817	595	3,125	...	1,15,858	1,14,086	2,331,034	1,095,340	133,539	5.73
Punjab.	4	495	420	88	...	85,812	87,734	1,263,786	428,706	53,580	4.24
Burma	5	495	420	88	1,40,141	...	1,46,132	2,126,372	1,350,446	104,285	4.90
Central Provinces	295	477	135	6,797	1,42,017	...	1,46,132	2,126,372	1,350,446	104,285	4.90
Odish	303	521	43	4,362	9,400	45,000	95,606 (b)	1,059,121	495,175	53,661	5.07
Rajputana	24	366	42	4,334	74,000	...	68,833	216,596	173,942	11,860	5.48
Assam	25	370	201	3,420	76,754	...	73,988	304,738	277,866	20,139	5.10
Behar	111	97	289	3,915	60,580	11,123	72,861	341,703	277,079	29,066	8.51
Eastern Bengal	75	78	76	3,338 (e)	68,420	9,036	74,813	350,438	296,042	27,666	7.80
Sind	39	211	95	3,232 (e)	36,000	...	33,369	776,474	262,979	28,598	3.68
Total	40	213	101	1,462	36,200	...	33,322	749,274	274,411	32,907	4.39
	7	10	4	162	833	3,410	4,124	48,072	38,172	2,156	4.48
	7	10	4	162	833	3,395	3,423	225,104	175,404	15,631	6.94
	57	52	19	1,242 (c)	36,397	...	34,881	230,886	188,910	15,300	6.38
	57	54	13	1,258 (c)	36,700	...	34,881	230,886	188,910	15,300	6.38
	90	...	41	3,272	1,05,792	...	99,928	588,078	582,396	51,420	8.74
	91	...	53	3,203	1,06,775	...	1,05,170	594,120	580,668	52,164	8.78
	23	...	14	1,497	55,493 (d)	...	54,755 (d)	186,600	189,030	6,918	3.71
	23	...	12	1,485	59,579 (d)	...	57,156 (d)	191,526	190,056	7,530	3.93
	...	...	...	101	...	3,571 (f)	3,571	1,654	1,797	...	4.8
	983	2,632	2,174	36,039	7,34,834	2,64,774	10,32,275	10,012,089	5,887,088	470,983	4.70
	1,004	2,672	2,004	36,872	7,48,476	2,62,621	10,45,368	10,566,117	6,558,825	540,589	5.12

(a) Includes contributions from Tributary Mahals, Chota-Nagpur, Orissa, and Khond.
(b) Includes the amount of annual subsidy for the Dehra Limal Khan and Chichawani hill cart line.
(c) These are dry season distances; during the rains these lines are increased in length.
(d) Includes contributions from Frontier Police Fund Rs. 2,928 in 1887-88 and Rs. 3,110 in 1888-89, contributions by the Maharaja of Agartala Rs. 288 in 1887-88 and Rs. 300 in 1888-89, and contributions from Chittagong Hill Tracts Rs. 89 in 1887-88 and Rs. 63 in 1888-89.

(e) Includes lines paid from the revenues of Feudatory States, 664 miles in length in 1887-88 and 578 miles in length in 1888-89.
(f) Grant made available from Bombay District Post Funds.
(g) The falling-off under this head is due to the cess having been realised during the year 1888-89 only in the three districts viz., Peshawar, Kohat, and Dera Ghazi Khan. In the other districts the Dak cess has merged into the local rate.

Section V.—Money Orders.

21. The total number of Money Order Offices at the end of the year was 8,961 as compared with 8,408 at the end of the previous year. The number of money orders actually issued was in excess of 6 millions, representing an aggregate value of 13 crores of rupees, and a commission of 16½ lakhs.

Inland money orders. General results.

INLAND MONEY ORDERS.	Total number of Money orders issued.	Total value of money orders issued.	Commission realized.
During the last quarter of the year 1879-80, being the commencement of the business	No.	R	R
During the year 1880-81	232,639	72,48,208	84,901
" " 1881-82	1,604,174	4,57,08,580	5,35,976
" " 1882-83	2,157,796	5,73,32,027	6,79,073
" " 1883-84	2,565,904	6,46,84,183	7,70,958
" " 1884-85	3,034,894	7,31,24,179	8,84,925
" " 1885-86	3,550,257	8,20,88,559	10,06,226
" " 1886-87	4,163,078	9,38,27,375	11,63,830
" " 1887-88	4,821,117	10,68,49,151	13,37,820
" " 1888-89	5,512,395	11,84,43,573	14,94,381
Percentage of increase over the year 1887-88	11.33	9.68	10.93

The table in the margin shows the progress in this branch of business since the Post Office undertook the issue and payment of money orders in 1880, from which it will be seen that during the year under report there was an increase over the results of the previous

year of 11.33 per cent. in the number of the orders, and of nearly 11 per cent. in the amount of commission realized. It has been noticed for some years past that with the constant growth of the money order business the average value of a money order has regularly fallen, and this is again confirmed by the results of the present year. The average value is now Rs. 21-2-6 as compared with Rs. 21-7-9 in 1887-88, and with Rs. 23-1-9 three years previously. Special statistics recorded during the year show that not less than 73 per cent. of the entire number of money orders issued were for sums not exceeding Rs. 10.

22. The following statement shows the distribution of money order business according to postal circles. It will be noticed that the number of orders paid is largely in excess of the number issued in the North-Western Provinces, Behar, and Oudh, which have a large emigrant population. The Bengal Circle, as usual, stands at the head of the list, a fourth of the entire business of the year, both as regards issues and payments, having been transacted there. Of the million-and-a-half money orders issued by post offices in that circle, the General Post Office, Calcutta, and its sub-offices are responsible for 375,000 or nearly 25 per cent.; while of the million-and-a-half money orders paid in that circle, no fewer than 638,765, or 42 per cent. of the whole, were paid in Calcutta. The great disparity between the payments and the issues is due to the very large use made of the value-payable system by merchants and tradesmen in Calcutta. Of the 638,765 money orders paid by the General Post Office and its sub-offices, 466,900 or 73 per cent. were value-payable money orders:—

POSTAL CIRCLES.	ISSUES DURING 1888-89.		PAYMENTS DURING 1888-89.		Percentage to the whole.
	Number of applications.	Value of applications.	Number of money orders.	Value of money orders.	
Bengal	1,525,929	2,65,67,466 13	1,526,894	2,75,12,345 2	20.84
North-Western Provinces	802,308	1,47,98,305 7	1,050,007	2,11,89,282 11	13.87
Bombay	618,174	1,43,50,347 7	727,454	1,64,17,354 12	11.86
Madras	736,964	1,40,87,741 14	755,397	1,56,32,381 14	11.46
Punjab	463,863	97,49,221 2	493,630	1,34,98,187 7	8.96
Behar	399,580	70,32,666 11	523,448	86,38,769 8	6.04
Burma	288,285	1,06,67,271 3	56,301	26,28,718 10	5.13
Eastern Bengal	299,531	71,16,140 7	289,811	58,84,112 12	5.01
Central Provinces	279,848	77,65,274 0	106,726	30,29,794 14	4.16
Oudh	149,302	29,06,007 13	349,427	63,67,496 10	3.57
Rajputana	112,659	28,97,343 9	102,166	38,56,730 3	2.60
Assam	189,726	42,11,356 12	67,833	21,65,127 3	2.46
Behar	158,076	45,88,070 13	48,962	16,53,522 12	2.41
Sind	112,545	31,69,650 8	28,972	10,66,802 15	1.63
Central India	...	...	...	...	...
Total for 1888-89	6,136,790	12,99,06,864 7	6,127,028	12,95,40,627 5	100
Total for 1887-88	5,512,395	11,84,43,572 11	5,501,307	11,82,15,421 4	...
Increase	624,395	1,14,63,291 12	625,721	1,13,25,206 1	...

NOTE.—The figures relating to the Madras postal circle include transactions with the Native State of Mysore; the figures relating to the Bombay postal circle include transactions with the Portuguese Settlements of Goa and Daman; the figures relating to the Punjab postal circle include transactions with the Native States of Patiala, Nabha, Jhind, Chamba, and Faridkot; and the figures relating to the Central India postal circle include transactions with the Native State of Gwalior.

Revenue
money
orders.

23. The use of the money order system, as an authorized means of remitting revenue, made steady progress in the North-Western Provinces and Oudh and also in the Lower Provinces. In the first-named provinces the number of orders rose from 87,076 in 1887-88 to 97,458, the amount of revenue remitted in this way from R17,94,356 to R19,74,653, and the commission received by the Post Office from R24,912 to R27,000. The system was most largely used in the Gorakhpur, Basti and Azamgarh districts, and the average value of each money order was about R20. The Post Master General, North-Western Provinces, reports that he has received generally much assistance from the Collectors of districts, and a special difficulty, which had come to notice during the year, was removed by a decision of the Board of Revenue that excess payments were not to be refused, merely because they were in excess of the proper amount of revenue. In the Lower Provinces the increase was more marked as will be seen from the appended extract from the Report of the Post Master General, Bengal:—

"From the beginning of the year under report the revenue money order system was, as I stated last year, extended to the remittance of zemindari dāk-cess, as well as remittances of land revenue, road-cess, and public work-cess, to which it previously applied. From the same date also the rule which restricted the system to estates the annual land revenue of which did not exceed R50 was withdrawn, and the system was made applicable to all estates in the Lower Provinces irrespective of the amount of their annual land revenue. As a consequence the system was much more freely used by zemindars, while the average amount of each revenue money order naturally rose. In 1887-88, 51,611 revenue money orders were issued in the Lower Provinces (the three circles of Bengal, Behar, and Eastern Bengal) and the total value of the money orders was R2,44,230. In the year under report (1888-89), the total number of revenue money orders issued was 98,579, and their total value was R7,08,816. Only 1,427 money orders or 1·4 per cent. of the total number were refused and returned to the remitters, the total value of the refused orders being R6,621. It will be seen from these figures that the remittances of land revenue and cesses by revenue money orders were nearly twice as many as in the previous year, and the amount remitted was nearly three times the amount sent in 1887-88. The commission realized from revenue money orders alone was R16,835."

It was stated last year that one of the principal features of the revenue money order system in the Lower Provinces was that all payments of revenue orders by a post office to a collectorate are made by book transfer, so that there is no handling of cash by the subordinates of either office, and the risk of fraud and embezzlement is reduced to a minimum. A somewhat similar system of book transfer with respect to payments of income-tax and other miscellaneous remittances in favour of district officers and district boards was introduced from the 1st July 1888, and has also proved a success. The following is the description of the results of this system by the Post Master General, Bengal:—

"I mentioned also in my last report that the Local Government had sanctioned the remittance by money orders of income-tax and all other Government dues and sums payable to district boards, and had authorized, with effect from the 1st July 1888, the adoption of a simple system for the payment of such orders by book transfer. These remittances are made by the ordinary money order form, and as each department forwards its own receipt to the remitter, the Post Office is not required to return the money order acknowledgment. Although the system came into operation only on the 1st July 1888, it was at once made use of to a considerable extent, and during the remaining nine months of the year 32,069 official non-revenue money orders were paid in the Lower Provinces (the three circles of Bengal, Behar, and Eastern Bengal) by book transfer, the aggregate amount of the money orders being R5,27,746. Altogether during the year 126,391 money orders for land revenue and other dues of Government and district boards were paid by book transfer in the Lower Provinces, the total value of the money orders thus paid being R11,98,828."

Rent money
orders.

24. A further adaptation of the money order system to the payment of rent by tenants to land-owners has now been in force in the North-Western Provinces and Oudh for two complete years. In 1887-88, 30,165 rent money orders

were issued representing an aggregate sum of R3,55,283, and during the year now under report, 39,823 orders were issued for an aggregate amount of R5,25,217. The average value of each money order was about R13. A similar system is to be introduced in the Lower Provinces, and the Bengal Government has decided that the experiment of declaring the remittance of rent by money order to be a legal tender shall be tried in the six districts of the Burdwan Revenue division. The scheme, however, had not come into force before the close of the year under report.

25. The money order transactions with the Native States of India and with the Portuguese Settlements are shown in the statement below. On the whole, there has been an increase in the number of money orders exchanged which is chiefly due to the development of money order work with Gwalior:—

Money
order
business
with Native
States.

STATE OR SETTLEMENT.	ISSUES.		PAYMENTS.	
	Number.	Value.	Number.	Value.
		R		R
Gwalior	32,443	7,78,764	10,140	3,15,479
Patiala	8,376	2,41,918	9,561	3,01,576
Portuguese Settlements	5,986	2,02,243	2,106	57,580
Mysore	3,877	1,02,454	3,130	1,02,634
Jhind	1,457	69,800	2,252	76,137
Nabha	1,570	45,744	1,900	63,540
Chamba	961	34,680	303	17,776
Faridkot	919	17,448	239	5,607
TOTAL	55,589	14,93,051	29,691	9,40,329

26. It was noticed last year that the changes in the tariff for telegraphic money orders, introduced in January 1887, had led to a marked development of business, and the statement below shows that the increase in traffic has continued during the year under report. The changes referred to were the reduction of the telegraph charge in all cases from R2 to R1, while the Post Office undertook to charge only the ordinary money order commission on money orders in excess of R10, and nothing on money orders for sums not exceeding R10. The number of telegraphic money orders issued was 58,644, representing an aggregate sum of 57 lakhs of rupees as compared with 45,417 last year, representing an aggregate sum of 41 lakhs of rupees. As was the case in 1887-88, more than half the total number of these orders were issued from Burma, and a large proportion of these were payable in the Madras Circle.

Telegraphic
money
orders.

NAMES OF POSTAL CIRCLE.	ISSUES.			PAYMENTS.	
	Number of money orders.	Value of money orders.	Commission realized.	Number of money orders.	Value of money orders.
		R a.	R a.		R a.
Assam	2,031	2,14,637 14	2,212 12	1,447	2,13,836 0
Behar	1,244	1,83,414 5	1,867 6	1,784	1,17,335 0
Bengal	5,363	5,77,987 3	5,911 12	8,091	10,04,173 0
Bombay	2,536	3,69,288 12	3,745 4	4,475	4,62,367 0
Burma	29,593	24,93,891 6	25,690 14	5,808	6,08,354 0
Central India	531	70,213 6	715 8	348	47,074 0
Central Provinces	1,259	1,28,451 0	1,314 14	1,225	1,45,173 0
Eastern Bengal	1,075	2,35,250 0	2,374 12	2,494	2,43,757 0
Madras	7,342	6,74,842 9	6,962 4	18,736	14,90,406 12
N.-W. Provinces	2,227	2,24,148 11	2,306 0	5,663	5,16,800 0
Oudh	349	32,958 6	342 0	1,966	1,36,536 0
Punjab	2,207	2,18,069 9	2,255 2	4,745	4,89,503 0
Rajputana	442	49,803 0	508 10	513	63,742 0
Sind	2,445	2,65,183 11	2,710 12	932	1,15,162 0
TOTAL	58,644	57,38,139 12	58,917 14	58,277	57,14,218 12
Total for 1887-88	45,417	41,37,008 12	42,373 4	44,875	40,99,635 8
Increase	13,227	16,01,131 0	16,544 1	13,402	16,14,583 4

Money order
frauds.

27. There were only two cases of fraud by false personation in connection with the telegraphic money order system, and there seems therefore good reason to believe that the special attention which has been directed of late years to the necessity of making the strictest enquiries before paying such money orders has been followed by good results. The cases, however, which did occur again furnish evidence of the extreme simplicity with which well-to-do Natives of the country confide in chance acquaintances. The first of these two cases occurred at Wadhwan in Kathiawar in the Bombay Presidency, and the second at Rajbarighat in Bengal. There was a third case in which money was fraudulently obtained from the post office, but this was done by means of a forged telegram. A Military signaller attached to the Telegraph office at Ahmedabad Camp forged a telegram from Calcutta to the post master, Ahmedabad, advising payment of ₹250 to himself. Later in the day he called at the post office and obtained payment. The fraud was discovered on a reference being made by telegram to the Calcutta post office, when no letter arrived in confirmation of the telegraphic advice, and it was then found that the Telegraph office signaller had absconded. He was subsequently arrested by the Military authorities, and sentenced to nine months' rigorous imprisonment for this offence. The case of false personation at Wadhwan is described as follows by the Post Master General, Bombay :—

"A Bombay merchant named Morarji Kalianji, while staying at a lodging-house at that place, made the acquaintance of a man named Maneklal Bapuji and allowed his new acquaintance to learn particulars of his friends in Bombay. On the 25th July Morarji's brother, Damodar Kalianji, at Bombay received a telegram, purporting to be from his brother at Wadhwan, asking for ₹600, and accordingly sent a remittance by telegraphic money order the same day and also a private telegram advising the remittance. The private telegram reached Morarji at the Wadhwan Railway Station just as he was starting for Bombay, and he replied to it by telegraph from Ahmedabad, saying that no remittance had been received. In the meantime the remitter had sent another telegram, which was received by Maneklal and shown by him to the post master. He was identified by the telegraph signaller as the person who had telegraphed that day asking for the remittance and the money was paid to him. On receipt of the telegram from Ahmedabad, Damodar telegraphed to the post master at Wadhwan Camp, asking that the remittance might be cancelled, and the fraud was then discovered. The personator was arrested at Dhola, whither he had absconded on the 28th July, and the greater part of the money was recovered from him. He was convicted by the Sir Nyayadhis of the Wadhwan Native State on charges of cheating and making a false document, and was sentenced to undergo rigorous imprisonment for one year and ten months, and to pay a fine of ₹200, or in default to a term of further rigorous imprisonment for eight months. The sub-post master, Wadhwan Camp, omitted to take all the necessary precautions before making payment, and his remissness was suitably noticed."

Foreign
money
orders in
sterling.

28. Foreign money orders for the United Kingdom, for the Colonies, and for European countries and Egypt are issued in sterling, payment being made by the remitters at the rates of exchange fixed by the Post Office from time to time for this purpose. The only one of these sterling money order exchanges which as yet possesses any importance is the exchange with the United Kingdom. The number of money orders drawn in India on the United Kingdom were nearly 1,000 in excess of the number drawn last year, but the aggregate value was smaller. There was, however, a substantive increase both in the number and value of the remittances from the United Kingdom. It was pointed out last year that the sudden increase in the money order remittances from Italy was due to the fact that there were numerous British Indian subjects at Massowah, who had taken advantage of the money order system to send money to their relations in India. This has been even more remarkable during the year under report. The number of remittances has increased from 731 to

1,331, and the value from ₹11,346 to nearly ₹26,000. Comparative details are given in the table below :—

COUNTRIES OF EXCHANGE.	1887-88.				1888-89.			
	ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.		ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
United Kingdom	38,243	£ 136,735 11 3	7,944	£ 34,006 6 5	39,168	£ 132,726 17 8	10,517	£ 49,018 0 9
Italy	239	1,279 15 3	731	11,346 7 4	271	1,666 2 9	1,331	25,918 15 1
Egypt	130	533 4 9	252	3,008 7 11	104	439 13 5	670	11,496 1 11
New South Wales	115	596 10 4	802	8,490 13 5	111	557 3 11	786	8,740 11 2
Victoria	178	1,273 10 2	494	3,472 1 3	215	1,252 7 9	874	7,035 19 4
France	339	1,194 11 5	226	2,782 3 11	309	1,028 4 11	375	5,362 0 4
Germany	1,210	3,910 4 4	257	1,759 7 2	1,381	3,795 10 11	291	1,836 1 10
Queensland	37	220 2 10	473	4,009 7 0	31	130 9 4	401	3,637 7 10
South Australia	23	92 3 9	189	1,453 19 4	42	222 1 2	317	2,526 5 5
West Australia	6	35 5 0	131	1,026 11 0	3	17 7 0	154	1,263 4 0
Tasmania	54	303 15 6	113	852 9 6	45	164 11 4	123	885 17 5
Denmark	71	554 9 2	38	524 11 4	75	607 4 5	23	333 4 9
Switzerland	227	477 17 9	18	50 0 7	166	341 15 5	25	77 6 1
North Borneo	4	2 6 4	41	357 18 0	1	0 10 0	34	211 2 9
TOTAL	40,876	147,209 7 10	11,709	73,140 4 2	41,982	142,950 0 0	15,981	118,371 18 8
Percentage of Increase or Decrease	...	...	...	...	2.71	...	36.48	61.84 0 0
Average amount of each order	...	3 12 0	...	6 4 11	...	3 8 1	...	7 8 1

29. There has been no change as regards the money order exchanges in Indian currency, of which four are in existence, with Ceylon, the Straits Settlements, China and Japan, and Mauritius. None of them are as yet important, though the money order business between Ceylon and Southern India is steadily increasing. The transactions with Mauritius have again fallen off to a small extent, but the remittances from the Straits Settlements by emigrant coolies are increasing. The actual results of the year will be found in the table below :—

COUNTRIES OF EXCHANGE.	1887-88.				1888-89.			
	ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.		ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Ceylon	1,397	₹ 70,323 8 0	13,302	₹ 6,23,219 13 0	1,521	₹ 76,890 12 0	14,432	₹ 6,50,439 6 0
Straits Settlements	231	9,595 4 0	4,077	₹ 2,64,734 1 0	224	8,110 0 0	4,821	₹ 2,92,717 1 0
China and Japan	118	11,537 13 0	697	₹ 63,509 15 0	112	9,813 7 0	649	₹ 58,864 3 0
Mauritius	89	10,362 6 0	589	₹ 28,153 4 0	30	2,496 5 0	568	₹ 27,836 0 0
TOTAL	1,835	₹ 1,01,818 15 0	18,665	₹ 9,79,617 1 0	1,887	₹ 97,310 8 0	20,470	₹ 10,29,856 10 0
Percentage of Increase	...	...	...	...	2.83	...	9.67	5.13
Or Decrease	...	...	...	...	...	4.43 0 0	...	...
Average amount of each money order	...	55 8 0	...	52 8 0	...	51 9 0	...	50 5 0

30. The usual statement of forfeited money orders is given below. The actual amount which lapsed to Government during the year was ₹10,296-3, as compared with ₹13,194-7 last year, and the total balance standing on the

register of forfeited orders at the end of the year was Rs 45,849-14, the lowest figure at which it has stood for some years :—

Balance outstanding in the Forfeited Register on the 31st March 1888.		Forfeited during the year.		TOTAL.		FORFEITED ORDERS REPAYED, RENEWED, AND LAPSED TO THE STATE DURING THE YEAR 1888-89.										Balance outstanding in the Forfeited Register on the 31st March 1889.	
						Repaid.		Renewed.			Lapsed to the State.		TOTAL.				
No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	Penalties.	No.	Value.	No.	Value.	No.	Value.	
	R s.		R s.		R s.		R s.		R s.	R s.		R s.		R s.		R s.	
2,198	62,602 15	7,563	2,42,105 5	9,761	3,04,708 4	5,409	1,71,883 13	1,946	76,678 6	...	771	10,296 3	8,126	2,58,858 6	1,635	45,849 14	

Aggregate money order transactions, Inland and Foreign.

31. In the preceding paragraphs the money order business of the year has been dealt with under separate heads, and the entire transactions, inland and foreign, are now shown together in the following abstract. The Foreign sterling money orders have been converted into Indian currency at the rates which prevailed when they were issued or paid :—

MONEY ORDERS, BOTH INLAND AND FOREIGN, FOR THE YEAR 1888-89.	ISSUES.			PAYMENTS.	
	Number of applications.	Value of applications.	Commission.	Number of money orders.	Value of money orders.
		R s.	R s.		R s.
Inland	6,136,790	12,99,06,864 7	16,57,761 5	6,127,028	12,95,40,627 5
Foreign transactions in sterling money at prevailing rates of exchange.	41,982	21,21,239 0	19,404 0	15,981	17,52,737 4
Foreign transactions in Indian currency	1,887	97,310 8	1,080 8	20,470	10,29,856 10
TOTAL	6,180,659	13,21,25,413 15	16,78,245 13	6,163,479	13,23,23,221 3
Total for the year 1887-88	5,555,106	12,06,62,948 3	15,15,022 13	5,531,681	12,02,45,502 14
Increase	625,553	1,14,62,465 12	1,63,223 0	631,798	1,20,77,628 5
Percentage of increase	11.20	9.50	10.77	11.42	10.04

British Postal Orders.

32. There has again been an improvement in the sales of British postal orders, the number sold during the year being 1,622 in excess of the number sold in the preceding year. The total value of the orders sold was £11,801-10-6, exclusive of the commission or poundage of the British Post Office, while the Indian Post Office realized a sum of Rs 555-14-6 as its own small commission. The abstract of the year's sales given in the margin shows that the chief demand is for

Denominations of British Postal Orders.	Number sold during 1887-88.	Number sold during 1888-89.	Increase.
From 1s. to 1s. 6d.	690	808	118
From 2s. to 10s. 6d.	6,603	7,267	664
From 15s. to 20s.	8,597	9,437	840
TOTAL	15,890	17,512	1,622

orders of the value of 2s. and upwards, and it appears from a further examination of the figures that the most popular orders are the 20s., 10s., 15s. and 5s. orders in the order in which they

are named. As in former years the largest sales were in the Punjab where 3,422 orders representing a sum of £2,475-6-5½ were disposed of. In Bombay the number sold was 2,533 of an aggregate value of Rs 1,659-1-5½, and about 2,000 orders were sold in the North-Western Provinces and in Madras. Although there is no large demand for these orders, they, no doubt, usefully supplement the money order system. The number of money orders drawn in India on the United Kingdom was only 39,000 in round numbers, while 17,512 postal orders were used.

Section VI.—Savings Banks.

33. On the next page is given a table showing in detail, according to General results of the year, postal circles, the Savings Banks transactions of the year in comparison with those of the previous year. One head office bank was closed during the year owing to a change in the status of the office, and 91 new sub-office banks were opened, the result being an increase in the total number of banks from 5,966 to 6,056. At the beginning of the year there were 261,157 open accounts on the Post Office books, and during the year 130,144 new accounts were opened, and 80,300 accounts in all were closed. The number of active accounts, therefore, at the end of the year was 311,001. The amount deposited was Rs 433½ lakhs, the amount withdrawn Rs 369½ lakhs, and the balance in favour of depositors at the close of the year was Rs 588½ lakhs, as compared with Rs 505 lakhs at the close of 1887-88, showing an increase of Rs 83 lakhs. The interest amounted to nearly Rs 20 lakhs as compared with Rs 16½ lakhs in the preceding year. Bombay stands at the head of the postal circles for the number of accounts which rose from 58,918 in 1887-88 to 70,022, but is now closely followed by Bengal with 69,400 accounts. The highest average balances at the credit of each depositor were in Bombay, Sind, and the Punjab, and the lowest in Madras and Bengal. It may be added that apart from public and regimental accounts, 63 per cent. of the entire number of accounts were for sums less than Rs 100, and 29 per cent. for sums less than Rs 5.

a) Excluding 25,755 dead accounts.

S Depositors,
S Europeans
S and Natives
S of India.

Depositors
according to
occupation.

year and from circle to circle, while the heading Indefinite covers a third of the total number of depositors:—

POSTAL CIRCLES.	CLASS I, PROFESSIONAL.		Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite.	TOTAL.
	A. Having fixed income.	B. Having variable income.						
Bombay	23,820	4,766	5,077	4,113	510	2,114	29,622	70,022
Bengal	21,802	8,476	4,685	2,582	961	3,510	27,384	69,400
Madras	16,772	3,661	5,403	2,939	1,143	1,597	14,900	40,406
North-Western Provinces	10,563	2,716	4,708	857	303	585	8,113	27,905
Punjab	8,767	1,686	2,493	651	133	443	5,868	20,041
Behar	5,520	1,108	939	286	259	100	4,945	13,148
Eastern Bengal	3,603	2,009	708	243	149	389	4,610	11,711
Central Provinces	5,483	451	1,281	380	81	156	3,536	11,368
Burma	2,598	401	5,923	432	58	505	1,296	11,213
Sind	3,177	403	1,829	216	13	326	2,866	8,830
Assam	2,547	406	1,686	163	80	160	2,326	7,374
Oudh	2,868	521	1,421	181	81	243	1,795	7,110
Rajputana	1,495	122	407	129	9	241	1,018	3,481
Central India	940	218	675	77	13	164	905	2,992
Total of 1888-89	109,955	26,944	37,286	13,240	3,859	10,533	109,184	311,001
TOTAL OF 1887-88	96,481	21,127	30,550	10,188	2,895	6,149	93,767	261,157
INCREASE IN 1888-89	13,474	5,817	6,736	3,052	964	4,384	15,417	49,844
PERCENTAGE OF INCREASE	13'96	27'53	22'04	29'95	33'29	71'29	16'44	19'08

Investment in Government securities.

36. The power of purchasing Government securities through the Post Office is now limited to *bond fide* depositors in the Post Office Savings Banks, and this rule, introduced in 1886, led last year to a falling-off in the number of investments as compared with the results of 1886-87. During the year now under report there has been an increase on last year's figures. The total sum invested was Rs 3,55,000 as compared with Rs 3,33,300 in 1887-88, and the balance in the hands of the Comptroller General at the end of the year was Rs 4,04,500, as compared with a balance of Rs 4,06,700 at the end of the preceding year. The total number of transactions was 504, of which 481 were purchases, and 23 were sales, of Government papers; and the whole of these, with the exception of 35 cases, related to sums not exceeding Rs 1,000.

Section VII.—Insurance and Value-payable System.

Insurance business.

37. The progress of the insurance business of the Post Office since it was

YEAR.	VALUE INSURED.			Insurance fees.
	Letters.	Parcels.	Total.	
1877-78, last quarter, being the commencement of the system.	R	R	R	R
1878-79	6,66,320	18,60,191	25,26,511	13,230
1879-80	89,71,775	2,81,21,219	3,70,92,994	1,23,556
1880-81	1,63,35,058	5,34,34,161	6,97,69,219	1,97,790
1881-82	1,57,33,428	6,30,26,524	7,87,59,952	2,01,046
1882-83	1,79,09,808	5,85,53,413	7,65,23,221	1,90,980
1883-84	2,30,67,342	5,95,70,924	8,26,38,266	1,99,841
1884-85	2,21,16,868	6,04,08,142	8,25,25,010	2,06,839
1885-86	2,30,06,964	5,52,14,744	7,82,21,708	1,93,579
1886-87	2,21,78,613	4,75,99,870	6,97,78,483	1,69,945
1887-88	2,35,74,205	5,20,06,770	7,61,80,975	1,80,274
1888-89	2,43,93,295	5,29,89,932	7,73,83,227	1,83,494
Percentage of increase as compared with 1887-88	3'55	1'82	2'37	8'96

NOTE.—The average value of insurance effected on each article was Rs 330½ in the case of letters, and Rs 356 in the case of parcels.

45,770 letters and parcels of an aggregate value of Rs 2,33,63,292 were insured;

but the number of transactions was largest in Madras where 50,170 letters and parcels of the aggregate value of Rs 1,68,94,911 were insured. In Bombay the greater part of the insurance work of the year was in connection with parcels, of which 37,461 were insured as compared with 8,309 letters, while in Madras the number of letters, 23,821, was nearly as large as the number of parcels, 26,349. Bengal stands second on the list with 18,139 letters and 20,938 parcels, and 41 per cent. of these letters and 71 per cent. of the parcels were insured at the post offices of Calcutta. In Burma the value of insured parcels fell off during the year by nearly 13 lakhs, which was due to the action of the Local Government in putting a stop to the improper transmission of rubies through the post with a view to evade duty.

38. There were 29 claims for compensation made during the year as compared with 28 in 1887-88 and 43 in 1886-87; and in 23 cases the liability of the department was admitted. In 15 of these 23 cases the loss occurred through fraud or neglect on the part of servants of the Post Office; in one case an insured parcel of small value was lost with other mails owing to the foundering of a mail boat between Barisal and Bhola in Bengal; and the remaining

Claims for compensation.

Loss under the insurance system.	1887-88.	1888-89.
	R a. p.	R a. p.
Loss by accident or by departmental neglect or fraud	14,002 10 0	11,974 7 0
Losses by highway robbery in British territory	...	4,244 4 0
Losses by highway robbery in Native States	11,221 0 0	...
Value of property recovered	25,223 10 4,938 7 8	16,218 11 0 5,422 4 0
Claims not preferred or not entertained	20,285 2 4	10,796 7 0
TOTAL	20,285 2 4	10,796 7 0

seven cases were due to mail robberies in British territory which will be dealt with further on. A summary of the year's results in comparison with those of the previous year is given in the margin, from which it will be seen that the amount actually paid as compensation was Rs 10,796-7 as compared with Rs 20,285-2-4, the amount similarly

paid in 1887-88. The insurance fees realized during the year amounted to Rs 1,99,928, or nearly two lakhs, and the compensation, therefore, came to 5'40 per cent. of this sum. In six cases the liability of the Post Office was denied. In two of these it was found that the articles said to have been abstracted were never really enclosed, and in two others property had been removed by dishonest agents before the parcels were posted. The other two cases were deliberate attempts to defraud the department, one of which was a very serious one. A tahsildar in the Madras Presidency posted a parcel declared to contain diamonds and rubies of the value of Rs 65,000. The parcel was refused by the person to whom it was addressed, who was a brother of the sender, on the ground that he had not been advised of the despatch to his address of such a valuable article. It was therefore returned to the sender who declined to take delivery, because he alleged that one of the seals had been defaced. The parcel was then opened in his presence at the post office at which it was originally posted, and was found to contain only copper coins. The sender claimed the value for which he had originally insured the parcel, but the results of a very careful enquiry showed that the case had been a deliberate attempt to defraud the Post Office, and the tahsildar was subsequently dismissed by the Madras Government. He has since then instituted a suit to recover the declared value of the parcel which will be defended.

Value-payable business.

39. The development of the value-payable business since the introduction of the system in 1878-79 is shown in the marginal table, and it will be seen that the characteristic progress of this branch of Post Office work has been well maintained during the year under report. The number of articles of all classes sent through the post as value-payable rose to nearly ten lakhs, an increase of nearly 29 per cent. over the results of last year, while the commission amounted to more than two lakhs showing an increase of 35½ per cent. over the realizations of the preceding year. Nearly half the business of the year was transacted in the Bengal Circle, which, so far as the value-payable system is concerned, practically means Calcutta. Out of the 999,731 articles sent as value-payable, 481,742 originated in the Bengal Circle, and out of this total, 466,909 were posted in the Calcutta General Post Office and its sub-offices. The total amount declared for realization on the entire number of articles posted under this system was 92½ lakhs, and a sum of 45½ lakhs was paid to the tradesmen of Calcutta.			
Value-payable system.	Number of articles sent under the value-payable system.	Value declared for realization.	Commission.
Year.		₹	₹
1877-78 (from the commencement of the system in December 1877)—4 months.	413	6,721	195
1878-79	7,408	1,32,109	3,942
1879-80	25,589	3,49,857	11,498
1880-81	49,399	5,70,574	13,413
1881-82	99,410	10,80,543	19,838
1882-83	174,301	16,80,098	32,508
1883-84	287,377	28,08,873	53,450
1884-85	338,939	34,35,045	65,571
1885-86	430,115	45,32,803	85,530
1886-87	596,296	58,78,010	1,17,247
1887-88	775,938	76,02,734	1,50,708
1888-89	999,731	92,67,984	2,04,015
Increase per cent. in 1888-89	28.84	21.90	35.37

Details regarding value-payable business.

40. In the statement in the margin details are given regarding the different classes of value-payable business. The increase in the total number of articles sent under the value-payable system was chiefly due to the increase in the number of unregistered packets which rose from 311,120 in 1887-88 to 464,796 during the year under report—an increase of 49 per cent. There was also a material increase in the number of value-payable parcels. The number, however, of registered letters and registered packets is gradually decreasing. There has been no great variation in the average value of each class of article, though with a decrease in numbers there is an increase in the value of the letters and registered packets; but the average value calculated on the whole business of the year in all classes is only ₹9-4-4. It was mentioned last year that an abuse of the value-payable system had grown up in connection with unregistered book-packets which were posted in large numbers to persons who had not ordered them. This abuse not only caused annoyance and loss to the public, but tended to discredit the whole system, and special measures were taken during the year under report to put a stop to it. It was decided, with the approval of Government, that the money order commission on unregistered packets should be paid in advance by the sender, and should not be refunded if the packet was refused, and also that all value-payable articles should be accompanied by a certificate that they were sent in execution of a <i>bond fide</i> order.						
	Number.	Value.	Commission.	Average value of each article.	Average commission on each article.	
		₹	₹	₹ s. p.	Annas.	
Value-payable parcels and Railway receipts	426,705	50,02,533	96,256	11 11 7	4	
Value-payable registered letters and registered packets	108,230	24,21,246	38,915	22 5 11	6	
Value-payable unregistered packets	464,796	18,44,205	68,844	3 15 6	2	
TOTAL	999,731	92,67,984	2,04,015	9 4 4	3	

This latter safeguard was introduced at the suggestion of the Committee of the Trades Association, Calcutta, who were specially consulted on account of the great importance of the value-payable system to Calcutta, and special thanks are due to that body for their assistance in dealing with a question that was not without difficulties. The new procedure came into force on the close of the year under report, and its results will have to be dealt with hereafter.

Section VIII.—Miscellaneous.

41. The usual statements to show the position of what are known as the old and new security funds of the Post Office are given below. The new fund was created in 1883, and has now a balance of ₹2,75,617. The annual subscriptions from Post Office servants have been credited to this fund since its formation, but such charges as have to be met by the Security Fund are decreed entirely against the Old Fund: the balance at credit of that fund was ₹2,16,913 in 1883 and has now been reduced to ₹81,045:—

Old Fund.

RECEIPTS.	CHARGES.
₹	₹
Balance of 1887-88	1,00,073
	Sums decreed against the fund 16,541
	Payments on account of returnable refunds to subscribers 1,333
	Rewards to persons who gave information leading to important results in Post Office robbery cases 132
	Cost of establishment 1,022
	TOTAL 19,028
	BALANCE at credit 81,045
	1,00,073

New Fund.

RECEIPTS.	AMOUNT OF SUBSCRIPTION.			CHARGES.	Amount.
	First half-year.	Second half-year.	TOTAL.		
	₹	₹	₹		₹
Balance of 1887-88	...	...	2,06,860	Refund on account of excess realization	227
Interest on above at 4 per cent. from April 1888 to March 1889	...	...	8,274	Advance for stock notes	125
Imperial	18,614	18,640			
District	2,196	2,272			
TOTAL	20,810	20,912	41,722	TOTAL	352
ADVANCE for stock notes	...	...	19,113	Closing balance	2,75,617
			2,75,969		2,75,969

Complaints
by the
public.

42. The number of complaints made by the public to the heads of the various postal circles during the year was 6,961, as compared with 8,095 last year. The decrease must be attributed, in some measure, to the exclusion from the returns of nominal complaints which prove to be merely enquiries, though this change in classification was also in force last year; but it should also be mentioned that a marked falling-off in complaints in Burma was due to the fact that there was much less cause for complaint owing to the improved administration of the Post Office in that circle. Apart from the complaints referred to in this paragraph, there are, of course, numerous petty complaints as regards delay in delivery, the missending of letters, and so on, made direct to postmasters and Post Office superintendents, but it may be taken as certain that the complaints which reach the heads of postal circles include the serious complaints of the year of all kinds. That the complaints on the whole should be so few is remarkable, when it is remembered how largely the use of the Post Office enters into the daily life of most classes of the community, and what a mass of small business transactions in the aggregate a year's report comprises. But it cannot be repeated too often that the Post Office derives the greatest assistance from complaints if only facts can be given, and during the year under report, as in former years, cases of systematic fraud on the part of servants of the Department, of neglect of duty and even of defective procedure have been brought to light by complaints. The Department is necessarily one of routine, and enquiries are apt at times to lose themselves, but the importance of making them an effectual means of fixing responsibility, so far as this can be done, is being constantly insisted on. While, however, there is a full recognition on the part of the Post Office of the advantages to be derived from well-founded complaints, it has also to be said that reckless and ill-founded complaints show no tendency to diminish. The following extract from the report of the Post Master General, Madras, brings together a number of characteristic instances of the difficulties to be faced in making enquiries which occurred in that circle during the year:—

"No. 5 in the appendix was a case in which a student of the Madras Christian College, named Rama Row, succeeded in obtaining fraudulent possession of a registered letter containing two Government Currency notes of the value of ₹100 each, which was addressed to one Bheema Row, another student of that college. Bheema Row had informed Rama Row and other fellow students that he was expecting this remittance, and it so happened that when the registered letter arrived many of the students of the college had dispersed owing to a disturbance that had taken place. Rama Row, however, was still in his place, and he told the postman who came to deliver the letter at the college that Bheema Row was living at a certain house within the delivery of another post office in the town. This was really his (Rama Row's) own address, and when the registered letter was brought there for delivery, he personated Bheema Row and obtained possession of it. He was traced to a remote station in North Mysore where he was identified by the postman who had delivered the letter to him. He was arrested and brought to Madras, tried at the High Court Sessions, found guilty, and sentenced to eighteen months' rigorous imprisonment.

"Case No. 13 in the list was a reckless charge brought by a newspaper against the Hyderabad post office in June 1888. It was stated that certain original documents of great importance in connection with the "Deccan Mining" case had been sent in a registered letter to the address of H. H. the Nizam's Minister; and it was asserted that the letter itself had been delivered, but that the enclosures had been abstracted therefrom by "some scoundrel" in the Hyderabad post office. On inquiry it was found that the letter had been duly delivered in good condition in the Minister's office, and that the acknowledgment had been returned and delivered to the sender. The entire letter had disappeared after delivery. This case illustrates the inclination that is so often observed to throw the responsibility for all losses on the Post Office.

"No. 36 was an absurd case, in which it was alleged that Government currency notes to the value of ₹9,920 had been abstracted from an ordinary parcel posted at Proddatur in the Cuddapah District and delivered in Bombay. The sender was an agent of the firm to whom the parcel was addressed, and his object was to cheat his employers; but it is not likely that they have accepted his ridiculous story, as the parcel was delivered in perfect condition.

"In case No. 55 it was alleged that two currency notes had been abstracted from a registered letter posted at Mangalore for delivery at Bhavani in the Coimbatore District. The letter was delivered in perfect condition, but on being opened was found to contain only a piece of blotting paper, and as this bore the impression of the date stamp of the office of posting, it was clear that it was in the cover when the letter was presented for registration. The conclusion therefore arrived at, in which the sender himself concurred, was that the original letter containing the currency notes had been stolen by the servant to whom it was given to be posted, he having substituted a new letter entirely—the one which actually passed through the post office."

43. The statement below shows the number of complaints received during the year regarding ordinary and insured parcels, registered and insured letters and value-payable articles of all kinds, or in other words the classes of mails which are carried by the Post Office under special safe-guards. There were 213 complaints as compared with 264 in 1887-88 regarding registered letters and ordinary parcels, in about half of which enquiry showed that no blame attached to the Post Office. The number of cases regarding insured articles was not large, and it has already been shown that some of them were deliberate attempts at fraud, and it may be fairly claimed that the complaints regarding value-payable articles are exceedingly few, regard being had to the enormous mass of transactions under that head:—

	1888-89.			TOTAL.	
	Registered letters and ordinary parcels.	Insured letters and insured parcels.	Value-payable parcel and value-payable registered articles.	1888-89.	1887-88.
I.—Cases in which enquiry showed either that no loss occurred, or that the loss had not occurred through the fault of postal officials.	105	13	17	135	167
II.—Cases in which the postal establishment was proved to be in fault, or in which there was strong ground for believing it to be so.	66	17	9	92	112
III.—Cases in which no definite conclusion was arrived at.	42	1	2	45	58
TOTAL	213	31	28	272	337

44. The offences punishable by law which were committed by servants of the Post Office during the year are shown, according to postal circles, in Appendix VIII, and a summary of the results is given in the margin.

	1887-88.	1888-89.
Number of legal convictions.	150	166
Number of cases punished departmentally.	92	67
TOTAL	242	233

The total number of offences was 233 as compared with 242 in 1887-88, and the largest number which occurred in any one circle was 34 in the North-Western Provinces. Nearly a third

of the entire number, or 75 in all, related to the money order business of the Department. The money which passed through the Post Office during the year on account of this business was 13 crores of rupees, as stated in paragraph 22 of this report, and the total loss after deducting recoveries amounted to Rs. 7,379-13-8. Of this sum, Rs. 5,925-14-1 were charged against the Post Office Security Fund, and Rs. 1,453-15-7 were still unadjusted at the end of the year. In 36 of these cases, postmen and village postmen misappropriated money, which had been entrusted to them for the payment of money orders amounting in all to Rs. 3,758-2-0. In this respect the delivery staff of the North-Western Provinces and Bengal shows worst, while in the Punjab, as last year, there was only one case of misappropriation by a postman. In 19 cases money was taken by branch postmasters, who were not regular servants of the Department, and in the remaining 20 cases clerks and postmasters of small offices were in fault. There were 13 instances of fraud in connection with the Savings Banks business involving a total loss of Rs. 4,908-5-8, of which Rs. 1,344-8-0 was recovered and Rs. 2,414 decreed against the guarantee fund, while a sum of Rs. 1,149-13-8 was pending adjustment at the end of the year. Of the Savings Banks misappropriations, seven were committed by branch postmasters, two of whom were not regular servants of the Department, and seven occurred at sub-offices and head offices. In the first seven cases the amounts embezzled were small, but there were two serious cases in Burma, two in Madras, one in Bengal, and one in the North-Western Provinces. At Meppady in Madras and at Magwe in Burma the postmasters committed suicide when their dishonesty was discovered, and in one other case an official died before a prosecution was entered upon. Apart from the cases in connection with money orders and Savings Banks, the offences generally were of a petty character.

Highway
robberies of
the mail.

45. There were 40 highway robberies of the mail during the year as compared with 23 in 1887-88, and the marginal abstract shows that every postal circle, without exception, furnished its quota. Of the total number, only 12 occurred in Native States or foreign territory, and the great increase was entirely in British territory. In Burma, only 5 robberies took place as compared with 10 last year, but Madras, Central India, and Oudh, in none of which was there a single mail robbery during 1887-88, account for 15 cases, and in the North-Western Provinces the number has risen from 1 to 6. No general explanation of this epidemic of mail robberies can be given. In Madras, mail-carriers were implicated in three instances, and there the knowledge that there was either money or articles of value in the mails no doubt led to the commission of the robbery, but in many cases there was nothing to tempt robbers in the mails and all the mail bags were not even opened in several of the robberies. In 14 cases the entire mails, in 15 the greater part of the mails, and in two others a small portion of the mails were recovered. It was only found possible to institute prosecutions in 17 cases and in 9 of these convictions were obtained. The

	1887-88.			1888-89.		
	British Territory.	Foreign Territory.	Total.	British Territory.	Foreign Territory.	Total.
Bengal	1	...	1	1	...	1
Madras	...	...	...	6	...	6
Bombay	...	...	...	3	3	6
N.-W. Provinces	1	...	1	6	...	6
Punjab	...	1	1	2	...	2
Oudh	...	...	...	3	...	3
Central Provinces	1	...	1	...	1	1
Central India	...	...	...	...	6	6
Burma	10	...	10	5	...	5
Rajputana	...	3	3	1	2	3
Sind	1	...	1	1	...	1
TOTAL	15	8	23	28	12	40

last year, but Madras, Central India, and Oudh, in none of which was there a single mail robbery during 1887-88, account for 15 cases, and in the North-Western Provinces the number has risen from 1 to 6. No general explanation of this epidemic of mail robberies can be given. In Madras, mail-carriers were implicated in three instances, and there the knowledge that there was either money or articles of value in the mails no doubt led to the commission of the robbery, but in many cases there was nothing to tempt robbers in the mails and all the mail bags were not even opened in several of the robberies. In 14 cases the entire mails, in 15 the greater part of the mails, and in two others a small portion of the mails were recovered. It was only found possible to institute prosecutions in 17 cases and in 9 of these convictions were obtained. The

statement below shows the district or Native State in which each of the mail robberies occurred:—

	BRITISH TERRITORY.			FOREIGN TERRITORY.		
	Name of District.	Number of robberies.	Number of attempts.	Name of Native State.	Number of robberies.	Number of attempts.
BENGAL	Bankura	1	...	...	...	...
		1	...		...	...
MADRAS	Malabar	1	...	...	...	...
	Kurnool	2	...	...	...	...
	Madura	1	...	...	...	...
	Cuddapah	1	...	...	...	...
	Nellore	1	...	...	...	...
		6	...		...	...
BOMBAY	Kanara	1	...	Gondal	1	...
	Ahmednagar	2	...	Savanur	1	...
			...	Baroda	1	...
		3	...		3	...
NORTH-WESTERN PROVINCES	Aligarh	1	...	...	...	...
	Etah	1	...	...	...	...
	Agra	1	...	...	...	...
	Lalitpur	1	...	...	...	...
	Mainpuri	1	...	...	...	...
	Budaon	1	...	...	...	...
		6	...		...	...
PUNJAB	Gurgaon	1	...	...	...	...
	Rohitak	1	...	...	...	...
		2	...		...	...
ODUH.	Sultanpur	1	...	...	...	...
	Unao	1	...	...	...	...
	Partabgarh	1	...	...	...	...
		3	...		...	...
CENTRAL PROVINCES	...	...	...	Hyderabad	1	...
	...	...	...		...	...
CENTRAL INDIA	...	...	...	Nagar and Gwalior	1	...
	...	...	...	Bhorasa	1	...
	...	...	...	Gwalior	2	...
	...	...	...	Rajgarh	1	...
	...	...	...	Rewa	1	...
		...	...		6	...
BURMA	Yemethin	...	1	...	...	...
	Mandalay	1	...	...	...	...
	Shan States	2	...	...	...	...
	Pokokku	1	...	...	...	...
	Thayetmyo	1	...	...	...	...
		5	1		...	...
RAJPUTANA	Ajmere	1	...	Meywar	1	...
			...	Jeypore	1	...
			...		2	...
SIND	Karachi	1	...	...	...	...
			...		...	...
			...		...	...
			...		...	...
		28	1		12	...

46. There was no serious loss of mails such as occurred in the previous year when a mail tonga was fired upon on the highway between Wadhwan and Rajkot in Kathiawar, and insured parcels of the value of Rs. 1,221 carried away. There were, however, a number of cases in which the mail robberies had been deliberately planned beforehand, and in eight instances various sums of money ranging from Rs. 100 to Rs. 515 were lost, though the greater part of this was recovered in three of the cases. The mail cart was stopped on the road be

tween Agar and Ujjain in Central India in November 1888 by a gang of robbers who had fastened a rope across the road, but fortunately there was nothing of any value in the mails. A similar case in almost every respect occurred in February 1889 on the road between Rewah and Sutna, and on this occasion also there was nothing of value in the mails, but the passengers in the mail tonga were robbed of Rs 900. In the case which is shown in the statement at the end of the preceding paragraph as having occurred in the Baroda Native State, the mail runner was found dead in a hollow by the side of the road with a blood-stained spike, with which he had been murdered, beside him. His mail bag was missing and was never recovered, and no trace was found of the murderers. In the Bhorasa case in Gwalior Territory a mail runner and the armed foot man who accompanied him were both wounded, and the latter died from the effects of his wounds. In another case which occurred on the borders of the Gwalior State the runner and guard were also wounded, but neither of them fatally. On the other hand, some of the mail robberies during the year seem to have been quite unpremeditated. On two occasions runners carrying mails for and from Fort Stedman in the Shan States, Burma, met dacoits who opened the mail wallet, but carried nothing away, and the same thing happened in the case in the Kanara District of the Bombay Presidency. Among other cases it may be mentioned that the mail cart was stopped and robbed on the road between the Karachi Cantonment and the head post office, and that a trolley carrying mails was stopped at Gyobinthu in Burma by dacoits who, however, were put to flight by the appearance of a train before they had time to break open the mail bags. In the face of armed dacoits it cannot be expected that mail-carriers should show fight, but, on the whole, they behaved exceedingly well in defending their mails. As already stated, one was killed under circumstances that are not fully known, and 26 were wounded or maltreated.

Casualties
of the year.

47. Apart from the robberies of the mail, the year was remarkable for several acts of violence, and for a number of accidents by fire and water. On the 1st April 1888 the Branch Postmaster of Ghoraghat in the Dinajpur District, Bengal, was murdered by robbers who had broken into his office. The cash balance, however, was kept at the police outpost in the village, and the robbers only succeeded in carrying away a small box containing postage stamps and cash of the value of Rs 18, which they afterwards dropped unopened on being accidentally disturbed. Unfortunately, no trace of the murderers has been found. On the night of the 27th February 1889 the Postmaster of Minhla, in the Thayetmyo District, Burma, was murdered and a sum of Rs 427-1-2 was stolen from his office. He was discovered with his throat cut on the following morning, and although there were strong suspicions against some of his servants, the police were unable to bring home the offence to any one. On the 8th July 1888 a boat of the Irrawaddy Flotilla Company was capsized at Yenungyaung in the Magwe District while in the act of landing mails. The sorter in charge of the mails escaped, but three passengers were drowned, and two mail bags lost. On the 22nd August 1888 a mail boat carrying the mails from Barisal to Bhola in the Backerganj District, Bengal, went down on the Ilsa River. Seven persons lost their lives and none of the mails were saved. On the 11th June 1888 six mail-carriers were swept away by a flood while crossing a stream between Pyingang and Kyatsakan in Burma. Two were drowned at the time, and two others died from the injuries which they received. Out of 28 mail bags only five were recovered, and one of these was picked up a month after the occurrence on the banks of the river about a hundred miles below the scene of the accident. On the 10th August 1888 a packer of the General Post Office, Calcutta, who had taken the parcel mails for Cuttack on board a steamer in the Hooghly, lost his life by the capsizing of the boat in which he was returning. On the

11th December 1888 the Irrawaddy Flotilla Company's express steamer "Yoma" caught fire while carrying the English mails from Mandalay to Prome, and was burnt to the water's edge, though the passengers and the greater part of the mails were saved. On the 8th April 1888 the village of Myohoung in the Akyab District was attacked and burnt by dacoits, and the Post Office records, cash and stamps which were kept at the police station were destroyed. On the same day the town of Kyaukse in the district of that name accidentally caught fire, and the post office with all other Government buildings was consumed. On the 2nd May 1888 the town of Myinmu in the Sagaing district was also attacked by dacoits who burnt down the post office. In addition to these no fewer than seven post offices in different parts of India were burnt down during the year, and one was blown down in a storm in the Pubna District. It may be added that two postmasters in Madras, one postmaster in Burma, and one postman in Bengal committed suicide on being detected in misappropriations of Government money.

48. The establishment of the Post Office of all grades is shown according to postal circles in

Postal Officials.	1887-88.	1888-89.
Superintendents and Inspectors of Post Offices	380	399
Postmasters, Deputy and Sub-Postmasters, including Branch Postmasters	4,915	4,858
Extraneous Agencies, such as Schoolmasters, &c.	2,376	2,739
Clerks	5,603	5,879
Postmen and other servants	9,851	11,218
Road Establishment	12,171	12,203
Village Postmen	4,725	3,297
Signallers, Clerks and other servants employed in Combined Offices	670	741
TOTAL	40,691	41,334

Staff.
Appendix IX, and an abstract of this appendix, with the omission of heads of circles, is given in the margin. The total numerical strength of the Post Office has increased by 643 during the year, and

now stands at 41,334. The main changes of the year occurred under the head of postmen and village postmen, and have been already explained, in paragraph 6 of this report, as due to a new classification.

49. The charges incurred during the year on account of printing work done for the Post Office by private presses amounted to Rs 72,954, as compared with Rs 79,703 in 1887-88, and Rs 53,797 in the preceding year. There was an increase of some Rs 3,000 in the charges incurred in Bengal, but the Railway Mail Service is the only circle which has any large dealings with private presses, and the reduction in the total charges of the year is due to the decrease in Railway Mail Service expenditure on printing. Last year, as explained in the report, there were special reasons for an unusual expenditure by that circle.

Cost of printing done by private presses.

Section IX.—Non-Postal Branches of the Post Office.

50. During the year under review, 77 new Telegraph offices were opened under the management of postmasters, and 11 offices which had previously been combined Post and Telegraph offices were closed. There was, therefore, an increase of 66 in the total number of combined offices, of which only 14 were at places where there had previously been separate Telegraph offices, so that the actual gain to the public was 52 new offices. The greatest progress in this respect was made in the Madras circle, where 20 new offices were opened, while 12 were opened in the North-West Provinces, 9 in Bombay and 7 in Bengal. In Burma 17 new offices are shown as newly opened during the year, but 15 of these were transfers of an office from one place to another. The total number of Government telegraph offices of all descriptions at the end of the year was 797, and out of this total 552 were combined offices. During the year, 137 servants of the Post Office qualified as telegraph signallers, and 85 were still

Telegraph work of the Post Office.

under training at the end of the year. In connection with the combination of Post and Telegraph offices, it may be mentioned that at five offices in Burma, at Goona in Central India, at Silghat in Assam, and at Guadar in the Persian Gulf, the Post Office work is done by a Telegraph Master.

Telegraph
traffic at
Combined
Offices.

51. The statement given below shows the traffic statistics of the year according to postal circles. The total number of messages shows an increase of nearly 18 per cent., and the total revenue an increase of 9 per cent. over the figures of the previous year, while the total realizations exceeded the expenditure by Rs. 5,30,435. By far the largest amount of traffic was obtained in the Madras circle, which has a marked superiority in the number of combined offices. The Bengal circle stands second as regards the number of offices, but the revenue realized was less than in the Punjab, the North-West Provinces, and Bombay.

NAMES OF CIRCLES.	Number of combined offices.	Total cost of Post- al Establish- ment debitable to the Telegraph Department for working combined offices during the year.		NUMBER OF MESSAGES			Revenue realised during the year on & at messages (Inland and Foreign).		REMARKS.
		R	a. p.	Sent (In- land and Foreign).	Received.	Transit.	R	a. p.	
1. Madras . . .	102	32,939	8 3	157,655	155,645	25,841	1,61,278	8 0	NOTE.—At the close of the year there were 193 combined offices authorised to accept foreign messages as compared with 168 offices at the end of 1887-88.
2. Bengal . . .	80	17,102	3 0	66,308	62,966	24,945	73,197	9 0	
3. North-Western Provinces . . .	76	26,204	14 4	80,503	96,487	35,137	82,552	0 6	
4. Punjab . . .	72	23,762	0 2	89,908	93,208	22,141	93,080	8 0	
5. Bombay . . .	55	24,669	9 10	70,668	84,754	9,608	76,505	10 3	
6. Burma . . .	36	18,500	6 3	37,545	36,847	3,822	52,722	8 9	
7. Behar . . .	35	11,400	8 7	27,041	35,177	30,572	31,208	6 6	
8. Assam . . .	34	11,837	0 0	26,038	28,107	5,634	27,083	5 9	
9. Central Provinces . . .	25	10,378	12 2	39,280	42,892	1,738	43,106	1 3	
10. Central India . . .	13	5,832	0 0	19,586	24,315	14,595	22,229	8 9	
11. Sind and Baluchistan . . .	9	6,786	1 0	33,838	14,165	330	34,174	15 9	
12. Oudh . . .	6	1,318	9 6	3,868	5,180	...	4,182	14 0	
13. Eastern Bengal . . .	5	1,006	6 5	7,054	5,122	...	7,950	11 6	
14. Rajputana . . .	4	1,674	0 0	15,661	15,580	...	14,274	0 6	
Total for 1888-89 . . .	552	1,94,071	15 6	674,953	700,445	174,363	7,24,506	12 6	
TOTAL FOR 1887-88 . . .	480	1,76,294	12 0	572,512	596,022	200,273	6,93,708	4 3	
Increase (+) or Decrease (—) . . .	+66	+17,777	3 6	+1,02,441	+1,03,823	—25,910	+60,798	8 3	
Percentage of Increase (+) or Decrease (—) . . .	+13.58	+10.08		+17.89	+17.40	—12.93	+9.16		

Telegraph
Receiving
Offices.

52. In addition to the work done by combined Post and Telegraph offices, the Post Office also renders assistance to the Telegraph Department by booking at all other post offices (except some branch offices) any telegrams that may be tendered by the public and sending them by post to the nearest Telegraph office for onward transmission by wire. During the year under report the number of receiving offices at which telegrams were booked was nearly the same as in the previous year, being 1,659 compared with 1,670, but the number of messages rose from 32,819 in 1887-88 to 36,540, and the revenue derived from this source for the Telegraph Department increased from Rs. 30,638-2 to Rs. 31,535-2.

Post Office
carrying
agency and
passenger
service.

53. The only other Non-postal branch of Post Office work is the Government carrying agency and passenger service between Umballa and Simla in connection with the conveyance of the mails on that line. There are also branch lines of the carrying agency to the hill stations of Kasauli, Dagshai, Solon, and Subathu. There was nothing special to call for any remark in the year's results, and the service between Umballa and Kalka will shortly have to be closed with the opening of the new railway from Delhi to the latter place.

Section X.—Financial Results.

54. The receipts and charges of the year according to the regular Accounts of the Post Office are given in detail in Appendix X under two main heads, Postal Service Proper and Non-Postal Branches, and a summary of the results is shown in the statement below. Under the head of Postal Service Proper the receipts of the year were 644,532 in excess of the receipts in 1887-88; there was an increase of Rs. 1,98,753 in the amount of commission and of postage realized in cash; there was an increase of Rs. 3,02,539 in the revenue derived from the sale of ordinary postage stamps, and of Rs. 87,691 in the revenue from Service Postage Stamps. On the other hand the total charges of the year were only Rs. 23,752 in excess of the charges in 1887-1888, and the net revenue was Rs. 6,44,532 in excess of the net revenue realized in that year. The Non-Postal Branches of the Post Office are now limited to the Bullock Train and Passenger Service between Umballa and Simla, and in the accounts the deficit on the latter service is shown as a charge for conveyance of mails under the head of Mail Cart Charges, while against the Passenger Service the charges are shown as equal to the receipts.

The amount of the subsidies paid by the Post Office for steamer services in Indian waters, including the service with the Persian Gulf and between Basra and Baghdad, is also shown as a charge under the head of Non-Postal Branches, but these subsidies are paid on political, military and general considerations as well as on postal grounds, though they are debited entirely to the Post Office. So far as the departmental accounts go, the results of the year are on the whole satisfactory. There was a net revenue of 17 lakhs as compared with a net revenue of 11 lakhs only in the preceding year.

	RECEIPTS.		CHARGES.	
	1887-88.	1888-89.	1887-88.	1888-89.
	R	R	R	R
1. Postal Service Proper . . .	1,17,77,315	1,24,21,847	1,00,32,764	1,00,56,516
2. Non-Postal Branches—				
(a) Bullock Train . . .	1,04,861	1,06,808	1,52,872	1,52,809
(b) Passenger Service . . .	1,99,900	2,14,959	1,99,900	2,14,959
(c) Mail Subsidies . . .	...	...	5,80,406	6,07,640
(d) Contributions from Native States . . .	11,220	11,215	...	...
TOTAL . . .	1,20,93,296	1,27,54,829	1,09,65,942	1,10,31,924

55. Appendix XI is a comparative abstract of the receipts and charges of the year, and in addition to the figures under the two heads of Postal Service Proper and Non-Postal Service, the details of which are given in Appendix X, includes under a third head the receipts and charges given in the margin, which form a credit or debit to the Post Office in the Finance and Revenue Accounts. The total receipts for the year under all three heads amounted

REVENUE, 1888-89.	R	CHARGES, 1888-89.	R
District post collections, including zemindary dak receipts in Bengal . . .	60,570	District post establishment, including zemindary daks in Bengal . . .	11,44,970
		Stores from England . . .	4,76,460
TOTAL . . .	60,570	Payments under postal arrangements with Lords of the Treasury . . .	3,75,000
		Exchange on charges in England . . .	3,96,170
		TOTAL . . .	23,92,600

Financial
position of
Post Office.

per and Non-Postal Service, the details of which are given in Appendix X, includes under a third head the receipts and charges given in the margin, which form a credit or debit to the Post Office in the Finance and Revenue Accounts. The total receipts for the year under all three heads amounted

to Rs. 1,28,15,399, and the total charges to Rs. 1,34,24,524. The deficit, therefore, as shown in the year's accounts, was Rs. 6,09,125 or six lakhs as compared with a deficit of 16 lakhs in 1887-88, and a deficit of 19½ lakhs in 1886-87. But the whole charges for District Post Establishments are debited to the Post Office under head III in Appendix XI, while the District Post income, with the exception of the zemindari post receipts in Bengal, is not credited as revenue, because it is derived from provincial rates, and is therefore shown under that head in the Finance and Revenue Accounts. As, however, the receipts necessarily cover the charges, the District post transactions may properly be excluded on both sides; and if this is done, the nominal deficit will be converted into a surplus of 4½ lakhs. This surplus will be increased to nearly 8 lakhs if credit be taken for an agency charge on the Savings Bank work transacted on behalf of Govern-

½ per cent. on a balance of Rs. 5,04,88,357

A charge of 8 annas on each of 2,61,157 active accounts

	R	a.
½ per cent. on a balance of Rs. 5,04,88,357	1,89,331	5
A charge of 8 annas on each of 2,61,157 active accounts	1,30,578	8
TOTAL	3,19,909	13

ment by the Post Office at the actual rates, as shown in the margin, allowed by Government to the Presidency Banks.

The results of the year, therefore, show that the Post Office is now working at a profit without any reference to the service which it performs for Government by carrying official correspondence at low rates. It should be added that in Upper Burma the privilege of sending Service correspondence free, which had been allowed in the two previous years, was discontinued for the year under report.

Indirect charges.

56. There are other indirect charges which are not shown in either the

	1887-88.	1888-89.
Cost of stationery supplied by the Superintendent of Stationery	R 2,28,935	R 1,76,714
Railway free service estimated	1,72,988	1,64,890
Value of services rendered to the Post Office by the Government Press	46,093	44,926
Rent of Government Buildings	3,26,938	3,42,310
Gratuities	10,664	3,477
Leave allowances paid in Great Britain	14,099	4,027
Pension (being the average of five years' capitalized at 10½ years' purchase)	2,31,078	2,47,476
Deduct—Share of Marine subsidies charged in the Finance Accounts, which should have been borne by Military, Political and other Departments	10,30,795	9,83,820
	2,05,856	2,30,779
	8,24,929	7,53,041

Departmental Accounts or in the Finance and Revenue Accounts, and which have always been excluded from a calculation of the net revenue of the year. These charges are shown in the margin as amounting to 7½ lakhs; and to ascertain the financial position of the Post Office, on the

whole, the surplus of 4½ lakhs, as shown in the preceding paragraph, must be deducted from this sum. The total results, therefore, of the year, when everything has been taken into account, and without any allowance being made on account of Savings Bank work and service correspondence, will be a deficit of 2½ lakhs.

Section XI.—Notice of Post Office Officials.

57. I have much pleasure in bringing to the notice of Government the special services during the year of Mr. Farrer, Postmaster General, Madras, and of Mr. Hynes, Deputy Postmaster General, Burma. Mr. Farrer has put new life into the whole postal administration of the Madras Presidency, and had exceptionally onerous work in connection with the arrangements for taking over the management of the Mysore posts, which were successfully carried out after the close of the year. Mr. Hynes has again done excellent service in bringing the posts in Burma into proper working order. Among the officers whose names have been mentioned by the Heads of Circles, the following deserve special mention: Mr. Van Someren who was in charge of the field post office with the Hazara Field Force, and whose work during the expedition is spoken of in the highest terms by the Postmaster General, Punjab; Mr. N. G. Wait, of the Railway Mail Service, who managed with complete success the special sorting arrangements for the same expedition; Mr. V. Kanakasabhai Pillai, Superintend-

Mention of special services.

ent of Post Offices, Madras, who carried out special enquiries regarding the introduction of the Revenue Money Order system into that Presidency; Mr. G. R. Peter, Superintendent of Post Offices, Madras, who was engaged in the investigation into the fraudulent claim for Rs. 65,000 on account of an insured parcel; and Mr. Heysham, the Postmaster of Rangoon.

SCHEDULE OF PRINCIPAL STEAM SERVICES.

By the British India Steam Navigation Company.

- (1) Weekly communication between Calcutta, Rangoon, and Moulmein.
 (2) Weekly communication between Calcutta and Rangoon via Chittagong, Akyab, Kyauk-Phyo, and Sandoway.
 (3) Weekly communication between Rangoon and Mergui via Tavoy.
 (4) Fortnightly communication between Madras and Rangoon, touching at certain intermediate ports on the north-east coast of Madras.
 (5) Weekly direct communication between Bombay and Karachi.
 (6) Weekly communication between Bombay and Karachi via the coast ports.
 (7) Weekly communication between Karachi and Busrah via the Persian Gulf ports.
 (8) Fortnightly communication between Madras and Bimlipatam via Masulipatam, Cocanada and Vizagapatam.
 (9) Weekly communication between Tuticorin and Colombo.
 (10) Weekly communication between Kyauk-Phyo, Ramree and Cheduba.

Under contract with the Post Office for ten years, from 1st May 1884, on an annual subsidy of Rs. 39,000.

Under supplementary contract with the Post Office, from 6th May 1880 to 30th April 1894, on an annual subsidy of Rs. 15,000.

Under contract for ten years, from November 1884, with the Local Administration, on a monthly subsidy of Rs. 1,500 for the first five years and Rs. 1,200 for the second period of five years, subject to other arrangements if intermediately made.

By the Asiatic Steam Navigation Company.

- (11) Four-weekly communication between Calcutta and Port Blair, with extensions to Rangoon.

Under the control of the Military Department, the consideration given being not in the form of subsidy, but of guaranteed rates for the transport of Government stores. Began to work for five years from 1st January 1888, and terminable thereafter by a notice of six months.

By the Irrawaddy Flotilla Company.

- (12) Weekly communication between Rangoon and Mandalay and intermediate ports, with a monthly extension between Bhamo and Mandalay.
 (13) Semi-weekly communication between Rangoon and Bassein, and Bassein and Henzada.

Under contract for five years from the 1st January 1886, the subsidy being Rs. 3,500 per month.

Under contract with the Local Administration for five years, from 1st July 1880, and to continue in force thereafter, unless determined by six months' notice. The monthly subsidy is Rs. 2,500 towards which the Post Office contributes Rs. 500 per mensem.

By the Euphrates and Tigris Steam Navigation Company.

- (14) Weekly communication on the river Tigris between Busrah and Bagdad.

Under contract for ten years, from the 1st May 1884, with Her Majesty's Secretary of State for India. Subsidy Rs. 6,000 per annum: steamers run in connection with line No. 7.

By Messrs. Apcar & Co., Calcutta, and Jardine, Matheson & Co., Hong-Kong.

- (15) Fortnightly communication between Calcutta and Straits and Hong-Kong, the dates of departure being regulated primarily with reference to the Calcutta opium sales.

No subsidy.

By the Peninsular and Oriental Steam Navigation Company.

- (16) Fortnightly communication between Calcutta and Colombo, touching occasionally at Madras.
 Fortnightly communication between Bombay and Colombo.

Non-contract lines maintained by the Company on its own account in connection with the China and Australian mail services. The Post Office pays by weight for the conveyance of mails sent by these non-contract steamers.

By other Agencies.

- (17) By the River Steam Navigation Company.—Daily communication between Dhubri and Dibrugarh on the Brahmaputra river.
 (18) By India General Steam Navigation Company.—Daily communication between Narainganj and Silchar.
 (19) By Shepherd and Company's Steamers.—Daily communication between Bombay and Goa.
 (20) By Bengal Central Flotilla Company.—Daily communication between Khulna and Barisal.

Under contract with the Local Administration from the 7th October 1883 to the 1st May 1893. Annual subsidy Rs. 1,00,000, towards which the Post Office contributes Rs. 30,000.

Under contract with the Local Administration, from 1st January 1887 to 31st December 1891. Annual subsidy Rs. 40,000 during the first two years, and Rs. 30,000 during the succeeding three years, towards which the Post Office contributes Rs. 10,000.

Under contract with the Local Government from 1st October 1886 to 31st May 1887. The monthly subsidy is Rs. 2,880, towards which the Post Office contributes Rs. 780, the Portuguese Government Rs. 200.

Under contract with the Post Office from 1st July 1884 to 30th June 1889. Monthly postal subsidy Rs. 350, of which the Imperial Post Office contributes Rs. 183, terminable by six months' notice.

NOTE.—A service by sea worked by native boats is maintained by the Government of Ceylon between Point Calimere on the Indian side and Kankasanturai on the Ceylon side.

Appendix No. I.
Statement showing the number of Post Offices and Letter Boxes opened, and Village Postmen entertained during the year 1888-89, and the total number that stood at the end of the official years 1887-88 and 1888-89.

NAMES OF POSTAL CIRCLES.	EXISTING ON THE 31ST MARCH 1888.			OPENED OR ENTERTAINED IN 1888-89.			TOTAL OF 1888-89.			CLOSED OR DISCONTINUED IN 1888-89.			BALANCE ON 31ST MARCH 1889.			INCREASE OR DECREASE.		
	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.
Bengal	1,154	3,524	1,108	71	165	29	1,225	3,701	1,137	54	116	681	1,171	3,585	456	Increase 17	Increase 61	Decrease 632
Madras	1,132	1,090	511	90	29	59	1,222	1,314	570	15	176	16	1,282	1,138	554	" 23	" 48	Increase 43
Bombay	1,227	1,903	749	90	29	31	1,317	1,977	780	67	18	154	1,259	1,959	626	" 13	" 56	Decrease 123
North-Western Provinces	792	509	81	29	90	26	821	568	107	16	83	7	895	485	100	" 13	" 24	Increase 19
Punjab	716	347	350	43	90	11	866	419	301	89	40	68	717	373	293	" 17	" 9	Decrease 57
Burma	123	94	23	19	6	7	166	113	29	26	10	5	140	103	24	" 16	" 3	Increase 1
Central Provinces	376	423	283	32	32	6	408	491	290	16	29	7	392	462	283	" 11	" 25	Nil
Oudh	294	133	250	15	15	14	268	158	264	1	...	...	297	158	162	" 3	" 8	Decrease 88
Rajputana	181	96	94	15	15	13	106	168	100	4	...	...	192	104	100	" 7	" 12	Increase 6
Assam	209	153	224	12	12	19	224	168	237	8	...	...	216	165	233	" 4	" 9	" 9
Behar	445	412	671	5	5	2	457	532	677	13	65	415	444	467	262	Increase 1	" 55	Decrease 409
Eastern Bengal	338	823	284	26	26	6	343	876	286	23	23	179	342	853	107	" 4	" 30	" 177
Central India	135	52	31	10	10	4	161	58	35	22	11	6	139	47	29	" 4	" 5	" 2
Sind	141	78	66	...	...	...	151	81	72	...	...	...	146	81	68	" 5	" 3	Increase 2
Railway Mail Service	...	67	...	...	27	...	...	94	...	...	7	...	...	87	...	" 20	" 20	" 2
TOTAL	7,263	9,704	4,725	607	950	220	7,870	10,654	4,945	337	587	1,648	7,533	10,067	3,297	Increase 270	Increase 363	Decrease 1,428

Appendix No. II.
Statement showing the distances over which Mails were conveyed by Railway, Mail Carts, Horses, Camels, Runners, Boats and Steamers, during the years 1887-88 and 1888-89.

NAMES OF POSTAL CIRCLES.	RAILWAY.				MAIL CARTS, HORSES, CAMELS, &c.				RUNNERS AND BOATS.				STEAMER SERVICES, VICES, SEA AND RIVER.				TOTAL.	
	Under Local Control.	Served by Railway Weight System.	Served by Mail Gaudes.	Served by Railway Mail Service Sections.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Bengal	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
Madras	...	144	145	723	89	174	637	956	4,399	4,484	190	138	(a) 3,649	(a) 3,410	9,205	9,040	9,205	9,040
Bombay	...	376	552	1,082	60	68	2,152	2,418	6,737	6,909	541	521	1,207	1,207	10,500	10,500	10,500	10,500
North-Western Provinces	...	...	46	1,778	220	267	1,788	1,908	8,501	8,473	541	521	(a) 3,233	(a) 3,233	14,253	14,348	14,253	14,348
Punjab	...	87	16	1,535	140	174	1,740	1,762	1,220	1,045	680	611	...	...	3,593	3,593	3,593	3,593
Burma	...	499	488	1,339	33	...	1,371	1,871	2,336	2,198	444	444	...	...	4,846	4,744	4,846	4,744
Central Provinces	...	...	...	...	...	...	...	...	785	958	568	568	...	...	5,021	5,074	5,021	5,074
Oudh	...	...	...	...	...	...	...	...	302	379	379	379	...	...	3,407	3,407	3,407	3,407
Rajputana	...	195	46	727	14	13	982	936	731	773	153	153	...	...	3,973	3,973	3,973	3,973
Assam	...	...	21	401	218	226	252	799	2,117	2,222	272	272	...	...	3,171	3,207	3,171	3,207
Behar	...	...	...	633	143	140	633	776	1,716	1,733	...	...	...	...	2,823	2,840	2,823	2,840
Eastern Bengal	...	...	...	...	...	...	...	...	1,136	1,053	...	...	...	...	2,004	2,004	2,004	2,004
Central India	...	...	...	...	...	...	...	...	1,361	1,523	...	...	...	...	1,853	1,853	1,853	1,853
Sind	...	...	...	...	...	...	...	...	1,933	1,792	...	...	...	...	2,382	2,382	2,382	2,382
TOTAL	525	1,582	1,022	10,914	1,217	1,217	11,378	14,043	36,471	36,539	3,976	3,976	12,483	12,438	66,960	66,960	66,960	66,960

(a) Sea Steamer Services exist between Calcutta, Rangoon, Bombay, and Karachi.

Appendix

Statement showing the estimated number of Letters, Post-cards, Newspapers, Packets and Parcels received in the Oudh, Rajputana, Assam, Behar, Eastern Bengal, Central

	BENGAL.		MADRAS.		BOMBAY.		N. W. PROVINCES.		PUNJAB.		BURMA.		CENTRAL PROVINCES.	
	Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Letters paid . . .	16,881,352	17,399,811	22,779,911	24,189,306	25,620,158	27,030,324	13,424,987	14,237,667	13,467,978	14,313,032	4,145,149	3,968,854	5,389,772	5,780,922
" unpaid . . .	4,290,966	4,496,930	2,418,639	2,550,307	3,488,488	3,682,876	3,864,568	3,773,318	2,250,460	2,259,324	3,397,994	2,673,417	1,524,579	1,384,549
" registered . . .	804,538	834,808	1,000,230	1,062,750	607,438	671,600	625,919	658,460	478,593	570,834	149,728	148,581	284,987	285,326
" insured . . .	26,045	23,282	25,107	26,019	10,715	10,376	16,660	19,110	8,551	11,758	1,095	1,356	5,892	3,911
" value-payable . . .	10,142	13,974	6,075	11,028	2,920	4,641	15,773	19,475	10,090	13,322	834	3,259	3,624	4,041
" service privileged . . .	777,421	798,333	7,926	8,734	1,721	1,330	1,380,534	1,410,204	1,154,756	1,242,799	824,027	477,576	545,701	461,803
Post-cards . . .	13,252,758	14,759,766	11,369,776	12,855,378	16,567,141	19,322,500	9,291,153	10,170,152	9,067,539	10,625,306	341,910	365,235	2,350,913	2,865,407
Reply post-cards . . .	386,379	396,911	349,070	379,626	230,810	248,721	467,747	393,340	377,671	392,401	38,507	28,991	123,214	132,277
Total . . .	36,432,605	38,773,815	37,956,794	41,083,148	46,529,391	50,962,368	29,067,371	30,683,796	26,815,638	29,428,776	8,899,274	7,667,269	10,228,682	10,919,226
Newspapers . . .	3,537,241	3,540,630	3,257,860	3,426,785	3,338,134	3,615,012	2,503,846	2,752,256	2,733,198	2,887,350	1,462,412	1,366,638	888,410	893,418
Book and Pattern Packets unregistered . . .	965,269	1,075,620	1,507,606	1,697,146	1,017,620	1,250,589	709,143	824,379	546,405	735,475	216,693	238,803	254,561	312,498
Book Packets { Registered . . .	21,952	29,409	16,712	20,035	13,844	21,040	10,794	12,280	12,045	18,276	10,663	4,823	3,702	4,250
Value-payable registered . . .	6,257	5,918	11,628	11,862	3,285	4,197	7,978	5,527	6,618	8,016	3,415	3,624	5,214	4,308
Value-payable unregistered . . .	119,929	166,257	62,519	95,891	35,874	76,859	58,530	91,954	41,532	70,836	13,635	16,164	20,049	27,010
Parcels paid . . .	104,807	116,226	81,708	90,650	132,234	153,769	85,905	99,306	126,055	128,819	47,098	46,694	21,744	26,723
" unpaid . . .	54,515	59,704	47,137	44,243	35,796	42,653	37,178	41,662	37,308	39,264	36,278	29,200	15,539	16,273
" insured . . .	17,885	16,738	32,615	32,276	30,762	30,816	15,069	14,953	13,557	13,948	5,253	2,963	10,741	12,228
" value-payable . . .	60,512	76,441	54,776	63,719	22,708	37,416	62,624	59,260	45,338	56,080	38,116	42,470	19,684	26,410
Total . . .	41,320,972	43,810,767	43,029,355	46,596,655	51,159,650	56,197,719	32,668,438	34,584,403	30,377,724	33,387,740	10,732,837	9,419,738	11,468,326	12,248,440
Money Orders, Inland . . .	1,308,997	1,525,929	672,151	736,964	554,008	618,174	740,207	802,308	432,865	463,863	284,064	288,285	246,588	279,248
Grand Total . . .	42,629,969	45,336,696	43,701,506	47,333,619	51,713,658	56,815,893	33,408,645	35,386,711	30,810,589	33,851,612	11,016,901	9,708,023	11,714,914	12,527,888
Deduct number of articles returned undelivered . . .	451,322	500,232	987,794	1,095,443	1,815,849	2,020,640	633,327	627,513	729,635	761,207	2,310,594	1,563,060	458,414	476,090
Net actually delivered . . .	42,178,647	44,836,464	42,713,712	46,238,176	49,897,809	54,795,253	32,775,318	34,759,198	30,080,954	33,090,405	8,706,307	8,144,963	11,256,500	12,046,198
Add number of articles sent to Dead Letter Offices . . .	730,853	686,177	272,938	262,448	575,141	644,567	390,826	402,630	271,690	290,882	84,083	216,924	92,370	98,253
Total . . .	42,909,500	45,522,641	42,986,650	46,500,624	50,472,950	55,439,820	33,175,144	35,161,828	30,352,644	33,381,287	8,790,390	8,361,887	11,348,870	12,144,451

No. III.

Post Offices under the Bengal, Madras, Bombay, North-Western Provinces, Punjab, Burma, Central Provinces, India and Sind Postal Circles during the years 1887-88 and 1888-89.

OUDH.		RAJPUTANA.		ASSAM.		BEHAR.		EASTERN BENGAL.		CENTRAL INDIA.		SIND.		TOTAL.	
Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.	
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
2,973,029	3,087,248	3,735,749	3,879,585	1,967,741	2,014,800	4,806,737	5,031,447	3,369,471	3,607,295	1,837,071	1,664,869	3,782,990	4,035,258	121,185,095	130,232,418
1,228,799	1,156,007	679,969	683,489	694,517	731,877	2,293,921	2,301,247	901,159	887,393	533,838	507,793	530,580	595,497	28,098,537	27,684,224
116,357	126,081	94,144	96,803	58,583	62,780	253,623	243,064	75,633	89,946	47,346	51,908	101,887	124,222	4,699,036	5,027,223
991	2,007	1,538	1,590	1,799	2,268	4,119	3,233	2,764	2,477	1,147	1,252	521	365	106,944	109,004
2,998	5,084	3,155	4,041	5,475	6,909	12,801	18,067	1,825	2,320	1,408	2,164	1,460	1,616	78,580	109,941
124,621	143,341	19,971	21,848	81,421	103,008	455,233	458,440	179,502	183,178	115,757	103,425	...	104	5,688,594	5,474,123
1,797,260	1,871,626	1,408,378	1,635,982	935,078	1,066,217	2,499,337	2,855,265	2,832,322	3,180,714	717,590	734,041	983,023	1,158,015	73,414,209	83,465,594
89,190	87,939	25,029	22,317	28,965	26,228	153,509	162,086	123,057	130,566	17,390	17,129	30,843	29,461	2,441,381	2,448,993
6,333,245	6,479,323	5,967,933	6,345,655	3,773,579	4,014,087	10,479,280	11,072,849	7,485,733	8,083,889	3,271,547	3,082,581	5,431,304	5,944,598	238,692,376	254,491,320
598,626	629,234	338,198	342,787	718,372	712,845	798,307	775,286	655,462	692,405	318,984	352,277	593,725	678,848	21,832,775	22,696,378
121,154	126,808	98,967	110,908	160,652	219,796	208,650	223,206	137,162	153,404	53,446	22,681	98,003	125,821	6,095,331	7,221,277
2,086	2,320	1,929	1,408	2,216	2,121	3,078	2,467	4,328	4,875	702	913	2,222	2,020	106,293	130,097
2,685	2,451	1,721	600	1,895	1,903	3,989	2,790	3,181	2,060	1,043	886	1,616	1,494	60,355	56,470
25,576	23,855	9,777	13,661	18,380	25,732	26,254	31,494	31,572	38,455	7,352	10,038	6,700	9,985	477,679	698,191
22,474	30,686	19,501	23,543	11,784	13,714	25,315	26,602	12,801	13,762	8,447	10,220	16,425	17,285	716,238	797,629
6,570	9,777	10,872	13,140	12,905	14,887	16,425	17,676	9,672	10,898	4,954	6,779	8,578	10,533	333,727	326,789
4,458	5,341	20,544	19,788	3,520	2,155	5,397	4,119	2,477	3,494	4,536	4,224	2,937	4,171	170,753	168,318
9,412	11,315	6,205	7,769	29,774	35,249	25,915	28,574	9,933	14,548	6,805	8,708	8,838	13,010	400,640	474,969
7,262,286	7,381,204	6,475,647	6,879,259	4,732,877	5,044,599	11,592,608	12,215,663	8,352,321	9,017,820	3,677,818	3,530,397	6,171,368	6,809,205	268,886,227	287,087,438
138,396	149,302	106,773	112,659	172,277	189,726	356,533	379,580	251,803	290,522	109,656	122,545	138,417	122,006	5,512,395	6,136,790
7,262,682	7,500,506	6,582,420	6,991,918	4,905,154	5,234,235	11,949,141	12,615,243	8,603,784	9,317,351	3,787,474	3,642,852	6,309,785	6,967,281	274,396,622	293,224,228
174,523	171,217	143,184	139,428	148,972	188,835	298,466	291,948	180,362	189,930	136,827	145,035	144,905	147,020	8,614,274	8,311,672
7,090,159	7,329,269	6,439,236	6,852,436	4,756,182	5,045,400	11,650,675	12,323,205	8,423,422	9,127,421	3,650,547	3,497,817	6,164,880	6,826,261	265,782,348	284,912,295
102,036	104,246	79,833	82,304	...	...	181,512	197,576	...	...	...	...	76,263	68,360	2,866,545	3,028,667
7,192,196	7,433,515	6,519,069	6,934,740	4,756,182	5,045,400	11,832,187	12,520,871	8,423,422	9,127,421	3,650,547	3,497,817	6,241,143	6,894,621	268,650,893	287,961,223

Appendix

Statement showing the number of Articles received at, and disposed of, by the Dead Letter Offices at Calcutta, 1887-88 and

	CALCUTTA.		MADRAS.		BOMBAY.		ALLAHABAD.		LAHORE.	
	Number.		Number.		Number.		Number.		Number.	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Received from Post Offices.										
Registered Articles	1,961	1,848	3,178	3,435	5,098	5,256	1,181	1,374	821	832
Parcels	234	200	133	142	613	570	107	141	74	84
Letters	648,337	616,229	241,443	226,974	488,069	539,239	360,884	358,603	225,206	235,820
Newspapers	51,871	43,446	20,671	24,142	62,047	62,631	31,275	32,086	33,293	39,721
Packets	27,850	24,445	7,513	7,755	19,314	36,871	6,379	10,396	12,296	15,085
TOTAL	730,853	686,177	272,938	262,448	575,141	644,567	399,826	402,630	271,630	290,882
Received from other Dead Letter Offices.										
Registered Articles	...	...	...	6	400	608	...	...	26	38
Parcels	...	...	...	...	104	108	...	...	...	...
Letters	104,702	103,625	44,075	85,755	69,045	68,582	174,756	178,446	68,535	71,108
Newspapers	25,213	30,669	4,104	5,468	27,569	22,901	12,269	21,189	17,222	17,632
Packets	5,099	6,175	907	1,349	28,265	35,488	1,446	2,812	969	1,875
TOTAL	135,014	140,469	49,086	92,578	125,383	127,687	188,471	202,447	86,752	90,647
Total No. of Articles received in the Dead Letter Office.	865,867	826,646	322,024	355,026	700,524	772,254	588,297	605,077	358,382	381,529
Deduct—Articles transferred to other Dead Letter Offices.										
Registered Articles	215	195	168	173	90	679	73	108	36	48
Parcels	46	33	10	16	11	7	28	38	6	2
Letters	230,685	218,161	42,300	39,237	122,532	134,346	106,436	109,621	62,552	62,966
Newspapers	12,468	8,908	13,859	14,320	56,157	38,205	19,362	20,554	7,294	13,865
Packets	15,836	14,162	2,507	5,045	33,504	52,303	3,885	5,338	9,004	9,611
TOTAL	259,250	241,450	58,844	58,781	212,294	225,630	129,784	135,159	78,892	87,886
Balance remaining to be disposed of	606,617	585,197	263,180	296,245	488,230	546,624	458,513	469,918	279,550	293,643
Articles sent out by Dead Letter Offices.										
By re-direction or re-transmission to their addresses.										
Registered Articles	217	165	26	36	285	264	41	63	95	72
Parcels	64	46	5	9	120	80	14	27	8	13
Letters	41,733	36,607	12,723	20,840	88,254	80,201	58,599	63,412	28,877	33,103
Newspapers	2,057	3,638	1,028	1,144	2,358	3,573	2,391	2,722	1,389	1,167
Packets	2,629	2,526	665	709	3,233	10,501	1,480	3,210	1,590	2,320
TOTAL	46,730	42,082	14,447	22,738	94,850	94,619	62,525	69,434	31,959	36,768
By return to their senders.										
Registered Articles	1,350	1,233	2,567	2,798	3,843	3,026	661	707	492	522
Parcels	87	90	33	42	237	307	31	39	34	45
Letters	319,573	297,896	163,179	170,748	199,983	230,222	269,657	270,747	144,037	148,793
Newspapers	62,559	61,321	9,888	13,072	30,443	43,674	20,457	28,084	41,622	40,371
Packets	14,484	13,126	2,501	2,722	10,781	9,382	1,619	3,341	2,671	4,048
TOTAL	398,053	373,656	178,168	199,222	245,287	287,511	292,425	302,918	188,856	194,679
Articles undisposable and deposited as dead.										
Registered Articles	149	255	417	434	1,280	995	406	436	224	228
Parcels	37	40	85	75	349	284	34	37	26	24
Letters	161,648	167,200	67,316	72,904	146,345	163,052	100,948	93,329	58,275	61,375
Newspapers	...	248	...	184	58	80	1,334	1,915	210	250
Packets	...	806	2,747	608	61	83	841	819	...	21
TOTAL	161,834	168,549	70,565	74,225	148,093	164,494	103,563	96,566	58,735	62,199
GRAND TOTAL	606,617	585,197	263,180	296,245	488,230	546,624	458,513	469,918	279,550	293,643
Articles issued by Dead Letter Offices for delivery to the addresses of senders and returned as undeliverable.										
Registered Articles	328	305	264	294	218	223	104	117	78	62
Parcels	2	...	3	12	1	1	...	...	1	1
Letters	39,794	39,953	27,405	30,008	28,092	41,635	26,188	24,315	16,160	17,055
Newspapers	246	218	76	53	142	3	76	117	61	54
Packets	234	180	103	110	18	2	11	44	39	67
TOTAL	40,604	40,656	72,851	30,477	29,371	41,864	26,379	24,893	16,339	17,839

No. IV.

Madras, Bombay, Allahabad, Lahore, Nagpur, Lucknow, Abu, Rangoon, Dinapore and Karachi, during the years 1888-89.

NAGPUR.		LUCKNOW.		ABU.		RANGOON.		DINAPORE.		KARACHI.		TOTAL.			
Number.		Number.		Number.		Number.		Number.		Number.		Number.		Proportion.	
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
865	790	352	504	134	98	298	443	959	900	611	599	15,458	16,019	...	...
13	22	29	18	25	14	168	113	4	13	15	15	1,415	1,341	...	...
83,597	84,297	92,883	93,223	73,587	76,206	77,530	197,783	170,654	188,127	68,553	60,805	2,531,343	2,676,856	...	...
7,797	7,327	6,960	8,449	5,346	4,989	3,936	10,846	6,916	5,228	5,873	4,795	236,015	243,570	...	...
98	117	1,812	1,992	741	997	2,151	7,739	2,919	3,308	1,211	2,236	82,314	110,881	...	...
92,370	92,553	102,036	104,246	79,833	82,304	81,083	216,924	181,512	197,576	76,263	68,360	2,866,545	3,048,667	75'83	75'39
30	40	18	14	4	...	9	20	113	118	16	23	616	867	...	...
2	1	...	2	3	...	...	...	7	6	1	...	117	117	...	...
30,102	29,726	98,971	95,469	47,219	44,819	4,879	10,741	127,457	138,415	12,580	12,781	782,321	839,461	...	...
576	516	3,002	4,305	361	287	71	280	1,322	735	176	146	91,885	104,129	...	...
75	72	455	424	135	149	2	125	940	1,916	297	286	38,590	50,671	...	...
30,785	30,355	102,446	100,214	47,722	45,255	4,961	11,166	129,839	141,191	13,070	13,236	913,529	995,245	24'17	24'61
123,155	122,508	204,482	204,460	127,555	127,557	89,014	228,090	311,351	398,767	89,333	81,596	3,780,074	4,043,912	100	100
8	8	26	32	3	8	103	38	38	70	8	...	763	1,367	...	...
2	5	14	2	2	1	70	19	...	1	3	6	192	130	...	...
18,245	34,223	41,086	40,701	31,961	29,359	32,561	109,169	55,511	58,351	38,782	32,711	782,651	868,859	...	...
5,705	5,660	4,861	5,585	5,018	4,642	2,817	8,461	5,393	4,307	4,384	3,533	137,318	129,430	...	...
61	91	1,151	1,256	503	544	1,733	6,429	2,301	2,808	803	1,454	71,288	99,631	...	...
24,021	37,087	47,138	47,576	37,487	34,554	37,284	124,116	63,243	65,537	43,980	37,712	992,217	1,090,397	26'25	27'19
99,134	82,921	157,344	156,884	90,068	93,005	51,760	103,974	248,108	273,230	45,353	43,884	2,787,857	2,944,515	73'75	72'02
68	78	9	3	3	9	3	19	128	175	26	45	931	929	...	...
4	7	4	3	5	3	14	21	1	2	3	3	242	214	...	...
10,724	9,648	15,287	17,334	24,105	24,386	7,209	22,462	19,519	17,830	8,376	7,718	315,406	333,601	...	...
1,124	940	719	802	304	353	106	942	878	527	856	511	13,810	16,319	...	...
56	44	400	459	168	262	25	584	440	519	342	597	11,028	21,731	...	...
11,976	10,717	16,419	18,601	24,585	24,083	7,357	24,028	20,966	19,053	9,603	8,874	341,417	372,794	12'25	12'66
665	568	125	317	87	53	160	276	727	557	443	434	11,120	11,301	...	...
2	4	2	7	13	3	27	18	1	6	3	2	470	563	...	...
58,464	56,584	103,123	99,139	53,962	57,404	40,894	69,040	143,287	175,812	21,856	21,117	1,518,015	1,606,492	...	...
1,544	1,243	4,382	6,367	385	281	1,084	1,054	1,997	1,071	694	568	175,055	198,006	...	...
56	54	594	534	158	307	395	526	834	1,843	325	316	34,418	37,099	...	...
60,731	58,453	108,226	106,364	54,605	58,048	42,560	70,914	146,846	179,289	23,321	22,437	1,739,078	1,853,551	62'3	62'95
154	176	210	166	45	28	41	130	179	216	150	135	3,255	3,199	...	...
7	7	9	8	8	7	57	55	9	10	7	4	628	551	...	...
22,366	13,568	32,358	31,578	10,778	9,906	1,745	7,853	78,794	74,549	12,119	12,040	697,592	707,385	...	...
...	...	...	...	...	...	...	...	669	...	59	115	1,717	3,944	...	...
...	...	122	167	47	33	...	325	314	54	38	155	4,170	3,091	...	...
26,427	12,751	32,699	31,919	10,878	9,974	1,843	9,032	80,296	74,888	12,429	12,573	707,362	718,170	25'37	24'39
99,134	82,921	157,344	156,884	90,068	93,005	51,760	103,974	248,108	273,230	45,353	43,884	2,787,857	2,944,515	100	100
97	105	9	16	7	1	7	57	167	131	64	75	1,343	1,386	...	...
1	1	...	...	...	...	...	2	...	...	...	...	8	17	...	...
6,734	6,218	5,632	5,511	8,110	8,703	1,228	437	27,333	31,174	2,437	2,597	189,433	207,606	...	...
1	1	1	1	2	...	...	...	26	68	3	15	634	530	...	...
...	...	1	3	...	...	...	24	18	52	3	20	427	502	...	...
6,833	6,325	5,043	5,531	8,119	8,704	1,255	520	27,544	31,425	2,507	2,707	191,845	210,041	22	9'43

Statement showing the number of Ordinary Postage Labels of each denomination sold in each Postal Circle, and the gross value thereof, during the years 1887-88 and 1888-89.

	₹	₹
Gross value of ordinary postage labels sold as per Appendix X.		75,04,935
Deduct—Amount adjusted in Post Office Books for which returns have not been received from the Superintendent of Stamps		2,236
Differences in figures furnished by the Civil Account Department and those by the Superintendent of Stamps (under reference)		100
Amount adjusted in the Post Office Accounts for 1888-89 for short credits in previous years		1,160
		<u>3,996</u>
Add—Telegraph revenue realised in postage stamps	75,00,939	
Ordinary postage labels used by Presidency Banks and their branches in connection with the Government Treasury business		7,92,345
and adjusted under Government orders as service labels		8,296
Amount adjusted in Post Office Accounts in 1888-89 on account of excess credits under sale		406
Amount shown in Stamp Returns for 1888-89 for which credit appeared in the accounts of previous years		62
		<u>7,11,129</u>
Gross value of ordinary stamps as per Appendix V		82,12,068
Discount as per Appendix X		82,12,068
Deduct—Amount on account of differences in figures furnished by the Civil Account Department and those by the Superintendent of Stamps		1,16,843
		<u>113</u>
Add—Discount on ordinary stamps affixed to Telegraph messages during 1888-89 deducted from Post Office Accounts		1,16,730
		<u>10,974</u>
Discount as per Appendix V		1,27,704
		<u>1,27,704</u>

Statement showing the number of Service Postage Labels of each denomination sold in each Postal Circle, and the gross value thereof, during the years 1887-88 and 1888-89.

Gross value of service postage labels as per Appendix X		\$	18,967,749
Deduct—Ordinary postage labels used by Presidency Banks and their branches in connection with the Government Treasury business adjusted as service postage R under Government orders			8,226
Amount adjusted in Post Office Books for 1888-89, for which returns have not yet been received from the Superintendent of Stamps			298
Credits in Post Office Books for transactions of other years			195
Differences in figures furnished by the Civil Account Department and those by the Superintendent of Stamps (under reference)			37
			<u>8,756</u>
Add—Amount adjusted in Post Office Books for transactions of previous years			18,899,993
Deductions from Post Office Books on account of excess credits under sub of service stamps			394
			<u>467</u>
			<u>771</u>
Gross value of service postage stamps as per Appendix VI			18,967,764
			<u>18,967,764</u>

Statement showing the Correspondence sent to, and received from, the District Post in each Postal Circle during the years 1887-88 and 1888-89.

Appendix No. VIII.
Statement showing the offences punishable by law committed by Post Office Officials during the years 1887-88 and 1888-89.

Appendix No. VIII.

Appendix No. IX.

Statement showing the Staff of Officers, Clerks, and others of the Post Office Department in British India on the 31st March 1888 and 1889.																																	
	BENGAL.		MADRAS.		BOMBAY.		NORTH- WESTERN PROVINCES.		PUNJAB.		BURMA.		CENTRAL PROVINCES.		ODISH.		RAJPUTANA.		ASSAM.		BEHAR.		EASTERN BENGAL.		CENTRAL INDIA.		SIND.		RAILWAY MAIL SERVICE.		TOTAL.		
	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	
Director General of the Post Office	1	1																														1	1
Deputy Director General of the Post Office	1	1																														1	1
Assistant Director General of the Post Office	1	1																														1	1
Assistant Director General of the Railway Mail Service.																																1	1
Assistant Director General, Foreign Post.																																1	1
Comptroller, Post Office	1	1																														1	1
Deputy Comptroller, Post Office	1	1																														1	1
Assistant Comptroller, Post Office	1	1																														1	1
Postmasters General and Deputy Postmasters General.	1	1																														1	1
Superintendents, Probationers, Assistant Superintendents and Inspectors of Post Offices and Railway Mail	57	57	52	68	27	37	51	52	32	53	38	31	12	12	12	12	10	10	10	10	18	19	9	9	7	7	7	7	60	60	380	399	
Postmasters, including, Deputy, Assistant, Sub and Branch Postmasters.	369	777	678	630	27	604	685	797	506	577	110	120	228	237	228	179	136	143	160	167	338	338	226	226	109	113	88	90	...	4,915	4,848		
Miscellaneous Agencies such as Schoolmasters, &c.	397	397	465	615	646	615	113	211	266	141	266	141	148	148	148	148	148	148	148	148	148	148	148	148	148	148	148	148	148	...	2,376	2,376	
Clerks (English and Vernacular)	1,272	1,272	514	561	680	680	1,033	1,033	340	378	378	378	116	116	116	81	81	81	81	81	173	173	103	103	24	24	50	50	62	1,406	1,406		
Postmen and other servants	1,682	1,682	1,259	1,445	1,509	1,509	1,053	1,053	862	862	904	904	202	202	202	237	224	234	234	234	757	757	448	448	153	153	138	138	60	515	3,608	3,608	
Postmen, including Overseers, Runners, and other servants	1,108	1,108	496	511	753	753	81	100	350	350	23	24	250	250	250	165	94	100	224	233	671	662	284	284	31	31	59	59	68	404	4,044	4,044	
Clerks and Bookers Agency, Coachmen, Scribes, Boatmen, Bearers and others	1,761	1,916	2,651	2,539	2,061	2,150	449	401	1,123	1,085	121	141	831	819	167	158	539	600	634	636	339	322	804	836	515	489	168	165	8	12,171	12,203	12,203	
COMBINED OFFICE.																																	
Signalers	21	24	70	68	36	39	57	57	53	58	8	8	22	21	3	6	3	3	2	5	16	19	3	3	10	13	7	7	...	...	311	327	
Clerks	42	42	81	93	36	40	59	58	46	56	20	20	28	24	3	5	2	4	14	15	19	3	3	6	10	...	...	...	...	355	377		
Other servants	47	47																													5	5	
Total	7,982	7,986	6,322	6,470	6,251	6,302	3,793	3,781	3,524	3,544	284	284	3,407	3,390	1,108	1,144	1,134	1,221	1,313	1,343	2,029	2,033	1,808	1,816	906	895	602	659	1,988	1,801	44,713	44,356	

Appendix No. X.

Comparative Statement showing the Receipts and charges of the Postal Department for the years 1887-88 and 1888-89.

HEADS OF RECEIPTS.	1887-88.	1888-89.	Increase.	Decrease.
R	R	R	R	R
POSTAL SERVICE.				
<i>Postage realised in Cash and Commission.*</i>				
Bengal	5,80,134	6,43,823	63,689	...
Madras	3 22,359	3,39,935	17,576	...
Bombay	3,60,925	3,92,173	25,248	...
North-Western Provinces	4,00,031	4,30,746	30,715	...
Punjab	2,49,305	2,64,800	15,495	...
Burma	1,86,738	1,90,362	3,624	...
Central Provinces	1,44,055	1,55,477	11,422	...
Oudh	1,01,541	99,742	...	1,799
Rajputana	72,284	73,007	723	...
Assam	83,949	87,972	4,023	...
Behar	2,01,688	2 08,773	7,085	...
Eastern Bengal	1,19,236	1,32,951	13,715	...
Central India	63,522	61,628	...	1,894
Sind	76,309	85,440	9,131	...
TOTAL	29,68,076	31,66,829	2,02,446	3,693
<i>Sale of Ordinary Postage Stamps.</i>				
Bengal	8,39,203	8,26,402	...	12,801
Madras	13,55,374	14,29,992	74,618	...
Bombay	16,45,790	17,39,892	94,102	...
North-Western Provinces	7,87,711	7,77,598	...	10,113
Punjab	7,43,316	7 92,210	48,894	...
Burma	3,58,168	3,61,720	3,552	...
Central Provinces	2,66,804	2,91,438	24,634	...
Oudh	1,42,721	1,49,462	6,741	...
Rajputana	1,76,113	2,02,515	26,402	...
Assam	1,72,987	1,84,565	11,578	...
Behar	2,62,987	2,72,235	9,248	...
Eastern Bengal	1,38,556	1,52,031	13,475	...
Central India	96,040	98,139	2,099	...
Sind	2,11,083	2,26,727	15,644	...
TOTAL	71,97,513	75,04,935	3,30,336	22,914
<i>Deduct—Discount on sale of Postage Stamps</i>	<i>1,11,960</i>	<i>1,16,843</i>	<i>4,883</i>	<i>...</i>
NET TOTAL	70,85,553	73,88,092	3,25,453	22,914
<i>Sale of Service Postage Stamps.</i>				
Bengal	2,39,675	2,49,363	9,688	...
Madras	3,12,302	3,24,626	12,324	...
Bombay	3,67,673	3,75,527	7,854	...
North-Western Provinces	2,07,186	2,09,706	2,520	...
Punjab	3,20,049	3,41,076	21,027	...
Burma	46,458	67,303	20,845	...
Central Provinces	79,339	81,171	1,832	...
Oudh	52,408	54,751	2,343	...
Rajputana	12,381	13,796	1,415	...
Assam	29,510	31,955	2,445	...
Behar	45,378	46,314	936	...
Eastern Bengal	21,934	22,676	742	...
Central India	11,912	12,717	805	...
Sind	64,853	67,768	2,915	...
TOTAL	18,11,058	18,98,749	87,691	...

* This includes—

- (a) Commission realised on issue of Money Orders and other Money Order Receipts. (c) Postage on privileged publications.
(b) Commission realised on sale of British Postal Orders. (d) Forfeited India Postal Notes and Commission on India Postal Notes.

Appendix No. X—continued.

HEADS OF RECEIPTS.	1887-88.	1888-89.	Increase.	Decrease.
R	R	R	R	R
POSTAL SERVICE—contd.				
<i>Steam Postage due by the London Post Office.</i>				
Bombay	2,72,133	2,78,480	6,347	...
<i>Payments by Colonial and Foreign Administrations.</i>				
Bombay	8,861	10,690	1,829	...
TOTAL	2,80,994	2,89,170	8,176	...
<i>Miscellaneous.</i>				
Bengal	15,159	16,182	1,023	...
Madras	17,673	13,882	...	3,791
Bombay	7,497	60,525	53,028	...
North-Western Provinces	6,812	19,186	12,374	...
Punjab	18,398	6,244	...	12,154
Burma	3,872	6,904	3,032	...
Central Provinces	2,538	2,044	...	494
Oudh	1,237	1,106	...	131
Rajputana	2,625	1,181	...	1,444
Assam	1,911	1,685	...	226
Behar	1,442	1,721	279	...
Eastern Bengal	1,637	258	...	1,379
Central India	717	724	7	...
Sind	1,396	1,460	64	...
TOTAL	82,914	1,33,102	69,807	19,619
TOTAL POSTAL SERVICE.				
Bengal	16,74,171	17,35,770	61,599	...
Madras	20,07,708	21,08,435	1,00,727	...
Bombay	26,68,879	28,57,287	1,88,408	...
North-Western Provinces	14,01,740	14,37,236	35,496	...
Punjab	13,31,068	14,04,330	73,262	...
Burma	5,95,236	6,26,298	31,062	...
Central Provinces	4,92,796	5,30,130	37,334	...
Oudh	2,97,997	3,05,061	7,154	...
Rajputana	2,63,403	2,90,499	27,096	...
Assam	2,88,357	3,06,177	17,820	...
Behar	5,11,495	5,29,043	17,548	...
Eastern Bengal	2,81,363	3,07,916	26,553	...
Central India	1,72,791	1,73,208	417	...
Sind	3,53,641	3,81,395	27,754	...
TOTAL	1,23,40,555	1,29,92,785	6,52,230	...
<i>Deduct—Discount on sale of Postage Stamps</i>	<i>1,11,960</i>	<i>1,16,843</i>	<i>4,883</i>	<i>...</i>
NET TOTAL	1,22,28,595	1,28,75,942	6,47,347	...
<i>DEDUCT—Amount due to the London Post Office.</i>				
Bombay	5,54,320	5,57,549	3,229	...
<i>Payments to Colonial and Foreign Administrations.</i>				
Bombay	8,920	13,389	4,469	...
TOTAL	5,63,240	5,70,938	7,698	...

Appendix No. X—continued.

HEADS OF RECEIPTS.	1887-88.	1888-89.	Increase.	Decrease.
	R	R	R	R
POSTAL SERVICE—continued.				
<i>Net Amount.</i>				
Bengal	16,74,171	17,35,770	61,599	...
Madras	20,07,708	21,08,435	1,00,727	...
Bombay	21,05,639	22,86,349	1,80,710	...
North-Western Provinces	14,01,740	14,37,236	35,496	...
Punjab	13,31,068	14,04,330	73,262	...
Burma	5,95,236	6,26,298	31,062	...
Central Provinces	4,92,796	5,30,130	37,334	...
Oudh	2,97,907	3,05,061	7,154	...
Rajputana	2,63,403	2,90,499	27,096	...
Assam	2,88,357	3,06,177	17,820	...
Behar	5,11,495	5,29,043	17,548	...
Eastern Bengal	2,81,363	3,07,916	26,553	...
Central India	1,72,791	1,73,208	417	...
Sind	3,53,641	3,81,395	27,754	...
TOTAL	1,17,77,315	1,24,21,847	6,44,532	...
<i>Deduct—Discount on Sale of Postage Stamps</i>	<i>1,11,960</i>	<i>1,16,843</i>	<i>4,883</i>	<i>...</i>
NET AMOUNT	1,16,65,355	1,23,05,004	6,39,649	...
NON-POSTAL BRANCHES.				
<i>Bullock Train.</i>				
Punjab	1,04,861	1,06,808	1,947	...
<i>Passenger Service.*</i>				
Punjab	1,09,900	2,14,959	15,059	...
<i>Contributions from Native States.*</i>				
Punjab	6,000	6,000	...	...
Central India	5,220	5,160	...	60
Madras	...	55	55	...
TOTAL	11,220	11,215	55	60
TOTAL NON-POSTAL BRANCHES.				
Punjab	3,10,761	3,27,767	17,006	...
Central India	5,220	5,160	...	60
Madras	...	55	55	...
TOTAL	3,15,981	3,32,982	17,061	60

* In the statement for 1887-88 contributions from Native States were included under Passenger Service Collections. In this statement they are shown separately.

Appendix No. X—continued.

HEADS OF CHARGES.	1887-88.	1888-89.	Increase.	Decrease.
	R	R	R	R
POSTAL SERVICE—continued.				
<i>Fixed Establishment and Charges.</i>				
Director-General of the Post Office	1,23,800	1,34,738	10,938	...
Comptroller, Post Office	2,97,349	3,17,149	19,800	...
Bengal	11,66,387	11,81,367	14,980	...
Madras	8,69,869	8,91,884	22,015	...
Bombay	12,31,575	12,38,260	6,685	...
North-Western Provinces	7,18,677	7,12,070	...	6,607
Punjab	5,84,631	5,88,028	4,297	...
Burma*	2,85,700	3,59,640	73,940	...
Central Provinces	3,18,068	3,25,616	7,548	...
Oudh	1,70,672	1,72,258	1,586	...
Rajputana	1,98,611	1,99,954	1,343	...
Assam*	2,38,537	2,47,667	9,130	...
Behar	3,25,645	3,29,505	3,860	...
Eastern Bengal	2,34,964	2,43,888	8,924	...
Central India	1,21,013	1,18,271	...	2,742
Sind	1,36,540	1,41,117	4,577	...
Railway Mail Service	7,30,602	7,46,049	15,447	...
TOTAL	77,52,640	79,48,361	2,05,070	9,349
<i>Miscellaneous and Contingencies.</i>				
Director-General of the Post Office	50,445	31,868	...	18,577
Comptroller, Post Office	16,771	8,686	...	8,085
Bengal	(a) 41 (e) 180 1,87,369	52 180 1,50,974	...	36,704
Madras	(a) 246 (f) 25,073 79,197	... 48 73,006	...	33,191
Bombay	(c) 1,450 (f) 1,18,778 (a) 65	—279 1,01,845 106	...	1,42,078
North-Western Provinces	(f) 89,213 (c) 14,749 (d) 25,965	4,050 601 ...	...	...
Punjab	(a) 3,721 (c) 77,412 (f) 49	2,527 58,737 ...	...	15,542
Burma	(a) ... (c) 61,010 (g) 212	3 55,328 ...	...	7,136
Central Provinces	(c) 1,875 (g) 212 56,092	630 ... 73,590	...	...
Oudh	(a) ... (c) 1,460 (e) 6,896	2 —625 36,703	45,619	...
Rajputana	(f) ... (c) 38,729 (c) —355	397 37,629 858	113	...
Assam	(c) 15,395 (a) 12 (c) —442	15,404 ... 917	...	3
Behar	(e) 24,444 (c) 1,482 (c) 220	19,911 2,540 ...	...	2,126
...	(a) 22,883 (a) 15 31,959	22,193 1 26,113	...	910
...	...	...	...	5,860

* In the statement for 1887-88 subsidy for the conveyance of mails between Rangoon, Bassein and intermediate stations (Rs.6,000), and subsidy for the daily mail service between Dhubri and Dibrugarh (Rs.42,500) were shown under Fixed Establishment. In this statement they are taken to the head Subsidies.

(a) Law Charges.
(e) Compensation for loss of Insured Parcels.
(d) Special Train-hire.

(e) Payments to State Railways.
(f) Payments to Guaranteed Railways.
(g) Camp of Exercise.

Appendix No. X.—continued.

HEADS OF CHARGES.	1887-88.	1888-89.	Increase.	Decrease.
POSTAL SERVICE—continued.				
<i>Miscellaneous and Contingencies—continued.</i>				
	R	R	R	R
Eastern Bengal	27,105	24,222	...	2,851
Central India	(c) 10,456	7,973	...	2,483
Sind	(a) 300	805	...	1,267
	(c) 14,118	12,345	...	...
	(a) 670	...	...	...
Railway Mail Service	(f) 3,32,609	2,32,344	27,937	...
	(f) 38,154	1,65,438	...	...
	(d) 5,331	58,400	...	...
	(e) 5,08,170	4,56,689	...	...
TOTAL	18,91,146	16,88,002	73,669	2,76,813
<i>Mail-cart (after deducting charges for Passenger Service.)*</i>				
Bengal	12,504	12,005	1	...
Madras	22,693	17,764	...	4,929
Bombay	39,318	32,208	...	7,110
North-Western Provinces	31,956	28,079	...	3,877
Punjab	74,770	60,214	...	14,556
Burma	4,135	10,415	6,280	...
Central Provinces	29,279	27,407	...	1,872
Oudh	3,693	4,125	432	...
Assam	3,709	2,994	...	715
Behar	544	518	...	26
Central India	4,716	5,808	1,092	...
Sind	14,406	12,858	...	1,548
Railway Mail Service	...	300	300	...
TOTAL	2,42,123	2,15,595	8,105	34,633
<i>Bounty Money.</i>				
Bengal	27	61,599	61,572	...
Madras	3,271	4,090	819	...
Bombay	2,387	2,211	...	176
Burma	384	809	425	...
Sind	...	8	8	...
TOTAL	6,069	68,717	62,824	176
<i>Construction and Repairs of Post Office Buildings.</i>				
Bengal	13,844	9,249	...	4,595
Madras	201	72	...	129
Bombay	530	523	...	7
North-Western Provinces	947	828	...	119
Punjab	1,100	197	...	903
Burma	791	1,417	626	...
Central Provinces	1,143	330	...	813
Oudh	600	468	...	132
Rajputana	26	14	...	12
Assam	1,709	1,460	...	249
Behar	1,310	1,026	616	...
Eastern Bengal	5,671	1,738	...	3,933
Central India	31	84	53	...
Sind	519	297	...	222
Railway Mail Service	404	395	...	9
TOTAL	28,826	28,998	1,295	11,123

* In the statement for 1887-88 Passenger Service Collections, as well as Contributions from Native States, were deducted from this head. In this statement Passenger Service Collections only are so deducted.

(a) Law Charges.

(c) Compensation for loss of Insured Parcels.

(d) Special Train-hire.

(e) Payments to State Railways.

(f) Payments to Guaranteed Railways.

Appendix No. X.—concluded.

HEADS OF CHARGES.	1887-88.	1888-89.	Increase.	Decrease.
POSTAL SERVICE—concluded.				
<i>Total Postal Service.</i>				
	R	R	R	R
Director-General of the Post Office	1,74,245	1,66,606	...	7,639
Comptroller, Post Office	3,14,120	3,25,835	11,715	...
Bengal	13,82,264	14,17,518	35,254	...
Madras	10,02,000	9,86,585	...	15,415
Bombay	15,22,580	13,79,894	...	1,42,686
North-Western Provinces	8,32,862	8,06,717	...	26,145
Punjab	7,23,598	7,05,300	...	18,298
Burma	3,55,458	4,82,348	1,26,890	...
Central Provinces	3,86,864	3,91,840	4,976	...
Oudh	1,90,372	1,92,255	1,883	...
Rajputana	2,24,131	2,23,336	...	795
Assam	2,67,058	2,74,314	7,256	...
Behar	3,59,473	3,58,063	...	1,410
Eastern Bengal	2,67,740	2,69,880	2,140	...
Central India	1,36,216	1,32,136	...	4,080
Sind	1,65,883	1,67,431	1,548	...
Railway Mail Service	16,15,940	16,59,615	43,675	...
TOTAL	99,20,804	99,39,673	2,35,337	2,16,468
NON-POSTAL BRANCHES.				
<i>Bullock Train.</i>				
Punjab	1,52,872	1,52,809	...	63
PASSENGER SERVICE.*				
Punjab	1,99,900	2,14,959	15,059	...
SUBSIDY PAYMENTS.				
British India Steam Navigation Company and River Steamer Companies and Ferries in Bengal	4,60,767	4,60,333	...	434
Euphrates and Tigris Steam Navigation Company and for conveyance of Mails between Bombay and Goa (Bombay)	29,087	61,755	32,668	...
Irrawaddy Flotilla Company (Burma)	48,052	48,052	...	...
Subsidy for the daily Mail Service between Dhubri and Dibrugarh (Assam).	42,500	37,500	...	5,000
TOTAL	5,80,406	6,07,640	32,668	5,434
TOTAL NON-POSTAL BRANCHES.				
Bengal	4,60,767	4,60,333	...	434
Bombay	29,087	61,755	32,668	...
Punjab	3,52,772	3,67,768	14,996	...
Burma	48,052	48,052	...	...
Assam	42,500	37,500	...	5,000
TOTAL	9,33,178	9,75,408	47,664	5,434

* Charges for Passenger Service are shown at the same figures as the collections. In the statement for 1887-88 contributions from Native States were included under Passenger Service; but in this statement contributions are shown separately, (vide Passenger Service Receipts.)

Appendix

Comparative Abstract of Receipts and Charges of the

POST OFFICE REVENUE.	1887-88.	1888-89.	1887-88.	1888-89.
I.—POSTAL SERVICE.	R	R	R	R
<i>Cash Receipts—</i>				
Postage on Letters, Newspapers and Parcels	14,47,654	14,81,436		
Receipts on account of Money Orders	15,22,551	16,88,192		
Ditto ditto British Postal Orders	506	556		
	29,70,711	31,70,184		
<i>DEDUCT—</i>				
Refund of Postage collections	2,631	3,352		
Ditto Money Order commission	4	3		
	2,635	3,355	29,68,076	31,66,839
<i>Sale of Postage Stamps, ordinary (gross value)</i>	...	...	71,97,513	75,04,935
<i>Ditto ditto service</i>	...	...	18,11,058	18,98,749
<i>Miscellaneous Receipts (i. e., sale of waste paper, &c.)—</i>				
Fees for Window Delivery Tickets	8,206	8,730		
Other petty receipts	76,273	1,25,620		
	84,479	1,34,350		
<i>DEDUCT—Refund of petty receipts</i>	1,565	1,248	82,914	1,33,102
			1,20,59,561	1,27,03,615
<i>DEDUCT—</i>				
Amount of Foreign Postage due to London	2,82,187	2,79,069		
Payments to Colonial and other Foreign Administrations	59	2,699		
			2,82,246	2,81,768
TOTAL	...	...	1,17,77,315	1,24,21,847
II.—NON-POSTAL BRANCHES.				
<i>Bullock Train collections</i>	1,04,901	1,06,808		
<i>DEDUCT—Refund of ditto</i>	40	...		
			1,04,861	1,06,808
<i>Mail Cart, Parcel Van and Passenger Service*</i>	1,99,900	2,14,950		
Contribution from Native States*	11,220	11,215		
			2,11,120	2,26,174
TOTAL	...	...	3,15,981	3,32,982
III.—RECEIPTS NOT SHOWN IN POST OFFICE ACCOUNTS BUT CREDITED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS.				
District Post collections, including Zemindary Dak receipts in Bengal	...	...	48,666	60,570
GRAND TOTAL	...	...	1,21,41,962	1,28,15,399

* In the statement for 1887-88 Contributions from Native States were included under Passenger Service Collections. In this statement they are shown separately.

No. XI.

Postal Department during the years 1887-88 and 1888-89.

POST OFFICE EXPENDITURE.	1887-88.	1888-89.	1887-88.	1888-89.
I.—POSTAL SERVICE.	R	R	R	R
<i>Salaries and Establishments.</i>				
CHIEF OFFICE, CALCUTTA. { Director-General's Office, Salaries	86,853	98,676		
{ Comptroller's Office	33,996	35,196		
{ Establishment	3,00,299	3,18,016		
PRESIDENCY AND DISTRICT OFFICES. { Postmasters General, Deputy Postmasters General and Assistant Director General, R. M. S., Salaries	1,88,870	1,91,895		
{ Presidency Postmasters, Superintendents and Inspectors, Salaries	7,32,035	7,50,386		
{ Establishment	54,04,708	55,32,290		
{ Road Establishment	9,15,360	9,24,671		
{ Ferry	3,147	2,851		
CONVEYANCE OF { Steam Service Contract*	...	...		
MAILS. { Boat Establishment	18,251	20,600		
{ Railway Charges	17,896	21,986		
POST OFFICE MISCELLANEOUS. { Printing Establishment	51,225	51,794		
<i>Miscellaneous and Contingent Charges.</i>				
CHIEF OFFICE, CALCUTTA. { Temporary Establishment	8,777	661		
{ Office Expenses	47,868	30,997		
{ Travelling Expenses	10,571	8,896		
PRESIDENCY AND DISTRICT OFFICES. { Experimental and Temporary Establishment	23,771	18,973		
{ Office Expenses	5,38,262	4,14,834		
{ Travelling Expenses	3,42,690	3,06,579		
{ Road Establishment, Temporary	3,335	3,587		
{ Contingent Road Charges	55,000	41,404		
{ Payments to P. and O. Co.	15,267	12,939		
CONVEYANCE OF { Boat Establishment, Contingencies	1,240	3,138		
MAILS. { Special Train Hire	31,100	58,400		
{ Payments to State Railways	5,11,593	4,96,111		
{ Payments to Guaranteed Railways	1,58,012	1,69,933		
POST OFFICE MISCELLANEOUS. { Printing Miscellaneous	89,293	89,372		
{ Other Miscellaneous Charges	54,367	32,178		
CONVEYANCE OF { Mail Cart (after deducting Passenger Van Service). { Mail Cart Establishment and Charges	4,42,023	4,30,554	18,91,146	16,88,032
MAILS. { Deduct Mail Cart and Passenger Service †	1,99,900	2,14,959		
{ Bounty Money	...	...	2,42,123	2,15,595
POST OFFICE, MISCELLANEOUS. { Construction and repair of Post Offices	...	...	6,069	68,717
Discount on sale of ordinary stamps	...	...	28,826	18,998
			1,11,960	1,16,843
TOTAL	...	...	1,00,32,764	1,00,56,516
II.—NON-POSTAL BRANCHES.				
CONVEYANCE OF { Bullock Train Establishment and Charges			1,52,872	1,52,809
MAILS. { Mail Cart and Parcel Van Passenger Service†			1,99,900	2,14,959
{ Subsidy to B. I. and other S. N. Companies			5,86,406	6,07,640
TOTAL	...	...	9,33,178	9,75,408
III.—CHARGES NOT DEALT WITH IN THE POSTAL DEPARTMENT, BUT DEBITED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS.				
District Post Establishments, including Zemindari Daks in Bengal			11,53,819	11,44,970
Stores from England			4,99,400	4,76,460
Payments under Postal arrangements with Lords of the Treasury			6,50,000	3,75,000
Exchange on charges in England			4,82,990	3,96,170
TOTAL			27,86,209	23,92,600
GRAND TOTAL			1,37,52,151	1,34,24,524

* Subsidy for conveyance of mails between Rangoon and intermediate stations and subsidy for Daily Mail Service between Dhubri and Dibrugarh were shown under steam service contract in the statement for 1887-88. In this statement these items have been shown under Subsidy Payments.

† Charges for passenger service are shown at the same figure as the collections. In the statement for 1887-88 Contributions from Native States were included under Passenger Service, but in this statement Contributions are shown separately vide Passenger Service Receipts.

Appendix

Accounts showing the Gross Revenue, Cost of Management, and Net Revenue, &c.,

[NOTE.—The financial figures in this table do not include either receipts or disbursement

YEAR.	POSTAGE REVENUE PROPER.			Miscellaneous cash receipts.	Total receipts.	Net receipts after deduction of postage due to foreign countries.	Net receipts deducting also official postage.	Disbursements.	Excess of receipts.	Deficit, if official postage be not reckoned as a receipt.	Proportion of postage revenue proper realized in cash.	POSTAL TACKLES AT THE OF EACH POST OFFICE.
	Sale of stamps to public.	Official postage.	Cash on unpaid and insufficiently paid letters, &c.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	R	R	R	R	R	R	R	R	R	R		No.
1853-54	...	24,71,176	10,92,870	55,584	45,19,630	45,19,630	20,48,454	24,37,209	20,82,421	3,88,755	...	...
1854-55 (estimated)	...	13,00,000	22,72,910	...	35,72,910	32,86,910	19,86,910	27,39,376	5,47,534	7,52,466	...	645
1855-56	8,52,750	10,20,662	7,72,744	60,300	33,06,456	32,11,186	15,90,524	29,44,501	2,66,685	13,53,977	...	753
1856-57	8,70,610	18,62,006	9,04,934	1,00,710	38,97,260	37,12,850	18,50,844	29,03,289	8,09,561	10,52,445	...	779
1857-58	8,53,500	18,53,210	8,25,284	1,75,470	37,07,464	36,03,024	17,49,814	35,92,848	10,176	18,43,034	...	810
1858-59	11,98,870	25,25,189	12,26,002	1,03,230	51,43,291	49,40,141	24,14,052	33,20,092	14,20,049	11,05,140	...	835
1859-60	14,49,040	27,47,012	12,35,683	92,260	55,23,995	53,39,245	25,92,233	37,37,911	16,01,334	11,45,678	...	852
1860-61	15,99,349	23,84,734	12,23,860	83,860	52,91,803	51,19,013	27,34,279	38,60,298	12,58,215	11,26,519	...	889
1861-62	17,59,920	28,68,833	12,54,826	62,760	59,46,339	56,73,679	28,04,846	37,99,755	18,77,024	9,94,909	...	942
1862-63	18,93,089	31,92,983	13,30,874	56,555	64,73,501	62,13,665	30,20,682	37,37,535	24,76,130	7,16,853	...	1,011
1863-64	21,00,107	35,58,546	14,43,410	35,588	71,37,651	67,65,591	32,07,045	38,76,162	28,80,429	6,09,117	...	1,091
1864-65	22,80,090	40,20,822	14,67,745	53,970	78,22,627	74,37,401	34,16,579	39,30,579	35,06,822	3,14,000	...	1,191
1865-66	24,46,105	50,08,003	14,91,707	47,000	89,93,415	85,67,271	35,59,268	41,88,625	43,78,646	6,29,357	...	1,338
1866-67 (11 months)	23,18,930	26,56,260	13,96,468	40,336	64,20,994	60,21,873	33,65,613	40,29,481	19,92,392	6,63,868	...	1,738
1867-68	25,42,261	23,09,830	15,32,952	63,128	64,48,180	60,84,446	37,74,607	47,54,940	13,29,506	9,80,333	...	2,205
1868-69	28,59,802	27,55,016	16,25,976	44,224	72,85,018	68,60,720	41,05,704	53,70,201	14,90,519	12,64,497	...	2,589
1869-70	26,90,557	28,87,627	16,13,383	67,550	72,59,117	68,16,010	39,28,383	55,96,779	12,10,231	16,68,396	...	2,629
1870-71	27,95,220	42,39,124	17,80,090	56,424	88,70,858	79,82,895	37,43,771	51,77,567	28,05,328	14,33,796	...	2,736
1871-72	28,94,628	34,95,560	18,57,037	46,820	82,94,054	78,34,332	43,38,763	50,97,605	27,36,637	7,58,932	...	2,884
1872-73	29,70,417	10,63,847	18,86,960	1,08,770	60,30,003	55,16,109	44,52,262	52,32,689	2,83,420	7,80,427	31'86	3,006
1873-74	31,44,210	10,54,294	19,06,351	88,107	61,92,962	55,78,656	45,24,362	54,21,251	1,57,405	8,96,889	31'23	3,178
1874-75	33,77,668	10,82,570	20,25,126	38,974	65,24,338	59,48,732	48,66,162	55,70,868	3,77,864	7,04,706	31'23	3,408
1875-76	35,98,306	11,44,901	22,82,245	36,382	69,07,834	63,35,301	51,90,400	56,39,310	6,95,991	4,48,910	30'97	3,631
1876-77	37,13,288	12,06,884	30,904	37,183	71,38,259	66,88,656	54,81,772	57,87,667	9,00,989	3,05,895	30'71	3,854
1877-78	41,22,910	12,86,136	22,44,948	53,845	77,07,839	72,97,171	60,11,035	60,82,704	12,14,467	71,669	29'33	4,107
1878-79	45,00,924	12,63,017	20,91,107	42,720	78,97,768	74,72,592	62,09,575	65,57,308	9,15,284	3,47,733	26'62	4,398
1879-80	48,37,899	13,48,874	20,47,289	63,822	82,97,884	79,89,726	66,40,852	68,93,435	10,96,291	2,52,583	24'86	4,410
1880-81	48,83,567	13,41,149	25,11,030	53,384	87,89,130	85,33,595	71,92,446	74,14,125	11,19,470	2,21,679	28'74	4,521
1881-82	43,91,285	13,88,929	31,36,104	98,800	90,15,118	87,04,259	73,15,330	79,58,765	7,45,494	6,43,435	35'17	4,819
1882-83	44,50,471	14,90,802	33,77,102	53,207	93,71,972	91,06,035	76,16,133	85,49,226	5,57,709	9,33,093	36'24	5,310
1883-84	47,92,161	15,72,156	35,24,817	57,835	99,47,569	96,62,300	80,89,544	89,44,790	7,19,510	8,53,846	35'64	5,879
1884-85	50,24,334	16,17,614	35,87,102	43,620	1,02,72,670	99,89,669	83,72,055	90,72,350	9,17,319	7,00,293	35'07	6,458
1885-86	64,08,218	17,19,768	26,88,929	96,317	1,09,13,232	1,06,05,220	88,85,452	94,26,282	11,78,938	5,40,830	24'86	6,849
1886-87	66,96,849	17,49,152	28,12,035	86,791	1,13,44,827	1,10,88,590	93,33,438	97,26,901	13,55,689	3,92,463	24'98	7,097
1887-88	70,85,553	18,11,058	29,68,076	82,014	1,19,47,601	1,16,65,355	98,54,297	99,58,084	17,07,271	1,03,787	25'02	7,263
1888-89	73,88,092	18,98,749	31,66,829	1,33,102	1,25,86,772	1,23,05,004	1,04,06,835	99,39,673	23,65,331	4,66,582	25'43	7,533

Column 2.—These figures represent the net proceeds of the sale of ordinary postage stamps after deducting the sale discount.

Column 3.—The great differences observable in this column are due mainly to changes of system in the treatment of official correspondence, which was charged at full letter rates up to 1865-66, at the same rates as ordinary correspondence (letters and newspapers, &c.), from that year on to 1872-73, after which a low privileged rate of 1-anna for each letter not exceeding 10 tolas (about 4 oz.) was conceded, thus reducing immensely the postage income.

Column 4.—The figures in this column are useful, as shewing the revenue undisturbed by the changes of system in respect of official correspondence explained in the note referring to column 3.

No. XII.

of the Post Office Department in India from 1853-54 to 1888-89.

on account of conveyance of passengers or any of the Non-Postal Branches.]

RECEI- PT OPEN END YEAR.	POSTAL LINES.						TOTAL NUMBER OF ARTICLE GIVEN OUT FOR DELIVERY.						ARTICLES FINALLY UNDELIVERED AFTER PASSING THROUGH THE DEAD LETTER OFFICES.			EUROPEAN LETTERS.			Indian share of loss upon sub- sidy to the P. & O. Co. i.e., of subsidy after deduction of sea postage receipts.
Letter Boxes.	Village Postmen.	Railway.	Mail-cart, horses, camels, &c.	Runner or boat- lines.	Steamer Services, Sea and River.	Total mileage.	Letters.*	Newspapers.	Parcels.	Packets.	Money Orders.	Total.	Number.	Percentage on total in column 26.	Number of registered periodicals at the end of each year.	Sent to Europe by P. & O. Co.'s Steamers.	Received from Europe by P. & O. Co.'s Steamers.		
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
No.	No.	Miles.	Miles.	Miles.	Miles.	Miles.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	£	
Three digits omitted in these five columns.																			
...	...	...	...	...	...	...	47,260	1,824	296	93	...	49,463	...	...	...	...	...		
...	...	...	6,127	24,467	...	30,594	26,392	2,620	463	133	...	29,648	...	...	...	...	...		
...	...	146	5,697	30,470	...	36,313	29,503	3,133	477	172	...	33,286	...	...	...	...	...		
...	...	No information available for this year.					33,863	3,772	492	173	...	38,302	...	...	...	...	...		
...	...	273	5,508	31,152	...	36,933	37,453	5,272	533	477	...	43,441	...	...	...	...	...		
...	...	532	5,766	33,232	...	39,530	45,743	6,326	625	243	...	52,938	...	...	...	...	...		
...	...	711	5,862	32,765	...	39,338	42,637	5,262	564	268	...	48,733	...	...	...	...	...		
...	...	1,046	5,740	36,784	...	43,570	42,981	4,652	563	292	...	48,490	...	...	...	...	...		
...	...	1,798	4,722	39,034	...	45,554	42,347	4,229	561	324	...	47,459	...	...	...	...	...		
...	...	2,382	5,247	34,318	5,187	47,084	44,246	4,558	556	341	...	44,702	...	...	...	...	...		
...	...	2,473	5,156	33,853	5,137	46,619	46,907	4,648	556	349	...	52,462	...	...	...	...	...		
...	...	2,904	5,319	33,320	5,332	46,875	51,069	4,947	591	391	...	56,968	...	...	...	...	...		
...	...	3,275	4,967	33,311	5,444	46,997	54,797	5,234	579	402	...	60,913	...	...	...	...	...		
...	...	3,658	4,851	33,926	5,444	47,929	54,057	4,826	562	403	...	59,849	...	...	...	...	...		
...	...	3,995	5,140	34,930	5,618	49,678	62,567	5,411	63	525	...	69,154	...	...	...	...	...		
...	...	4,235	5,460	34,073	5,613	50,281	68,891	5,773	699	603	...	75,987	...	...	...	...	...		
1,422	...	4,433	5,333	35,408	5,613	50,877	76,867	6,165	764	736	...	84,534	...	...	...	...	...	73,110	
1,608	...	4,998	4,175	36,911	6,184	52,263	77,303	6,565	694	1,127	...	85,689	...	...	...	...	...	69,150	
1,885	...	5,063	4,278	35,929	6,367	51,637	80,636	6,840	675	1,409	...	89,561	...	...	480	...	...	68,110	
3,299	...	5,368	3,915	33,406	6,367	49,086	83,127	7,928	653	1,448	...	93,157	...	...	478	...	...	61,072	
3,534	...	5,738	4,003	32,947	11,928	56,616	98,531	8,762	605	1,336	...	109,235	1,035,440	'94	542	...	...	54,770	
3,938	1,463	6,138	4,226	31,847	13,687	55,898	104,353	9,365	792	1,608	...	116,119	922,001	'79	610	...	...	57,170	
4,147	1,695	6,549	4,176	32,632	13,687	57,044	107,576	9,423	851	1,618	...	119,470	781,487	'66	633	...	...	53,125	
5,454	1,950	6,938	4,323	33,422	13,687	58,370	110,051	9,880	990	1,619	...	122,541	691,261	'56	644	2,678,592	2,548,795	66,685	
5,574	2,242	7,338	3,781	33,157	13,687	57,963	115,089	10,999	909	1,827	...	128,826	667,170	'51	683	2,626,264	2,497,519	70,749	
6,167	2,601	8,123	3,269	32,875	13,687	57,954	118,599	10,276	998	2,023	...	131,899	635,901	'48	...	2,862,213	2,873,819	71,051	
6,426	2,702	8,606	3,042	32,284	14,308	58,240	128,567	11,251	1,074	2,085	...	142,977	638,088	'46	...	3,021,980	2,935,403	88,160	
6,720	2,833	9,435	3,020	31,977	14,308	58,760	148,568	11,942	1,080	2,105	...	158,666	673,108	'43	...	2,797,421	3,138,473	71,051	
7,190	3,241	9,745	3,303	32,321	14,308	59,677	153,093	12,527	1,152	2,387	2,645	171,804	621,451	'36	...	3,243,047	3,170,123	70,000	
7,936	3,670	9,901	3,648	33,135	14,520	61,204	166,553	14,076	1,312	3,113	2,566	186,620	578,666	'31	...	3,272,930	3,176,926	70,000	
8,413	3,843	10,631	3,380	34,805	14,520	62,536	179,430	15,848	1,286	3,691	3,035	203,340	608,967	'29	...	3,336,187	3,251,652	70,000	
8,731	4,039	11,632	4,049	34,482	10,725	60,888	193,513	17,507	1,338	4,425	3,550	220,333	639,399	'29	...	3,531,071	3,429,865	70,000	
9,036	4,253	11,862	4,227	35,281	11,117	62,487	211,983	20,342	1,476	5,119	4,163	243,083	672,076	'28	...	3,668,270	3,310,681	68,000	
9,386	4,455	12,710	3,933	35,729	11,683	64,055	225,811	21,607	1,580	5,752	4,821	259,571	708,817	'27	...	3,752,148	3,633,664	68,000	
9,704	4,725	14,043	3,963	36,471	12,483	66,960	238,692	21,833	1,621	6,740	5,512	274,398	707,362	'26	...	4,411,729	4,427,507	68,000	
10,067	3,297	15,073	3,976	56,539	12,263	67,851	254,491	22,696	1,798	8,102	6,137	293,224	718,170	'24	...	4,416,352	4,569,876	50,000	

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, February 17th, 1890.

During the past week pressure has been disturbed by the passage from north-west to south-east across Northern India of a somewhat important depression. During the opening days of the week the distribution was such as has characterised the greater part of the present cold season, but on the 14th signs of a depression were observable on the north-west frontier. On the following day a well marked storm lay over the Indus Valley whence it travelled on a curved course across North-Western India and down the Gangetic plain. Subsequently there occurred a rapid barometric recovery in the north-west and the normal distribution was re-established.

The chart of the 11th showed a large high pressure area over the north-western and central parts of India, and relatively low pressures over the Bay and off the Malabar Coast. The winds had the directions which usually accompany this distribution, blowing from north-west and west down the Gangetic plain, from north over Bengal, from north-west on the Madras side of the Peninsula, and from north-east on the Bombay side. There was some cloud over North-Western India, but elsewhere the weather was fine. On the 12th and 13th there was no change of importance, but on the 14th the report showed a rapid barometric fall in Baluchistan and Upper Sind and south-easterly winds over a large part of North-Western India. On the following morning, the 15th, a large well-marked depression lay over the Indus Valley, the centre being not far from Jacobabad where the abnormal depression of the barometer amounted to 0.30". Strong and squally cyclonic winds prevailed throughout North-Western India. By the morning of the 16th the storm had reached the east of the Punjab and the west of the North-Western Provinces. It was less distinctly marked than on the 15th, owing probably to its neighbourhood to the hills, but the anomalous depression of the barometer was as great at the centre as on the previous day. By the morning of the 17th the storm lay over Bengal, where it was occasioning a depression of the barometer almost as large as that registered in North-Western India. In the Punjab, North-Western Provinces and Rajputana pressure had increased rapidly and the distribution had to a large extent re-assumed the conditions it exhibited at the commencement of the week. During the passage of the disturbance across Northern India, the weather was squally and gales of wind were experienced at several stations with showers in many places.

Temperature.—At the commencement of the week there was a slight deficiency of temperature in Bengal and an excess elsewhere. In North-Western India, and more particularly on the hills, the weather was most exceptionally warm. This warm weather in North-Western India continued during the greater part of the week, but the amount of the excess gradually decreased till, on the 17th, the mean temperature in the Punjab was below the normal average.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average:—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	+0.8	+1.3
Bengal	-0.9	+2.2
North-Western Provinces	+0.7	+4.4
Punjab	+2.2	+5.9
Bombay	+1.6	+2.7
Central Provinces	+2.2	+2.8
Guzerat and Central India	+0.8	+5.0
Sind and Rajputana	+1.9	+6.4
Madras	+0.2	-0.6

This table shows that, with the exception of Madras, the mean temperature of every Province in India was above the normal average, the mean excess exceeding 5° in the Punjab, Guzerat, Central India, Sind and Rajputana. In this comparison the readings at the hill stations are omitted, or the excess in the North-West would have been still larger. The following figures give the difference of the mean temperature at the following stations from the normal average for the week under review:—

DATE.	11		12		13		14		15		16		17	
Station.	Maxi- mum.	Mini- mum.	Maxi- mum.	Mini- mum.	Maxi- mum.	Mini- mum.	Maxi- mum.	Mini- mum.	Maxi- mum.	Mini- mum.	Maxi- mum.	Mini- mum.	Maxi- mum.	Mini- mum.
Quetta	+3.8	+3.9	+5.9	+6.7	+17.1	+10.0	+17.7	+15.4	+18.3	+5.1	-2.7	+6.9	+1.4	-2.2
Murree	+17.6	+11.8	+17.3	+12.2	+14.9	+10.1	+14.3	+11.9	+7.6	+0.3	-4.8	-5.4	+2.4	-3.4
Simla	+11.2	+15.5	+14.0	+13.0	+7.4	+8.2	+9.2	+10.4	+1.9	+2.0	-3.8	+3.3	+0.3	+2.5
Ranikhet	+7.2	+12.0	+11.7	+10.5	-2.8	+4.3	+5.8	+6.7	+8.6	+0.4	+0.5	+4.2	+6.4	+3.5
Mean	+10.0	+10.8	+12.2	+10.6	+9.2	+8.2	+11.1	+11.1	+9.1	+2.0	-2.7	+2.3	+2.6	+0.1
	+10.4		+11.4		+8.7		+11.5		+5.6		-0.2		+1.4	

In most parts of India the weather was warmer than usual throughout the entire week, but Bengal experienced one day, Burma two days, and Madras five days cooler than usual.

Rainfall.—The rainfall of the week has been entirely confined to two regions in India, viz., the Punjab and Assam. In the latter region the falls were very slight, the mean rainfall of the week in the Southern Valley being only 0.02" and in the Northern Valley 0.21". Sibsagar and Dibrugarh both received $\frac{1}{2}$ inch of rain, while Cherrapunji received only 0.05 inch, so that the amount of rain apparently decreased from the hills southward. In the Punjab the districts which received the largest average rainfall were the hills, the submontane and the north-western parts of the Province. In the west, south, and centre the rainfall was very light, the mean fall not exceeding one-twentieth of an inch, and over the whole Province the average fall was less than that normally expected at this season. The heaviest fall throughout the Province was $\frac{1}{4}$ inch at Pathankot, this was followed by 1 inch at Attock and $\frac{1}{2}$ inch at Dasuya (Hoshiarpur) and Sialkot.

The week's fall having been everywhere below the normal average, it has had but little effect on the state of the seasonal rainfall. From Behar north-westward and westward across Northern India as far as the Indus, the rainfall of the season is deficient, the amount varying from 41 per cent. in the east of the North-Western Provinces to 100 per cent. in Rajputana and Kattiawar.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—For week ending 22nd February.—Rainfall very slight in Madura and none elsewhere. Crops generally good, but withered in parts of Nellore, Chingleput, South Arcot, Tanjore, Madura, Tinnevely, Coimbatore, and Salem. Paddy blighted in one taluk in North Arcot; cotton affected by northerly winds in parts of Tinnevely. Prices rising in ten districts, falling in seven, stationary in others. Prospects generally fair.

Bombay.—For week ending 26th February.—Slight rain in Shikarpur and Hyderabad, more wanted for late crops in Karachi and Upper Sind Frontier. Crops blighted or damaged by frost or locusts in two districts of Sind, indifferent or middling in Poona, Ahmednagar and Satara; cotton in Dharwar blighted; crops otherwise satisfactory. Opium in Baroda fair.

Bengal.—For week ending 25th February.—Weather becoming gradually warmer. No rain during the week. *Rabi* crops ripening, and harvest prospects generally hopeful. Mustard and other early *rabi* crops being gathered. Tobacco generally and *ganja* in Rajshahye good. Sugar manufacture proceeding with fair outturn in many districts. Collection of opium in progress, the weather being very favourable. Spring rice doing well, and ploughing for early rice and jute going on in some districts. Common rice still generally dear, and no marked fluctuation in price reported from any of the districts during the past week. No change to report as to condition of people in the area of Balasore, where apprehensions of distress have been entertained.

North-Western Provinces and Oudh.—For week ending 26th February.—Weather generally cloudy and warmer, but rain holds off. *Rabi* harvest has begun in the eastern districts. The poppy is in flower and is doing well, but the prevalent high winds are unfavourable to the later sowings. Supplies are sufficient and fluctuations in prices unimportant.

Punjab.—For week ending 26th February.—Slight rain has fallen in Ferozepur, Rawalpindi, and Peshawar. Prices are stationary in Hissar, Ferozepur and Dera Ismail Khan and rising elsewhere. Sowings of extra *rabi* in progress; ploughings for *kharif* have commenced in Lahore. Crops are suffering for want of rain in most districts. Prospects of wheat doubtful in Amballa. Locusts appeared in Rawalpindi and Shahpur, but damaged the crops in only two villages of the latter district. Fodder sufficient except in Hissar, Sialkot, Lahore, Dera Ismail Khan, and in parts of Multan.

Central Provinces.—For week ending 26th February.—Weather warm and rather cloudy towards close of week. *Rabi* harvest in progress. Estimated outturn of wheat and linseed is up to the average in most districts. Prices remain steady.

Burma.—For week ending 22nd February.—The only district in which rain fell was Mergui. In Upper Burma in the Bhamo district the crop prospect is not good for want of water, elsewhere the prospect is satisfactory. In Lower Burma a rise in the price of paddy is noticeable in four and a fall in two districts. In Upper Burma there is a fall in the price in Mandalay and a rise in Yamethin, elsewhere no fluctuations are shown. The food-supply is sufficient throughout the Province.

Assam.—For week ending 26th February.—Weather getting warm. Slight rain in Cachar, Sibsagar and Lakhimpur. Gathering of mustard, pressing of sugarcane and ploughing for summer rice still continue. Tea doing well.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 17TH FEBRUARY 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 17TH FEBRUARY 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 17th February.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0	0	19.70	5.33	+270
	Lower Burma	0	0	0	8.48	0.28	+33
	Central do.	0	0	0	7.00	4.25	+60
	Upper do.	0	?	?	3.80	?	?
	Arakan	0	0	0	7.59	5.83	+30
BENGAL AND ASSAM.	Eastern Bengal	0	0.39	-0.39	8.23	5.42	+52
	Assam (Surma)	0.02	0.45	-0.43	5.03	5.05	+11
	Do. (Brahmaputra) . . .	0.21	0.30	-0.18	3.13	4.40	-30
	Deltaic Bengal	0	0.28	-0.28	10.30	4.33	+138
	Central do.	0	0.24	-0.24	3.74	3.45	+8
	North do.	0	0.18	-0.18	1.26	3.37	-63
	Orissa	0	0.33	-0.33	15.48	0.80	+126
	Chutia Nagpur	0	0.22	-0.22	3.00	3.23	-7
	Behar (South)	0	0.12	-0.12	0.55	2.07	-79
	Do. (North)	0	0.21	-0.21	0.01	2.39	-74
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.16	-0.16	1.23	2.08	-41
	Oudh (South)	0	0.06	-0.06	0.05	1.55	-97
	Do. (North)	0	0.13	-0.13	0.12	1.70	-93
	North-Western Provinces (Central)	0	0.07	-0.07	0.01	1.33	-99
	North-Western Provinces (West)	0	0.11	-0.11	0.08	1.25	-94
	North-Western Provinces (Submontane) . . .	0	0.28	-0.28	0.46	2.52	-82
PUNJAB.	Punjab (South)	0.06	0.15	-0.09	0.22	1.49	-85
	Do. (Central)	0.04	0.18	-0.14	0.36	1.94	-81
	Do. (Submontane) . . .	0.25	0.41	-0.16	0.60	3.32	-88
	Do. (Hill Districts) . .	0.32	0.04	-0.62	2.39	7.83	-69
	Do. (North-West) . . .	0.2	0.40	-0.18	0.81	4.05	-83
	Do. (West)	0.02	0.08	-0.06	0.17	1.37	-88
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	0	0.07	-0.07	12.52	11.98	+5
	Madras (South Central) .	0	0.04	-0.04	7.21	12.79	-44
	Coorg	0	0.01	-0.01	12.76	9.13	+40
	Mysore	0	0	0	3.03	4.02	-33
	Konkan	0	0.01	-0.01	4.00	2.30	+100
	Bombay—Deccan	0	0	0	5.10	3.84	+33
	Hyderabad (North) . . .	...	...	...	...	...	...
	Khandeish	0	0.02	-0.02	1.20	3.39	-70
CENTRAL PROVINCES AND BERAR.	Berar	0	0.06	-0.06	3.14	3.28	-4
	Central Provinces (West) .	0	0.06	-0.06	2.95	2.15	+37
	Do. (Central)	0	0.12	-0.12	1.73	2.23	-22
	Do. (East)	0	0.27	-0.27	1.97	2.13	-8
BOMBAY (NORTH).	Guzerat	0	0.02	-0.02	0.02	0.62	-97
	Kattiawar	0	0.02	-0.02	0	0.40	-100
	Sind	0	0.02	-0.02	0.01	0.08	-99
RAJPUTANA AND CENTRAL INDIA.	Central India (East) . .	0	0.05	-0.05	0.13	1.46	-91
	Rajputana (East), Central India (West)	0	0.01	-0.01	0	0.78	-100
	Rajputana (West) . . .	0	0.01	-0.01	0	0.50	-100
MADRAS.	East Coast (North) . . .	0	0.15	-0.15	12.85	9.42	+36
	Hyderabad (South) . . .	0	0.02	-0.02	2.71	2.42	+12
	Madras (Central)	0	0	0	5.06	4.09	+8
	East Coast (Central) . .	0	0.04	-0.04	10.77	15.41	-30
	Do. (South)	0	0.07	-0.07	11.90	18.44	-35
	Madras (South)	0	0.11	-0.11	4.80	14.02	-67

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

E. C. BUCK,

Secretary to the Government of India.

SIMLA, the 21st February, 1890.

Mysore and Coorg.—For week ending 26th February.—In Mysore the standing crops are in good condition. Paddy and sugarcane harvested in parts. Outturn and prospects generally favourable.
No standing crops in Coorg.

Berar and Hyderabad.—For week ending 26th February.—In Berar the weather is somewhat warm. Threshing of *jowari* and other *kharif* crops almost finished. *Rabi* in good condition, harvesting commenced. Land being prepared for next season. Fodder sufficient except in Ellichpur and Dariapur taluks. Prices unchanged.

No rain at Hyderabad. Weeding of *tabi* crops commenced; *rabi* crops thriving. Prices stationary.

Central India.—For week ending 26th February.—Opium crop slightly injured by frost in Bhopal. Wheat harvesting commenced in the Nimar district of the Bhopawar Agency; yield below average. Wheat ripening in other parts. Prices of food slightly risen in Jhalna, but falling somewhat in Bhopal. Cultivation restricted in Nimar owing to want of water. Partial rain in Baghelkhand. No other material changes since last report.

Rajputana.—For week ending 26th February.—Agricultural operations satisfactory except in Kerowli. Standing crops good except in Harowtee and Kerowli. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholpur. Prices rising in Marwar, Kerowli and Harowtee, steady elsewhere.

Nepal.—For week ending 20th February.—No rain; weather clear, but cloudy at times. Prospect of wheat crop fair. Potatoes are being sown.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLIV of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column Total Receipts from 1st April to date, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 9TH FEBRUARY, 1889.			WEEK ENDING 5TH FEBRUARY, 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 9TH FEBRUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 8TH FEBRUARY, 1890.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total length open.	RECEIPTS.		Total length open.	RECEIPTS.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
	<i>State Lines worked by Companies.</i>		<i>R</i>	<i>R</i>		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>		
15th Feb., 1890	East Indian (a)	1,526	9,36,451	614	1,526	9,52,328	624	3,78,76,288	552	3,76,35,190	548	...	2,41,798
15th ditto	Patna-Gya	57	8,265	145	57	9,427	165	4,16,289	162	4,33,609	168	17,320	...
	Sindia	75	10,993	147	...	(b)...	...	3,12,592	93	(b)...	...	...	3,12,592
15th Feb., 1890	Rajputana-Malwa	1,664	3,75,033	225	1,672	3,57,000	214	59,59,340	213	1,05,45,288	221	5,85,948	...
15th ditto	Bengal-Nagpur (c)	293	61,915	211	431	(d) 51,398	119	14,43,348	160	(d) 10,04,389	116	2,20,541	...
15th ditto	Southern Mahratta(e)	854	73,461	86	973	85,019	87	34,08,499	89	35,74,543	88	1,66,044	...
	Ditto Mysore Section	140	11,068	79	296	17,823	60	5,00,830	80	8,28,052	70	3,27,222	...
15th ditto	Indian Midland	374	(f) 43,737	117	746	(g) 79,810	107	(f) 7,48,520	100	(g) 28,80,028	92	21,31,508	...
8th ditto	Villupuram-Guntakal, Nellore Branch	83	4,965	60	83	4,215	51	2,10,176	56	2,12,060	57	1,884	...
8th ditto	Bareilly-Pilibhit	36	1,954	54	36	2,224	62	76,174	49	92,361	60	16,187	...
	TOTAL	5,102	15,27,842	299	5,825	15,59,244	268	6,09,52,956	282	6,38,65,220	256	29,12,264	...
	<i>State Lines worked by Government.</i>												
8th Feb., 1890	North-Western (h)	2,386	4,19,084	176	2,370	5,00,648	211	2,19,36,921	204	2,48,15,669	233	28,78,748	...
8th ditto	Oudh and Rohilkhand	692	1,32,296	191	692	1,01,095	234	58,21,295	187	60,77,454	214	8,56,159	...
8th ditto	Bengal Central	125	13,051	104	125	14,820	119	6,17,554	110	6,49,015	115	29,001	...
8th ditto	Wardha Coal	45	21,954	488	45	18,452	410	7,37,251	364	6,83,993	339	...	53,348
8th ditto	Eastern Bengal	673	1,60,537	247	747	2,13,790	288	93,47,935	309	99,49,505	305	5,98,570	...
15th ditto	Nalhati	27	2,478	92	27	1,788	66	87,168	74	86,530	74	...	632
15th ditto	Tirhoot	273	34,487	126	273	69,766	255	14,21,114	125	17,98,430	153	3,77,316	...
8th ditto	Lucknow-Sitapur-Sihramau	105	6,065	58	105	8,146	78	2,24,600	48	2,95,174	62	79,574	...
8th ditto	Jorhat	31	887	29	30	900	30	52,759	38	52,499	39	...	...
8th ditto	Cherra-Companyganj	7	107	15	7	321	46	7,803	25	10,286	33	2,483	...
1st ditto	Burma (i)	...	...	...	...	(j)...	...	(k) 26,13,689	152	(l) 39,03,703	165	1,20,014	...
	TOTAL	4,364	7,96,940	423	4,421	9,90,224	224	4,28,68,089	200	4,89,16,774	229	60,48,685	...
	<i>Lines worked by Guaranteed Companies.</i>												
8th Feb., 1890	Madras	...	1,01,918	...	840	1,80,841	215	73,11,891	193	79,21,752	210	6,09,861	...
8th ditto	South Indian	...	1,07,802	...	...	1,16,010	177	47,42,815	161	49,80,525	170	2,37,710	...
8th ditto	Great Indian Peninsula (m)	...	8,99,603	...	1,447	8,67,111	599	3,56,94,202	531	3,05,46,074	472	...	51,48,128
15th ditto	Bombay, Baroda and Central India (n)	461	2,50,003	572	461	2,00,000	540	1,08,95,172	525	1,08,50,902	525	...	44,270
	TOTAL	3,402	14,33,326	431	3,402	14,12,962	415	5,86,44,080	383	5,42,99,253	356	...	43,41,827
	GRAND TOTAL (GUARANTEED AND STATE)	13,868	27,58,488	292	13,648	29,02,206	290	16,24,65,125	279	16,70,81,247	268	46,16,122	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	8,48,31,673	145	8,73,13,358	146	24,81,685	...
	NET RECEIPTS	...	...	...	...	...	...	7,76,33,452	134	7,97,67,889	128	...	...
	<i>Assisted Companies.</i>												
15th Feb., 1890	Tarakeshwar	22	5,700	259	22	5,845	266	2,36,958	239	2,34,187	237	...	2,771
1st ditto	Dibru-Sadiya	...	...	...	...	(i)...	...	(k) 3,70,002	108	(l) 3,90,533	116	26,531	...
15th ditto	Bengal and North-Western	376	43,000	217	376	52,830	141	18,93,584	112	19,96,528	118	1,02,944	...
8th ditto	Rohilkhand-Kanpur	67	3,762	55	67	4,917	88	2,93,779	102	3,17,750	110	23,980	...
	TOTAL	405	53,462	535	405	64,502	137	27,94,323	114	29,45,007	121	1,50,684	...
	<i>Native States.</i>												
8th Feb., 1890	His Highness the Nizam's Guaranteed	310	53,353	182	354	58,067	164	15,51,884	116	20,37,558	128	4,85,674	...
15th ditto	His Highness the Gaekwar's	59	3,664	62	59	3,030	31	1,20,782	45	1,17,724	44	...	3,058
15th ditto	His Highness the Gaekwar's Virangam	27	1,108	41	27	909	33	39,655	40	44,540	37	4,885	...
8th ditto	Mehsana-Vadnagar	260	31,418	121	329	30,469	93	9,32,148	102	11,11,616	86	1,79,468	...
8th ditto	Bhavanagar-Gondal	68	3,170	47	94	4,370	46	1,41,913	46	1,63,008	51	21,095	...
15th ditto	Junagarh-Porbandar	124	6,000	51	124	7,000	56	2,09,272	54	2,98,695	54	...	...
	TOTAL	848	98,987	417	987	1,03,836	105	30,85,654	89	37,73,141	91	6,87,487	...

(a) Includes the Dildarnagar-Ghaziipur State Railway.

(b) Includes with Indian Midland Railway.

(c) Includes the Katni-Umaria Branch.

(d) Includes the Asansol-Chakradharpur Section of the Bengal-Nagpur Railway.

(e) Includes the Bellary-Kistna State Railway.

(f) Includes the Bhopal-Itarsi State Railway.

(g) Includes the Sindia and Bhopal-Itarsi State Railways.

(h) Includes the Amritsar-Pathankot and Raji-ura-Bhatinda State Railways.

(i) Includes the Toungoo-Mandalay extension.

(j) Return not received.

(k) Total receipts from 1st April 1888 to 2nd February 1889.

(l) Total receipts from 1st April 1889 to 1st February 1890.

(m) Includes the Dhond-Manmad, Khangaon and Amraoti State Railways.

(n) Includes the Patni Branch.

CALCUTTA,
The 27th February, 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

GOVERNMENT OF INDIA
REVENUE AND AGRICULTURAL DEPARTMENT.ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF
CALCUTTA DURING THE MONTH OF JANUARY, 1890.

No. 1.—As to Age and Sex.

	NATAL.				SURINAM.				TOTAL.		GRAND TOTAL.
	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	
Under 2 years	9	83	12	44.6 women per every 100 men.	23	11	34	41.41 women per every 100 men.	32	14	46
From 2 to 10 years	15	23	38		47	23	70		62	31	93
" 10 to 20 "	26	13	39		23	22	45		49	35	84
" 20 to 30 "	171	72	243		262	105	367		433	177	610
" 30 to 40 "	17	11	28		76	99	175		93	34	127
" 40 to 50 "	...	...	...	...	6	...	8	...	6	2	8
Above 50 years	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	238	107	345		437	186	623		675	293	968

No. 2.—As to places whence Emigrants came to Calcutta for Embarkation.

Orissa	...	...	...	...	3	...	3	...	3	...	3
Western Bengal	...	...	...	...	5	3	8	...	5	3	8
Central "	...	...	...	...	4	...	4	...	4	...	4
Eastern "	...	...	...	...	...	...	...	...	...	...	...
Behar	25	15	40	...	129	63	192	...	154	78	232
North-Western Provinces	114	56	170	...	213	106	319	...	327	162	489
Oudh	94	36	130	...	72	11	83	...	166	47	213
Central India	2	...	2	...	1	1	2	...	3	1	4
Punjab	...	...	...	...	...	...	...	...	...	...	...
Nepal and Native States	3	...	3	...	8	...	8	...	11	...	11
Mixed Bombay and Madras	...	...	...	...	2	2	4	...	2	2	4
GRAND TOTAL	238	107	345	...	437	186	623	...	675	293	968

No. 3.—As to Caste and Religion.

Brahmins and high castes	27	19	46	...	58	17	75	...	85	36	121
Agriculturists	124	31	155	...	144	49	193	...	208	80	348
Artisans	8	2	10	...	37	...	52	...	45	17	62
Low castes	79	45	124	...	141	74	215	...	220	119	339
Musulmans	...	9	9	...	57	31	88	...	57	40	97
Christians	...	1	1	...	...	...	...	...	...	1	1
GRAND TOTAL	238	107	345	...	437	186	623	...	675	293	968

MEMORANDUM.	Male.	Female.	TOTAL.
1. Hindus	618	252	870
2. Musulmans	57	40	97
3. Christians	...	1	1
TOTAL	675	293	968

J. W. P. MUIR-MACKENZIE,
Under-Secretary to the Government of India.SUPPLEMENT TO
The Gazette of India.

No. 10. } CALCUTTA, SATURDAY, MARCH 8, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

APPROPRIATION REPORT

ON
THE ACCOUNTS OF 1888-89.BY
E. GAY, Comptroller and Auditor General.

CONTENTS.

	Page		Page
General Review	611	LL.—Special Defence Works	716
Comparison with 1887-88	612	M.—Provincial Adjustment	717
Comparison with Budget Estimates, 1888-89	613	N.—Expenditure not charged against Revenue	722
A.—Principal Heads of Revenue	614	Q.—Permanent Debt	727
B.—Interest	620	P.—Unfunded Debt	728
C.—Post Office, Telegraph, and Mint	621	R.—Deposits and Advances	729
D.—Receipts by Civil Departments	627	S.—Loans by Government	730
E.—Miscellaneous	665	T.—Companies' Capital Account	731
F.—Famine	675	U.—Remittances	732
G.—Construction of Railways, &c.	676	V.—Secretary of State's Bills	733
H.—Railways	677	W.—Cash Balance	734
J.—Irrigation	696	Statements of Accounts and Estimates	735
K.—Buildings and Roads	702		
L.—Army Services	710		

APPROPRIATION REPORT ON THE ACCOUNTS OF 1888-89.

GENERAL REVIEW.

It was explained in the last report that the financial position of the Government of India made it necessary, towards the close of 1887-88 to increase the rate of Salt duty and impose a duty on the import of petroleum. Full allowance was made for these measures in the Budget of 1888-89, which shewed a surplus of Rx. 423,500, excluding the charges for Special Defence Works. In the course of the year, the rate of exchange suffered a fall of over a half penny per rupee, and Rx. 374,300 was spent on the Sikkim, Hazara, and Lushai Expeditions. The Revenue from salt was also Rx. 446,900 less than anticipated owing to persistent rumours about an intended reduction in the duty, and the collections of Land Revenue in March 1889 were small partly on account of unfavourable season and poor crops, and partly from a change in the date of payment. These adverse circumstances were, however, more than counterbalanced by improvements in various heads of Revenue, principally Forest and Exchange on Railway transactions, and by reductions in expenditure especially under Land Revenue and Civil Works. The actual result produced in the accounts is a surplus of Rx. 826,600 without the expenditure for Special Defence Works, or Rx. 37,000 including it. Particulars of the various changes comprised in this result are given in the following paragraphs, in which the accounts of 1888-89 are first contrasted with those of the preceding year, and then with the Budget Estimate.

2. No important changes of classification of Revenue and Expenditure were made during the year, but the minor heads under the section "Interest" were revised with reference to the new scheme of Provincial Loans explained in page 120 of this report.

3. The following summary gives the Budget and Account figures of 1888-89 to be reviewed in this report, and the details will be found in the statements on pages 126 to 138. Throughout the report the figures are tens of rupees (Rx. 1 = Rs. 10) with the last two figures cut off for the sake of shortness, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees :—

RECEIPTS.		REVENUE AND EXPENDITURE.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
56,212,4	56,220,8	A	Principal Heads of Revenue .	9,853,0	9,737,9
656,3	841,8	B	Interest	4,508,4	4,712,3
2,131,3	2,244,8	C	Post Office, Telegraph, and Mint	2,182,2	2,146,5
1,424,0	1,508,0	D	Civil Administration	13,098,3	13,013,6
1,166,2	1,792,8	E	Miscellaneous	4,857,9	4,884,4
...	...	F	Famine	73,2	78,3
...	...	G	Construction of Railways	43,8	22,4
15,184,7	15,520,7	H	Railways	17,299,6	17,754,1
1,758,7	1,900,7	J	Irrigation	2,582,3	2,623,0
555,1	604,7	K	Buildings and Roads	5,592,9	5,310,7
921,8	1,062,4	L	Army Services	19,969,0	20,301,8
...	...	LL	Special Defence Works	1,121,5	789,6
...	...	M	Provincial Surplus + or Deficit—	—483,6	+285,1
...	...		Imperial Surplus + or Deficit —	—698,0	+37,0
80,010,5	81,696,7		TOTAL	80,010,5	81,696,7

APPROPRIATION REPORT ON THE ACCOUNTS OF 1888-89.

GENERAL REVIEW.

It was explained in the last report that the financial position of the Government of India made it necessary, towards the close of 1887-88 to increase the rate of Salt duty and impose a duty on the import of petroleum. Full allowance was made for these measures in the Budget of 1888-89, which shewed a surplus of Rx. 423,500, excluding the charges for Special Defence Works. In the course of the year, the rate of exchange suffered a fall of over a half penny per rupee, and Rx. 374,300 was spent on the Sikkim, Hazara, and Lushai Expeditions. The Revenue from salt was also Rx. 446,900 less than anticipated owing to persistent rumours about an intended reduction in the duty, and the collections of Land Revenue in March 1889 were small partly on account of unfavourable season and poor crops, and partly from a change in the date of payment. These adverse circumstances were, however, more than counterbalanced by improvements in various heads of Revenue, principally Forest and Exchange on Railway transactions, and by reductions in expenditure especially under Land Revenue and Civil Works. The actual result produced in the accounts is a surplus of Rx. 826,600 without the expenditure for Special Defence Works, or Rx. 37,000 including it. Particulars of the various changes comprised in this result are given in the following paragraphs, in which the accounts of 1888-89 are first contrasted with those of the preceding year, and then with the Budget Estimate.

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RECEIPTS.		REVENUE AND EXPENDITURE.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
56,212,4	56,220,8	A	Principal Heads of Revenue	9,863,0	9,737,9
656,3	841,8	B	Interest	4,508,4	4,712,3
2,131,3	2,244,8	C	Post Office, Telegraph, and Mint	2,182,2	2,146,5
1,424,0	1,508,0	D	Civil Administration	13,098,3	13,013,6
1,166,2	1,792,8	E	Miscellaneous	4,857,9	4,884,4
...	...	F	Famine	73,2	78,3
...	...	G	Construction of Railways	43,8	22,4
15,184,7	15,520,7	H	Railways	17,299,6	17,754,1
1,758,7	1,900,7	J	Irrigation	2,582,3	2,623,0
555,1	604,7	K	Buildings and Roads	5,592,9	5,310,7
921,8	1,062,4	L	Army Services	19,969,0	20,301,8
...	...	LL	Special Defence Works	1,121,5	789,6
...	...	M	Provincial Surplus + or Deficit—	—483,6	+285,1
...	...		Imperial Surplus + or Deficit —	—698,0	+37,0
80,010,5	81,696,7	TOTAL		80,010,5	81,696,7

RECEIPTS.		OTHER TRANSACTIONS.	OUTGOINGS.	
Budget.	Accounts.		Budget.	Accounts.
-698,0	+37,0	Imperial Surplus or Deficit as above	...	...
...	...	N Capital Outlay on Railways and Irrigation Works	4,044,5	1,638,0
...	...	Capital charge involved in redemption of Liabilities	...	10,336,0
...	...	Special Defence Works	...	...
2,998,5	13,487,9	O Permanent Debt	...	...
845,3	990,4	P Unfunded Debt	...	...
...	...	Q Deposits and Advances	340,9	354,4
...	5,5	R Loans by Government	486,8	572,5
...	...	S Guaranteed and Subsidized Companies, Capital Accounts	3,143,4	4,031,5
...	...	T Remittances	69,3	39,5
14,000,0	14,262,8	U Secretary of State's Bills	14,548,5	15,031,0
19,347,4	19,784,4	V Cash Balance, April 1st.	...	...
...	...	Ditto March 31st	13,859,8	16,565,1
36,493,2	48,568,0	GRAND TOTAL	36,493,2	48,568,0

Comparison with the year 1887-88.

4. The comparison in respect of revenues is as follows:—

REVENUES.	1887-88.	1888-89.	Difference, 1888-89, greater (+) or less (-).
Principal Heads of Revenue	54,781,0	56,220,8	+1,439,8
Interest	746,6	841,8	+95,2
Post Office, Telegraph, and Mint	2,229,5	2,244,8	+15,3
Civil Departments	1,495,7	1,508,0	+12,3
Miscellaneous	1,606,1	1,792,8	+186,7
Railways	14,533,4	15,520,7	+987,3
Irrigation	1,714,3	1,900,7	+186,4
Buildings and Roads	592,3	604,7	+12,4
Army Services	1,060,8	1,062,4	+1,6
	78,759,7	81,696,7	+2,937,0

5. Of the large increase under *Principal Heads of Revenue* 1,004,9 is due to Salt owing to the enhanced rate of duty, and 225,0 to Forest from the restoration of order in Burma and the extension of the area under the Forest administration. The advance in *Interest* results from the investment of large balances in England at favourable rates as explained in paragraph 46, and in *Miscellaneous* from unusually large gain by exchange on transactions with the Railway Companies. The *Railway Revenue* has been enlarged by the opening of new lines and extension of old ones, but it is counterbalanced to some extent by a rise in railway expenditure. The *Irrigation Revenue* was improved by opening additional lengths of canals chiefly in Upper India. The differences under the other heads are not important and do not call for special notice here.

6. The comparison of the expenditure side is as follows:—

	1887-88.	1888-89.	Difference, 1888-89, greater (+) or less (-).
Direct Demands on the Revenue	9,438,2	9,737,9	+ 299,7
Interest	5,441,8	4,712,3	- 729,5
Post Office, Telegraph, and Mint	2,255,8	2,146,5	- 109,3
Civil Departments	12,906,4	13,013,6	+ 107,2
Miscellaneous	4,761,1	4,884,4	+ 123,3
Famine	91,4	78,3	- 13,1
Construction of Railways	80,9	22,4	- 58,5
Railways	16,655,7	17,754,1	+ 1,098,4
Irrigation	2,461,0	2,623,0	+ 161,4
Buildings and Roads	5,451,1	5,310,7	- 140,4
Army Services	20,417,9	20,301,8	- 116,1
Special Defence Works	456,0	789,6	+ 333,6
	80,417,9	81,374,6	+ 956,7

7. The excess in 1888-89 under *Direct Demands on the Revenue* occurs principally in opium charges (173,3), owing to the large crops in Bengal, and in Forests (72,2) mainly from a special payment in Upper Burma. As explained in last year's report, the interest payments in 1887-88 included a large sum connected with the conversion in England of the 4 per cent. stock into 3½ per cents. The abatement under *Post Office, Telegraph, and Mint* is produced mainly by savings in the Telegraph Department caused by contracted operations in Upper Burma. On the other hand, the greater part of the increase under *Civil Departments* was paid for that country, as shewn in paragraph 81. The excess under *Miscellaneous* represents a progressive increase in pension charges. The *Famine* expenditure and *Construction of Railways* were small owing to completion of works in progress in 1887-88. Of the rise in *Railway* charges, 465,1 relates to working expenses for State lines and 623,4 to interest and annuities. The enlarged working expenses were partly the result of additional traffic on the railways as well as of additions to the open mileage, from both of which the earnings have increased in a greater ratio than the charges. The accounts also shew that heavy renewals of permanent way and rolling stock became necessary for some of the undertakings. The enhanced payments for interest and annuities are due respectively to the progress of construction, the fall in exchange, and the large amount of capital deposited with the Secretary of State. The advance in *Irrigation charges* is exceeded by the improvement in *Irrigation Revenue*, both proceeding from extended operations of the department. The saving under *Buildings and Roads* accrues from the completion of Frontier Roads in Biluchistan and the Punjab, and from reduced charges in Upper Burma. The most noticeable feature in the *Army Expenditure* of the year is a reduction of 843,7 in the Upper Burma charges, which was counterbalanced by additional payments for the Sikkim, Hazara and Lushai Expeditions, and the increased loss by exchange on sterling payments. The *Special Defence Works* cost more in 1888-89 owing to the rapid progress of the constructions to which they appertain.

Comparison of Accounts with Budget Estimates, 1888-89.

8. The following figures exhibit the differences in the net accounts:—

	Better.	Worse.
Principal heads of Revenue	133,5	...
Interest	...	18,4
Post Office, Telegraph, and Mint	140,2	...
Civil Administration	168,7	...
Miscellaneous	600,1	...
Famine	...	5,1
Construction of Railways	21,4	...
Railways	...	118,5
Irrigation	101,3	...
Buildings and Roads	331,8	...
Army Services	...	192,2
Special Defence Works	331,9	...
	1,837,9	334,2
Combined Surplus, Imperial and Provincial	1,503,7	...

9. The difference of 133.5 in *Principal heads of Revenue* includes a saving of 125.1 on the expenditure side, brought about by reduced charges on account of District Administration and Survey and Settlement, counterbalanced to some extent, by increased payments for Opium and Forest. On the Revenue side, the Land Revenue collections were short by 74.1 and the Salt receipts by 446.9 as explained in paragraph 17, but these deficiencies, were covered by improvements under the other heads—notably Opium (108.4), Forest (177.5), Excise (95.9) and Stamps (72.7). The head *Interest* compares well with the Budget so far as the net result is concerned, but there are considerable differences in the details, as no provision was made for the additional charge caused by the new debt raised in England for the purchase of the Oudh and Rohilkhund Railway, nor for the interest received by investing the surplus cash balance of the Secretary of State. The *Post Office* shows a better revenue of 39.4 and a smaller expenditure of 17.8, and the result in the *Telegraph* Department is equally satisfactory, giving a net improvement of 74.7. The improvement of 168.7 in *Civil Administration* is almost equally distributed between receipts and expenditure, and is the balance of a number of minor variations. *Miscellaneous* comprises an increased gain of 545.1 derived from exchange on transactions with Railway Companies, the greater part of which was not treated as revenue in the Budget, and the remainder accrues from several unexpected fluctuations on both the receipt and charge side. Under *Railways* the revenue was better by 336.0 owing to favourable traffic on some of the lines, but the expenditure was 454.5 more than anticipated in working expenses consequent on extra traffic, in increased charges for interest, and in increased loss by exchange. The *Irrigation* revenue was benefited by 142.0 from extensions in Upper India, but this was partly counterbalanced by greater working expenses. The saving in *Buildings and Roads* is ascribed in large measure to an overestimate of the actual requirements. The most prominent fact connected with the *Army Services* of the year is a saving of 188.4 in the Upper Burma charges, but against this must be placed additional payments aggregating 374.3 on account of the Sikkim, Hazara, and Lushai Expeditions. The Army receipts show an increase of 140.6 under Commissariat and other heads, but this was more than counteracted by a greater loss by exchange (163.8) on the English payments. The lapse under *Special Defence Works* was caused chiefly by delay in making certain payments in England.

10. The Budget estimated for an excess expenditure of 1,181.6 on the whole account, of which 483.6 was payable from the past accumulations of Provincial and Local Balances, leaving a net deficit in the Imperial account of 698.0. The accounts close with a surplus of 37.0 in the Imperial account, and an increase in the Provincial and Local Balances of 285.1 instead of the estimated decrease of 483.6. The net Imperial Revenue has, therefore, been better than the Budget by 698.0+37.0 or 735.0 and the Provincial and Local Balances by 483.6+285.1 or 768.7. The details of these fluctuations are given below the sign + meaning better and — worse than estimate :—

	REVENUE SIDE.			EXPENDITURE SIDE.		
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.
Principal heads of Revenue	—236.9	+245.3	+8.4	+6	+124.5	+125.1
Interest	+129.3	+56.2	+185.5	—150.6	—47.3	—203.9
Post Office, Telegraph, and Mint	+111.7	+1.8	+113.5	+35.8	—1	+35.7
Civil Departments	+36.9	+47.1	+84.0	+2.9	+61.8	+84.7
Miscellaneous	+573.1	+53.5	+626.6	+12.4	—38.9	—26.5
Famine	...	...	...	+2.2	—7.3	—5.1
Construction of Railways	...	...	...	...	+21.4	+21.4
Railways	+333.2	+2.8	+336.0	—439.0	—15.5	—454.5
Irrigation	+107.1	+34.9	+142.0	—55.1	+14.4	—40.7
Buildings and Roads	+11.0	+38.6	+49.6	+106.7	+175.5	+282.2
Army	+140.6	...	+140.6	—332.8	...	—332.8
Special Defence Works	...	...	...	+331.9	...	+331.9
TOTAL	+1,206.0	+480.2	+1,686.2	—471.0	+288.5	—182.5
TOTAL NET	+735.0	+768.7	+1,503.7	...	...	...

11. The improvement in the Provincial Section occurs chiefly in the Principal heads of Revenue and in the expenditure of the Civil Departments and under Buildings and Roads. The notable items making up the difference in the Imperial Section are as follows :—

	IMPERIAL.	Better.	Worse.
Land Revenue	...	...	59.4
Salt	...	...	411.7
Opium & Forest	...	160.5	...
Interest	...	63.1	...
Post Office, Telegraph, Marine	...	175.2	...
Gain by Exchange	...	536.5	...
Railway	...	165.5	...
Civil and Military Works	...	124.4	...
Special Defence Works	...	256.6	...
Upper Burma Police	...	...	40.2
" " " Army	...	188.4	...
Other Army Charges	...	...	221.2
Exchange on English Expenditure	...	...	505.5
Minor Improvements under other heads	...	302.8	...
		1,973.0	1,238.0
Net better		735.0	...

Section A.—PRINCIPAL HEADS OF REVENUE.

1887-88. Accounts.	1888-89. Budget. Revised.	1888-89. Accounts.
54,781,0 RECEIPTS.	56,212,4	56,397,5
		56,220,8

12. The principal feature of this group is the advance in Salt as compared with 1887-88 owing to the enhanced duty. Opium also has improved from a rise in the price of the Bengal drug, and Forest from returns in Upper Burma. The land revenue was short in Bengal partly from suspensions in districts which were suffering from scanty harvests, and in Madras from the scarcity in Ganjam, and from postponement of the dates fixed for some of the instalments.

I.—Land Revenue.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Ordinary Land Revenue.	Accounts. 1887-88	97.4	621.2	768.6	394.3	3,717.9	5,742.4	2,070.9	4,820.5	3,425.0	21,659.1
	Budget 1888-89	96.9	615.3	759.0	401.1	3,742.4	5,760.0	2,130.6	4,686.2	3,376.0	21,559.4
	Revised Accounts.	95.8	629.3	675.0	415.4	3,724.4	5,716.0	2,130.1	4,709.8	3,466.0	21,621.8
Rent of resumed Police Service lands and Service Commutations.	Accounts. 1887-88	...	...	...	...	7.5	...	18.2	...	876.8	902.5
	Budget 1888-89	...	...	...	...	7.8	...	18.0	...	877.8	904.5
	Revised Accounts.	...	...	...	...	7.8	...	20.6	...	878.7	907.1
Capitation tax	Accounts. 1887-88	...	...	333.5	...	...	...	...	...	...	333.5
	Budget 1888-89	...	...	330.0	...	...	...	...	...	...	330.0
	Revised Accounts.	...	...	331.5	...	...	...	...	...	...	331.5
Sale of Proprietary Right, Sale of waste lands, &c., and Receipts for the improvement of Government Estates.	Accounts. 1887-88	3	...	...	2.5	44.2	1.0	5	1.8	...	50.3
	Budget 1888-89	1	...	...	7	42.4	6	5	3.3	...	47.6
	Revised Accounts.	4.6	...	...	5	36.9	2.5	2	3.0	9.0	58.9
Fisheries and other Receipts classed as Miscellaneous Revenue.	Accounts. 1887-88	28.1	3.1	116.4	33.1	30.5	43.7	66.0	115.2	31.5	467.6
	Budget 1888-89	31.5	2.3	117.7	32.5	33.4	42.2	60.5	110.1	23.1	459.3
	Revised Accounts.	36.0	2.9	119.7	33.9	30.3	44.0	73.9	111.0	27.2	478.9
Upper Burma Receipts.	Accounts. 1887-88	...	...	378.8	...	...	...	...	...	...	378.8
	Budget 1888-89	...	...	380.0	...	...	...	...	...	...	380.0
	Revised Accounts.	...	...	416.2	...	...	...	...	...	...	416.2
TOTAL	Accounts. 1887-88	125.8	624.3	1,597.3	429.9	3,800.1	5,787.1	2,155.6	4,937.5	4,334.2	23,791.8
	Budget 1888-89	128.5	617.6	1,577.7	434.3	3,826.0	5,802.8	2,210.5	4,805.6	4,277.8	23,680.8
	Revised Accounts.	132.0	632.2	1,542.4	450.0	3,805.0	5,762.8	2,225.0	4,884.1	4,380.9	23,814.4
Deduct—Land Revenue due to Irrigation.	Accounts. 1887-88	132.5	630.9	1,550.1	44.5	3,737.3	5,738.5	2,218.5	4,852.7	4,376.4	23,687.4
	Budget 1888-89	...	...	...	...	...	87.2	45.7	409.5	60.1	602.5
	Revised Accounts.	...	...	...	...	...	87.2	42.5	389.4	71.2	590.3
TOTAL	Accounts. 1887-88	127.8	624.3	1,597.3	429.9	3,800.1	5,690.9	2,109.9	4,528.0	4,274.1	23,189.3
	Budget 1888-89	128.5	617.6	1,577.7	434.3	3,826.0	5,715.6	2,164.0	4,416.2	4,206.6	23,090.5
	Revised Accounts.	132.0	632.2	1,542.4	450.0	3,805.0	5,675.4	2,180.5	4,473.6	4,311.2	23,202.3

13. The difference in India under *Ordinary Revenue* consists of the sale-proceeds of waste lands in Coorg, which were wrongly classified hitherto under this head, but have now been entered correctly as *Sale of Proprietary right, &c.*, where a corresponding increase will be found. The improvement in the Central Provinces occurs chiefly in the Chhattisgarh Division, and is the result of the revised settlements now in progress. The Burma collections during 1887-88 included arrears, and the budget accordingly allowed for a reduction in 1888-89; but the date of collection having been postponed in the Akyab and Kyookphyoo districts, a sum of 87,0 was not realised until 1889-90. In Assam, the revenue came in promptly, especially in Sylhet and Cachar. The Bengal collections were short by about 80,0, of which 37,0 is attributable to suspensions in districts which were suffering from scanty harvests. The deficiency in the North-Western Provinces proceeds from unfavourable weather, which damaged the crops in both seasons of the year. The Punjab budget was framed high with reference to the improvement expected from increased assessments, but it was not reached owing to certain suspensions and remissions which became necessary. The Madras revenue was unusually large in 1887-88, and included some advance payments as stated in last year's

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

I.—Land Revenue—continued.

report. The budget was framed with these facts in view, but the season was again favourable, except in Ganjam, where there was fear of a famine, and the collections exceeded all expectation. In addition to the scarcity in Ganjam, the collections were retarded by postponement of the dates fixed for payment of some of the instalments. In Vizagapatam also certain sums due in 1888-89 were not realised till the following year. Of the increase in Bombay, 25,7 was derived from the use of canal water for cultivation over an extended area in Sind, and 43,1 from exceptionally large sales of lands in four districts. The revised was not reached owing to postponements, chiefly in the Ahmednagar district.

14. As regards the other headings, the improvement in the Punjab, under *Rent of Resumed Police Service Lands*, is due to re-assessment operations, and in Bombay to enhanced Survey rates. The head *Sale of Proprietary Right, &c.*, in India includes a transfer from ordinary revenue as explained above. In Assam in 1887-88, it was enhanced by special credits on account of Redemption of Waste Land grants, and in Bengal by some special items also. These receipts in the last-named province follow the ordinary collections, and were consequently rather low in 1888-89. In this year the North-Western Provinces and Oudh receipts were enhanced by unexpected sales of waste lands, and the Bombay receipts by the value of the land taken up for the new municipal offices in Bombay. The head *Fisheries and other Receipts* in India includes for the first time the khetran revenue (4,4) as well as the balance of the Pachotra Fund (1,4) transferred to Government, and these two items constitute the main difference between the two years 1887-88 and 1888-89. The transfer of the Pachotra Fund was not settled when the Budget was framed, and consequently was not estimated. The Quetta assigned revenue and the Bori Valley revenue were better than the estimate by 1,2 and 9 respectively. The improvement in Burma is the result of larger fines levied on villagers under Act II of 1880 and Regulation XIV of 1887, and in the Punjab of increased receipts under the new mutation rules and the re-assessment operations. There is also a large increase in the local section of the account, provision for which was erroneously made by District Boards in the estimates under XXV—Miscellaneous. The Revised in Bombay was too high. The growing receipts from Upper Burma are due to the gradual establishment of order in that country.

15. The following statements, A and B, give the usual particulars regarding the distribution of Land Revenue between the Imperial and Provincial Governments. As stated in the last report, a change has been made in the method of distribution by the present contracts, and the several Provincial shares as now fixed are given in Column 4 and the special adjustments in Column 5 of Statement B.

A.—Transactions affecting the Distribution of Land Revenue in 1888-89.

PROVINCE.	Capital outlay from Provincial Revenues.	Contributions, Imperial and Provincial.	SPECIAL TRANSFERS & ADJUSTMENTS BETWEEN IMPERIAL AND PROVINCIAL.			Inter-Provincial adjustments.	Total net credits (+) or debits (−) to Provincial.
			Receipts.	Payments.	Net.		
Central Provinces	...	−270.9	2.1	...	+2.1	−1.3	−270.1
Burma	...	+51.4	145.3	10.5	+134.8	−8.3	+177.9
Assam	...	−131.2	12.6	1	+12.5	−2.1	−118.3
Bengal	...	−68.9	28.2	1.4	+26.8	−8.1	−50.2
North-Western Provinces and Oudh	...	+5.4	2.2	...	+2.2	+17.6	+25.2
Punjab	...	+5	42.8	26.1	+16.7	−3.4	+13.8
Madras	...	+380.1	20.6	2.9	+17.7	+4.4	+402.2
Bombay	...	+818.9	76.1	7	+75.4	+5.3	+899.6

B.—Distribution of the Land Revenue in 1888-89.

PROVINCE.	Total Revenue.	Proportion assigned to Provincial Governments.	Provincial share.	Special adjustments noted above.	Revised share.	LAND REVENUE NOT INCLUDED IN THE DIVISION.			DISTRIBUTION OF THE LAND REVENUE.			TOTAL.
						Impl.	Provl.	Local.	Impl.	Provl.	Local.	
Central Provinces	630.9	Whole.	630.9	−270.1	360.8	...	...	...	270.1	360.8	...	630.9
Burma	1,012.0	One-third.	337.3	+177.9	515.2	436.0	106.9	1.2	932.8	622.1	1.2	1,556.1
Assam	444.5	Whole.	444.5	−118.3	326.2	...	...	...	118.3	326.2	...	444.5
Bengal	3,704.8	One-fourth.	926.2	−50.2	876.0	...	32.6	...	2,828.8	908.6	...	3,737.4
N.-W. Provinces and Oudh	5,680.3	Do.	1,420.1	+25.2	1,445.3	...	58.2	...	4,235.0	1,503.5	...	5,738.5
Punjab	2,208.8	407/100.	899.4	+13.8	913.2	...	...	9.7	1,295.6	913.2	9.7	2,218.5
Madras	4,757.7	One-fourth.	1,189.4	+402.2	1,591.6	...	...	95.0	3,166.1	1,591.6	95.0	4,852.7
Bombay	3,466.0	Do.	866.5	+899.6	1,766.1	9.0	886.5	14.8	1,708.9	2,052.6	14.8	4,376.3

Section A—PRINCIPAL HEADS OF REVENUE—continued.

1887-88, Accounts.	II.—Opium.	Budget.	1888-89, Revised.	Accounts
6,038,0	Bengal sale of Opium	5,939,4	6,384,0	6,384,0
2,267,5	Bombay Opium Pass Fees	2,297,0	1,964,0	1,964,5
	Excise Opium—			
2	India	2	2	3
20,3	Central Provinces	21,4	21,4	21,3
35,0	Burma	36,0	36,7	36,9
...	Upper Burma	...	3	3
41,1	Assam	42,0	41,0	40,9
56,7	Bengal	56,0	56,0	56,4
42,7	North-Western Provinces & Oudh	44,0	43,5	44,4
5,2	Punjab	4,9	4,8	4,4
8,8	Miscellaneous	13,0	9,0	8,9
8,515,5	TOTAL	8,453,9	8,560,9	8,562,3

16. The large sum realised in 1888-89 from the *Bengal sale of opium* as compared with the accounts of the previous year and the budget is due to the higher prices obtained in the Opium Sales, the average price in 1888-89 being Rs. 1,120 per chest against Rs. 1,059 in 1887-88 and Rs. 1,042 adopted for the budget. As stated in paragraph 21 of the last Financial Statement, this rise in prices is believed to be due to short crops in China and Malwa. The *Bombay Opium Pass Fees* were small in consequence of poor crops in Malwa which resulted in an export of 30,222½ chests only against 35,338 chests estimated in the budget. As regards the *excise opium* the improvement in the Central Provinces is caused by recovery of the revenue after the bad harvests of 1887-88, in Burma, by a stricter application of the law against smuggling, and in the North-Western Provinces and Oudh by larger sales of the drug. There is nothing special to report with respect to the other provinces. The following table shows the produce and sales in Bengal and the export from Bombay:—

Year.	BENGAL.					BOMBAY.		
	Balance in stock on 1st April, Chests.	Produce of season, Chests.	Chests sold.	Average price per chest, R	Total price.	Chests.	Rate.	Amount.
1878-79	88,982	43,140	55,500	1,225	6,798,6	36,807	650	2,393,0
1879-80	76,622	49,961	59,100	1,170	6,914,2	46,211½	650 & 700	3,141,1
1880-81	67,483	52,969	56,400	1,362	7,683,6	36,069½	700	2,526,2
1881-82	64,052	49,732	56,400	1,324	7,465,3	31,196	700	2,184,7
1882-83	57,384	51,697	56,400	1,222	6,890,5	36,327	700 & 650	2,395,6
1883-84	52,681	38,214	54,400	1,250	6,803,7	38,586	650	2,508,5
1884-85	36,495	65,993	46,698	1,296	6,052,0	39,039	650	2,537,9
1885-86	55,790	64,925	50,994	1,235	6,296,0	37,677	650	2,449,0
1886-87	69,705	64,500	54,750	1,123	6,147,0	39,745½	650	2,583,4
1887-88	79,455	57,500	57,000	1,059	6,038,0	34,884½	650	2,267,5
1888-89 Budget	...	...	57,000	1,042	5,939,4	35,338	650	2,297,0
1888-89 Revised	...	...	57,000	1,120	6,384,0	30,215	650	1,964,0
1888-89 Actuals	79,955	69,500	57,000	1,120	6,384,0	30,222½	650	1,964,5

III.—Salt.

			India.	Central Provinces	Burma.	Bengal.	Madras.	Bombay.	TOTAL.	
Sale of Government Salt.	{	Accounts	1887-88 .	136,2	27,6	...	...	257,4	46,0	467,2
		Budget	...	...	...	...	272,3	48,0	494,4	
		Revised	1888-89 .	138,0	...	...	...	248,2	45,6	431,8
		Accounts	...	...	...	...	226,9	43,2	411,4	
Excise on local manu- facture.	{	Accounts	1887-88 .	1,394,3	...	2,6	...	1,175,0	1,690,8	4,262,7
		Budget	...	...	2,4	...	1,387,3	1,946,0	5,104,5	
		Revised	1888-89 .	1,686,0	...	4,0	...	1,382,1	1,797,0	4,869,1
		Accounts	...	...	4,3	...	1,408,8	1,809,8	4,916,5	

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt—continued.

		India.	Central Provinces.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.	
Duty on imported Salt.	Accounts	1887-88 .	...	...	38,4	1,853,1	2,2	2,2	1,895,9
	Budget	1888-89 .	...	...	87,6	2,391,1	3	2,0	2,481,0
	Revised	1888-89 .	...	...	30,0	2,302,0	3	3,1	2,335,4
	Accounts	1888-89 .	...	...	26,4	2,272,9	3	2,8	2,302,4
Miscellaneous .	Accounts	1887-88 .	16,6	...	...	7,8	14,4	6,1	44,9
	Budget	1888-89 .	17,1	...	...	8,9	12,5	4,0	42,5
	Revised	1888-89 .	16,0	...	...	8,0	11,8	4,3	40,1
	Accounts	1888-89 .	17,1	...	...	8,8	13,9	5,3	45,1
Upper Burma	Accounts	1887-88 .	...	...	...	...	...	...	...
	Budget	1888-89 .	...	...	1	...	...	...	1
	Revised	1888-89 .	...	...	5	...	...	...	5
	Accounts	1888-89 .	...	...	2	...	...	...	2
TOTAL	Accounts	1887-88 .	1,547,1	27,6	41,0	1,860,9	1,449,0	1,745,1	6,670,7
	Budget	1888-89 .	1,960,0	...	90,1	2,400,0	1,672,4	2,000,0	8,122,5
	Revised	1888-89 .	1,840,0	...	34,5	2,310,0	1,642,4	1,850,0	7,676,9
	Accounts	1888-89 .	1,852,0	...	30,9	2,281,7	1,649,9	1,801,1	7,675,6

17. The difference between the actuals of the two years is mainly due to the enhanced duty on Salt which was imposed throughout 1888-89, whereas in 1887-88 it was levied during the last three months only. The budget was framed high in consequence of the duty having been raised, but the revenue was retarded towards the end of the year by unfounded rumours of abatement of duty which had the effect of checking issues and causing traders to keep their stock at a minimum. The receipts were also affected by special circumstances in some provinces. In *India* the sale of Government Salt has been checked from the opening of the Jodhpore line to Pachbadra, whereby the Pachbadra Salt is able to compete with Baragora Salt in Rajputana, Central India and the North-Western Provinces and Oudh. The excise on local manufacture was improved by greater activity in the Saltpetre trade. There was no revenue in the *Central Provinces* owing to abolition in 1887-88 of the Government agencies which had been established for the sale of Baragora Salt. The small amount realised in *Burma* is attributed to diminished importations consequent upon the large stocks held in the country, as well as to fish salted in the Straits having to some extent taken the place of the local article. The fluctuations in *Madras* under the heads Sale of Government Salt and Excise on Local Manufacture are caused by the extended substitution of the excise system in place of the Government monopoly. The duty on imported Salt was high in 1887-88, as it included the differential duty collected on duty-paid imports which were landed after the rate had been increased. The decline in sale of Government Salt in *Bombay* is attributed to the displacement of Baragora Salt by the Pachbadra commodity beyond the frontiers of that Presidency, and would have been larger had it not been counterbalanced under Portuguese India by the opening of additional salt works.

IV.—Stamps.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Court-fee Stamps	{	Accounts . 1887-88 .	24,7	108,2	55,6	60,2	1,026,5	493,7	241,3	370,9	268,8	2,649,9
		Budget	22,9	103,4	57,6	53,7	1,053,0	489,0	237,3	304,2	268,0	2,649,1
		Revised	23,5	113,4	54,1	54,7	1,034,5	495,0	254,4	377,0	270,0	2,676,6
		Accounts	22,7	112,4	54,7	53,6	1,008,8	495,1	253,8	380,5	268,0	2,649,6
Commercial and other Stamps.	{	Accounts . 1887-88 .	21,4	44,7	31,6	18,0	340,2	161,0	127,0	219,0	174,3	1,137,2
		Budget	19,8	43,6	30,4	18,9	340,0	158,5	117,3	219,1	169,7	1,117,3
		Revised	21,1	45,5	33,7	18,9	345,5	164,7	132,0	225,8	183,2	1,167,4
		Accounts	21,5	44,7	34,3	18,7	305,1	162,9	131,6	225,9	184,0	1,188,7
Fines and Penalties and Miscellaneous	{	Accounts . 1887-88 .	3	5	1,8	5	14,9	4,2	3,6	7,3	45,4	78,5
		Budget	3	5	7	4	17,0	2,5	3,4	6,7	45,3	76,8
		Revised	3	4	2,2	4	10,0	3,3	3,6	7,2	46,8	74,2
		Accounts	3	4	2,1	4	10,0	3,0	3,8	7,2	47,7	74,9

Section A.—PRINCIPAL HEAD OF REVENUE—continued.

IV.—Stamps—continued.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Upper Burma	Accounts	1887-88	...	...	10,7	...	...	...	...	...	...	10,7
	Budget	...	...	...	11,2	...	...	...	...	...	...	11,2
	Revised	...	...	...	14,0	...	...	...	...	...	...	14,0
	Accounts	1888-89	...	...	13,9	...	...	...	...	...	...	13,9
TOTAL	Accounts	1887-88	46,4	153,4	90,7	78,7	1,381,6	658,9	371,9	597,2	488,5	3,876,3
	Budget	...	43,0	147,5	90,9	73,0	1,410,0	650,0	358,0	500,0	483,0	3,854,4
	Revised	...	44,9	159,3	104,0	74,0	1,390,0	660,0	390,0	610,0	500,0	3,932,2
	Accounts	1888-89	44,5	157,5	105,0	72,7	1,383,9	661,0	389,2	613,0	499,7	3,927,1

18. As regards *Court-fee Stamps*, the large receipts in India and Assam in 1887-88 accrued respectively from exceptionally heavy suits filed in Coorg, and from special measures which became necessary for recovery of the land revenue in Sylhet as noticed in last year's report. The improvement in 1888-89 in the Central Provinces, the North-Western Provinces and Oudh, the Punjab and Madras was due to increased litigation, which in the Punjab was especially noticeable in those districts where settlement operations were in progress. The improvement in the Central Provinces was also due in part to increased facilities granted for the purchase of stamps. There was a falling off in the number of suits instituted in Burma, Assam, and Bengal. As regards *Commercial and other Stamps*, the improvement in Burma is due partly to a stricter enforcement of the Stamp Act, and partly to documents being registered locally in larger numbers instead of being sent to Calcutta for this purpose. The other provinces also shew improved receipts under this head, the increase being ascribed generally to the normal development of the revenue from this source. The head *Fines and Penalties and Miscellaneous* is always an uncertain quantity, but the Bengal Budget was too high, while in Bombay a large number of documents were impressed under "Duty on Forms of Insurance Policies." During the year the Stamp Act was fully introduced into *Upper Burma*, and the enlarged actuals of 1888-89 are due to this cause as well as to the settling down of the country.

V.—Excise.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
License and Distillery Fees and Duties for the sale of Liquors and Drugs.	Accounts	1887-88	86,1	192,1	152,5	47,5	925,1	505,1	104,4	913,6	821,4	3,747,8
	Budget	...	75,2	207,4	134,3	48,8	939,4	516,3	100,5	936,0	828,6	3,780,5
	Revised	...	78,5	201,3	174,8	52,4	943,5	505,3	107,4	971,5	852,7	3,887,4
	Accounts	1888-89	71,5	200,5	170,4	53,1	928,9	506,9	100,5	985,7	854,0	3,884,1
Opium	Accounts	1887-88	2,8	39,9	116,1	162,8	160,8	51,5	35,2	50,4	117,1	745,6
	Budget	...	2,5	42,9	120,0	168,4	159,8	53,4	35,1	0,3	116,0	761,1
	Revised	...	2,7	41,8	122,0	163,6	160,7	52,5	38,9	67,5	118,5	768,2
	Accounts	1888-89	2,5	41,9	124,2	163,6	159,8	53,0	37,9	60,8	121,5	765,8
Other Receipts	Accounts	1887-88	1	1,2	2	...	7	6	4	...	8,1	12,2
	Budget	...	2,3	7	7	...	8	3	2	1,0	5,9	11,9
	Revised	...	5	1,9	2	...	8	1,2	2	1,0	6,3	12,1
	Accounts	1888-89	5	2,0	1	...	5	1,2	2	1,0	6,3	11,8
Upper Burma	Accounts	1887-88	...	...	29,1	...	...	...	...	...	...	29,1
	Budget	...	...	...	50,0	...	...	...	...	...	...	50,0
	Revised	...	...	...	38,0	...	...	...	...	...	...	38,0
	Accounts	1888-89	...	...	43,7	...	...	...	...	...	...	43,7
TOTAL	Accounts	1887-88	89,0	233,2	297,9	210,3	1,086,6	557,2	140,0	973,0	946,6	4,534,7
	Budget	...	82,0	251,0	305,0	217,2	1,100,0	570,0	135,8	1,000,0	950,5	4,609,5
	Revised	...	81,7	245,0	335,0	216,0	1,105,0	559,0	140,5	1,040,0	977,5	4,705,7
	Accounts	1888-89	74,5	244,4	344,4	210,7	1,080,2	561,7	144,0	1,047,5	982,4	4,705,4

19. The *India* revenue was unusually high in 1887-88 owing to exceptional causes as shown in last year's report. The Budget for 1888-89 was framed accordingly for a lower amount, but the completion of the Railway works at Sibi and the gradual dispersion of the large bodies of men who were massed there before 1888-89, diminished the receipts. In Bangalore and Ajmere also some portion of the collections due in 1888-89 were not realised till after the year had closed. The Revised Estimate was too high. Owing to bad harvests, the *Central Provinces* revenue was depressed in 1887-88, but it has recovered in the present year, though not to the extent anticipated in the budget. The large amount of license and distillery fees in *Burma* is due to the growing taste for exciseable liquors chiefly by the Upper Burmans who come to work or to settle in Lower Burma, as well as to increase of the population and to the liquors having been brought more under control and illicit distillation checked. The improvement in Opium receipts arises from the introduction of the Opium Act into Upper Burma, whereby the price of the drug has been increased and smuggling made difficult. The large amount realised in Upper Burma as compared with 1887-88 has accrued from the introduction of the Excise Act into that country.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

V.—Excise—continued.

in 1888-89. The budget was not reached, but when it was framed there was not sufficient data for an accurate estimate. In *Assam* the competition for liquor licenses was greater than in 1887-88, but the demand for opium was smaller. In *Bengal* the Excise revenue had been steadily growing for some years and the budget was framed accordingly, but in 1888-89 the high price of food grains in some parts of the Province checked the advance. The *North-Western Provinces and Oudh* had a bad year in 1887-88 owing to the high price of food grains. There was a recovery from this depression in 1888-89, but not to the extent expected in the budget. The improvement under Opium is due to increased sales of Excise Opium. The *Punjab* revenue has been increased by improved Excise Administration leading to the substitution of licit for illicit consumption, and by the permission to import Malwa Opium at one-fourth duty into certain districts of the Province. The rise in *Madras* as regards liquors and drugs is attributed to greater competition among bidders owing to the sub-division of farms and the separate sale of shops, as well as to the extension of the tree-tax system. The Opium Pass duty yielded more than in 1887-88, but not to the extent provided for in the estimates. The expansion of the revenue in *Bombay* was due particularly to a good season and general prosperity, and to the substitution in Dharwar, during the year, of the tree-foot booth and licenses in place of the monopoly and farming systems. The Opium receipts were enlarged by raising the price of the drug.

VI.—Provincial Rates.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District and Local Rates and Cesses.	Accounts	1887-88	2,1	...	89,2	50,1	...	428,9	193,0	435,8	250,9	1,450,0
	Budget		2,1	...	88,3	52,6	...	430,4	199,5	432,0	243,0	1,447,9
	Revised		2,1	...	68,2	54,0	...	427,5	203,7	441,8	264,0	1,461,4
	Accounts	1888-89	2,2	...	78,0	55,0	...	428,1	201,2	442,5	255,3	1,462,3
Village Service, Pat- wari and Chowki- dari Cesses.	Accounts	1887-88	3,3	31,2	...	...	...	31,8	113,5	247,5	25,0	452,3
	Budget		3,4	34,6	...	...	...	32,8	114,1	217,2	25,5	427,6
	Revised		3,4	34,6	...	...	...	32,9	123,0	224,0	26,0	443,9
	Accounts	1888-89	3,3	36,2	...	...	...	32,3	121,3	251,1	28,3	472,5
Education Cess	Accounts	1887-88	8	13,3	...	...	...	14,7	2,2	...	...	31,0
	Budget		9	13,2	...	...	...	14,7	...	...	...	28,8
	Revised		6	13,4	...	...	...	14,4	...	...	...	28,4
	Accounts	1888-89	6	13,3	...	...	...	14,4	7	...	...	29,0
Road Cess	Accounts	1887-88	...	14,3	...	...	377,6	4,6	...	1	...	368,8
	Budget		...	14,1	...	...	363,1	4,8	...	1	...	382,4
	Revised		...	14,5	...	...	335,0	4,5	...	1	...	354,1
	Accounts	1888-89	...	14,4	...	...	343,9	4,5	6	...	...	363,4
Public Works Cess	Accounts	1887-88	...	...	...	...	397,6	...	...	4,1	...	386,1
	Budget		...	...	...	...	397,8	...	...	3,3	...	401,1
	Revised		...	...	...	...	382,4	...	...	5,6	...	388,0
	Accounts	1888-89	...	...	...	...	379,8	...	...	5,4	...	385,2
Famine Insurance, Canals and Rail- ways.	Accounts	1887-88	...	12,9	...	...	...	162,8	66,7	...	...	242,4
	Budget		...	12,8	...	...	...	163,7	66,5	...	...	243,0
	Revised		...	13,1	...	...	...	162,4	67,9	...	...	243,4
	Accounts	1888-89	...	13,1	...	...	...	162,2	67,7	...	...	243,0
Rate on Wards' Estates.	Accounts	1887-88	...	...	...	...	10,3	...	4	...	...	10,7
	Budget		...	...	...	...	8,1	...	3	...	...	8,4
	Revised		...	...	...	...	7,9	...	4	...	...	8,3
	Accounts	1888-89	...	...	...	...	9,0	...	5	...	...	9,5
District Post Cess	Accounts	1887-88	...	3,4	...	...	34,3	3,7	1,0	...	...	42,4
	Budget		...	4,1	...	...	31,5	3,7	...	...	...	39,3
	Revised		...	3,4	...	...	35,0	3,6	...	...	...	42,0
	Accounts	1888-89	...	3,4	...	...	35,9	3,6	3	...	...	43,2
Original Rates in Oudh.	Accounts	1887-88	...	...	...	...	...	18,4	...	...	...	18,4
	Budget		...	...	...	...	...	18,4	...	...	...	18,4
	Revised		...	...	...	...	...	18,1	...	...	...	18,1
	Accounts	1888-89	...	...	...	...	...	17,9	...	...	...	17,9
Other Miscellaneous Cesses.	Accounts	1887-88	1,8	...	...	...	31,4	...	...	...	...	33,2
	Budget		2,0	...	...	...	14,4	...	...	...	...	16,4
	Revised		1,8	...	...	...	30,0	...	...	...	...	31,8
	Accounts	1888-89	1,5	...	...	...	26,8	...	...	...	...	28,3
TOTAL	Accounts	1887-88	8,0	75,1	89,2	50,1	805,9	664,9	378,7	687,5	275,9	3,035,3
	Budget		8,4	78,8	88,3	52,6	815,2	668,5	370,4	652,6	268,5	3,013,3
	Revised		7,9	79,0	68,2	54,0	790,3	663,5	395,0	671,5	290,0	3,019,4
	Accounts	1888-89	7,6	80,4	78,0	55,0	795,4	663,0	392,3	699,0	283,6	3,054,3

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

VI.—Provincial Rates—continued.

20. The explanations given under I—Land Revenue apply generally to this head, and hence it is necessary only to note here the special points peculiar to it. In *Bengal* the District Post cess is now levied at an enhanced rate. In the *Punjab*, the actuals of 1888-89 under Village Service, Patwari and Chowkidari Cesses have been increased in consequence of recent orders regarding the transfer of the Patwari's share of mutation fees from Land Revenue to this head. In *Madras*, the house tax levied under the Local Funds Act V of 1884 continues to yield a larger revenue than was expected.

VII.—Customs.

			Burma.	Bengal.	Madras.	Bombay.	TOTAL.
<i>Sea Customs.</i>							
Import duties . . .	Accounts . . .	1887-88 .	97.7	148,6	103,0	215,0	564,3
	Budget . . .	} 1888-89 .	105,1	194,5	98,7	227,6	625,9
	Revised . . .		105,2	196,0	116,6	258,9	676,7
	Accounts . . .		101,5	216,1	114,0	260,8	692,4
Export duties . . .	Accounts . . .	1887-88 .	470,3	213,7	42,6	32,2	758,8
	Budget . . .	} 1888-89 .	472,6	174,3	41,3	30,8	719,0
	Revised . . .		392,3	203,8	47,0	24,0	667,1
	Accounts . . .		372,4	171,0	47,0	24,9	615,3
Other Receipts, including <i>Land Customs.</i>	Accounts . . .	1887-88 .	2,5	6,0	10,2	7,0	25,7
	Budget . . .	} 1888-89 .	2,3	6,2	10,0	5,7	24,2
	Revised . . .		2,5	5,2	11,4	7,1	26,2
	Accounts . . .		2,5	4,7	11,4	6,5	25,1
TOTAL . . .	Accounts . . .	1887-88 .	570,5	368,3	155,8	254,2	1,348,8
	Budget . . .	} 1888-89 .	580,0	375,0	150,0	264,1	1,369,1
	Revised . . .		500,0	405,0	175,0	290,0	1,370,0
	Accounts . . .		476,4	391,8	172,4	292,2	1,332,8

21. The large amount of *import duties* realised in 1888-89 as compared with the previous year is due mainly to the tax on petroleum which was levied with effect from 19th January 1888. The Budget was framed with a view to this increase, which however was counterbalanced in *Burma* by a falling off in the duty on liquors and on arms and accoutrements, while in *Bengal*, *Madras* and *Bombay*, the increase was greater than anticipated. In *Bengal* and *Madras*, the duty on liquors was also larger than was expected in the Budget. The diminished receipts from *export duties* in *Burma*, *Bengal* and *Bombay* were caused by smaller exports of rice from those ports, while the reverse occurred in *Madras* whence large shipments were made to *London* and *Ceylon*.

VIII.—Assessed Taxes.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
199.5	India	191.2	213.3	213.7
38.2	Central Provinces	38.4	40.9	41.4
...	Burma	36.5	44.2	45.9
22.0	Assam	21.7	21.7	21.5
374.0	Bengal	380.0	385.0	391.1
213.3	N.-W. Provinces and Oudh	216.0	214.0	216.7
95.6	Punjab	99.7	102.0	102.2
152.9	Madras	142.5	152.5	151.2
335.9	Bombay	325.8	335.0	337.2
1,431.4	TOTAL	1,451.8	1,508.6	1,520.9

22. The *India* figures may be redistributed as follows for the purpose of the present review, inasmuch as the collections in the Civil Department represent assessments on both official and non-official incomes, while the recoveries in other departments are made almost entirely from Government officers.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
92.5	Civil Department, India	85.4	98.2	96.3
48.0	Military Department	47.8	52.0	52.8
45.4	Public Works Department	43.3	47.6	48.8
1.8	Marine Department	2.6	2.0	2.2
5.6	Post Office Department	5.7	6.2	6.2
6.2	Telegraph Department	6.4	7.3	7.4
199.5	TOTAL AS ABOVE	191.2	213.3	213.7

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

VIII.—Assessed Taxes—continued.

23. As regards *Civil Departments*, the *India* budget was too low. The enhanced collections in the *Central Provinces* include recoveries from employes of the *Bengal-Nagpore Railway* previously entered in the accounts of the *Public Works Department*. This is the first year of the *Income Tax* in *Burma*, and the estimates accordingly were unavoidably imperfect. In the other Provinces, except *Assam* and *Madras*, the revenue has improved as compared with the previous year. The *Assam* and *North-Western Provinces* and *Oudh* budgets agree closely with the actuals, but the other estimates were too low. As regards the departmental collections, the budgets were inadequate except in the *Marine Department*.

IX.—Forest Revenue.

		India.	Central Provinces	Burma	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
I											
Timber and other Produce removed by Government Agency.	Accounts	1887-88	19.0	14.3	162.7	2	8.4	50.5	39.5	20.8	503.1
	Budget	1887-88	11.5	23.3	133.0	1.1	7.3	64.2	55.8	29.8	523.8
	Revised	1888-89	22.1	17.9	198.0	8	7.0	62.2	63.1	37.0	549.0
	Accounts	1888-89	19.0	16.0	198.8	7	5.7	61.1	61.7	34.8	536.5
II											
Timber and other Produce removed by consumers or purchasers.	Accounts	1887-88	6.4	91.9	38.8	22.6	54.1	68.7	35.7	104.8	537.8
	Budget	1887-88	4.7	93.3	22.3	20.8	60.0	72.4	34.2	104.6	526.9
	Revised	1888-89	6.2	96.5	37.5	25.2	56.2	73.4	34.7	107.6	571.4
	Accounts	1888-89	5.8	98.7	40.9	25.8	59.7	80.3	39.2	112.6	599.5
Other Receipts	Accounts	1887-88	1.1	3.1	20.4	3.9	3.3	5.6	3.5	2.9	53.5
	Budget	1887-88	5	3.2	14.7	3.1	5.7	4.4	3.8	1.5	45.4
	Revised	1888-89	9	3.2	19.2	2.8	2.8	4.0	2.8	2.9	48.3
	Accounts	1888-89	1.8	3.4	21.2	3.9	2.3	4.9	3.7	4.1	55.1
Upper Burma Receipts.	Accounts	1887-88	...	...	29.7	...	...	...	...	...	29.7
	Budget	1887-88	...	...	75.5	...	...	...	...	...	75.5
	Revised	1888-89	...	...	157.0	...	...	...	...	...	157.0
	Accounts	1888-89	...	...	158.0	...	...	...	...	...	158.0
TOTAL	Accounts	1887-88	26.5	109.3	251.6	26.7	65.8	124.8	78.7	137.5	1,124.1
	Budget	1887-88	16.7	119.8	245.5	25.0	73.0	141.0	93.8	155.7	1,171.6
	Revised	1888-89	29.2	117.6	411.7	28.8	66.0	139.6	100.6	147.5	1,325.7
	Accounts	1888-89	26.6	118.1	418.9	30.4	67.7	146.3	104.6	151.5	1,349.1

24. The *India* budget was too low, specially for *Coorg* and the *Andamans*. In the *Central Provinces* higher prices were obtained for timber in 1888-89 than in 1887-88, and greater precautions were taken against pilfering on the part of subordinates. The budget anticipated the rise in prices, but was a little too sanguine. The excellent results in *Burma* are due principally to the restoration of order in that country. In the *Pegu Circle*, the sale of timber was satisfactory both as regards quantity and prices, while in the *Tenasserim Circle*, the floating season was exceptionally favourable, twice as much timber having reached *Khado* as was anticipated in the budget. At *Khado* large quantities of teak were cleared in order to avoid the enhanced duty of seven per cent. *ad valorem* which has been levied from 1st April 1889. There was also an active local trade in *kanyin* timber, and a large amount of drift timber lapsed to Government in the absence of claimants. In *Upper Burma*, the *Yaw* forest came into the possession of Government after the budget had been framed, and negotiations were still proceeding with the lessees of other forests as to the terms on which their tracts should be worked. It was impossible in the circumstances to frame an accurate forecast of the accruing revenue. The increase in *Assam* was obtained chiefly in the *Garo Hills*, from which large quantities of forest produce were held back in 1887-88, owing to difficulties of transit as stated in the report of that year. *Bengal* presents a deficiency of 5.3 as compared with the budget. The year was bad for drift generally, and the receipts from *Gunduck* drift were short by 2.2. The remainder of the deficiency was largely caused by opening the forest tracts in *Orissa* and in the sub-division of *Buxa* to the famine-stricken population. Various reasons are assigned for the increase in the *North-Western Provinces and Oudh*, where the demand for indigenous timber was stimulated by the closing of the forests in *Nepal*, owing to the discovery of extensive frauds in connection with them. The demands on the Forest Department were also increased by depletion of merchants' stocks in large selling centres, and by the requirements of the Irrigation Department and of the troops at *Chakrata*. There were large sales of standing trees in *Dehra Dun*, and the arrears of grazing dues in *Saharunpore* were recovered. The *Punjab* was visited with favourable floods, by means of which more timber reached the depôts than was expected. There were also good sales of stock carried over from the preceding year, and of fuel, and considerable arrears were collected on account of grazing

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*IX.—Forest Revenue—*continued.*

dues. The *Madras* accounts shew large receipts on account of firewood, the long pending claim on the Bellary-Kistna State Railway having been settled during the year. The yield from timber and other forest produce was good and the grazing dues were fully collected. On the other hand, a diminished demand is reported for redwood in Cuddapah and for sal sleepers in Ganjam, and hence the actuals are below the budget. The following are the principal facts in Bombay. The Railway authorities cancelled their indent for firewood and charcoal after the budget was framed, and the Southern Mahratta Railway took a smaller number of sleepers than was expected. On the other hand, a brisk demand sprung up for timber and other minor produce, and a large contract was received for babool bark. Large numbers of cattle also resorted to the Government forests for pasture owing to scanty rainfalls in some parts of the presidency and to inundations in others.

X.—Registration.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Fees for registering Documents.	Accounts . 1887-88	1,4	4,6	2,7	3,1	95,9	24,5	17,8	88,2	41,7	270,9
	Budget	1,6	4,2	2,6	3,4	95,6	23,5	15,7	89,8	41,6	278,0
	Revised	1,4	5,5	3,0	3,3	101,7	25,2	18,2	92,3	46,0	296,6
	Accounts . 1888-89	1,6	5,8	3,0	3,2	104,2	25,0	18,4	93,2	46,0	300,4
Fees for copies of registered Documents.	Accounts . 1887-88	1	2,4	1	1	2,3	7,7	4,3	2,2	6	19,8
	Budget	1	2,2	1	1	2,0	7,0	4,0	2,0	7	18,2
	Revised	2	2,5	1	...	2,4	8,0	4,6	2,3	7	20,8
	Accounts . 1888-89	2	2,4	1	...	2,3	8,3	4,4	2,4	7	20,8
Other Receipts	Accounts . 1887-88	...	1,3	1	...	3,6	4,9	...	3	8	11,0
	Budget	...	1,1	1	...	4,4	4,5	...	2	7	11,0
	Revised	...	1,4	1	...	3,4	4,8	1	4	8	11,0
	Accounts . 1888-89	...	1,3	1	...	2,9	4,7	1	3	7	10,1
Upper Burma Receipts.	Accounts . 1887-88	...	...	6	...	...	...	...	...	...	6
	Budget	...	...	7	...	...	...	...	...	...	7
	Revised	...	...	4	...	...	...	...	...	...	4
	Accounts . 1888-89	...	...	4	...	...	...	...	...	...	4
TOTAL	Accounts . 1887-88	1,5	8,3	3,5	3,2	101,8	37,1	22,1	90,7	43,1	311,3
	Budget	1,7	7,5	3,5	3,5	102,0	35,0	19,7	92,0	43,0	307,9
	Revised	1,6	9,4	3,6	3,3	107,5	38,0	22,9	95,0	47,5	328,8
	Accounts . 1888-89	1,8	9,5	3,6	3,2	109,4	38,0	22,9	95,9	47,4	331,7

25. The improved receipts during 1888-89 in the *Central Provinces* is ascribed to a revision of the schedule of fees, in *Bengal* to greater registration consequent on the scarcity prevailing in some districts of that Province, in *Madras* to the opening of additional sub-offices for registration, and in *Bombay* to enhancement of the scale of fees as well as to increase in the documents tendered both as regards number and value.

XI.—Tributes from Native States.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
TRIBUTES AND CONTRIBUTIONS OF ₹5,000 AND OVER—				
India—				
20,3	Oodeypur	20,0	20,0	18,2
9,8	Jodhpur	9,8	9,8	9,8
40,0	Jeypur	40,0	40,0	40,0
18,5	Kotah	18,5	18,5	18,5
12,0	Boondee	12,0	12,0	12,0
8,0	Jhallawar	8,0	8,0	8,0
6,6	Rutlam	6,6	6,6	6,6
10,8	Nizam (Maharatta Chouth)	10,8	10,8	10,8
Punjab—				
10,0	Mundee	10,0	10,0	10,0
13,1	Kapoorthulla	13,1	13,1	13,1
Madras—				
78,3	Travancore	78,3	78,3	78,3
245,0	Mysore	245,0	245,0	245,0
20,0	Cochin	20,0	20,0	20,0
Bombay—				
56,5	Kathiawar	55,9	56,7	54,2
18,7	Kutch	18,7	18,7	18,7
38,8	Baroda State	37,5	37,5	36,2

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*XI.—Tributes from Native States—*continued.*

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—				
22,7	Bhopal Levy (Bhopal)	18,2	13,6	13,6
19,2	Malwa Contingent (Dewas, Jowrah)	19,2	19,2	19,2
11,5	Erinpura Irregular Force	11,5	11,5	11,5
20,0	Deolee Irregular Force	20,0	20,0	20,0
3,4	Malwa Bheel Corps	3,4	3,4	3,4
Bombay—				
8,3	Southern Mahratta Horse	8,3	8,3	7,6
TRIBUTES AND CONTRIBUTIONS UNDER ₹5,000—				
19,7	India	21,1	22,4	20,2
13,1	Central Provinces	23,4	23,7	21,6
1,8	Upper Burma	23,3	25,0	14,8
4,9	Punjab	4,8	4,8	4,7
1,3	Madras	1,3	1,3	1,3
6,0	Bombay	6,0	6,0	6,0
FEES ON SUCCESSION TO NATIVE STATES—				
2,8	India	2,6	1,9	1,6
...	Punjab	1	1	...
2,5	Bombay	5	8	3
225,3	TOTAL INDIA	221,7	217,7	213,4
13,1	„ Central Provinces	23,4	23,7	21,6
1,8	„ Upper Burma	23,3	25,0	14,8
28,0	„ Punjab	28,0	28,0	27,8
344,6	„ Madras	344,6	344,6	344,6
130,8	„ Bombay	126,9	128,0	123,0
743,6	GRAND TOTAL	767,9	767,0	745,2

26. The deficiency in the Oodeypur tribute under *Tributes and Contributions of ₹5,000 and over* is nominal, and arises from the peculiar method in which the account is made up. This tribute has hitherto been adjusted in connection with the expenses of the Meywar Bhil Corps, but in future the two will be kept distinct, each being brought to account in full. The differences standing against Kathiawar and Baroda are due to short recoveries. As regards *Contributions for special Military Forces*, Bhopal made advance payments in 1887-88 and so paid less in 1888-89. The short contribution on account of the Southern Mahratta Horse is ascribed to the date of payment having been transferred from March to April in the case of one of the minor States. The India receipts on account of *Tributes and Contributions under ₹5,000* fell below the estimate, as the sums due from Dungerpur and Sillana were realised after the close of the year. The Central Provinces budget was raised consequent on a revision of the tributes of the Chattisgarh Feudatory Chiefs, but the full amount was not realised during the year. In Burma the amounts expected, especially from the Shan States, were not recovered. The short recovery in India under *Fees on Succession to Native States* is caused by the postponement of the amount due from the Gourihar State.

Section A.—DIRECT DEMANDS ON THE REVENUE.

1887-88. Accounts.	Budget.	1888-89. Revised.	Accounts.
9,438,2	9,863,0	9,837,8	9,737,9

27. The principal features of this group may be summarised as follows: The most prominent difference between the two years embraced in this review is in the opium charges, which were 173,3 more in 1888-89 than in 1887-88. This is due to the produce received by the Opium Department in 1888-89 having been largely in excess of the corresponding deliveries in the previous year. The next difference is in *Forest* charges, which are higher in 1888-89 by 72,2, of which 66,4 occurred in Upper Burma, 53,4 having been paid in satisfaction of claims upon the former Government of the country. Similar increases occur under *Assignments* (17,2) owing to the introduction of new survey rates for alienated revenue especially in the Sind districts, and under *Land Revenue* (27,3) owing chiefly to various increases in the Punjab. As compared with the Budget, savings aggregating 170,1 have accrued under *Land Revenue* in charges of District Administration and of Survey and Settlement, under *Salt* owing to the Bombay Budget being too high, and under *Stamps* owing to smaller indents having been sent for them to England than was anticipated. On the other hand, some special payments caused the Grant for *Refunds* to be exceeded by 33,5, and the *Opium* charges were greater than expected by 43,2 from the causes mentioned above. There is also an excess of 21,4 in *Forest* expenditure comprising fluctuations on both sides of the account, the principal difference being in Upper Burma.

I.—Refunds and Drawbacks.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Land Revenue	Accounts . 1887-88	4	3	1,7	5	4,4	4,5	4,2	13,2	13,2	42,4
	Budget . . .	5	5	6	7	4,0	2,6	4,5	9,5	13,0	35,9
	Revised . . .	6	2	1,5	5	4,4	5,2	3,9	10,5	15,0	41,8
	Accounts . 1888-89	5	2	2,3	7	4,8	3,5	3,1	11,4	15,2	41,7
Salt	Accounts . 1887-88	5	...	1,3	...	20,2	...	...	3,6	8,0	34,5
	Budget . . .	5	...	6	...	20,0	...	...	4	7,5	29,0
	Revised . . .	8,4	...	2,1	...	25,0	...	...	1,6	6,1	43,2
	Accounts . 1888-89	9,0	...	2,6	...	22,6	...	...	2,8	7,7	45,3
Stamps	Accounts . 1887-88	4	1,3	8	4	13,1	8,6	3,1	8,1	8,5	44,3
	Budget . . .	3	1,2	7	5	13,6	8,8	3,0	7,2	8,0	43,3
	Revised . . .	3	1,3	9	4	14,6	8,5	3,8	7,7	8,0	45,5
	Accounts . 1888-89	4	1,5	1,0	4	12,2	8,5	4,0	7,9	7,6	43,5
Customs	Accounts . 1887-88	...	...	13,2	...	12,7	...	...	1,7	4,4	32,0
	Budget . . .	...	...	10,1	...	10,1	...	...	1,2	5,7	27,1
	Revised . . .	...	...	9,2	...	14,1	...	...	2,4	4,6	30,3
	Accounts . 1888-89	...	...	8,2	...	14,0	...	...	2,7	6,0	30,9
Assessed Taxes	Accounts . 1887-88	1,1	5	...	1	4,2	3,0	2,5	2,1	6,4	19,9
	Budget . . .	...	5	...	1	3,7	4,6	3,5	1,6	6,5	20,5
	Revised . . .	7	4	1	1	4,0	3,0	2,1	2,6	4,5	17,5
	Accounts . 1888-89	8	3	1	1	4,1	2,7	2,2	2,6	3,4	16,3
Other Revenue Re- funds.	Accounts . 1887-88	3	1	6,7	1,6	5,2	1,2	5	3,8	25,9	45,3
	Budget . . .	1	1	3,4	5	4,2	1,1	4	2,3	25,2	37,3
	Revised . . .	1	1	2,2	4	12,9	1,3	7	2,8	24,8	45,3
	Accounts . 1888-89	...	1	2,6	2	16,9	1,2	6	2,8	21,5	45,9
Upper Burma	Accounts . 1887-88	...	...	5,5	...	...	...	...	...	...	5,5
	Budget . . .	...	...	2,0	...	...	...	...	...	...	2,0
	Revised . . .	...	...	5,1	...	...	...	...	...	...	5,1
	Accounts . 1888-89	...	...	5,0	...	...	...	...	...	...	5,0
TOTAL	Accounts . 1887-88	2,7	2,2	29,2	2,6	59,8	17,3	10,3	32,5	67,3	223,9
	Budget . . .	1,4	2,3	17,4	1,8	55,6	17,1	11,4	22,2	65,9	195,1
	Revised . . .	10,1	2,0	21,1	1,4	75,0	18,0	10,5	27,6	63,0	228,7
	Accounts . 1888-89	11,3	2,1	21,8	1,4	74,6	15,9	9,9	30,2	61,4	228,6

28. These refunds are not amenable to very accurate forecast. In *India* under *Salt*, large refunds became necessary owing to the tax having been levied at Rs 2-8 a maund in cases where the old rate of Rs 2 per maund should have been imposed. A refund was also granted to the Bikaner State in respect of sums due to it. In *Burma* a number of unexpected claims had to be paid. The *Bengal* excess under *Other Revenue Refunds* is caused by a readjustment of Ferry Tolls and Road-cess Collections, which were wrongly treated as Provincial Revenue in 1887-88. The other fluctuations in this province do not call for special remark. The *Madras* budget was too low and the *Bombay* budget too high.

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

2.—Assignments and Compensations.

1887-88. Accounts.	Budget.	1888-89. Revised.	Accounts.
INDIA—			
Salt and other compensations—			
96,1	Joudhpur State	96,1	96,1
68,8	Jeypur State	68,8	68,8
31,3	Gwalior	31,3	31,3
15,1	Bhurlpur	15,1	15,1
12,5	Ulwar	12,5	12,5
8,0	Bhawalpur	8,0	8,0
...	Dholepur	6,0	9,0
20,9	Meywar	20,4	19,9
6,2	Indore	6,2	6,2
22,2	Jodhpur and Jeypur States under the Sambhar Lake Treaty	23,3	18,6
23,4	Other compensations	23,1	23,3
304,5		310,8	309,3
CENTRAL PROVINCES—			
6,9	Compensations	6,2	6,2
ASSAM—			
4,0	Compensations	3,5	3,8
BENGAL—			
2,0	Salt compensations payable under convention with the French Government in lieu of salt formerly supplied to them	2,0	2,0
5,0	Bhooteas for the resumption of the Doars, Assam	5,0	5,0
23,1	Other compensations, &c.	23,7	18,8
30,1		27,7	25,8
N.-W. PROVINCES AND OUDH—			
25,0	Compensations, &c.	24,8	24,0
PUNJAB—			
18,3	Compensations, &c.	17,9	17,6
MADRAS—			
43,9	Salt compensation to French Government, &c.	44,4	44,4
14,7	Compensation to Travancore and Cochin on account of Customs Revenue	14,8	14,7
23,7	Compensations in lieu of resumed lands	25,9	26,5
28,0	Allowances to Inamdars and other grantees	28,7	28,6
1,9	Other compensations	2,0	2,4
112,2		115,8	116,1
BOMBAY—			
116,4	Pensions in lieu of resumed lands	90,4	90,1
743,3	Inamdars and other grantees	770,1	779,8
40,0	Goa Subsidy	40,0	40,0
16,3	Goa Salt Pan and Customs Tariff compensation	34,7	10,4
52,0	Excise and other compensations	52,1	62,0
968,0		987,3	974,8
1,469,0	TOTAL	1,494,0	1,486,2

29. As regards the *India* compensations, the payment to Dholepur includes arrears on account of 1887-88, while the amount drawn by Meywar is the net sum after deducting the advance payment made last year. The royalty payable to Joudhpur and Jeypur is variable, being regulated by the quantity of salt taken. In *Bengal* the amount of other compensations was high in 1887-88, as it embraced large arrears on account of former years. In 1888-89 the actuals were less than the Budget, as some sayer compensations were not drawn in that year. The saving in the *Punjab* has accrued from lapsed pensions. The *Madras* actuals of 1888-89 under compensation in lieu of resumed lands and other compensations include arrears on account of the preceding year, when the pensions were not fully drawn as explained in the last report. As regards *Bombay*, it is necessary to examine together the two heads, Pensions in lieu of resumed lands and Inamdars and other grantees, owing to the classification of alienated revenue having been revised. The totals of the two heads are 859,7 for actuals of 1887-88 and 860,5, 862,0 and 869,9 for Budget, revised and actuals of

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

2.—Assignments and Compensations—continued.

1888-89. These totals are made up partly of cash allowances and partly of transfer adjustments on account of alienated revenue. The details shew that the cash allowances in 1887-88 amounted to 117,8 against 111,3 in 1888-89. The excess was due largely to arrears, as these allowances are never drawn regularly. On the other hand, the alienated revenue in 1887-88 amounted to 741,9 and in 1888-89 to 758,6, the difference in this case being attributable to the introduction of new survey rates especially in the Sind districts. The Budget for cash allowances was accurate, the discrepancy between it and the actuals being traceable to a saving of 2,4 in connection with District and Village Officers, but it failed with respect to alienated revenue, a sufficient margin not having been left for increases arising out of the new rates mentioned above. The Goa Salt compensations aggregated 5,9 more in 1887-88 than in 1888-89. The Budget provided 17,0 on account of them, and 177 on account of the customs tariff compensations, but the latter remained wholly undrawn, and of the former, only 10,4 was claimed. The head "Excise and other compensations" includes in 1888-89 8,6 on account of new excise compensations, and 3,3 on account of arrears due to Nawab Bhismilla Khanji of Radhanpur, only a part of which was provided in the estimates.

3.—Land Revenue.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Charges of District Administration.	Accounts	1887-88	28,3	100,7	75,0	51,7	28,7	605,8	177,5	347,0	289,3	2,028,6
	Budget		20,2	111,0	80,3	54,3	28,0	67,3	170,8	38,5	205,8	2,099,7
	Revised		20,8	108,8	79,4	54,3	28,4	608,2	180,1	351,8	284,9	2,035,7
	Accounts	1888-89	20,1	101,8	75,7	55,1	28,3	601,9	180,9	352,3	283,4	2,020,5
Survey and Settle- ment.	Accounts	1887-88	11,8	38,7	28,1	15,1	14,5	80,3	47,1	109,5	88,4	433,5
	Budget		14,5	63,8	29,1	16,7	20,6	98,4	74,5	101,0	98,1	525,7
	Revised		13,1	41,5	23,0	14,6	26,7	63,0	59,8	101,1	98,7	441,5
	Accounts	1888-89	13,1	42,2	22,5	14,3	26,9	66,2	58,6	101,3	97,7	442,8
Land Records and Agriculture.	Accounts	1887-88	...	3,8	9,6	1,8	8,0	7,6	3,4	5,1	7,5	47,7
	Budget		...	4,5	12,6	1,8	6,6	8,1	3,8	5,2	7,2	49,8
	Revised		...	4,1	11,1	1,8	6,6	8,3	3,6	5,2	7,2	47,9
	Accounts	1888-89	...	3,8	12,2	1,8	6,7	8,4	3,8	5,2	6,8	48,7
Management of Government Es- tates.	Accounts	1887-88	...	1	...	1	33,5	19,7	1,5	...	...	54,9
	Budget		...	1	...	...	33,0	25,2	1,8	...	...	60,1
	Revised		...	1	...	1	33,0	19,6	1,5	...	...	54,3
	Accounts	1888-89	...	...	...	1	34,4	17,4	1,5	...	...	53,4
Commission on Col- lections.	Accounts	1887-88	...	...	76,0	24,8	...	5	...	0	9	104,0
	Budget		...	...	77,0	20,0	...	7	...	3,0	...	106,7
	Revised		...	...	74,4	24,0	...	6	...	1,6	1	98,7
	Accounts	1888-89	6	...	67,5	23,3	...	5	...	2,0	1	94,0
Allowances to Dis- trict and Village Officers.	Accounts	1887-88	...	...	...	...	...	9,8	110,2	321,8	272,5	714,3
	Budget		...	...	...	...	...	10,5	113,5	320,8	263,4	708,2
	Revised		...	...	...	...	...	10,2	116,1	326,0	281,1	733,4
	Accounts	1888-89	...	...	...	...	...	9,9	117,8	322,9	280,8	731,4
Upper Charges. Burma	Accounts	1887-88	...	...	87,1	...	...	...	...	...	...	87,1
	Budget		...	...	112,0	...	...	...	...	...	...	112,0
	Revised		...	...	108,0	...	...	...	...	...	...	108,0
	Accounts	1888-89	...	...	103,6	...	...	...	...	...	...	103,6
Other Charges	Accounts	1887-88	13,5	...	...	...	...	1,5	...	1,4	...	16,4
	Budget		16,1	...	...	...	...	2,7	...	1,5	...	20,6
	Revised		16,6	...	...	...	...	1	...	1,7	...	18,4
	Accounts	1888-89	16,2	...	...	...	...	8	...	1,7	...	18,7
TOTAL	Accounts	1887-88	52,6	152,3	276,7	93,5	340,6	785,2	339,7	786,3	658,6	3,486,5
	Budget		57,1	179,4	311,0	98,8	359,0	819,5	373,4	820,1	664,5	3,684,1
	Revised		50,5	154,5	290,9	94,8	350,7	770,0	361,1	787,4	672,0	3,537,9
	Accounts	1888-89	56,0	147,3	281,5	94,6	351,3	765,1	362,6	785,4	668,8	3,513,1
England	Accounts	1887-88	1	1	2	Total, including Eng- land.						3,486,7
	Budget		9	4	1,3							3,684,1
	Revised		7	3	1,0							3,538,9
	Accounts	1888-89	6	3	9							3,514,0

30. The Charges for District Administration were small in the Central Provinces owing mainly to a portion of the Patwari expenditure remaining undrawn at the close of the year, and in a minor degree to absences on leave. The Burma budget provided for the revised cost of the Commission, with effect from

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

3.—Land Revenue—continued.

the beginning of the official year, but the scheme was not introduced till December 1888. The Bengal budget was too high. In the North-Western Provinces and Oudh this head now includes the charges of village accountants (putwaris) attached to the Tarai and Bhabar Government estates, formerly entered under *Management of Government estates*. The savings occur chiefly in "Subdivisional offices" and "Kanungo establishments." In the Punjab, the Kanungo establishment since 1887-88 is being gradually brought up to the sanctioned scale, and a general increase has arisen in other items. In the Madras budget a sum of 34,2 was entered for revision of Revenue establishments and re-grading of tehsildars, but these changes were not carried out. Of the difference between budget and actuals in Bombay, about 2,2 comprises charges connected with the Khoti Settlement officer, which, though estimated under this head, have been taken in the actuals under Survey and Settlement. Of the balance, about 3,3 is due to the suspension of the Commissioner, Central Division, and various leave vacancies, and the remainder to savings in travelling allowances and in petty construction and repair.

31. The expenses of Survey and Settlement are composed partly of professional survey charges and partly of district settlement charges as noted below. The professional survey charges represent the amount payable by the Provincial Governments on account of work done for them by the Survey Department. In the present instance, the work performed was less than had been contemplated in the budget, the principal differences being in the Central Provinces, Burma, and in the North-Western Provinces and Oudh. In Madras various reductions have been effected since last year. The excess over 1887-88 in Bombay occurs almost entirely in laying out boundary marks in Sind. As compared with the budget, the actuals of 1888-89 shew a large saving in salaries and smaller savings in supplies and contingencies. As regards district settlement charges, the saving in the Central Provinces accrued from the permanent establishment not being fully entertained, and from economies in field establishments and contingencies, in the North-Western Provinces and Oudh from the closing of settlement operations in some districts, and in the Punjab from certain settlements having been commenced later than originally arranged. The Bengal budget was too high. The Bombay payments were small in 1887-88 owing to the absence on furlough of the Survey and Settlement Commissioner. The excess over budget in 1888-89 is caused mainly by the transfer to this head of the Khoti Settlement Officer, as noted above.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. Pro- vince.	Punjab.	Madras.	Bombay.	TOTAL.
Professional Survey charges.	Accounts .	1887-88	10,5	13,1	22,7	11,1	5,9	34,7	5,1	79,6	84,0	266,7
	Budget .		10,7	18,0	23,9	12,8	17,2	31,8	4,2	70,0	92,6	281,2
	Revised Accounts .	1888-89	10,5	10,6	18,4	11,3	18,3	13,3	4,1	70,0	91,2	252,7
District Settlement charges.	Accounts .	1887-88	1,3	25,6	5,4	4,0	8,6	45,6	42,0	29,9	4,4	166,8
	Budget .		3,8	45,8	5,2	3,9	12,4	66,6	70,3	31,0	5,5	244,5
	Revised Accounts .	1888-89	2,6	30,9	4,6	3,3	8,4	44,7	55,7	31,1	7,5	188,8
			2,4	31,3	4,2	3,1	8,9	46,0	55,1	31,6	7,8	190,4

32. The increased charge in Burma for *Land Records and Agriculture* is due to payments having been made in 1888-89 for the whole year, whereas in 1887-88 they were for a few months only. On the other hand, the large expenditure in Bengal during 1887-88 included special items as noticed in last year's report. The head *Management of Government Estates* has diminished in the North-Western Provinces and Oudh in consequence of the transfer to charges of district administration mentioned above. Apart from this transfer, the accounts shew general savings under contingencies. The 6 shewn under India as *Commission on collections* represents payments connected with the Pachotra Fund in Ajmere now treated as a Service charge. The saving in Burma arose out of the postponement of revenue mentioned in para. 13, and in Assam the budget was too high. The Punjab budget for *Allowances to District and Village Officers* was insufficient, and during the year additional Patwari schools were created in consequence of new settlements having been commenced. In Bombay the excess is caused by the transfer to this head of charges of the village cess fund from "20—Police." As regards *Upper Burma charges*, the excess over 1887-88 is due to extension of the regular administration as the country becomes more settled, to larger commission on revenue collections, which have increased, and to the continued operations of the Settlement Survey at Mandalay. The budget was not reached, as the scheme for regular administration of the country was not introduced till late in the year, and various savings were effected in connection with the Mandalay survey and other expenditure. The head *Other Charges* in India includes the cost of revenue collections in stations on the North-West Frontier, and the rise in 1888-89, as compared with the previous year, is almost wholly in collecting the Quetta Assigned Revenue. The charge in the North-Western Provinces and Oudh includes the purchase of estates under the Jhansi Encumbered Estates Act. These payments were 1,8 less than the estimate and there was a further saving of 6 from stoppage of compensation to junior civilians in those Provinces. The Madras payments refer to the Inam Commission.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

1887-88. Accounts.	4.—Opium.	Budget.	1888-89. Revised.	Accounts.
BENGAL—				
50.4	Behar Agency Establishment and Contingencies	53.9	54.2	54.3
1,081.7	„ Cultivation and Manufacturing charges	1,219.5	1,224.7	1,190.3
75.7	Benares Agency Establishment and Contingencies	85.6	73.5	72.4
1,208.9	„ Cultivation and Manufacturing charges	1,187.3	1,287.9	1,272.8
2.8	Other charges	3.7	3.1	3.0
1.3	India	1.3	1.3	1.4
2.5	Bombay	2.5	2.6	2.6
2,423.3	TOTAL	2,553.8	2,647.3	2,590.8
9	England	6	8	7
4	Exchange	3	4	4
2,424.6	TOTAL	2,554.7	2,648.5	2,597.9

33. The charges on account of establishment and contingencies of the Behar and Benares Agencies aggregate 126.1, for the accounts of 1887-88 and 139.5, 127.7 and 126.7 for the budget, revised and accounts of 1888-89 respectively. The budget was rather high, but otherwise the fluctuations do not call for special notice.

34. The *Cultivation and Manufacturing charges* in the Behar and Benares Agencies may be divided under four heads, namely, (1) Advances to cultivators; (2) Final payments to cultivators on delivery of the crude drug; (3) Manufacturing charges, and (4) Miscellaneous. The amount under each head is given in the following statement. The advances in 1888-89 were less by 114.2 than those of the previous year, the area under cultivation having been reduced. On the other hand, the payments in 1888-89 on settlement of accounts with cultivators in respect of the previous year's crop amounted to 284.7 more than the corresponding sums in the accounts of 1887-88. The payments on this account in 1887-88 referred to the produce of 1886-87 which was comparatively poor. The manufacturing charges in 1888-89 exceeded those of the previous year by 5.9, which is doubtless due to the larger quantity of the drug to be dealt with. The miscellaneous charges comprise payments for leaves, trash and timber, transit and weightment charges and freight, and the difference in the expenditure of the two years is spread over numerous items. The actuals fell short of the Behar Budget owing to unseasonable weather, while in Benares, the estimate was too low.

						Advances to Cultivators.	Final pay- ments on delivery of the crude drug.	Manufacturing Charges.	Miscellaneous.	TOTAL.	
1887-88.											
Behar	.	.	.	.	.	361.0	648.1	6.4	66.2	1,081.7	
Benares	.	.	.	.	.	233.2	917.7	17.2	40.8	1,208.9	
TOTAL						.	<u>594.2</u>	<u>1,565.8</u>	<u>23.6</u>	<u>107.0</u>	<u>2,290.6</u>
1888-89.											
Behar	.	.	.	.	.	298.1	828.0	10.6	53.6	1,190.3	
Benares	.	.	.	.	.	181.9	1,022.5	18.9	49.5	1,272.8	
TOTAL						.	<u>480.0</u>	<u>1,850.5</u>	<u>29.5</u>	<u>103.1</u>	<u>2,463.1</u>

5.—Salt.

	India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Establishment and contingencies.	Accounts 1887-88 . 85.8	2	1.2	118.4	105.7	311.3
	Budget . 88.9	3	1.2	134.5	110.1	335.0
	Revised . 87.5	3	2.2	130.0	102.6	322.6
	Accounts 1888-89 . 83.2	2	2.1	134.1	102.9	322.5
Manufacture and Excavation.	Accounts 1887-88 . 32.4	...	...	...	...	32.4
	Budget . 48.9	...	...	...	...	48.9
	Revised . 40.0	...	...	...	...	40.0
	Accounts 1888-89 . 38.1	...	...	...	...	38.1

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*5.—Salt—*continued.*

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Purchase and Freight.	Accounts 1887-88 .	...	...	...	14.4	52.5	66.9
	Budget .	...	...	...	17.0	49.9	66.9
	Revised .	...	...	...	20.0	39.2	59.2
	Accounts 1888-89 .	...	...	...	15.1	36.9	52.0
Total India	Accounts 1887-88 .	118.2	2	1.2	132.8	158.2	410.6
	Budget .	137.8	3	1.2	151.5	160.0	450.8
	Revised .	127.5	3	2.2	150.0	141.8	421.8
	Accounts 1888-89 .	121.3	2	2.1	149.2	139.8	412.6
England	Accounts 1887-88 .	1	...	1	Grand Total, including England.		410.7
	Budget .	1	...	1			450.9
	Revised .	3	1	4			422.2
	Accounts 1888-89 .	3	1	4			413.0

35. As stated in last year's report, reductions have been carried out in India under *Establishment and Contingencies*, which explains the savings apparent in the above figures. Of the increase in Madras, as compared with 1887-88, about 1.7 is due to additions to the number of Assistant Inspectors, 3.5 to the entertainment of preventive establishment in Orissa, the establishment of new factories in Madras and the extension of the tree-tapping system, 2.0 to temporary establishments and 6.0 to construction of new factories. The remainder of the increase is in contingencies. The Bombay Budget was too high, in addition to which various economies were effected during the year. As regards *Manufacture and Excavation*, the season was unfavourable for operations at the Sambhur Lake and at Pachbadra, while stocks being large at the Mayo mines, the manufacture there was kept down. The Madras estimate for *Purchase and Freight* was rather high, and the Bombay budget was very much so, in consideration of the fact that the stock was fully replenished by the exceptional purchases in 1886-87 and 1887-88.

6.—Stamps.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superintendence, Establishment and Contingencies.	Accounts 1887-88 .	...	...	...	3	7.3	1.2	1.3	2.0	5.2	17.3
	Budget .	...	...	...	3	7.5	1.2	1.3	1.8	5.0	17.1
	Revised .	...	...	...	3	7.5	1.2	1.3	1.9	4.9	17.1
	Accounts 1888-89 .	...	...	...	3	7.1	1.1	1.3	1.9	4.9	16.6
Charges on sale of Stamps, including discount.	Court-fee	Accounts 1887-88 .	4	...	7	9	14.3	1	3.5	3.8	27.2
	Budget .	4	...	8	8	14.1	1	3.6	3.8	3.5	27.1
	Revised .	4	...	8	8	12.1	1	3.8	3.9	3.4	25.3
	Accounts 1888-89 .	4	...	8	9	11.6	2	3.8	3.9	3.4	25.0
	Other Stamps.	Accounts 1887-88 .	1.1	1.6	1.1	6	8.4	6.1	6.2	9.6	41.5
	Budget .	1.0	1.6	1.1	6	7.8	5.5	5.6	9.2	6.5	38.9
	Revised .	1.1	1.7	1.3	6	7.8	5.4	6.3	10.3	6.9	41.4
	Accounts 1888-89 .	1.1	1.8	1.3	6	8.9	5.9	6.3	10.1	6.9	42.9
Stamps supplied from Central Stores.	Accounts 1887-88 .	-45.0	2.4	9	1.4	18.6	10.0	6.5	...	5.2	...
	Budget .	-47.6	2.9	7	1.6	19.1	10.2	6.8	...	6.3	...
	Revised .	-51.5	2.4	(a) 1.4	1.8	20.0	11.3	8.1	...	6.5	...
	Accounts 1888-89 .	-49.7	2.9	1.2	1.4	21.8	10.5	6.3	...	5.6	...
Upper Burma charges.	Accounts 1887-88 .	...	...	3	...	...	...	...	...	...	3
	Budget .	...	...	4	...	...	...	...	...	...	4
	Revised .	...	...	5	...	...	...	...	...	...	5
	Accounts 1888-89 .	...	...	4	...	...	...	...	...	...	4
TOTAL	Accounts 1887-88 .	-43.5	4.0	3.0	3.2	48.6	17.4	17.5	15.4	20.7	86.3
	Budget .	-46.2	4.5	3.0	3.3	48.5	17.0	17.3	14.8	21.3	83.5
	Revised .	-50.0	4.1	4.0	3.5	47.4	18.0	19.5	16.1	21.7	84.3
	Accounts 1888-89 .	-48.2	4.7	3.7	3.2	49.4	17.7	17.7	15.9	20.8	84.9
England	Accounts 1887-88 .	54.3	22.8	77.1	Total including England.		Accounts 1887-88 .		1887-88 .		263.4
	Budget .	64.4	27.1	91.5							175.0
	Revised .	48.0	22.3	70.3							154.6
	Accounts 1888-89 .	47.3	22.0	69.3							154.2

(a) Includes 2 on account of Upper Burma.

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

6.—Stamps—continued.

36. The actuals have followed the Budget closely except in *Bengal* and *Madras*, where the charges on account of Court-fee and other stamps have fluctuated with the sale-proceeds of stamps. The charge in *Bengal* for stamps supplied from central stores was larger than anticipated in the Budget, partly in consequence of larger indents, but partly also because the price has been raised in order to cover loss by exchange. This excess in *Bengal* explains the corresponding difference between the budget and actuals in *India* against the same head.

37. In *England* the estimate was prepared in the absence of sufficient information from *India* and proved too high.

7.—Excise.

1887-88 Accounts.	CHARGES OF COLLECTION—	Budget.	1888-89, Revised.	Accounts.
1,1	India	1,4	1,9	1,8
7,1	Central Provinces	7,2	7,8	7,2
2,1	Burma	3,2	2,2	2,2
5	Assam	5	5	5
42,7	Bengal	44,5	44,8	43,4
11,3	N.-W. Provinces and Oudh	11,9	11,4	11,5
5,6	Punjab	5,7	5,8	5,5
26,9	Madras	23,5	30,0	32,9
29,8	Bombay	29,7	33,2	32,8
127,1	TOTAL	127,6	137,6	137,8
...	England	1	2	1
...	Exchange	...	1	...
127,1	TOTAL	127,7	137,9	137,9

38. The first prominent difference is in *Burma*, where the Budget for Upper *Burma* proved too high. The saving in *Bengal* was in travelling allowances and supplies and services. The *Madras* budget was too low, the combined charges on account of salt and excise having been inaccurately divided between these two heads. Apart from this mistake, there was an actual increase of expenditure, as no offer could be obtained for the Mangalore Taluk farm owing to the belief that the increase in the tapping fees would lead to a strike among the toddy drawers, and the Government was therefore obliged to arrange for the purchase of unexcised liquor. The *Bombay* excess is attributed to the entertainment of additional distillery establishments at Kaira, Panch Mahals, Kolaba and Khandesh, and to the charges for supplies and services having been greater than was anticipated.

8.—Provincial Rates.

1887-88. Accounts.	ESTABLISHMENT AND OTHER CHARGES—	Budget.	1888-89. Revised.	Accounts.
4,2	Burma	4,6	4,3	3,3
4	Assam	4	4	3
35,2	Bengal	29,6	33,5	32,3
7	N.-W. Provinces and Oudh	7	7	7
16,8	Punjab	17,0	18,1	18,1
4,8	Bombay	5,3	5,0	4,7
62,1	TOTAL	57,6	62,0	59,4

39. The apparent saving in *Burma* in 1888-89 is mainly due to postponement of the revenue collections in the Akyab District, whereby the commission payable thereon was not drawn during the year. The *Bengal* budget was framed before the additional establishments required in that Province were sanctioned, and although provision for the extra charge was made in the revised estimate, it was not fully spent.

9.—Customs.

		Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts	10,2	49,0	6,0	31,4	96,6
	Budget	10,3	49,8	6,0	33,0	99,1
	Revised	10,1	49,0	6,0	31,7	96,8
	Accounts	10,0	48,4	6,1	31,7	96,2

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

9.—Customs—continued.

		Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at other Ports.	Accounts	6,8	4,1	10,1	17,3	38,3
	Budget	7,0	4,1	10,3	18,0	39,4
	Revised	6,6	4,0	10,3	17,0	37,9
	Accounts	6,6	4,0	10,2	16,7	37,5
TOTAL	Accounts	17,0	53,1	16,1	48,7	134,9
	Budget	17,3	53,9	16,3	51,0	138,5
	Revised	16,7	53,0	16,3	48,7	134,7
	Accounts	16,6	52,4	16,3	48,4	133,7
England	Accounts	...	...	...	...	134,9
	Budget	...	...	...	...	138,5
	Revised	1	...	...	...	134,8
	Accounts	1	1	...	...	133,9

40. There has been some reduction of establishments in *Burma*, and in *Bombay* the scale of travelling and tentage allowances has been diminished. In other respects the fluctuations are normal.

10.—Assessed Taxes.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
1	India	...	...	...
1	Central Provinces	1	1	...
...	Burma	1,4	1,8	1,5
2	Assam	2	1	1
15,1	Bengal	14,4	15,7	15,0
1,8	N.-W. Provinces and Oudh	2,0	1,8	1,8
1,4	Punjab	1,7	2,0	1,8
3,4	Madras	2,0	1,7	1,6
6,6	Bombay	5,5	5,2	5,3
28,7	TOTAL	27,3	28,4	27,1

41. There were no charges on this account in *Burma* during 1887-88, as the Income Tax Act was only extended to Lower *Burma* from 1888-89. In *Bengal*, additional charges were sanctioned after the Budget had been framed. In *Madras* and *Bombay*, the expenditure has been reduced since 1887-88.

II.—Forest Expenditure.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
General Direction	Accounts	5,2	...	...	...	...	...	...	...	...	5,2
	Budget	5,8	...	...	...	...	...	...	...	...	5,8
	Revised	5,2	...	...	...	...	...	...	...	...	5,2
	Accounts	5,0	...	...	...	...	...	...	...	...	5,0
Conservancy and Works:—	Accounts	6,4	6,3	59,5	4	4,4	28,7	25,3	16,3	82,6	229,9
	Budget	4,6	21,5	50,4	...	4,3	23,4	21,3	20,7	73,4	219,6
	Revised	8,7	7,1	66,7	1	3,5	26,1	18,1	17,3	55,2	202,8
	Accounts	6,7	7,6	69,4	1	4,1	26,8	20,0	17,5	55,5	207,7
Timber and other Produce removed from the Forests by Government agency.	Accounts	1	15,3	9	8	4,2	3,8	2	6,9	3,1	35,3
	Budget	1	8,3	1,0	9	4,1	4,4	3	8,4	3,1	30,6
	Revised	1	9,3	9	1,0	3,6	4,4	3	7,0	3,3	29,9
	Accounts	1	9,1	7	1,0	3,7	4,0	2	7,5	3,1	29,4
Other Charges	Accounts	5,8	8,8	15,8	6,6	8,7	20,8	11,9	33,0	22,0	133,4
	Budget	4,4	8,5	18,8	7,8	12,2	25,6	14,9	41,1	28,3	161,6
	Revised	4,6	18,1	27,3	6,9	11,2	26,0	14,0	41,9	28,0	178,0
	Accounts	4,4	14,2	24,3	6,1	8,8	23,4	10,3	41,2	26,6	159,3
Establishment	Accounts	11,6	24,8	27,1	14,1	21,7	29,6	30,2	56,5	85,8	301,4
	Budget	12,4	37,4	29,8	14,3	23,2	29,2	31,7	60,5	85,5	324,0
	Revised	10,8	37,6	28,9	13,8	20,6	30,5	29,5	56,3	84,9	312,9
	Accounts	11,3	35,9	25,4	13,7	21,0	30,1	28,9	55,4	83,9	308,6

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*II.—Forest Expenditure—*continued.*

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Upper Burma	Accounts . 1887-88.	...	...	12,1	...	...	...	...	...	...	12,1
	Budget . 1887-88.	...	...	26,0	...	...	...	...	...	...	26,0
	Revised . 1888-89.	...	...	78,0	...	...	...	...	...	...	78,0
	Accounts . 1888-89.	...	...	78,5	...	...	...	...	...	...	78,5
TOTAL	Accounts . 1887-88.	29,1	55,2	115,4	21,9	39,0	82,9	67,6	112,7	193,5	717,3
	Budget . 1887-88.	27,3	75,7	120,0	23,0	43,8	82,6	68,2	130,7	190,3	707,6
	Revised . 1888-89.	29,4	72,1	201,8	21,8	38,9	87,0	61,9	122,5	171,4	806,8
	Accounts . 1888-89.	27,5	66,8	201,3	20,9	37,6	84,3	59,4	121,6	169,1	788,5
		Ster- ling.	Ex- change.	TOTAL.							
England	Accounts . 1887-88.	1,8	7	2,5							
	Budget . 1887-88.	2,1	9	3,0							
	Revised . 1888-89.	2,4	1,1	3,5							
	Accounts . 1888-89.	2,4	1,1	3,5							
					Total. including	Accounts . 1887-88.	719,8				
					England.	Budget . 1887-88.	770,6				
						Revised . 1888-89.	810,3				
						Accounts . 1888-89.	792,0				

42. The *India* charges for conservancy and works exceeded the budget in Coorg and the Andamans where the operations had to be expanded. This increase of expenditure was counterbalanced by increased revenue as noted in paragraph 24. In the *Central Provinces* expenditure amounting to 6,2, now treated as establishment, was in 1887-88 regarded as appertaining to timber removed by purchasers. Apart from this change of classification, the accounts of 1888-89 disclose a large addition to the permanent establishment, together with new charges aggregating 4,0 on account of Forest surveys. The cost of these surveys was not entered in the budget, but on the other hand savings were effected in the estimate of the head "Timber removed by Government agency." The grant for establishments also was not fully expended, as qualified persons could not be found for the better paid appointments. As stated in paragraph 24, forest operations in *Burma* were carried out on a larger scale than was possible in 1887-88, or contemplated in the budget, the enhanced expenditure being covered by improved revenue. The excess expenditure in Lower Burma occurred in commission to contractors, in forming and clearing plantations, in forest surveys and drift collections. The *Upper Burma* figures include 53,4 paid to the Bombay-Burma Trading Corporation, Limited, in respect of their claims upon the former Government and of expenses incurred since the annexation. About 2,8 was paid for elephants and other live-stock and buildings, but 2,4 was saved under Demarcation, improvements and extensions. In *Assam* the actuals fell below the budget, as much of the demarcation work was paid for in kind by free grants of forest produce. The working plans were also curtailed in consequence of difficulty in obtaining local labour. In *Bengal* savings were effected under the head "Other charges" by diminishing road-work in Singbhoon when it was found that timber would not be required to the extent anticipated, and by giving up the project of leasing forests in Chota Nagpur. The charge for establishment was small, chiefly on account of absences on leave. The *North-Western Provinces and Oudh* budget for "Timber removed by Government agency" was insufficient. Under "Other charges," various economies were carried out in the matter of road-making, erection of rest-houses, surveys, demarcation, plantations and fire protection. The grant for establishments, was exceeded mainly by the appointment of an additional Assistant Conservator. The *Punjab* saving under "Timber removed by Government agency" is connected with the cessation of boxwood operations and the curtailment of work in timber and fuel. The difference under "Other charges" is due to the irrigation channels at Changa Manga not having been constructed, and under "Establishment" to absences on leave and deputation. The *Madras* budget was too high, and was accordingly reduced in the revised. The large expenditure in 1888-89, as compared with 1887-88, is caused (1) by extensions in South Canara, from which additional revenue is expected, (2) by the purchase of tramway plant for North Arcot, Nellore and South Coimbatore, and (3) by the new charge for forest surveys. Nearly all the saving in *Bombay* is in conservancy and works, and arose out of the Railway authorities having cancelled their indent for fuel as stated in paragraph 24. The budget apparently did not make sufficient allowance for deductions on account of clothing.

43. As regards the expenditure in *England*, the cost of the continental tour of the Forest students was larger than the estimate.

Section A.—DIRECT DEMANDS ON THE REVENUE—*concluded.*

12.—Registration.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superintendence	Accounts . 1887-88.	...	1,2	...	2	6,6	1,4	2,0	3,5	4,3	19,2
	Budget . 1887-88.	...	1,4	...	2	6,1	1,6	1,9	3,5	4,0	18,7
	Revised . 1888-89.	...	1,5	...	2	6,2	1,7	2,2	3,5	3,8	19,1
	Accounts . 1888-89.	...	1,5	...	2	6,0	1,5	2,0	3,6	3,6	18,4
District Charges	Accounts . 1887-88.	7	3,0	1,4	2,0	51,2	17,9	9,0	58,6	24,2	168,0
	Budget . 1887-88.	6	2,9	1,6	2,2	50,9	17,4	8,6	61,2	23,3	168,7
	Revised . 1888-89.	6	2,9	1,5	2,0	52,3	17,5	3	61,7	24,7	172,5
	Accounts . 1888-89.	6	2,8	1,5	2,0	54,0	18,0	9,3	61,9	25,1	175,2
Upper Burma	Accounts . 1887-88.	...	...	1	...	...	...	...	...	...	1
	Budget . 1887-88.	...	...	1	...	...	...	...	...	...	1
	Revised . 1888-89.	...	...	1	...	...	...	...	...	...	1
	Accounts . 1888-89.	...	...	1	...	...	...	...	...	...	1
TOTAL	Accounts . 1887-88.	7	4,2	1,5	2,2	57,8	19,3	11,0	62,1	28,5	187,3
	Budget . 1887-88.	6	4,3	1,7	2,4	57,0	19,0	10,5	64,7	27,3	187,5
	Revised . 1888-89.	6	4,4	1,6	2,2	58,5	19,2	11,5	65,2	28,5	191,7
	Accounts . 1888-89.	6	4,3	1,6	2,2	60,0	19,5	11,3	65,5	28,7	193,7

44. The saving in Bombay under *superintendence* has been obtained by abolishing the office of Branch Inspector General in Sind, and by reducing the scale of travelling allowance. The rise in *District charges* in Bengal and Bombay represents increased commission paid on increased collections, while, in Madras, it consists largely of arrear charges.

Section B.—INTEREST.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
746,6	RECEIPTS	656,3	838,8	841,8

45. The interest realised during 1888-89 exceeds the accounts of the previous year and the budget by 95,2 and 185,5 respectively, principally by the investment of large surplus balances in England, where the interest obtainable was also unusually high.

XII.—Interest.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
On Loans to Native States.	Accounts . 1887-88	1,4	...	...	...	...	...	...	2,3	...	3,7
	Budget . 1888-89	1,3	...	...	...	...	...	...	8	...	2,1
	Revised . 1888-89	1,5	...	...	...	...	...	...	8	...	2,3
	Accounts . 1888-89	1,7	...	...	...	...	...	...	8	...	2,5
To Presidency Corporations.	Accounts . 1887-88	...	...	...	...	96,7	...	...	13,2	172,3	282,2
	Budget . 1888-89	...	...	...	...	91,2	...	...	16,2	182,6	290,0
	Revised . 1888-89	...	...	...	...	91,9	...	...	15,8	186,7	294,4
	Accounts . 1888-89	...	...	...	...	92,0	...	...	15,7	182,6	290,3
To Municipal and other Public Corporations.	Accounts . 1887-88	6	4	2,4	1	1	7	10,0	9	6,6	21,8
	Budget . 1888-89	6	2	2,4	1	1	6	10,4	9	12,7	28,0
	Revised . 1888-89	6	2	2,5	1	1	6	10,5	9	8,1	23,6
	Accounts . 1888-89	2,3	2	2,0	1	1	6	11,2	9	8,1	26,1
To Landholders and other Notabilities.	Accounts . 1887-88	7	4	...	...	...	1,5	1,9	3,0	2,4	9,9
	Budget . 1888-89	1,2	4	...	...	...	1,1	2,4	1,6	7,1	13,8
	Revised . 1888-89	3,8	4	...	...	...	1,2	1,8	1,6	2,2	11,0
	Accounts . 1888-89	3,6	4	...	...	...	1,1	1,9	1,7	2,2	10,9
On Advances to cultivators and advances under Special Laws.	Accounts . 1887-88	2	3	...	...	2,4	8,6	6,2	4	8,9	27,0
	Budget . 1888-89	1	4	...	...	1,9	8,0	6,9	6	...	17,9
	Revised . 1888-89	1	4	1	...	4,7	7,7	6,9	6	5,4	25,9
	Accounts . 1888-89	2	5	1	...	2,3	7,6	7,1	7	5,3	23,8
On Currency Investment.	Accounts . 1887-88	250,1	...	...	...	...	...	...	...	...	250,1
	Budget . 1888-89	250,3	...	...	...	...	...	...	...	...	250,3
	Revised . 1888-89	245,7	...	...	...	...	...	...	...	...	245,7
	Accounts . 1888-89	245,8	...	...	...	...	...	...	...	...	245,8
On Securities of Provincial Funds.	Accounts . 1887-88	...	4	...	1	1,4	3,4	7	8,1	6,3	20,4
	Budget . 1888-89	...	4	...	1	1,4	3,2	8	9,0	6,1	21,0
	Revised . 1888-89	...	4	...	1	1,4	2,0	9	9,2	6,2	21,1
	Accounts . 1888-89	...	4	...	...	1,3	2,5	8	9,5	6,3	20,8
On Arrears of Revenue.	Accounts . 1887-88	2	...	...	3	10,4	...	...	3,5	3	14,7
	Budget . 1888-89	1	...	...	2	9,8	...	...	2,3	3	12,7
	Revised . 1888-89	2	...	...	2	10,7	...	...	2,8	3	14,2
	Accounts . 1888-89	2	...	...	...	11,3	...	...	2,9	2	14,6
On Overdrawn Capital of Guaranteed Railways.	Accounts . 1887-88	21,9	...	...	...	...	...	...	...	...	21,9
	Budget . 1888-89	5,0	...	...	...	...	...	...	...	...	5,0
	Revised . 1888-89	3,8	...	...	...	...	...	...	...	...	3,8
	Accounts . 1888-89	3,1	...	...	...	...	...	...	...	3	3,4
Other Items .	Accounts . 1887-88	4	...	...	...	1	1	...	3	3	1,2
	Budget . 1888-89	5	...	...	...	2	1	...	3	2	1,3
	Revised . 1888-89	1,1	...	...	...	2	1	...	4	2	2,0
	Accounts . 1888-89	3,5	...	...	...	5	1	...	5	5	5,1
TOTAL	Accounts . 1887-88	275,5	1,5	2,4	5	111,1	14,3	18,8	31,7	197,1	652,9
	Budget . 1888-89	259,1	1,4	2,4	4	104,6	13,0	20,5	31,7	209,0	642,1
	Revised . 1888-89	256,8	1,4	2,6	4	109,0	12,5	20,1	32,1	209,1	644,0
	Accounts . 1888-89	260,4	1,5	2,7	1	107,5	11,9	21,0	32,7	205,5	643,3

		Sterling.	Exchange.	Total.	
England—Investment of Cash Balances, &c.	Accounts . 1887-88	66,0	27,7	93,7	Total including England . {
	Budget . 1888-89	10,0	4,2	14,2	
	Revised . 1888-89	133,0	61,8	194,8	
	Accounts . 1888-89	135,5	63,0	198,5	
					746,6 656,3 838,8 841,8

46. The interest on Loans to Native States obtained in 1888-89 by Madras was low owing to repayment of amounts due by the Mysore Government and the Ramnad Zemindary. The recoveries in 1887-88 from Presidency Corporations in Bengal included large arrears on account of the Kidderpore Dock Loan

Section B.—INTEREST—continued.

and the loan to the Calcutta Municipality. The increased receipts in 1888-89 in the other two Presidencies arise out of the additional loans taken by the Madras Harbour Trust and the Bombay Port Trust respectively, but the Bombay Revised was too high. As regards *Municipalities and other Corporations* the amounts due on account of the Mhow Waterworks were omitted from the India Budget, and in the Punjab the actuals include a portion of the interest relating to the Simla Town Hall which should have been paid in 1887-88. The Bombay Estimates under this and the next head included amounts for which the corresponding actuals have been entered under *Interest on advances to Cultivators*. The large sum credited in India under *Interest on Loans to Landholders, &c.*, represents arrears recovered in Ajmere, and the small sum credited in respect of the *Currency Investment* is owing partly to a change in the investment, by which interest which otherwise would have been received in 1888-89 was not realised till the following year, and partly to the security reserve having been reduced by 50,0 for about nine months of the year. The *interest on securities of Provincial Funds* in the North-Western Provinces and Oudh was reduced by cancelling the securities belonging to the Benares College, and the actuals in 1888-89 under *Other items* in India were enlarged by a special recovery connected with certain temporary loans. Owing to the favorable state of the money market, the loan required in *England* for the purchase of the property of the Oudh and Rohilkhand Railway Company was issued in anticipation in May, and a large proportion was paid in full. Owing to this and other causes the Cash balance was abnormally large during the last eight months of 1888, and the surplus became available for investment. The rate of interest obtainable during that period was also unusually high, and these two circumstances combined to produce the large credit in 1888-89.

47. The balances under Loans to Municipalities, &c., have in the last six years, stood as follows: The column headed 31st March 1889 includes 1,182,9 advanced under the new Provincial Loan Scheme as explained on page 120. The amount of interest paid in 1888-89 by the Local Governments to the Government of India on account of these advances aggregated 47,4, while the actual sum realized by them and credited to Provincial Revenues amounted to 54,7.

DESCRIPTION OF LOANS.	31st March 1884.	31st March 1885.	31st March 1886.	31st March 1887.	31st March 1888.	31st March 1889.
Native States	1,146,2	1,071,1	992,9	101,6	66,0	37,5
Advances for Ceylon cable	...	9,2	7,4	5,5	3,7	1,8
Advances under Special Laws	...	...	...	...	...	121,2
Advances to Cultivators	...	...	...	...	...	310,4
Presidency Corporations, including Port Trusts, &c.	5,333,9	5,470,1	5,568,5	6,391,2	6,865,7	7,463,8
District Municipalities	405,9	381,9	375,4	369,6	356,3	343,1
Port Funds	...	...	4,4	4,8	8,0	7,2
Landholders and others	607,3	572,9	458,4	370,9	300,7	226,3
Local Fund Committees	100,3	64,3	59,8	140,4	180,5	203,5
	7,593,6	7,569,5	7,466,8	7,384,0	7,780,9	8,714,8
Interest received	*359,1	324,2	328,5	298,7	328,9	353,4
Percentage reckoned on balance at end of year	4.729	4.282	4.4	4.045	4.227	4.055

* Excluding Bombay arrears 130,0.

Section B.—INTEREST.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
5,441,8	EXPENDITURE . . .	4,508,4	4,701,2	4,712,2
48. It is necessary in the first instance to ascertain the amount of Loans raised or discharged during the year, and the following figures supply these particulars for 1887-88 and 1888-89:—				
1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
INDIA—				
5,505,3	Debt incurred . . .	3,001,5	4,632,6	4,637,5
69,5	Debt discharged . . .	3,0	1,855,1	1,848,7
+5,435,8	NET IN INDIA . . .	+2,998,5	+2,777,5	+2,788,8
ENGLAND—				
Debt incurred—				
...	at 3½ per cent. . .	...	4,030,7	4,030,7
...	at 3 per cent. . .	...	7,206,5	7,206,5
...	Debenture and Debenture stock . . .	...	3,415,0	3,415,0
...	TOTAL INCURRED . . .	...	14,652,2	14,652,2
Debt discharged—				
...	at 5 per cent. . .	...	...	...
...	at 4 per cent. . .	...	3,730,7	3,667,6
...	TOTAL DISCHARGED . . .	...	3,730,7	3,667,6
...	NET IN ENGLAND . . .	...	+10,921,5	+10,984,6
+5,435,8	NET IN INDIA AND ENGLAND . . .	+2,998,5	+13,699,0	+13,773,4*

* The above amounts are exclusive of 91,1, comprising 82,1 charged to Railways on account of Sinking Funds of East Indian, Eastern Bengal and Sind, Punjab and Delhi Railways and 9,0 to Discount Sinking Fund.

49. As regards the *India* account, the loan raised during the year was 3,000,0 as proposed in the budget, but in addition to it operations were undertaken for discharging the 4½ per cent. loan of 1870 and the stock notes in circulation. The greater portion of this discharge was effected by transfer into the 4 per cent. loans of 1865 and 1842-43, the amounts actually paid in cash during the year being 210,0 and 1,7 respectively. The difference between the budget and actuals under debt incurred is due to these two operations, the increase of the 4 per cent. debt caused thereby being 1,635,4. As regards the debt discharged, the budget provided 3,0 for the payment of Government promissory notes on which the interest had ceased, and of debentures of the Nagpur-Raipur Railway. The actual payments on these accounts amounted to 1,6, or 1,4 less than the estimate. The amount discharged on account of the 4½ per cent. loan of 1870 and stock notes was 1,847,1, of which 1,635,4 was effected by conversion into 4 per cent. debt as stated above, 211,7 being actually paid off.

50. In *England* the amount (4,030,7) entered as debt incurred represents the 3½ per cent. stock which was issued for discharge of a like amount of 4 per cent. India stock. The sum of 7,206,5 is 3 per cent. stock raised for the purchase of the property of the Oudh and Rohilkund Railway Company, and for the discharge of such of the debentures of that Company as fell due in the year 1888 before the date of the purchase. The amount actually received on account of this stock was 6,921,0, the balance being discount. The third sum of 3,415,0 includes the debentures and debenture stock of the Oudh and Rohilkund Railway for which the Secretary of State incurred liability on the purchase of the property of that Company. The debt discharged (3,667,6) is the amount paid on account of the India 4 per cent. stock mentioned above as having been discharged during the year. These transactions were not provided for in the budget. Those connected with the purchase of the Oudh and Rohilkund Railway could not be so entered, as the nature of the offer to be made to the Company had not been settled at the time.

Section B—INTEREST—continued.

13.—Interest on Ordinary Debt.

51. A Statement analysing this charge may be given as follows:—

1887-88. Accounts.	Rate.	DEBT IN INDIA ON 31ST MARCH 1888.	Principal.	Interest.	Budget.	1888-89. Revised.	Accounts.
990,0	4½		23,289,6	1,048,1	1,042,7	1,069,1	1,080,3
2,803,4	4		74,395,9	2,975,8	3,013,6	2,994,3	2,997,0
1,2	3½		52,2	1,8	1,8	1,8	1,6
6,1	Provincial		141,3	5,7	5,7	5,7	6,2
6,0	Stock Notes		161,2	6,4	6,3	6,4	5,7
3,806,7		TOTAL	98,040,2	4,037,8	4,070,1	4,077,3	4,090,8
7	Interest on Loans in course of discharge				8	10,0	9,8
43,4	Discount on new Loans and Miscellaneous				74,3	7,0	6,8
3,850,8		TOTAL INTEREST PAID IN INDIA			4,145,2	4,094,3	4,107,4
3,917,3	England				3,143,1	3,293,9	3,293,8
1,646,1	Exchange				1,320,1	1,531,6	1,532,6
5,563,4		TOTAL INTEREST PAID IN ENGLAND			4,463,2	4,825,5	4,826,4
9,414,2		GRAND TOTAL			8,608,4	8,919,8	8,933,8
Divided into—							
5,054,8	Interest on ordinary Debt				4,075,4	4,264,5	4,274,8
4,359,4	Interest on debt for Railways and Irrigation Works				4,533,0	4,655,3	4,659,0

52. As explained in the last report the interest on both the 4½ and 4 per cent. loans had not been fully claimed in 1887-88. The arrears thus left amounted to about 54,9 on account of the 4½ per cent. debt, and were paid in 1888-89. Deducting this sum from the total payments of 1,080,3 entered above, the ordinary payments of 1888-89 come to 1,025,4 against a budget provision of 1,042,7. This saving of 17,3 is connected chiefly with the discharge of the 4½ per cent. loan of 1870 which reduced the interest payable at that rate. Due allowance was made for this change in the Revised, but the actual proved slightly higher chiefly in the interest on the 4½ per cent. Loan of 1879. The additions which are made almost every year to the 4 per cent. debt have naturally increased the interest payments on account of it. There was moreover, at the close of 1887-88, a certain amount of interest remaining unclaimed as noticed in the report of that year. This unclaimed amount appears to have been drawn in 1888-89, but its effect is not apparent in the figures given above, as the Gwalior Durbar drew 47,0 less than was due. The Revised has turned out well considering the uncertain character of these payments. The 9,8 entered against the head *Interest on Loans in course of discharge* includes payments after October 1888 on the 4½ per cent. Loan of 1870 mentioned above. The small sum, as compared with the budget, debited to *Discount on new Loans and Miscellaneous* is owing to the Loan of 3,000,0 having been raised on more favourable terms than was anticipated.

53. Particulars are given below of the interest paid in *England*. As regards the *Interest not charged to Railways* the payments in 1887-88 were exceptionally high owing to special charges connected with the conversion of 4 per cent. Stock into 3½ per cent. Stock as explained in last year's report. The difference between the budget and actuals of 1888-89 is in the interest paid, and not in the discount on new debt or in the commission allowed on further conversion of India 4 per cents. into 3½ per cent. Stock. The excess over budget is due entirely to the interest on the new debt which became necessary when it was determined to purchase the property of the Oudh and Rohilkund Railway company, and on account of which no provision was made in the budget for the reasons explained in paragraph 50. As already explained, this loan was raised in anticipation of the purchase being completed, and the interest to date of purchase has been charged to this head, the later interest being debited to interest charged to Railways. This additional interest amounted to 120,7, but against it must be set two short payments aggregating 52,6, making a net difference of 68,1 as disclosed in the following figures. The first reduction is a sum of 42,4, which was included in the interest charged to Railways, as it relates to the substitution of India Stock for a portion of the East Indian Railway Annuity. The second reduction is a sum of 10,2 entered in the budget as interest on temporary loans, but such loans were not needed during the year. Of the increase in *Interest charged to Railways*, 42,4 is due to the change of classification just mentioned, and the remainder to interest on the new debt raised for purchase of the Oudh and Rohilkund Railway. The difference in *Exchange* occurs partly from additional interest paid during the year as noticed above, and partly from the rate having been lower than was anticipated in the budget.

Section B—INTEREST—concluded.

13.—Interest on Ordinary Debt—concluded.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
3,365.2	Interest not charged to Railways	2,593.9	2,662.0	2,662.0
1,414.1	Exchange	1,089.4	1,237.8	1,238.6
552.1	Interest charged to Railways	549.2	631.9	631.8
232.0	Exchange	230.7	293.8	294.0
5,563.4	TOTAL AS ABOVE	4,463.2	4,825.5	4,826.4

14.—Interest on other Obligations.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
On Special Loans	Accounts 1887-88	71.9	...	...	...	...	8	...	...	4.5	77.2
	Budget	75.1	...	...	...	...	8	...	...	4.0	80.5
	Revised	78.3	...	...	...	...	8	...	...	4.0	83.7
	Accounts 1888-89	80.8	...	...	...	...	8	...	...	4.3	85.9
Treasury Notes and Service Funds	Accounts 1887-88	59.5	...	...	...	...	...	...	4	5.7	65.6
	Budget	62.3	...	...	...	...	...	...	4	6.8	69.5
	Revised	62.4	...	...	...	...	...	...	4	6.1	68.9
	Accounts 1888-89	62.4	...	...	...	...	...	...	4	6.3	69.1
Savings Bank De- posits	Accounts 1887-88	175.8	2	3	...	11.2	...	4.0	3.8	31.0	226.3
	Budget	211.9	2	3	...	11.2	...	4.0	3.8	32.3	264.3
	Revised	211.7	2	2	...	11.8	...	4.0	3.5	32.5	265.0
	Accounts 1888-89	210.2	3	4	...	11.6	5	4.8	3.7	32.3	263.8
Miscellaneous	Accounts 1887-88	12.1	3	...	...	3	1	...	1.8	2.9	17.5
	Budget	12.9	...	...	...	8	...	1	1.8	2.4	18.0
	Revised	14.0	...	...	...	4	...	1	1.8	2.0	18.3
	Accounts 1888-89	14.5	...	...	...	6	...	1	8	2.2	18.2
Upper Burma	Accounts 1887-88	...	...	...	...	...	...	...	...	...	...
	Budget	...	...	...	...	...	...	...	...	...	...
	Revised	...	...	...	...	...	...	...	...	...	...
	Accounts 1888-89	...	...	...	...	...	...	...	...	...	...
TOTAL	Accounts 1887-88	310.3	5	3	...	11.5	9	4.0	6.0	44.1	386.6
	Budget	302.2	2	3	...	12.0	8	4.7	6.0	40.1	432.3
	Revised	306.4	2	3	...	12.2	8	4.7	6.2	45.2	436.0
	Accounts 1888-89	307.9	3	4	...	12.2	1.3	4.9	4.9	45.1	437.0
England	Accounts 1887-88	3	1	4	Total, including England						387.0
	Budget	5	2	7							433.0
	Revised	5	2	7							436.7
	Accounts 1888-89	3	1	4							437.4

54. The interest on *Special Loans* in India exceeded the budget as it includes 5.5 on account of arrears on one of the Oudh Loans, payment of which was expected in the previous year. The usual details of the interest on *Treasury Notes and Service Funds* are given below. The estimates of this head and of *Savings Bank Deposits* appear to have been closely followed by the actuals. The head *Miscellaneous* is composed of interest on Railway Funds, and other sums of the same kind. The excess in India is due chiefly to increased payments on Railway Funds, and to 8, connected with the Madras Railway, provision for which was made in the Madras Estimates. The Bombay charges in 1887-88 included the interest paid to the Local Fund Pension Fund which is now treated as a Savings Bank Deposit. Apart from this change of classification, the interest on local loans and on compensation for land taken up for public purposes was 3 less in 1888-89 than in 1887-88. The budget provided 3 as interest on private contributions for public works, but this is no longer paid.

Details of Interest on Treasury Notes and Service Funds.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
57.3	Bengal Uncovenanted Fund	60.0	60.0	59.9
5.7	Bombay	6.8	6.1	6.3
2.6	Other Funds	2.7	2.8	2.9
65.6	TOTAL	69.5	68.9	69.1

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
2,229.6	RECEIPTS	2,131.3	2,240.4	2,244.8
2,255.8	EXPENDITURE	2,182.2	2,167.6	2,146.5
—26.2	NET	—50.9	+72.8	+98.3
—161.0	POST OFFICE (NET)	—118.1	—56.4	—60.9
—22.7	TELEGRAPH (NET)	—36.7	+11.4	+38.0
+157.5	MINT (NET)	+103.9	+117.8	+121.2

55. The Post Office continues to show good progress, the excess of expenditure over revenue being 60.9 in 1888-89 against 161.0, 196.0 and 189.5 in the three preceeding years. This improvement is in the revenue which has advanced by 168.4 since 1885-86 while the expenditure has increased by 39.8 only. The Telegraph Revenue has received a great addition since the conquest of Upper Burma in 1886-87. It reached its highest point in 1887-88 owing to the Military operations in Burma. In 1888-89 it amounted to 113.6 more than the receipts of 1885-86. The expenditure in 1888-89 is lower than it has ever been since 1883-84, and for the first time since 1880-81 there is an excess of revenue over charges. As regards the mint revenue the actuals of 1888-89 are better than the budget, but lower than the revenue of 1887-88 owing partly to small importations and smaller coinage of silver, but mainly to diminished gains from copper owing to the high price of the metal. The charges were high owing to the recoinage of shroff-marked and Burmese rupees.

XIII.—Post Office.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
144.8	Parcel and other Postage collected in cash	145.0	147.0	148.1
719.7	SALE OF POSTAGE STAMPS—			
181.1	Ordinary	725.2	755.0	750.5
	Service	181.5	189.9	189.9
900.0		906.7	944.0	940.4
28.2	Deduct—Payments to English, Colonial and other Foreign Post Offices	26.0	26.0	28.2
872.6	MAIL CART AND PARCEL	880.7	918.0	912.2
20.0	VAN PASSENGER SERVICE	20.1	21.1	21.5
152.2	MONEY ORDER RECEIPTS	167.0	168.0	168.8
10.5	BULLOCK TRAIN COLLECTIONS	10.0	16.4	10.7
9.2	OTHER RECEIPTS	9.1	15.1	14.2
1,209.3	TOTAL	1,237.9	1,285.6	1,275.5
6	DISTRICT POST COLLECTIONS—			
1.5	Central Provinces	1.6	1.6	5
2.6	Bengal	2.4	3.8	1.4
2	Punjab	2	2	4.0
4.9	Bombay	4.2	6.3	1
1,214.2	TOTAL	1,242.1	1,291.9	1,281.5

56. These results show substantial improvement under every head of account. The increase in parcel and other postage collected in cash flows from the more extended use of the rules relating to privileged publications. The sale of postage stamps grows steadily every year. In 1888-89

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

a large quantity of these stamps was used for payment of telegrams in remote stations. The Budget for payments to English, Colonial and other Foreign Post Offices was exceeded as it did not provide for the amount due to the London Post Office for the statistical account of open and closed mail transit, the charge not having arisen when the estimate was framed. The revenue from *Mail Cart and Parcel Van Passenger Service* fluctuates with the amount of traffic on the Umballa to Simla road. The *Money Order* system still remains in great favour with the public. The difference between the Budget and Actuals under *Bullock Train collections* is due to the amount being shown gross in the former, while in the latter the payments to the North-West State Railway for carriage of packages has been deducted. The head *Other receipts* includes this year a gain of 5.3 on Continental and Colonial money orders. The improvement in *district Post collections* in the Punjab arises partly from the extension of the mail cart service in the Dera Ismail Khan district, and partly to the transfer of the management of the line in the Bannu district from a contractor to the local District Board.

RECEIPTS.

XIV.—Telegraph.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
INDIAN TELEGRAPH—				
Message Revenue—				
330.0	Sale of stamps, deducting refunds, &c.	320.0	350.5	349.5
20.7	Receipts from other Administrations	20.0	20.0	25.7
167.9	Other receipts by cash, postage stamps and book transfer	120.0	109.5	115.9
5	Receipts of Provincial Telegraphs	5	5	4
519.1		460.5	480.5	491.5
Interest and recoveries—				
46.5	Interest on Railway lines and rent of instruments and appliances	125.0	125.0	39.8
83.1	Recoveries from Railways of Maintenance charges			86.7
11.5	Recoveries from Guaranteed Lines and Offices	11.4	12.6	12.1
4.1	Miscellaneous receipts	3.6	4.1	4.2
145.2		140.0	141.7	142.8
664.3	TOTAL INDIAN	600.5	622.2	634.3
INDO-EUROPEAN TELEGRAPH—				
75.3	Persian Gulf Section	85.7	82.7	79.9
8.4	Persian Section	3.7	3.3	3.6
83.7	TOTAL INDO-EUROPEAN	89.4	86.0	83.5
748.0	TOTAL INDIA	689.9	708.2	717.8
11.2	England	6.6	16.7	16.6
4.7	Exchange	2.8	7.8	7.7
15.9		9.4	24.5	24.3
763.9	GRAND TOTAL	699.3	732.7	742.1

RESULTS.

MESSAGE REVENUE INTEREST, &c.—		ACTUALS	
Indian Telegraph—		More.	Less.
Actuals with Actuals of previous year		...	30.0
" Budget Estimate		33.8	...
" Revised Estimate		12.1	...
Indo-European Telegraph (including England)—			
Actuals with Actuals of previous year		5.2	...
" Budget Estimate		4.1	...
" Revised Estimate		...	2.6
EXCHANGE—			
Indo-European Telegraph—			
Actuals with Actuals of previous year		3.0	...
" Budget Estimate		4.9	...
" Revised Estimate		...	1

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

Indian Telegraph.

57. Compared with the actuals of 1887-88 the revenue in 1888-89 shows a falling off of 30.0. This is due chiefly to the receipts in the former year having been abnormally large from State messages owing to the Military operations in Upper Burma, and from the interest on Railway lines and from rent of instruments and appliances.

58. The actuals of 1888-89 exceed the Budget Estimate of the year by 33.8 and the Revised Estimate by 12.1. At the time the Budget Estimate was prepared, a great falling off in the revenue from the State Traffic with, and in, Burma was anticipated. As the year progressed, however, it became evident that a general improvement of revenue had set in, and the Revised was accepted for an increase of 21.7 over the Budget, but the Revised also has proved too low. The improvement is caused by extending the number of combined Post and Telegraph Offices, and by the Military expeditions undertaken during the year. There happened also to be an increase in the amount in balance belonging to other administrations.

Indo-European Telegraph.

59. The receipts in 1888-89 show an increase of 5.2 over those of 1887-88, when the revenue was exceptionally low on account of the interruption in the line between Emden and Lowestoft.

60. The increase over the Budget is attributed to an expansion of traffic in India and to a larger employment of the Indo-European route, mainly owing to interruption of communication by the Eastern Company's cables between Bombay and Aden in August and September 1888.

61. The decrease in the actuals, as compared with the Revised Estimate, is due to the revenue being somewhat over-estimated and to fluctuation of traffic.

Exchange.

62. The increase in Gain by Exchange is produced chiefly by increased receipts in England on account of the Indo-European Telegraph, and partly to the fall in the rate of Exchange.

XV.—Mint.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
149.8	Seignorage on Silver	130.0	137.2	138.9
1	Doitto on Gold	1	1	2
90.3	Gain on Copper coinage	50.0	65.0	63.7
Other receipts—				
7.6	Calcutta	4.8	5.9	6.0
3.7	Bombay	5.0	7.6	12.3
251.5	TOTAL	189.9	215.8	221.1
...	England	...	...	...
251.5	GRAND TOTAL	189.9	215.8	221.1

63. The amount of *Seignorage on Silver* depends upon the quantity of the metal tendered for coinage as noted below, and considering the uncertain character of the circumstances which influence the importation of silver, the estimates appear to have been fairly followed by the actuals. The *Gain on Copper Coinage* accrues on the amount of the coin passed into circulation during the year. In 1888-89 the price of copper was very high owing to the action of a French Syndicate, and the coinage was therefore restricted to immediate requirements. This led to smaller issues from the Depôts and consequently to lower gain than in 1887-88. The excess over budget under *Other receipts* in Calcutta, is ascribed to enhanced demands for coin from Ceylon and the Straits Settlements, and in Bombay, chiefly to a change of system by which recoveries from dross and gain on coinage operations are now adjusted monthly instead of at irregular intervals. This increase, however, is to a considerable extent counterbalanced by a corresponding excess on the charge side as noticed under the head "17 Mint." The importation of silver in recent years has been as follows:—

	Net Importation.	Silver Coinage.	Seignorage.
1881-82	5,379.0	2,186.3	43.4
1882-83	7,480.6	6,427.4	108.9
1883-84	6,406.2	3,663.4	64.5
1884-85	7,245.6	5,794.2	115.6
1885-86	11,606.6	10,285.6	202.6
1886-87	7,045.1	4,616.5	93.1
1887-88	9,304.4	10,788.4	149.8
1888-89	9,281.7	7,282.3	138.9

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

15.—Post Office.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
48,8	Chief Office, Calcutta	47,5	48,8	49,2
	PRESIDENCY AND DISTRICT OFFICES—			
92,1	Officers . . .	93,6	93,4	94,2
542,8	Establishment . . .	562,7	556,3	555,1
88,1	Other Charges . . .	82,5	70,4	72,2
723,0		738,8	720,1	721,5
	CONVEYANCE OF MAILS—			
91,9	Road Establishment . . .	98,4	97,2	92,8
51,7	Payments to State Railways	47,0	48,0	50,1
15,3	Bullock Train Establish- ment . . .	15,6	18,8	15,3
44,2	Mail Cart Establishment and Charges . . .	43,0	42,0	43,0
20,2	Railway Charges . . .	17,6	23,6	24,6
53,2	Subsidies and . . .	59,8	61,5	60,8
4,8	Steamer Service . . .			
9,9	Other Charges . . .	10,9	13,8	15,0
291,2		292,3	305,8	301,6
11,2	DISCOUNT ON SALE OF POST- AGE STAMPS . . .	11,3	11,8	11,7
22,4	OTHER CHARGES . . .	18,2	18,5	19,2
1,096,6	TOTAL . . .	1,108,1	1,105,0	1,103,2
	DISTRICT POST CHARGES—			
5,8	India . . .	4,1	3,3	3,3
5,5	Central Provinces . . .	5,9	5,8	5,8
12,0	Burma . . .	12,6	12,0	12,3
3,4	Assam . . .	3,7	3,6	3,5
35,7	Bengal . . .	35,6	35,6	36,4
18,0	N.-W. Provinces and Oudh	18,5	18,0	17,9
12,7	Punjab . . .	13,3	13,0	14,0
10,6	Madras . . .	10,7	10,5	10,6
11,7	Bombay . . .	10,7	10,7	10,7
115,4		115,1	112,5	114,5
1,212,0	TOTAL . . .	1,223,2	1,217,5	1,217,7
	ENGLAND—			
65,0	Payments to English Post Offices . . .	50,0	42,0	37,5
49,9	Stores . . .	46,5	47,3	47,6
114,9		96,5	89,3	85,1
48,3	Exchange . . .	40,5	41,5	39,6
1,375,2	GRAND TOTAL . . .	1,360,2	1,348,3	1,342,4

64 The increased cost of the *Chief Office, Calcutta*, is due mainly to privilege leave arrangements and to the employment of an additional Superintendent in the Director General's Office. The excess caused by these two items amounts to 8 and 5, respectively, and a further sum of 3 was spent on account of additional establishment in the Comptroller's department. The budget for *Presidency and District offices* provided for a large revision of establishment, and for alteration of the system of railway sorting, but both these measures were carried out at a smaller cost than was expected, the saving in each case being 7,6 and 8,1. Some savings also accrued from alterations in the rules for travelling allowances which are granted at a lower rate. As regards the *Conveyance of Mails*, the budget for *Road establishment* included 2,0 and 1,3 which in the actuals have been properly classified under mail cart establishment and charges and other charges. Besides these nominal abatements, a real saving of 2,1 was obtained by abolishing some lines and introducing economies in others. The excess in *payments to State Railways* is about equally divided between the North Western State Railway for haulage, and the Burma State Railway for three additional vans. The head *mail cart establishment and charges* includes the 2,0 mentioned above as having been estimated under the head *Road establishment*, but the effect of this addition is neutralised by a corresponding saving in other items. Of the increase under *Railway charges* about 2,3 is due to the experiment which was tried for accelerating the mails to England, and about the

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

same sum was paid on account of haulage, rent and interest in excess of the budget provision. About 1,5 was paid on account of arrears of 1887-88 not drawn in that year. The excess in *subsidies* is caused by sums due to the Tigris and Euphrates Company in 1887-88, but not drawn in that year. The head *other charges* includes the sum of 1,3 mentioned above as having been entered in the budget under Road establishment. Besides this sum the bills of the British India Steam Navigation Company for conveying mails to Burma and the Coast amounted to 2,4 more than was contemplated in the budget, and there was also an excess of 3 in rainy season charges.

65. As regards the *District Post*, the India charges are gradually diminished as railway communication is extended in Biluchistan. The rise in Bengal is covered by an increase in the District Post cess as noticed under the head VI Provincial Rates. In the North Western Provinces and Oudh some of the establishments were revised during the year. In the Punjab the increase is due to the changes noted under the head XIII—Post Office.

66. In *England* the reduced payments to English Post Offices are connected with a re-arrangement of the transit rates in France and Italy, owing to which the credit to India for sea-postage was increased, and the net charge reduced.

EXPENDITURE.

16.—Telegraph.

IMPERIAL.

INDIAN TELEGRAPH.

1887-88 Accounts.		Budget.	1888-89. Revised.	Accounts.
128,4	India	69,0	77,9	75,6
84,5	England	86,0	58,5	54,2

Revenue Account.

410,1	India	415,0	422,9	416,4
4,0	England	5,0	4,5	4,8

INDO-EUROPEAN TELEGRAPH.

66,4	India	65,3	70,4	67,6
21,1	England	22,1	21,1	21,2

RED SEA AND INDIAN TELEGRAPH COMPANY.

18,0	England	18,0	18,0	18,0
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PROVINCIAL.

1	Bengal	1	1	1
4	Bombay	4	4	4

TOTAL IMPERIAL AND PROVINCIAL.

733,0		680,9	673,8	658,3
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EXCHANGE.

37,2	Indian	38,2	29,3	27,5
8,8	Indo-European	9,3	9,8	9,9
7,6	Red Sea	7,6	8,4	8,4

TOTAL EXCHANGE.

53,6		55,1	47,5	45,8
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GRAND TOTAL.

786,6		736,0	721,3	704,1
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INDIAN TELEGRAPH—

RESULTS.

ACTUALS
More. Less.

<i>Imperial—</i>				
Actuals with actuals of previous year				76,0
" Budget Estimate				24,0
" Revised Estimate				12,8
<i>Provincial—</i>				
Actuals with actuals of previous year				...
" Budget Estimate				...
" Revised Estimate				...
<i>INDO-EUROPEAN TELEGRAPH (including the Red Sea)—</i>				
Actuals with actuals of previous year				1,3
" Budget Estimate				1,4
" Revised Estimate				2,7
<i>Exchange—</i>				
Actuals with actuals of previous year				7,8
" Budget Estimate				9,3
" Revised Estimate				1,7

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*concluded.*

Indian Telegraph.

IMPERIAL.

67. The actual expenditure in 1888-89 is 76,0, less than that of 1887-88, the reduction being the result of contracted operations in Upper Burma.

68. The decrease, as compared with the Budget Estimate, in the English expenditure, is due to a smaller purchase of stores in England than was anticipated. The India Budget was too low, and the India revised too high.

Indo-European Telegraph.

69. The expenditure in 1888-89 followed closely the actuals of 1887-88 and the Budget. The Revised Estimate was too high.

EXCHANGE.

70. The diminished charges on account of Exchange, as compared with those in the previous year, and the Budget and Revised Estimates, are due chiefly to a smaller outlay in England, partly counterbalanced by the fall in the value of silver.

1887-88. Accounts.	17.—Mint.										Budget.	1888-89. Revised.	Accounts.
ESTABLISHMENTS—													
30.5	Calcutta	.	.	.	.	.	.	.	.	.	30.2	27.5	27.5
29.3	Bombay	.	.	.	.	.	.	.	.	.	30.8	30.3	30.0
LOSS OF WEIGHT IN COINAGE—													
13.8	Calcutta	.	.	.	.	.	.	.	.	.	8.8	13.3	14.2
2.2	Bombay	.	.	.	.	.	.	.	.	.	2.4	6.0	7.2
OTHER CHARGES—													
6.1	Calcutta	.	.	.	.	.	.	.	.	.	4.8	3.5	3.5
5.4	Bombay	.	.	.	.	.	.	.	.	.	4.2	6.7	6.7
50.4	TOTAL Calcutta	.	.	.	.	.	.	.	.	.	43.8	44.3	45.2
36.9	„ Bombay	.	.	.	.	.	.	.	.	.	37.4	43.0	43.9
4.7	„ England	.	.	.	.	.	.	.	.	.	3.4	7.3	7.4
2.0	„ Exchange	.	.	.	.	.	.	.	.	.	1.4	3.4	3.4
94.0	GRAND TOTAL										86.0	98.0	99.9

71. The *establishments* in Calcutta were not maintained at their full strength as the coinage was restricted. The *loss of weight in coinage* was high in Calcutta owing to the recoinage of Burmese and shroff-marked rupees, and in Bombay a change was introduced in the method of adjusting loss on coinage, whereby charges were brought into the accounts of 1888-89 which, otherwise, would not have been settled till the following year. *Other Charges* were small in Calcutta as the demand for stores was reduced consequent upon the restricted coinage. The charge in Bombay includes arrear payments on account of 1887-88 as noted in last year's report.

72. In *England* the stores supplied to Bombay involved heavier expenditure than was indicated in the Estimates sent from India.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1887-88. Accounts.	RECEIPTS	Budget.	1888-89. Revised.	Accounts.
1,495.7		1,424.0	1,480.5	1,507.9

73. There is nothing special to note regarding the receipts of 1888-89 as compared with those of the previous year. As compared with the Budget, they shew that the heads Law and Justice—Courts of Law and Police were under-estimated, and that in the Marine Department a larger number of vessels were sold than was contemplated in the Budget.

XVIA.—Law and Justice—Courts of Law.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sale proceeds of Unclaimed and Escheated Pro- perty.	Accounts 1887-88.	1.5	1.3	1.5	1.3	2.8	2.2	1.8	1.5	2.8	16.7
	Budget .	1.6	1.8	1.5	6	3.0	1.9	1.5	1.5	3.0	16.4
	Revised .	5.8	1.5	1.5	5	2.8	2.0	1.5	1.5	2.8	19.9
	Accounts 1888-89.	5.8	1.4	1.1	9	3.1	1.6	1.3	1.2	3.0	19.4
Court fees realised in cash.	Accounts 1887-88.	2	4	...	5	2.2	19.4	1.0	2.1	1.7	27.5
	Budget .	1	4	...	3	2.5	17.4	6	1.7	1.2	24.2
	Revised .	1	5	...	5	2.2	19.5	1.0	2.0	1.5	27.3
	Accounts 1888-89.	1	6	...	4	1.9	19.3	9	1.4	1.5	26.1
General Fees, Fines, and Forfeitures.	Accounts 1887-88.	4.1	9.9	28.5	6.6	68.8	27.7	38.4	40.9	25.4	250.3
	Budget .	4.1	9.5	25.7	7.3	67.5	27.4	34.6	37.5	25.6	239.2
	Revised .	3.3	11.0	28.7	5.8	69.0	27.4	38.9	42.9	27.8	254.8
	Accounts 1888-89.	3.3	11.1	29.0	5.6	70.3	26.8	40.2	45.6	27.4	259.3
Other Receipts	Accounts 1887-88.	...	5	3	2	3.6	2.1	6	1.3	2.1	10.7
	Budget .	...	5	3	2	4.5	2.3	3	1.3	1.7	11.1
	Revised .	...	5	3	2	3.5	2.6	1.1	1.3	2.4	11.9
	Accounts 1888-89.	...	4	2	1	3.7	2.8	1.4	1.3	2.6	12.5
Upper Burma Re- ceipts.	Accounts 1887-88.	...	...	17.8	...	...	...	...	...	...	17.8
	Budget .	...	...	13.7	...	...	...	...	...	...	13.7
	Revised .	...	...	19.0	...	...	...	...	...	...	19.0
	Accounts 1888-89.	...	...	19.0	...	...	...	...	...	...	19.0
TOTAL	Accounts 1887-88.	5.8	12.1	48.1	8.6	77.4	51.4	41.8	45.8	32.0	323.0
	Budget .	5.8	12.2	41.2	8.4	77.5	49.0	37.0	42.0	31.5	304.6
	Revised .	9.2	13.5	49.5	7.0	77.5	51.5	42.5	47.7	34.5	332.9
	Accounts 1888-89.	9.2	13.5	49.3	7.0	79.0	50.5	43.8	49.5	34.5	336.3

74. The excess in India under *Sale-proceeds of unclaimed and escheated property* consists of lapsed estates received from the Administrator General, Bengal. The rise in *General Fees, Fines and Forfeitures* is ascribed in Bengal to the large commission realised by the Receiver of the High Court, Calcutta, and in the other Provinces except Punjab, to larger Magisterial fines, but in Madras part of the increase was derived from the translation fees realised in the High Court. As regards Burma, the increase indicates that the country is gradually settling down, and the ordinary action of the Courts coming more into play. In the Punjab the increase consists mainly of Jirga fines, Political fines of the Black Mountain expedition, and fines realised under the Frontier Crimes Regulation Act of 1887. Assam exhibits a decline under this head, owing, it is alleged, to a decrease in crime and to better behaviour on the part of the Nagas.

XVIB.—Law and Justice—Jails.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sale-proceeds of Jail Manufactures.	Accounts 1887-88.	1.5	29.7	20.2	1.2	70.6	26.3	18.1	13.9	9.6	191.1
	Budget .	1.5	35.4	19.6	1.2	73.9	34.0	19.3	16.2	10.5	211.6
	Revised .	1.6	29.9	18.0	1.4	78.4	27.4	20.5	18.4	10.0	205.6
	Accounts 1888-89.	1.5	30.3	16.9	1.5	76.7	26.1	20.0	15.7	10.0	198.7
Other Receipts	Accounts 1887-88.	2.2	2	1.5	5.5	4	5.8	5.9	1.0	8.9	31.4
	Budget .	2	2	2.0	4.4	6	4.0	5.0	1.3	10.9	28.6
	Revised .	1.2	1	2.4	6.1	6	6.6	3.5	1.1	10.0	31.6
	Accounts 1888-89.	1.7	...	1.6	5.8	8	9.0	3.1	9	10.2	33.1

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVIB.—Law and Justice—Jails—continued.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Convict Receipts at Port Blair and Nicobars.	Accounts	1887-88.	26,0	...	...	...	...	...	...	...	...	26,0
	Budget	1887-88.	17,7	...	...	...	...	...	...	...	...	17,7
	Revised	1888-89.	30,9	...	...	...	...	...	...	...	...	30,9
	Accounts	1888-89.	26,7	...	...	...	...	...	...	...	...	26,7
Upper Burma	Accounts	1887-88.	...	...	4	...	...	...	...	...	...	4
	Budget	1887-88.	...	...	2	...	...	...	...	...	...	2
	Revised	1888-89.	...	...	8	...	...	...	...	...	...	8
	Accounts	1888-89.	...	...	8	...	...	...	...	...	...	8
TOTAL	Accounts	1887-88.	20,7	20,0	22,1	6,7	71,0	32,1	24,0	14,0	18,5	248,0
	Budget	1887-88.	19,4	35,0	21,8	5,6	74,5	38,0	24,3	17,5	21,4	258,1
	Revised	1888-89.	33,7	39,0	21,2	7,5	79,0	34,0	24,0	10,5	20,0	268,9
	Accounts	1888-89.	29,9	30,3	19,3	7,3	77,5	35,1	23,1	10,6	20,2	259,3

75. The India budget for other receipts was exceeded owing to the number of prisoners received from Native States which paid for their expenses. The budget for Port Blair and Nicobars was too low, and did not provide sufficiently for the sale proceeds of stores. The Central Provinces budget was too high, in addition to which the business done in tents in the Jubbulpore School of Industry fell off during the year, and the transfer credit formerly taken for the value of printing executed by Jail Presses for other departments has now been discontinued. In Burma the prisoners were employed more on extramural labour than on manufactures, but the latter were being introduced into the prisons of Upper Burma. The Assam budget was framed low owing to the cessation of work on the Cherra Companyganj State Railway, but a demand for convict labour and products sprang up during the year. In Bengal the Commissariat and Opium Departments took larger supplies from the Jails than was anticipated. In the North-Western Provinces and Oudh the decline under Sale-proceeds of Jail manufactures is due partly to diminished sales, and partly to the budget having taken credit for the raw material required for prisoners' clothing and bedding, which is not allowed in the Actuals. The increase in other receipts is connected with the employment of convicts on the new Central Jail at Bareilly. The Madras revenue has drooped during the last few years, but it seems now to be recovering, and in Bombay the receipts were checked by the appearance of cholera in some district jails which interfered with the employment of the prisoners.

XVII.—Police.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Police supplied to Railways.	Accounts	1887-88.	6,3	...	...	...	...	...	1	1	...	6,5
	Budget	1887-88.	6,3	...	...	...	...	...	...	1	...	6,4
	Revised	1888-89.	6,3	...	...	...	1	...	1	...	...	6,5
	Accounts	1888-89.	...	...	...	...	...	...	...	...	...	...
Police supplied to Municipal, Cantonment and Town Funds.	Accounts	1887-88.	...	7	...	...	6,3	54,3	1,6	5,5	...	68,4
	Budget	1887-88.	...	7	...	...	6,1	54,3	...	5,0	...	66,1
	Revised	1888-89.	...	6	...	...	7,0	53,7	1,6	5,0	...	68,5
	Accounts	1888-89.	...	7	...	...	7,0	53,5	1,6	4,8	...	68,0
Police supplied to Public Departments, private Companies and persons.	Accounts	1887-88.	...	1,0	16,3	1	1,1	2,4	4,3	1,0	7,8	34,9
	Budget	1887-88.	...	8	10,6	1	1,4	2,2	1,8	2,0	8,0	27,5
	Revised	1888-89.	...	1,8	13,5	1	1,2	2,3	2,5	2,7	8,1	32,2
	Accounts	1888-89.	...	2,0	14,0	1	1,8	2,2	2,3	1,8	8,3	32,5
Presidency Police	Accounts	1887-88.	...	...	...	...	...	...	...	...	11,0	11,0
	Budget	1887-88.	...	...	...	...	...	...	...	...	10,0	10,0
	Revised	1888-89.	...	...	...	...	...	...	...	...	12,0	12,0
	Accounts	1888-89.	...	...	...	...	...	...	...	2,5	12,3	14,8
Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	Accounts	1887-88.	6	14,3	4,2	6,0	54,8	24,3	10,4	28,6	24,8	168,9
	Budget	1887-88.	5	14,0	3,7	8,2	45	23,5	10,4	20,2	22,8	158,2
	Revised	1888-89.	5	14,8	3,9	7,1	43,7	24,2	9,7	30,0	27,0	161,5
	Accounts	1888-89.	7	15,1	4,2	7,0	49,9	24,3	10,1	29,2	28,2	168,7
Other Receipts	Accounts	1887-88.	5	6	1,4	4,0	21,8	2,4	8	4,0	6,3	41,8
	Budget	1887-88.	4	8	7	3,3	21,4	2,0	9	4,3	6,8	41,5
	Revised	1888-89.	4	7	2,4	3,0	23,4	2,5	1,0	3,4	4,8	42,2
	Accounts	1888-89.	3	1,1	2,5	3,0	24,9	2,4	1,2	3,3	5,8	45,1
Upper Burma Receipts.	Accounts	1887-88.	...	...	18,8	...	...	...	...	...	...	18,8
	Budget	1887-88.	...	...	12,1	...	...	...	...	...	...	12,1
	Revised	1888-89.	...	...	25,0	...	...	...	...	...	...	25,0
	Accounts	1888-89.	...	...	23,9	...	...	...	...	...	...	23,9
TOTAL	Accounts	1887-88.	7,4	16,6	40,7	11,0	77,7	35,4	60,9	36,2	55,4	350,3
	Budget	1887-88.	7,2	10,3	27,1	11,0	68,7	34,7	67,4	30,2	52,6	321,8
	Revised	1888-89.	7,2	17,9	41,8	10,8	69,0	36,0	67,0	37,7	57,5	347,9
	Accounts	1888-89.	1,0	18,0	44,6	10,7	77,0	35,0	67,1	38,4	59,4	353,0

(a) Included under the head "Police supplied to Public Departments."

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVII.—Police—continued.

76. The India estimates under *Police supplied to Railways* represent the amount payable to Government on account of Railway Police, but in the actuals this recovery has been deducted from expenditure, according to the new classification. The head *Police supplied to Municipal Funds* includes in the North-Western Provinces and Oudh arrears on account of 1887-88, and in Madras certain Mopilla fines not anticipated in the Budget. The receipts under *Police supplied to Public Departments, &c.*, were high in the Central Provinces and Bengal, owing to recoveries in connection with the unopened portion of the Bengal Nagpur Railway. The Burma Budget was too low, and in the Punjab the full amount due from the Jhelum Municipality was not received during the year. In Madras the estimates for the head *Presidency Police* were distributed under the other heads, and the Bombay actuals include special sums realised from the Port Trust on account of repairs to the *Czarewitch*, and the increased contribution on a revision of establishment on the opening of the new Victoria Dock. As explained in the last report, the large Bengal credit in 1887-88 under *Fees and Fines, &c.*, was due to high rents obtained for pounds, and though these rents declined in 1888-89, the result was much better than expected. In Bombay, additional cattle pounds were formed during the year as explained in para. 91, and enhanced rates levied for inspecting steam boilers. The increase under *Other receipts* is ascribed in Burma to unforeseen recoveries, and in Bengal to assessments made under Bengal Act V of 1887 for regulating the rural police in Chota Nagpore. In Upper Burma large sums were received in connection with the Punitive Police and as contributions from Municipal and Cantonment Funds.

XVIII.—Marine.

			India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Pilotage Receipts	Accounts	1887-88.	...	...	...	86,4	1,4	6	88,4
	Budget	1887-88.	...	...	...	85,1	1,3	6	87,0
	Revised	1888-89.	...	...	...	82,2	8	6	83,6
	Accounts	1888-89.	...	...	...	84,7	...	5	85,2
Dockyard Services, &c.	Accounts	1887-88.	55,7	...	...	...	...	...	55,7
	Budget	1887-88.	55,0	...	...	...	...	...	55,0
	Revised	1888-89.	55,0	...	...	...	...	...	55,0
	Accounts	1888-89.	74,7	...	...	...	...	...	74,7
Sale proceeds of Vessels and Stores	Accounts	1887-88.	8,0	1	...	1	...	...	8,2
	Budget	1887-88.	4,0	1	...	2	...	...	4,3
	Revised	1888-89.	8,5	1,6	...	1,7	...	...	11,8
	Accounts	1888-89.	8,6	1,7	...	2,3	...	...	12,6
Registration and other Fees	Accounts	1887-88.	...	1	...	2,6	...	4,6	7,3
	Budget	1887-88.	...	1	...	2,6	...	4,8	7,5
	Revised	1888-89.	...	4	...	2,6	...	4,9	7,9
	Accounts	1888-89.	...	5	...	2,5	...	5,0	8,0
Coast Light Dues	Accounts	1887-88.	...	20,8	...	...	...	...	20,8
	Budget	1887-88.	...	20,0	...	...	...	...	20,0
	Revised	1888-89.	...	19,5	...	...	...	...	19,5
	Accounts	1888-89.	...	18,4	...	...	...	...	18,4
Other Receipts	Accounts	1887-88.	9,5	2,0	3	1,9	...	9	14,6
	Budget	1887-88.	10,4	1,8	2	2,1	...	...	14,5
	Revised	1888-89.	10,6	1,0	...	2,0	...	...	13,6
	Accounts	1888-89.	9,9	1,2	1	1,7	...	...	12,9
TOTAL	Accounts	1887-88.	73,2	23,0	3	91,0	1,4	6,1	195,0
	Budget	1887-88.	69,4	22,0	2	90,0	1,3	5,4	188,3
	Revised	1888-89.	74,1	22,5	...	88,5	8	5,5	191,1
	Accounts	1888-89.	93,2	21,8	1	91,2	...	5,5	211,8

77. The Pilotage receipts fluctuate with the tonnage of the ships visiting the Port, and in Bengal this tonnage was less in 1888-89 than in 1887-88. In Madras these receipts are now credited to the Port Fund. The increase in Dockyard Services arises from larger supplies than was expected having been made to vessels of the Royal Navy and other Departments, and in Sale proceeds of Vessels and Stores partly from the vessels and stores fetching higher prices than was contemplated at the time of framing the Budget, and partly also from two additional vessels having been sold during the year which it was not intended to sell when the Budget was prepared. The Registration Fees were unusually large in Burma in 1888-89, while the Coast Light Dues declined owing to the smaller arrival of ships.

XIX.—Education.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Fees and Fines	Accounts	1887-88.	1,0	3,1	6	3,8	51,9	11,9	5,1	21,1	39,2	137,7
	Budget	1887-88.	1,0	3,4	6	3,8	49,0	12,0	5,0	20,4	40,6	135,8
	Revised	1888-89.	1,0	3,1	6	3,9	52,2	13,2	5,3	22,6	39,3	141,2
	Accounts	1888-89.	1,0	3,1	8	3,9	53,8	13,9	5,2	22,4	39,7	143,8
Contributions	Accounts	1887-88.	1,1	8,1	1,2	1	2,9	1,3	4	1,6	7,9	24,6
	Budget	1887-88.	1,1	8,3	8	1	2,2	2,0	3	2	6,6	21,6
	Revised	1888-89.	1,2	8,0	8	1	2,2	1,8	3	4	6,6	21,4
	Accounts	1888-89.	8	8,2	8	1	2,6	1,5	1	5	6,6	21,2

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XIX.—Education—continued.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Other Receipts	Accounts	1887-88	1	4.0	7	3	17.7	4.3	6.1	7.8	21.9	62.9
	Budget		1	4.0	1.3	2	2.6	4.0	1.1	7.9	22.8	44.0
	Revised		1	3.8	1.4	1	5.6	4.5	9	8.2	19.7	44.3
	Accounts	1888-89	6	3.7	1.6	1	7.8	5.0	9	8.0	19.	47.1
TOTAL	Accounts	1887-88	2.2	15.2	2.5	4.2	72.5	17.5	11.6	30.5	69.0	225.2
	Budget		2.2	15.7	2.7	4.1	53.8	18.0	6.4	28.5	70.0	201.4
	Revised		2.3	14.9	2.8	4.1	60.0	19.5	6.5	31.2	65.6	206.9
	Accounts	1888-89	2.4	15.0	3.2	4.1	64.2	20.4	6.2	30.9	65.7	212.1

78. The important differences here are in Bengal, the North Western Provinces and Oudh, the Punjab Madras and Bombay. As regards *Bengal* the increase in fees and fines is real, but under "Other Receipts" it consists of adjustments made with District Boards on account of charges paid in previous years. In the *North-Western Provinces and Oudh* an enhanced scale of fees was introduced in 1888-89. The small amount realised in the *Punjab* is ascribed to the agent not having paid within the year the amount due from him on account of sales of books belonging to the late Book Depot. The *Madras* budget was too low, a larger abatement having been made on account of schools transferred to local agencies than is justified by the result. *Bombay* erred in the opposite direction, sufficient allowance not having been made for such transfers.

XX.—Medical.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Medical College and School Fees.	Accounts	1887-88	...	...	...	...	2.4	...	...	1.6	2.9	6.9
	Budget		...	...	...	...	2.7	...	...	1.8	2.5	7.1
	Revised		...	...	...	...	2.5	...	...	1.8	2.1	6.5
	Accounts	1888-89	...	...	...	...	2.3	...	...	1.9	2.1	6.4
Hospital Receipts	Accounts	1887-88	...	...	...	...	5.7	1	5	8	1.8	8.9
	Budget		...	...	...	...	7.2	1	5	9	1.9	10.6
	Revised		...	...	...	...	5.8	...	4	9	2.5	9.6
	Accounts	1888-89	...	...	...	...	6.0	...	6	1.0	2.7	10.3
Lunatic Asylum Receipts.	Accounts	1887-88	...	2	1.2	...	2.5	4	1.1	1.4	1.2	8.0
	Budget		...	3	9	1	2.4	4	2.7	1.5	1.3	9.6
	Revised		...	2	1.5	...	2.4	4	1.0	1.5	1.3	8.3
	Accounts	1888-89	...	2	1.5	1	2.1	4	9	1.5	1.3	8.0
Contributions	Accounts	1887-88	4	6	1	...	3.3	10.0	9	8.0	3.0	27.2
	Budget		4	1.1	1	...	3.0	10.8	9	8.0	3.0	27.0
	Revised		5	9	1	...	3.5	10.4	9	7.1	3.0	27.4
	Accounts	1888-89	6	9	...	...	3.6	10.7	9	7.9	3.0	27.6
Other Receipts	Accounts	1887-88	1	1	1	1	6	1.1	1.1	1.1	7	5.0
	Budget		...	1	1	...	3	9	7	7	4	3.2
	Revised		...	1	1	1	3	1.3	1.0	1.1	1.1	5.1
	Accounts	1888-89	1	1	1	...	7	9	7	1.1	1.1	4.8
Upper Burma	Revised		...	...	5	...	...	...	...	...	...	5
	Accounts	1888-89	...	...	9	...	...	...	...	...	...	9
	Accounts	1887-88	5	9	1.4	1	14.5	11.6	3.6	13.8	9.6	56.0
	Budget		4	1.5	1.1	1	15.6	12.2	4.9	13.5	9.1	58.4
TOTAL	Revised		5	1.2	2.2	1	14.5	12.1	3.4	12.4	10.0	56.4
	Accounts	1888-89	7	1.2	2.5	1	14.7	12.0	3.2	13.4	10.2	58.0
England	Accounts	1887-88	2.8	1.1	3.9	Total including Eng- land.						50.9
	Budget		2.3	1.0	3.3							61.7
	Revised		2.5	1.2	3.7							60.1
	Accounts	1888-89	2.7	1.2	3.9							61.9

79. Considering the uncertain character of these receipts, the foregoing figures present no more than the ordinary fluctuations, except in the *Punjab* where a considerable discrepancy is apparent between budget and actuals under the head Lunatic Asylum Receipts. This comes from a change of classification, whereby the recoveries from District Boards for the maintenance of lunatics are no longer credited to this head, but are set off against the expenditure in a debt account. See corresponding reduction under the charge head, 24—Medical.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—concluded.

XXI.—Scientific and other Minor Departments.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts on Account of Experimental Cultivation.	Accounts	1887-88	...	2	1	...	...	1.5	6	3	1.4	4.1
	Budget		...	2	1	...	...	1.7	6	...	1.1	3.7
	Revised		...	2	...	...	...	1.7	6	1	1.4	4.6
	Accounts	1888-89	...	2	...	...	...	1.3	6	1	1.6	4.7
Botanical and other Public Garden Receipts.	Accounts	1887-88	1	1.1	...	...	4	3.0	3.5	3	1.1	9.5
	Budget		...	1.3	...	...	4	2.7	3.5	3	8	9.0
	Revised		1	1.2	...	...	4	3.0	3.9	4	1.3	10.3
	Accounts	1888-89	1	1.3	...	...	2	3.6	4.0	4	1.1	10.7
Cinchona Plantations.	Accounts	1887-88	...	...	...	...	13.6	...	...	4	...	14.0
	Budget		...	...	...	...	11.7	...	...	15.0	...	26.7
	Revised		...	...	...	...	12.5	...	...	6	...	15.1
	Accounts	1888-89	...	...	...	...	12.9	...	...	4	...	13.3
Receipts on account of Public Exhibitions and Fairs.	Accounts	1887-88	1	2	...	...	1	5.2	3.8	...	4	9.8
	Budget		...	1	...	...	1	4.0	4.0	...	3	8.5
	Revised		1	1	...	...	1	5.0	6.7	8	4	13.2
	Accounts	1888-89	1	1	...	...	1	5.1	6.0	7	4	12.5
Government Bull and Stallion Receipts.	Accounts	1887-88	9	...	...	...	...	...	...	...	...	9
	Budget		2	...	...	...	...	...	...	...	...	2
	Revised		5	...	...	...	...	...	...	...	...	5
	Accounts	1888-89	6	...	...	...	...	...	...	...	...	6
Labour and Emigration.	Accounts	1887-88	...	...	...	4.7	4.0	...	...	2	...	8.9
	Budget		...	...	...	4.9	4.0	...	...	5	...	9.4
	Revised		...	...	...	5.5	4.5	...	...	7	...	10.7
	Accounts	1888-89	...	...	...	5.7	4.9	...	...	7	...	11.3
Sale of Instruments and Stores by the Mathematical Instrument Factory.	Accounts	1887-88	27.7	...	...	...	...	...	...	...	...	27.7
	Budget		18.0	...	...	...	...	...	...	...	...	18.0
	Revised		2.7	...	...	...	...	...	...	...	...	2.7
	Accounts	1888-89	3.3	...	...	...	...	...	...	...	...	3.3
Other Miscellaneous Receipts.	Accounts	1887-88	1.1	4	1	...	1	5	2.9	7.8	4.7	17.6
	Budget		1.2	...	1	...	3	5	1.0	7.1	7	10.9
	Revised		1.9	...	2	...	3	3	1.3	9.0	2.2	15.2
	Accounts	1888-89	2.1	...	1	...	...	4	1.0	9.3	2.5	15.4
TOTAL	Accounts	1887-88	29.9	1.9	2	4.7	18.2	10.2	10.8	9.0	7.6	92.5
	Budget		19.4	1.6	2	4.9	16.5	8.9	9.1	22.9	2.9	86.4
	Revised		5.3	1.5	2	5.5	18.4	10.0	12.5	11.6	5.3	70.3
	Accounts	1888-89	6.2	1.6	1	5.7	19.0	10.4	11.6	11.6	5.6	71.8
England	Accounts	1887-88	6	3	9	Total including Eng- land.						93.4
	Budget		1.2	5	1.7							88.1
	Revised		1.4	7	2.1							72.4
	Accounts	1888-89	1.2	5	1.7							73.5

80. The Bengal receipts on account of experimental cultivation represent the sale-proceeds of farm produce not anticipated in the Budget. As regards *Cinchona plantations* the Bengal recoveries were especially large in 1887-88 as noted in the report of that year. The Madras Budget was framed high as no sales were effected in 1887-88, and it was expected that large quantities would be placed in the market during 1888-89. It was decided, however, not to tender any of the crude bark, and as the machinery and chemicals required for the prepared febrifuge did not arrive from England, there were practically no sales in this year. The Punjab Budget for receipts on account of public Exhibitions and Fairs was too low. The small sum entered in India on account of the *Mathematical Instrument Factory* is due to a change in the accounts, since these receipts are now deducted from the expenditure and not credited gross as was formerly done. The increase in Madras under *Other Miscellaneous Receipts* is derived from examinations for the public service.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1887-88. Accounts.	Budget.	1888-89. Revised.	Accounts.
12,906,4	13,098,3	13,038,0	13,013,6

81. The fluctuations in this group are largely due to charges on account of *Upper Burma* which shew an increase of 95,6 since 1887-88. This increase is in Courts of Law (10,7), in Jails (9,1), and in Police (85,9), counterbalanced by 5,1 and 5,0 respectively in Administration and Medical. The accounts shew further that reductions were effected during 1888-89 in the salaries, contingencies, and Store Department of the India Office. Full effect was given to the new contracts with the Presidency Banks by which the allowances for management of the Public Debt are reduced. In Bengal additions have been made to the number of Subordinate Judges and Munsiffs.

18.—Administration.

		India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Salaries of Governor General, Govern- ors, Lieutenant- Governors, and Chief Commis- sioners, including Commissioner in Sind and his Es- tablishment.	Accounts . 1887-88 .	25,1	4,9	6,0	4,8	11,0	9,7	9,8	12,0	23,0	106,3
	Budget .	25,1	4,8	7,7	4,8	9,6	9,6	9,6	12,0	23,3	106,5
	Revised . 1888-89 .	25,1	4,8	6,2	4,8	9,0	9,0	9,0	12,0	22,6	104,3
	Accounts .	25,1	4,8	6,2	4,0	9,0	9,0	9,0	12,0	22,7	103,6
Staff and household	Accounts . 1887-88 .	28,1	6	1,5	6	2,5	4,2	2,8	14,4	18,0	72,7
	Budget .	28,0	6	2,5	...	2,5	4,2	2,3	13,5	17,8	73,3
	Revised . 1888-89 .	26,8	6	2,2	8	2,5	3,7	2,1	13,4	18,6	70,7
	Accounts .	26,1	6	2,2	7	2,5	3,5	2,1	12,9	18,4	69,0
Durbar Fund	Accounts . 1887-88 .	16,5	...	...	...	...	...	...	...	...	16,5
	Budget .	16,0	...	...	...	...	...	...	...	...	16,0
	Revised . 1888-89 .	16,5	...	...	...	...	...	...	...	...	16,5
	Accounts .	16,5	...	...	...	...	...	...	...	...	16,5
Executive Council	Accounts . 1887-88 .	40,8	...	...	...	...	...	...	12,7	12,5	66,0
	Budget .	39,5	...	...	...	...	...	...	12,7	12,4	64,6
	Revised . 1888-89 .	38,5	...	...	...	...	...	...	13,3	13,2	65,0
	Accounts .	38,3	...	...	...	...	...	...	13,0	13,2	65,1
Legislative Council	Accounts . 1887-88 .	18,0	...	...	...	2,3	3	...	1,3	...	22,8
	Budget .	23,0	...	...	...	2,2	3	...	1,4	...	27,6
	Revised . 1888-89 .	17,0	...	...	...	2,2	3	...	1,4	...	20,9
	Accounts .	17,6	...	...	...	2,2	3	...	1,4	...	21,5
Military Secretary to the Viceroy	Accounts . 1887-88 .	40,5	...	...	...	...	...	7	6,4	7,8	55,4
	Budget .	40,3	...	...	...	...	...	2	6,2	8,3	55,0
	Revised . 1888-89 .	41,2	...	...	...	...	...	2	6,5	8,1	56,0
	Accounts .	42,7	...	...	...	...	...	2	6,4	7,9	57,2
Secretariat	Accounts . 1887-88 .	143,4	8,1	20,7	7,9	46,3	31,7	19,9	27,9	35,4	341,3
	Budget .	143,2	8,4	23,9	8,1	47,1	31,0	19,9	28,2	35,5	345,3
	Revised . 1888-89 .	144,8	7,6	21,7	8,1	48,1	31,2	19,4	29,0	36,3	346,2
	Accounts .	145,4	7,6	24,3	8,2	50,1	31,2	19,6	28,7	36,3	351,4
Tour Charges	Accounts . 1887-88 .	14,5	1,3	4	7	3,4	3,7	6,0	2	1,0	31,2
	Budget .	15,8	1,4	4	6	3,4	5,0	6,4	3	7	34,6
	Revised . 1888-89 .	14,5	1,4	4	6	3,4	5,0	6,0	3	4	32,0
	Accounts .	10,9	1,2	4	4	2,8	8,5	5,8	1	4	30,5
Board of Revenue and Financial Commissioner	Accounts . 1887-88 .	...	...	...	...	26,0	22,0	18,5	18,0	...	84,5
	Budget .	...	...	...	...	27,6	21,3	18,3	17,0	...	84,2
	Revised . 1888-89 .	...	...	4,3	...	27,6	21,3	18,1	17,0	...	88,3
	Accounts .	...	...	4,4	...	27,5	21,2	17,6	17,2	...	87,9
Commissioners	Accounts . 1887-88 .	2	20,9	22,1	5,7	54,5	55,7	35,0	...	22,8	216,9
	Budget .	2	19,5	20,5	5,0	52,5	56,3	33,5	...	23,0	211,1
	Revised . 1888-89 .	2	19,4	21,5	5,7	55,5	56,8	34,5	...	23,3	216,9
	Accounts .	2	18,8	21,5	5,6	53,3	57,1	35,4	...	22,8	214,7
Account Offices	Accounts . 1887-88 .	61,3	7,3	12,8	5,1	34,0	22,7	16,0	24,2	26,8	211,1
	Budget .	66,8	7,3	13,3	4,7	33,8	23,7	17,2	24,3	27,1	218,2
	Revised . 1888-89 .	62,9	7,5	14,3	4,9	33,8	23,0	15,7	24,4	25,8	212,3
	Accounts .	62,1	7,4	14,3	4,9	33,9	23,0	15,3	24,7	25,3	210,9
Paper Currency Office	Accounts . 1887-88 .	10,9	1	1,6	...	1,5	1,2	2,6	8,2	26,1	...
	Budget .	10,9	1	1,7	...	2,0	1,2	2,6	8,3	26,8	...
	Revised . 1888-89 .	11,3	1	1,8	...	1,5	1,2	2,6	8,1	26,6	...
	Accounts .	11,7	1	1,8	...	1,5	1,2	2,4	8,3	27,0	...

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

18.—Administration—continued.

		India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Allowance to Pre- sidency Banks	Accounts . 1887-88 .	17,2	...	...	...	1,4	...	...	4,3	11,8	34,7
	Budget .	17,7	...	...	...	1,4	...	...	3,1	8,1	30,3
	Revised . 1888-89 .	17,3	...	...	...	1,4	...	...	3,1	8,1	29,9
	Accounts .	17,2	...	...	...	1,5	...	...	3,0	8,0	29,7
General Establish- ment of Local Fund Offices	Accounts . 1887-88 .	...	3,4	9	...	17,9	5,7	11,8	19,8	10,5	70,0
	Budget .	...	3,8	9	...	12,5	6,0	13,4	20,0	11,6	68,2
	Revised . 1888-89 .	...	3,6	9	...	25,0	5,6	11,8	25,0	10,7	82,6
	Accounts .	...	3,3	9	...	25,6	5,4	12,2	22,0	10,7	80,1
Upper Burma Charges	Accounts . 1887-88 .	...	...	29,8	...	...	...	...	...	...	29,8
	Budget .	...	...	23,6	...	...	...	...	...	...	23,6
	Revised . 1888-89 .	...	...	25,3	...	...	...	...	...	...	25,3
	Accounts .	...	...	24,7	...	...	...	...	...	...	24,7
Other Charges, Re- serve Treasuries, and Press Com- mission	Accounts . 1887-88 .	4,0	...	...	...	...	...	...	2	...	4,2
	Budget .	1,7	...	...	...	...	...	...	2	...	1,9
	Revised . 1888-89 .	1,6	...	...	...	...	...	...	2	...	1,8
	Accounts .	1,1	...	...	...	...	...	...	2	...	1,6
TOTAL INDIA	Accounts . 1887-88 .	421,4	46,6	95,8	24,8	109,3	157,2	122,6	144,0	177,8	1,389,5
	Budget .	430,7	45,9	94,5	23,8	102,6	160,0	122,0	141,5	176,2	1,387,2
	Revised . 1888-89 .	417,7	45,0	98,6	24,9	209,1	158,0	118,6	148,2	175,2	1,395,3
	Accounts .	415,2	43,8	100,7	23,8	209,0	161,3	119,0	141,6	174,0	1,391,4
ENGLAND	Accounts . 1887-88 .	...	...	...	...	...	...	...	...	...	...
	Budget .	...	...	...	...	...	...	...	...	...	...
	Revised . 1888-89 .	...	...	...	...	...	...	...	...	...	...
	Accounts .	...	...	...	...	...	...	...	...	...	...
Sterling. Exchange. Total.											
ENGLAND	Accounts . 1887-88 .	267,9	112,5	380,4	...	...	...	...	...	...	1,769,9
	Budget .	250,5	105,2	355,7	...	...	...	...	...	...	1,742,9
	Revised . 1888-89 .	243,1	113,1	356,2	...	...	...	...	...	...	1,751,5
	Accounts .	241,4	112,4	353,8	...	...	...	...	...	...	1,745,2
Total including England.											
ENGLAND	Accounts . 1887-88 .	...	...	...	...	...	...	...	...	...	...
	Budget .	...	...	...	...	...	...	...	...	...	...
	Revised . 1888-89 .	...	...	...	...	...	...	...	...	...	...
	Accounts .	...	...	...	...	...	...	...	...	...	...

82. The excess in Bengal in 1887-88 on account of *salaries of Governor General, &c.*, is due to a portion of the salary of the Chief Commissioner of Burma having been paid in that Province. The reduced charge in India for *Staff and Household* consists of savings in telegrams and hill journey charges. The payment under this head in Assam represents the salary of the Personal Assistant to the Chief Commissioner and was entered in the budget under 3—Land Revenue and 19 A—Law and Justice, as that was the classification at the time. In the India Budget for *Legislative Council* provision was made for the full number of members, but no member was appointed for Madras, while the member for the North Western Provinces was on special duty in Bombay for a part of the time, and the Punjab member arrived late. The excess under *Military Secretary to the Viceroy* is in hill journey charges and telegrams.

83. As regards the *Secretariats*, the charges relating to the Government of India are particularised in the following figures, from which it will be seen that the Financial Department spent about 1,5 more than its budget grant owing to the appointment of a Deputy Secretary and the employment of a junior officer on special duty. The Revenue Department presents an excess of 1,1 on account of acting arrangements and the employment of a special officer on deputation in Burma and Assam. The saving of 1,4 in the Public Works Department occurs almost entirely under Salaries, owing to the absence of some of the higher officers on leave. The charge in Burma now represents the amalgamated Secretariat for the whole Province, the budget having been exceeded chiefly in the cost of telegrams. The expenditure in Bengal includes the salaries of the officers employed on the "Statistical account of Bengal" and on enquiries into the excise systems of Madras and Bombay.

1887-88. Accounts.	Secretariat (India).	Budget.	1888-89. Revised.	Accounts.
31,3	Financial Department	31,6	33,4	33,1
22,3	Home Department	21,7	21,8	22,2
42,3	Foreign Department	40,4	41,5	40,9
18,1	Revenue and Agriculture	18,6	19,7	19,7
7	Translator's Department	7	7	7
28,7	Public Works Department	30,2	27,7	28,8
143,4	TOTAL	143,2	144,8	145,4

84. The *Tour charges* in India fell short of the budget owing apparently to the Viceroy's tours having been curtailed, while in the North-Western Provinces and Oudh the tours were more extended than was contemplated in the budget.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

85. The new charge in Burma on account of *Board of Revenue and Financial Commissioner* is occasioned by the appointment of a Financial Commissioner for that Province with effect from 1st June 1888. The fluctuations under *Commissioners* in the Central Provinces, Bengal, and the North-Western Provinces and Oudh arise from absences on leave or deputation. In Bengal the difference is also due in part to the temporary appointment of an Additional Commissioner in Patna.

86. The saving in the India *Account Officers* accrued in the Comptroller and Auditor General's Department, from which one officer was deputed to officiate in a leave vacancy at Madras, another at Bombay, and a third in the Paper Currency Office. He also employed temporary establishments to a smaller extent than was anticipated. The increase in Burma was caused by the appointment of an additional officer and clerks to the Comptroller's Office consequent on the annexation of Upper Burma. The Accounts Office at Lahore had not its full complement of officers throughout the year. The fluctuations in Bombay are attributable to changes in the Gazetted staff. The decrease in the *allowance to Presidency Banks* is due to the new contracts having come fully into operation during 1888-89.

87. The great increase in Bengal on account of *General Establishment of Local Fund Offices* arises out of a change in the accounts, whereby the establishments entertained by District Boards are now included in this head, instead of being distributed under Education, Pounds, Ferries, &c. In Madras the number of Panchayats and Unions was increased during the year. The *Upper Burma charges* have diminished as compared with 1887-88, owing chiefly to the amalgamation of the Secretariats as noted above, but there have also been savings in the Grant for Commissioners. The Budget made no provision for the audit of District Fund accounts, in addition to which the actuals shew excess expenditure on account of acting arrangements resulting from privilege leave vacancies, and for postage and telegrams. The reduction in *Other charges*, India, as compared with 1887-88 ensues from the present practice of charging rents, rates and taxes against the several departments for which they are paid.

88. In *England* there were decreases of 1.5 in salaries, 1.9 in charges of the store department, 4 in law charges, 2.0 in telegrams and 1.6 in office contingencies, while 1.5 more than the budget was spent on the management of Debt, and 1.6 on account of the administration in India owing to the Member of the Royal Commission on gold and silver, deputed from this country, being detained in England longer than had been anticipated. The estimate for Currency Notes, which was framed on the average of previous years, proved too high.

10A.—Law and Justice—Courts of Law.

		India.	Central Prov. inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
High Courts, Chief Courts, Recorders, Court and Judicial Commissioner	Accounts . 1887-88	5	5.0	15.5	1	105.0	42.7	20.0	40.2	60.0	317.8
	Budget . 1888-89	5	0.2	10.9	...	114.5	42.2	31.8	40.1	60.8	331.1
	Revised . 1888-89	5	0.2	15.5	...	108.0	42.7	31.0	53.1	67.1	327.1
	Accounts . 1888-89	5	0.1	14.9	...	108.1	42.1	34.5	54.1	67.2	327.5
Law Officers .	Accounts . 1887-88	3	...	4.5	6	26.1	7.5	3.8	12.2	15.6	70.6
	Budget . 1888-89	3	...	4.9	1.2	25.8	7.3	3.6	10.5	10.1	70.1
	Revised . 1888-89	3	2	4.3	0	27.0	7.6	4.0	12.2	10.4	75.0
	Accounts . 1888-89	3	2	4.1	5	27.7	7.8	4.0	13.7	10.5	77.8
Civil and Sessions Courts.	Accounts . 1887-88	8.2	2.4	3.6	13.4	404.4	208.2	117.4	226.5	187.9	1,172.0
	Budget . 1888-89	7.8	2.3	3.6	14.2	411.9	207.6	120.0	220.3	180.5	1,181.4
	Revised . 1888-89	8.2	2.6	3.6	13.8	413.5	209.5	117.5	225.1	188.1	1,181.9
	Accounts . 1888-89	8.1	2.5	3.5	14.0	415.0	210.3	117.5	225.8	187.3	1,184.0
Court of Small Causes.	Accounts . 1887-88	4	3.7	3.0	...	20.6	6.6	3.7	8.2	23.0	60.2
	Budget . 1888-89	4	3.8	3.2	...	20.3	6.8	4.1	8.1	24.4	71.4
	Revised . 1888-89	4	3.7	3.1	...	19.8	6.6	3.7	8.1	23.0	69.6
	Accounts . 1888-89	4	3.7	3.1	...	19.7	6.6	3.8	8.4	23.9	69.6
Criminal Courts	Accounts . 1887-88	12.4	60.0	82.8	36.6	214.7	150.2	121.8	90.2	128.4	807.1
	Budget . 1888-89	11.8	60.7	87.0	38.4	220.0	151.6	120.3	100.0	120.5	933.2
	Revised . 1888-89	10.9	59.6	85.3	37.8	215.0	151.6	123.3	93.5	125.9	902.9
	Accounts . 1888-89	11.0	58.4	84.4	38.0	210.0	150.4	123.9	93.8	125.9	901.8
Other Courts of Jus- tice.	Accounts . 1887-88	...	...	...	...	7.2	...	...	6.4	9.8	23.4
	Budget . 1888-89	...	...	...	...	7.2	...	...	5.7	9.7	22.6
	Revised . 1888-89	...	...	...	...	7.2	...	...	5.0	9.8	22.6
	Accounts . 1888-89	...	...	...	...	7.6	...	...	5.8	9.4	22.8
Refunds	Accounts . 1887-88	2.4	1.7	0.8	0	14.7	3.6	3.3	5.8	2.8	45.0
	Budget . 1888-89	2	1.3	7.8	1.2	13.6	3.4	3.0	5.4	3.0	39.5
	Revised . 1888-89	1.3	1.8	8.5	0	14.9	3.6	3.5	6.1	2.8	43.1
	Accounts . 1888-89	1.3	2.0	9.1	5	14.8	3.5	3.9	6.0	3.2	44.3
Other Charges (Pledership Ex- aminations)	Accounts . 1887-88	...	...	...	...	5	2.8	...	4	...	3.7
	Budget . 1888-89	...	...	...	...	6	1.2	...	5	...	2.3
	Revised . 1888-89	...	...	...	...	6	6	...	5	...	1.7
	Accounts . 1888-89	...	...	...	...	7	1.4	...	5	...	2.6

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

19A.—Law and Justice—Courts of Law—continued.

			India.	Central Prov. inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Upper Burma Char- ges.	{	Accounts . 1887-88 .	...	...	51,6	...	...	...	...	...	...	51,6
		Budget . 1888-89 .	...	...	67,8	...	...	...	...	...	...	67,8
		Revised . 1888-89 .	...	...	61,0	...	...	...	...	...	...	61,0
		Accounts . 1888-89 .	...	...	62,3	...	...	...	...	...	...	62,3
TOTAL	{	Accounts . 1887-88 .	24,2	73,7	170,8	51,6	794,1	421,6	279,0	398,9	436,5	2,650,4
		Budget . 1888-89 .	21,0	74,5	191,2	55,0	813,9	423,1	283,4	406,9	442,4	2,711,4
		Revised . 1888-89 .	21,6	74,1	181,3	52,8	806,0	422,2	286,0	404,5	437,1	2,685,5
		Accounts . 1888-89 .	21,6	72,9	181,4	53,0	810,2	422,1	287,6	408,1	436,4	2,693,3
England	{	Accounts . 1887-88 .	5	2	7	Total including Eng- land.				Accounts . 1887-88 .	2,651,1	
		Budget . 1888-89 .	1,4	6	2,0					Budget . 1888-89 .	2,713,4	
		Revised . 1888-89 .	7	3	1,0					Revised . 1888-89 .	2,686,5	
		Accounts . 1888-89 .	6	3	9					Accounts . 1888-89 .	2,694,2	

89. The fluctuation under *High Courts* is largely due to the absence of officers on leave, but in Burma the new appointment of Registrar was not filled up, and in the Punjab and Madras the Additional Judge was engaged for a longer period than was contemplated in the budget. The new charge in the Central Provinces under *Law Officers* refers to the recently created office of Government Pleader. The Assam budget was too high, while in Bengal the actuals are high owing to additional allowances drawn in privilege leave vacancies, and to larger fees than were expected having been granted to Counsel in criminal cases. The high charge in Madras is caused by the transfer to this head of Pleaders' fees which were formerly treated as district contingencies, and partly to some important cases which arose during the year and which necessitated the payment of special fees. The large payment in Bombay is due to the prosecution of Jāghirdār Haumantrao, and the refund to Mr. Wilson of his expenses in connection with the charges brought against him by the Dewan of Cambay. The rise in Bengal on account of *Civil and Sessions Courts* is due to the appointment of additional Subordinate Judges and Munsiffs since 1887-88, to increased outlay on establishments for serving processes, and on supplies and services and contingencies. The North-Western Provinces budget was too low, and an extra Judge was appointed at Ghazipur. The saving in the Punjab is composed of numerous items, and in Bombay it is effected in contingencies and process serving. As regards *Criminal Courts* the small amount charged in the Central Provinces is ascribed to the reduced scale of diet money now granted to witnesses in criminal cases. In Burma the establishments have been revised and the budget was raised to provide for the additional cost, but the new scheme was introduced later than was expected. The fluctuations in the other Provinces are due to absences on leave, but in Bengal additional expenditure was incurred for Deputy Magistrates' establishments, and in Madras the budget allowed for a revision of establishments, but it was not carried out. The *Upper Burma charges* fell short of the budget owing to delay in giving effect to the reorganisation mentioned above. In *England* the budget provided for the outfit allowance of three Judges whereas no Judge came to India in the year.

19B.—Law and Justice—Jails.

		India.	Central Prov. inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Jail Manufactures	Accounts . 1887-88	1.3	24.6	11.3	1.5	52.9	18.4	14.1	11.5	6.7	145.3
	Budget . 1888-89	1.1	32.4	13.8	1.2	62.0	21.0	15.5	17.0	8.5	172.5
	Revised . 1888-89	1.3	25.2	12.7	1.2	66.0	19.3	15.5	13.7	8.4	163.3
	Accounts . 1888-89	1.2	26.5	14.5	1.5	64.9	17.5	14.4	12.7	7.6	160.8
Other Jail Charges.	Accounts . 1887-88	5.9	26.8	59.8	8.2	100.2	88.2	72.8	71.8	47.6	481.3
	Budget . 1888-89	6.5	25.0	61.2	10.6	109.0	88.6	70.8	73.3	50.0	495.0
	Revised . 1888-89	6.0	29.1	66.4	8.8	110.0	93.9	76.5	69.3	50.3	510.3
	Accounts . 1888-89	4.6	29.0	70.8	8.3	114.7	93.9	77.1	70.3	52.3	521.0
Convict Charges at Port Blair and Nicobars.	Accounts . 1887-88	127.3	...	...	...	...	...	...	...	...	127.3
	Budget . 1888-89	108.9	...	...	...	...	...	...	...	...	108.9
	Revised . 1888-89	118.7	...	...	...	...	...	...	...	...	128.7
	Accounts . 1888-89	125.6	...	...	...	...	...	...	...	...	125.6
Other Charges	Accounts . 1887-88	8	...	...	...	...	...	...	...	1	9
	Budget . 1888-89	8	...	...	...	...	...	...	...	...	8
	Revised . 1888-89	9	...	...	...	...	...	...	...	...	9
	Accounts . 1888-89	7	...	...	...	...	...	...	...	...	7
Upper Burma Char- ges.	Accounts . 1887-88	...	...	17.0	...	...	...	...	...	...	17.0
	Budget . 1888-89	...	...	23.0	...	...	...	...	...	...	23.0
	Revised . 1888-89	...	...	20.6	...	...	...	...	...	...	20.6
	Accounts . 1888-89	...	...	26.1	...	...	...	...	...	...	26.1
TOTAL	Accounts . 1887-88	135.3	51.4	88.1	9.7	153.1	106.6	86.9	86.3	54.4	771.8
	Budget . 1888-89	117.3	57.4	98.0	11.8	171.0	109.6	80.3	90.3	58.5	800.2
	Revised . 1888-89	136.9	54.3	105.7	10.0	176.0	113.2	92.0	83.0	58.7	829.8
	Accounts . 1888-89	132.1	55.5	111.4	9.8	179.6	111.4	91.5	83.0	59.9	834.2

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

90. The saving under *Jail Manufactures* in the Central Provinces, as compared with the Budget, is due to curtailed expenditure on raw materials in the Jubbulpore School of Industry consequent on a falling off in the demand for tents. The increased expenditure in Bengal is counterbalanced by increased receipts as noted in para. 75. The Madras budget was too high. The saving in *other Jail charges*, India, is made up of numerous small items. The large expenditure in the Central Provinces is ascribed (1) to increase in the number of prisoners, (2) to improved dietary of short-term men, and (3) to high prices of grain. The excess in Burma is largely due to transport charges, the District Jails not affording sufficient accommodation, as well as to large demands for rations, hospital expenses and petty construction and repairs. The expenditure was over-estimated in Assam. The increase in Bengal was in rations and clothing, and in the North-Western Provinces and Oudh in rations. In the Punjab the budget was exceeded in consequence (1) of an increase in the Jail population, (2) of the high prices of food-grains which prevailed in the Province, and (3) of the erection of a new Central Jail at Mooltan. The Madras saving occurred in the cost of rations, owing, it is reported, to more careful supervision over the expenditure, but this saving was partly counterbalanced by increased expenditure for clothing and bedding. The Bombay increase is spread over many items, supplies and services being the chief. The India Budget for *Convict charges at Port Blair and Nicobars* was too low and did not provide sufficiently for stores. A part of this increase is met by improved receipts as noted in para. 75. The head *Other charges* in India includes the cost of Indian convicts in the Straits. The rise in *Upper Burma charges* consists of rations and other charges, a larger number of convicts having been admitted into jail than was provided for in the Budget.

20.—Police.

		India	Central Prov- inces.	Burma	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
Presidency Police	Accounts .	1887-88 .	...	...	...	31.7	...	...	21.7	30.1	83.5
	Budget	1888-89 .	...	...	...	32.2	...	...	22.5	31.5	86.2
	Revised	1888-89 .	...	...	...	33.2	...	...	22.4	30.6	86.2
	Accounts	1888-89 .	...	...	...	32.0	...	...	22.3	30.7	85.0
Superintendence	Accounts .	1887-88 .	...	3.7	4.0	3.2	11.7	12.8	13.4	11.2	64.3
	Budget	1888-89 .	...	3.8	4.6	3.2	11.6	11.7	13.5	11.3	64.2
	Revised	1888-89 .	...	4.6	6.4	3.5	11.6	13.3	12.7	11.3	68.3
	Accounts	1888-89 .	...	4.5	6.5	3.5	11.3	13.2	12.9	11.4	68.1
District Executive Force.	Accounts .	1887-88 .	31.4	121.8	256.4	41.3	384.5	355.6	241.8	325.7	2,072.6
	Budget	1888-89 .	35.4	124.0	251.3	41.4	388.0	350.2	242.2	331.2	2,103.2
	Revised	1888-89 .	32.7	122.0	246.1	41.5	394.0	350.4	240.2	324.5	2,074.7
	Accounts	1888-89 .	32.0	121.5	240.0	40.9	394.7	352.8	238.8	318.7	2,059.0
Municipal and Cantonment Police.	Accounts .	1887-88 .	...	...	...	...	...	53.8	...	1.4	55.2
	Budget	1888-89 .	...	...	...	(a)...	...	54.3	...	1.7	56.0
	Revised	1888-89 .	...	...	...	...	...	53.7	...	1.3	55.0
	Accounts	1888-89 .	...	...	...	...	...	53.4	...	1.4	54.8
Government Rail- way Police.	Accounts .	1887-88 .	13.7	1.6	...	1	0.8	3.1	12.8	5	51.1
	Budget	1888-89 .	14.1	1.5	3.7	1	10.8	3.5	13.5	8	57.6
	Revised	1888-89 .	15.0	1.6	...	1	10.8	3.5	12.8	7	54.8
	Accounts	1888-89 .	9.3	2.0	...	1	10.2	2.8	13.2	6	48.3
Village Police	Accounts .	1887-88 .	...	...	32.5	1	14.1	247.1	...	6	402.6
	Budget	1888-89 .	...	...	30.1	1	14.2	240.4	...	7	405.9
	Revised	1888-89 .	...	...	37.0	1	15.0	248.7	...	7	388.6
	Accounts	1888-89 .	...	...	30.1	1	10.6	248.0	...	0	390.4
Special Police	Accounts .	1887-88 .	...	1.4	35.7	49.6	10.0	2.7	13.2	...	60.0
	Budget	1888-89 .	...	2.0	42.4	40.9	18.3	2.9	13.2	...	63.2
	Revised	1888-89 .	3	1.0	37.0	50.4	20.0	2.7	13.3	5	58.2
	Accounts	1888-89 .	3	1.5	35.3	51.3	18.8	2.0	13.2	5	60.4
Cattle Pounds	Accounts .	1887-88 .	4	4.8	3	1.9	2.2	6.1	2.8	10.7	47.4
	Budget	1888-89 .	1	5.7	3	2.7	2.2	7.0	3.3	20.2	50.0
	Revised	1888-89 .	3	5.3	3	2.0	2.2	6.5	2.9	21.3	50.8
	Accounts	1888-89 .	3	5.1	3	1.9	2.1	6.4	2.9	21.3	51.0
Other Charges	Accounts .	1887-88 .	0.6	1	8	...	0.3	3	2	2.6	24.3
	Budget	1888-89 .	10.0	2	7	...	2.1	4	2	2.7	18.4
	Revised	1888-89 .	10.8	2	9	...	2.2	3	1	2.0	18.3
	Accounts	1888-89 .	10.8	1	9	...	2.4	3	3	2.6	18.7
Upper Burma Charges.	Accounts .	1887-88 .	...	...	700.2	...	...	...	...	...	700.2
	Budget	1888-89 .	...	...	742.8	...	...	...	...	...	742.8
	Revised	1888-89 .	...	...	780.4	...	...	...	...	...	780.4
	Accounts	1888-89 .	...	...	795.1	...	...	...	...	...	795.1
*TOTAL	Accounts .	1887-88 .	55.1	133.4	1,038.9	96.2	483.2	627.7	338.0	382.0	3,693.6
	Budget	1888-89 .	60.5	137.2	1,081.0	97.4	479.4	634.1	340.2	380.4	3,776.2
	Revised	1888-89 .	50.7	135.9	1,117.7	97.6	480.0	631.4	335.7	384.0	3,770.7
	Accounts	1888-89 .	53.3	134.7	1,114.8	97.8	488.1	627.0	334.7	378.5	3,754.3

(a) Included under District Executive Forces.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

91. The charge for *superintendence* was raised during the year in the Central Provinces and in the North-Western Provinces and Oudh owing to the formation of a special branch in the office of the Inspector General. There was also an increase in Burma where one Inspector General was appointed for the whole country, the officer holding that appointment in Upper Burma, together with his Deputy, having been transferred to Rangoon. The head *District Executive Force* shews savings on the Budget in all Provinces except Bengal, where extra expenditure was incurred on account of privilege leave vacancies and for additional police entertained in Darjeeling and Julpaiguri. The saving in India has accrued from reductions in the strength of the Quetta Police and smaller payments as compensation for dearness of provisions. In the Central Provinces the full complement of Chief and Head Constables and Mounted Police was not maintained, and economies were effected in the cost of clothing and other fluctuating items. The Burma saving is spread over all the classes of charges comprised in this head and resulted no doubt from the quieter condition of the country. The North-Western Provinces saving is in the grant for clothing. The Punjab and Madras budgets were too high, while in Bombay the decline is almost wholly due to stoppage of recruiting. As regards the *Government Railway Police* the India charge is a net sum, a recovery of 6.5 having been deducted from it, instead of being credited to XVII—Police as was the former practice. The excess in India has occurred on the Sindh-Pishin line, and in the Central Provinces on the Bengal Nagpur Railway. The provision in the Burma budget was not required. The increased expenditure for *Village Police* in Burma is due to larger payments on account of Headmen in 1888-89, while in Bombay there has been a change of classification by which local charges connected with village accountants are now placed under 3—Land Revenue, Allowances to District and Village Officers. The small charge for *Special Police* in Burma is ascribed to the abolition of the Burma levy in Tharawady, and to transfer of the grant for Police Barracks to the Public Works Department. The excess in Assam was spent mainly on arms and accoutrements, petty construction and repair and miscellaneous contingencies. The reduction in Bombay has occurred in Mahikantha, Palanpur and Rewakantha. The Madras and Bombay accounts shew that additional *Cattle Pounds* were established during the year, for which the refund of Pound receipts which had been wrongly treated as Provincial revenue in the preceding year. The budget for *Upper Burma Charges* proved inadequate as regards the cost of punitive and Village Police, and travelling and escort charges and rewards.

21.—Marine.

		India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
General Supervision and Accounts.	Accounts .	1887-88	16.3	...	...	...	...	16.3
	Budget	1888-89	16.4	...	...	...	...	16.4
	Revised	1888-89	15.4	...	...	...	...	15.4
	Accounts	1888-89	15.2	...	...	...	...	15.2
Marine Survey and Establishments.	Accounts .	1887-88	11.0	9	6.7	1.0	1.9	21.5
	Budget	1888-89	12.4	8	5.7	1.1	2.1	22.1
	Revised	1888-89	9.0	2.1	5.2	9	1.9	19.1
	Accounts	1888-89	8.5	2.1	5.2	8	1.9	18.5
Dockyards	Accounts .	1887-88	71.6	...	...	...	...	71.6
	Budget	1888-89	69.8	...	...	...	...	69.8
	Revised	1888-89	70.0	...	...	...	...	70.0
	Accounts	1888-89	70.0	...	...	...	...	70.0
Salaries and Allowances of Officers and men afloat.	Accounts .	1887-88	107.0	3.9	4	8.8	3	120.5
	Budget	1888-89	131.0	4.5	3.5	8.7	4	148.2
	Revised	1888-89	104.0	4.4	2.3	7.1	2	118.4
	Accounts	1888-89	98.6	4.4	2.2	6.7	3	112.8
Marine Stores and Coal for Building and Repairs of Ships.	Accounts .	1887-88	69.5	5.7	5	7.3	...	83.0
	Budget	1888-89	50.8	3.7	3.7	7.7	...	65.9
	Revised	1888-89	58.5	2.0	2.2	4.7	...	67.7
	Accounts	1888-89	54.4	1.9	2.5	3.8	...	62.9
Pilotage, Pilot Establishment, and Vessels.	Accounts .	1887-88	...	...	1	58.4	1.4	60.2
	Budget	1888-89	...	...	4	56.3	1.3	58.3
	Revised	1888-89	...	...	4	57.0	8	58.5
	Accounts	1888-89	...	...	3	58.3	...	58.9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

21.—Marine—continued.

			India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Other Charges	Accounts	1887-88	66.2	20.9	5.8	10.4	...	3	103.6
	Budget		49.7	22.8	5.0	17.6	15.0	1.3	112.0
	Revised	1888-89	30.2	20.3	5.5	28.1	...	1.3	91.4
	Accounts		31.6	26.2	5.2	33.1	...	2	96.3
TOTAL	Accounts	1887-88	341.6	31.4	6.8	91.6	2.7	2.6	476.7
	Budget		330.1	31.8	13.3	96.0	17.8	3.7	492.7
	Revised	1888-89	293.1	28.8	10.3	102.1	1.9	4.3	440.5
	Accounts		278.3	34.6	10.2	107.1	1.1	3.3	434.6
Deduct amounts transferred to other heads.	Accounts	1887-88	8.1	...	...	...	...	...	8.1
	Budget		7.1	...	...	...	...	...	7.1
	Revised	1888-89	7.1	...	...	...	...	...	7.1
	Accounts		6.3	...	...	...	...	...	6.3
TOTAL	Accounts	1887-88	333.5	31.4	6.8	91.6	2.7	2.6	468.6
	Budget		323.0	31.8	13.3	96.0	17.8	3.7	485.6
	Revised	1888-89	286.0	28.8	10.3	102.1	1.9	4.3	433.4
	Accounts		272.0	34.6	10.2	107.1	1.1	3.3	428.3
			Sterling	Exchange.	TOTAL.				
England	Accounts	1887-88	142.4	59.9	202.3	Grand Total, including England.	Accounts	1887-88	670.9
	Budget		92.0	38.7	130.7		Budget		616.3
	Revised	1888-89	97.5	45.3	142.8		Revised	1888-89	576.2
	Accounts		102.4	47.6	150.0		Accounts		578.3

92. The decrease in *General Supervision and Accounts* is chiefly due to the absence on furlough of the Director of the Indian Marine and to economies in the office of the Examiner of Marine Accounts. The *Marine Survey* Department was revised after the budget was framed, with the result that the number of officers was reduced. The large saving in India on account of *Salaries and allowances* is attributed to the employment of a smaller number of officers afloat, and to the late arrival of the new torpedo boats whereby the grants sanctioned for them were only partially used. The saving in Bengal is due to the sale of the "Undaunted". The details of the head *Marine Stores and Coal* shew an actual extra expenditure of 7.2 owing to increased indents received from other Departments involving a large expenditure for stores, and to unexpected purchases of stores for vessels in Burma. On the other hand 3.0 was provided for coal and stores for the new torpedo boats, but it was eventually not required for the reasons stated above. The large expenditure in 1887-88 was caused by the operations in Burma as explained in the report of that year. The Burma expenditure was high in 1887-88 owing to the state of the country. In 1888-89 one of the Arrakan steamers was sold and the other discontinued working. In Bengal the demand for coal and stores diminished after the sale of the "Undaunted". The Budget in this Province for *Pilotage* was insufficient. The head *Other Charges* in India comprises (1) Miscellaneous shore establishments, (2) Purchase and hire of ships, and (3) Miscellaneous. As regards miscellaneous shore establishments the expenditure in 1888-89 exceeds that of 1887-88 by 2, and exceeds the budget by 6, chiefly on account of work done by the Agent for Government Consignments for other departments. The savings in purchase and hire of ships and in miscellaneous, amount to 29.3 and 5.5 as compared with 1887-88 and to 15.4 and 4.3 as compared with the budget, the reduction being due in both cases to the more settled state of the country in Burma. In Burma itself the charges for light-houses and light-ships exceeded by 1.4 and 2.8 the actuals of the preceding year and the budget, owing to repairs done to the light-vessel "Colombo" and to large supplies of stores and provisions. The main difference, however, is in a sum of 4.4 paid for steamer service on the Sittang River. The large outlay in Bengal comprises payments on account of a new pilot brig under construction in England. The Madras Budget made provision for a new steam launch which eventually was not required.

93. The excess in *England* arose from indents for the Eastern Division of the Indian Marine having been greater than the estimated requirements.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

22.—Education.

			India.	Central Provinces.	Burm.	Assam	Bengal.	N.-W P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Direction	{	Accounts . 1887-88	...	3.1	2.6	...	5.6	3.9	4.0	4.5	4.3	28.0
		Budget .	...	2.8	2.3	...	5.9	3.9	4.1	4.1	4.3	27.7
		Revised .	...	2.6	1.9	...	6.0	3.9	4.4	4.7	4.4	27.9
		Accounts .	...	2.6	1.9	2.0	6.1	3.9	4.4	4.6	4.4	29.9
Inspection	{	Accounts . 1887-88	9	8.3	6.2	5.4	31.6	22.9	14.4	33.9	21.2	146.8
		Budget .	1.1	9.0	6.7	6.0	45.0	24.9	14.8	29.7	21.8	159.0
		Revised .	1.0	8.1	6.3	5.5	33.2	23.3	13.8	31.0	21.8	147.0
		Accounts .	9	8.0	6.3	3.5	34.0	22.9	13.5	33.4	22.4	144.9
University	{	Accounts . 1887-88	...	...	...	...	2	3.2	...	1.5	4.9	
		Budget .	...	...	...	...	7	3.3	...	1.5	5.5	
		Revised .	...	...	...	...	...	3.3	...	1.5	4.8	
		Accounts .	...	...	...	...	...	3.3	...	1.5	4.8	
Government Colleges.	{	Accounts . 1887-88	3.7	1.6	...	...	54.9	11.2	4.8	22.2	26.3	124.7
		Budget .	3.6	1.7	...	...	55.8	10.9	5.3	26.6	24.6	128.5
		Revised .	3.3	1.7	...	...	55.0	10.9	4.6	25.6	23.8	124.9
		Accounts .	3.8	1.8	...	...	55.1	10.9	4.8	25.5	24.1	126.0
Government Schools	{	Accounts . 1887-88	5.4	37.4	11.5	10.0	175.4	98.0	58.6	61.4	177.6	635.3
		Budget .	5.6	39.1	9.8	10.6	78.3	100.8	59.7	59.8	188.7	552.4
		Revised .	6.0	37.7	9.4	10.1	177.8	99.1	60.3	60.3	183.2	543.9
		Accounts .	5.8	36.8	9.6	9.9	172.5	99.7	59.6	61.7	180.5	536.1
Grants-in-aid and Payments by re- sults.	{	Accounts . 1887-88	7.8	8.6	15.3	13.9	55.3	30.7	27.2	62.4	34.5	255.7
		Budget .	6.5	8.3	10.4	14.7	134.2	30.3	34.5	61.6	47.9	354.4
		Revised .	5.8	8.0	14.8	14.2	54.0	29.5	29.4	63.2	42.2	261.1
		Accounts .	6.4	7.5	13.3	14.2	55.4	29.6	29.9	50.1	41.0	253.4
Scholarships	{	Accounts . 1887-88	5	2.7	1.7	1.9	23.7	5.7	5.0	1.5	5.6	48.3
		Budget .	6	3.5	1.8	2.0	18.8	6.0	8.3	2.0	7.0	50.0
		Revised .	5	2.9	1.7	2.0	21.2	5.9	6.5	1.7	5.9	48.3
		Accounts .	6	2.8	1.6	1.9	22.1	5.5	6.0	1.6	5.9	48.0
Other charges	{	Accounts . 1887-88	1	3.3	8.0	8	3.6	5.5	2.5	6.4	17.0	47.2
		Budget .	1.6	3.6	10.1	8	3.2	4.4	4.1	6.1	18.0	51.9
		Revised .	1.3	3.3	10.4	5	4.1	4.9	2.1	5.9	17.2	49.7
		Accounts .	1	3.0	9.9	5	3.7	4.9	2.2	5.4	18.7	49.0
TOTAL	{	Accounts . 1887-88	18.4	65.0	45.3	32.0	352.1	178.1	119.7	192.3	288.0	1,290.9
		Budget .	19.0	68.0	47.1	34.1	341.2	181.9	134.1	190.2	313.8	1,329.4
		Revised .	17.9	64.3	44.5	32.3	351.3	177.5	124.4	195.4	300.0	1,307.6
		Accounts .	17.6	63.1	42.6	32.0	348.9	177.4	123.7	188.3	298.5	1,292.1
			Sterling.	Ex- change.	Total.							
England	{	Accounts . 1887-88	6	3	9	Grand Total, in- cluding England.	Accounts .	1887-88			1,291.8	
		Budget .	1.3	5	1.8		Budget .	1887-88			1,331.2	
		Revised .	1.2	6	1.8		Revised .	1888-89			1,309.4	
		Accounts .	1.1	5	1.6		Accounts .				1,293.7	

94. The *Bengal* figures are again incapable of analysis in the usual detail as the District Boards have not followed the authorized classification. This is unsatisfactory, as the necessity for carrying out the prescribed procedure was noticed in the report of last year and the expectation was entertained that the irregularity would not be repeated. As it is, the Bengal figures must be divided into Provincial and Local Expenditure, and this is done in the following statement. No satisfactory explanation is received regarding the discrepancies in the Local Accounts, but the Provincial Account has been affected by the following circumstances. The excess over Budget under *Inspection* is due to the appointment of two assistant Mahomedan Inspectors with establishment after the Budget was framed, and under *Scholarships* to unexpected arrear payments.

		PROVINCIAL ACCOUNT.							LOCAL ACCOUNT.	
		Direction.	Inspection.	Govt. Colleges.	Govt. Schools.	Grants-in-aid and payments by results.	Scholarships.	Other charges.	Total Provincial.	
Accounts	1887-88	5.6	33.6	54.9	68.3	55.3	21.0	3.5	242.2	109.9
	Budget	5.9	32.4	57.8	70.6	54.6	18.8	3.2	241.3	99.9
	Revised	6.0	33.2	55.0	67.8	54.0	21.2	4.1	241.3	110.0
	Accounts	6.1	34.0	55.1	69.6	55.3	21.9	3.8	245.8	103.1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

95. As regards the other Provinces the charge in Assam for *Direction* is new and appears for the first time this year. It is due to the designation of Inspector of Schools in that Province having been changed to Director of Public Instruction from 1st January 1889, and the charge is counterbalanced by an abatement under *Inspection*. The saving under *Inspection* in the North-Western Provinces and Oudh has accrued from the retirement of an officer whose place was not filled up. The Madras budget provided for the revised scale of Inspectors, but effect was not given to it till late in the year. The *University* in the North-Western Provinces and Oudh is now treated in the accounts as a Local Fund, and hence there is no expenditure under this head. The Madras expenditure on *Government Colleges* now embraces the charges of the Teachers' College and the College of Agriculture formerly taken under *Government Schools*. The Madura College has been abolished with effect from 1st January 1889. As regards *Government Schools* the short charge in the Central Provinces is due to general savings, and in Burma to the abolition of the Normal School at Rangoon and other economies. The fluctuations in Bombay occur mainly under the heads Head Masters and Teachers, Grants to Municipal and Cantonment Schools and in the Local Expenditure. As regards *Grants-in-aid and Payments by results* the expenditure in Burma is more uncertain than in other Provinces owing to the state of the country. In the Punjab the building and miscellaneous grants were not fully drawn, and in Madras the schools were unable to take full advantage of the rules for result payments, as owing to a reorganisation of the Inspecting Agency, the necessary examinations could not be held. The Bombay expenditure was particularly small in 1887-88. Of the saving in 1888-89 about 3.9 occurs in the local grants, and the rest is largely nominal as it represents building grants provided for here but charged in the Public Works Department. Under *Scholarships*, the excess in Bengal comprises arrear payments. The Punjab and Bombay estimates were too high. The saving in *Other charges* in the Punjab is attributed mainly to the estimate for Technical Education not having been fully utilised. This head "Other charges" includes grants for the encouragement of Literature and to Book Societies, and charges of Book Depôts and Registration of Books, &c.

23.—Ecclesiastical.

Charges.	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England { Accounts . 1887-88 .	12.4	3.0	4.3	1.2	13.0	17.6	17.1	25.0	21.5	117.0
{ Budget	13.5	3.8	4.3	1.4	13.7	10.3	10.8	20.5	23.2	122.5
{ Revised	10.2	3.8	3.1	1.2	12.3	17.8	19.0	25.5	21.0	111.8
{ Accounts	0.8	3.7	3.2	1.2	12.1	17.2	10.1	25.0	21.8	114.0
Church of Scotland { Accounts . 1887-88 .	0	...	3	...	1.2	1.3	1.8	2.0	2.0	0.8
{ Budget	8	...	0	...	1.2	1.0	0	2.8	2.7	9.7
{ Revised	7	...	3	...	1.5	1.1	0	2.1	3.1	9.7
{ Accounts	7	...	...	...	1.4	1.2	1.0	2.0	3.0	10.2
Allowance to other Clergymen. { Accounts . 1887-88 .	4	...	4	...	8	4	...	3	2.1	4.4
{ Budget	2	...	4	...	9	4	...	4	1.8	4.3
{ Revised	3	...	5	...	8	4	...	4	2.0	4.0
{ Accounts	3	...	5	...	8	1.0	...	3	2.0	5.0
Upper Burma { Accounts . 1887-88 .	...	...	1.4	...	...	...	...	...	...	1.4
{ Budget	...	...	2.7	...	...	...	...	...	...	2.7
{ Revised	...	...	1.8	...	...	...	...	...	...	1.8
{ Accounts	...	...	1.8	...	...	...	...	...	...	1.8
Other Charges { Accounts . 1887-88 .	2.6	8	1.1	4	3.2	3.0	4.0	4.8	4.0	25.7
{ Budget	2.7	1.0	1.1	0	4.2	4.5	3.0	5.4	4.3	27.4
{ Revised	2.6	1.0	1.1	4	3.4	4.7	4.3	4.7	4.0	27.1
{ Accounts	2.0	9	1.1	4	3.4	3.0	3.1	4.8	4.0	24.2
TOTAL { Accounts . 1887-88 .	10.0	4.7	7.5	1.0	18.2	23.2	23.0	33.0	31.1	158.3
{ Budget	17.2	4.8	9.1	2.0	20.0	25.2	21.2	35.1	32.0	166.6
{ Revised	13.8	4.8	0.8	1.0	18.0	24.0	24.1	32.7	31.0	158.0
{ Accounts	13.4	4.0	0.0	1.0	17.7	23.3	24.2	33.0	31.7	156.1
England { Accounts . 1887-88 .	6	2	8	Total, including Eng-land						
{ Budget	3	1	4							
{ Revised	5	2	7							
{ Accounts	5	3	8							

96. These charges vary according to the number of chaplains on leave out of India, and were particularly small this year in *India* and *Burma* owing to the absence on leave of the Bishop of Calcutta and the Bishop of Rangoon. The *Madras* charges were diminished by the temporary transfer to the *Bengal*

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

establishment of an Assistant Chaplain of the Church of Scotland. The *English* budget made provision for six chaplains whereas eleven chaplains came out during the year.

24.—Medical.

Charges.	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Medical Establishments { Accounts . 1887-88 .	10.5	18.2	10.8	9.7	47.6	41.3	30.1	43.6	27.1	238.9
{ Budget	9.7	18.1	13.4	10.2	58.6	45.7	31.9	47.1	27.1	261.8
{ Revised	9.4	16.3	12.8	9.7	58.6	41.7	33.2	48.7	28.4	259.3
{ Accounts	9.5	16.8	12.7	9.5	53.2	41.5	32.3	46.6	28.4	250.5
Vaccine Establishments and Sanitary Commis-sioner { Accounts . 1887-88 .	6.1	4.0	2.5	1.5	17.5	15.2	9.9	21.3	26.0	104.0
{ Budget	6.2	5.0	2.5	1.9	18.3	16.0	10.8	21.0	27.4	109.1
{ Revised	5.0	4.3	2.4	1.7	18.3	15.2	10.2	20.6	25.1	103.4
{ Accounts	5.6	4.3	2.4	1.7	18.5	14.8	10.3	20.7	25.2	103.5
Medical Colleges and Schools { Accounts . 1887-88 .	...	...	3	...	24.1	2.4	9.6	15.8	17.2	69.7
{ Budget	...	...	3	...	22.9	2.6	9.4	15.6	17.3	68.1
{ Revised	...	...	3	...	22.9	2.5	9.6	15.4	16.7	67.4
{ Accounts	...	...	2	...	25.8	2.7	9.8	15.6	16.8	70.9
Government Hospitals and Dispensaries { Accounts . 1887-88 .	2.9	7.2	2.6	6.4	40.8	38.6	25.1	72.2	60.2	256.0
{ Budget	3.4	8.7	2.6	7.5	34.4	38.5	26.9	70.7	62.0	254.7
{ Revised	3.1	8.2	2.3	7.8	34.5	39.4	26.1	66.7	61.1	249.2
{ Accounts	3.3	7.7	2.7	7.8	38.7	39.7	26.3	73.4	59.6	259.2
Lunatic Asylum { Accounts . 1887-88 .	9	1.7	2.3	7	10.8	6.2	3.5	8.8	10.8	45.7
{ Budget	3	1.8	2.3	7	11.5	6.1	5.0	9.1	11.7	48.5
{ Revised	4	1.7	2.4	7	11.5	6.3	3.3	8.7	10.7	45.7
{ Accounts	4	1.8	2.4	7	10.8	6.3	3.4	8.9	10.8	45.5
Grants for Medical Purposes { Accounts . 1887-88 .	1.4	2	2.2	2	3	5	...	1.4	3	6.5
{ Budget	1.4	4	1.1	3	3	5	...	1.4	2	5.6
{ Revised	1.4	2	1.1	...	3	5	...	1.2	4	5.1
{ Accounts	1.2	1	1.5	1	3	5	...	1.0	3	5.0
Other Charges { Accounts . 1887-88 .	...	...	1.4	...	3.9	4	3	3.0	4.9	13.0
{ Budget	...	...	1.6	...	2.4	4	2	3.4	4.4	12.4
{ Revised	...	...	1.4	...	3.5	4	1	2.6	3.8	11.8
{ Accounts	...	...	1.3	...	4.1	3	1	2.5	3.8	12.1
Upper Burma charges { Accounts . 1887-88 .	...	...	20.5	...	...	...	...	...	...	20.5
{ Budget	...	...	20.0	...	...	...	...	...	...	20.0
{ Revised	...	...	14.7	...	...	...	...	...	...	14.7
{ Accounts	...	...	15.5	...	...	...	...	...	...	15.5
TOTAL { Accounts . 1887-88 .	21.8	37.3	42.6	18.5	145.3	104.6	78.5	166.1	146.5	755.2
{ Budget	21.0	34.0	43.8	20.6	148.4	109.8	84.2	168.3	150.1	780.2
{ Revised	19.9	31.2	37.4	19.9	149.6	100.0	82.5	163.9	140.2	756.6
{ Accounts	20.0	30.7	38.7	19.8	151.4	105.8	82.2	168.7	144.9	762.2
England { Accounts . 1887-88 .	6.0	2.9	9.8	Total including Eng-land						
{ Budget	7.2	3.0	10.2							
{ Revised	6.0	3.2	10.1							
{ Accounts	6.8	3.2	10.0							

97. The expenditure on *Medical Establishments* is necessarily fluctuating as it depends largely on the number of absentees and the standing of the officers actually on duty. In *Burma* this head is now debited with a portion of the allowances sanctioned for the Inspector General of Prisons and for the Secretary to that officer, as they are also in charge of the Civil Medical Administration of the Province. The North-Western Provinces budget was too high and the Bombay budget too low. The saving in Bombay under *Vaccine Establishments and Sanitary Commissioner* resulted from the retirement of the Sanitary Commissioner in the beginning of the year, and from his successor commencing on the minimum salary of the office. The Bengal Budget for *Medical Colleges and Schools* omitted to provide for the salary of the Ophthalmic Surgeon. The excess in this Province as compared with 1887-88 is due partly to the payment of arrear charges and partly to larger outlay on Supplies and Services and Contingencies. The Bengal Budget for *Government Hospitals and Dispensaries* was inadequate. The excess in the North-Western Provinces and Oudh is caused by the opening of new dispensaries. The Madras Budget was insufficient, especially in the Local Section. The Bombay saving is chiefly in grants to Hospitals and Dispensaries. The small expenditure in the Punjab on *Lunatic Asylums* arises out of a change in the accounts, whereby charges payable by District Boards are carried to a Debt head. This is explained under the head XX—Medical, where there is a corresponding reduction in the receipts. The saving in *Other Charges* in Madras accrues from the abolition of the Lock Hospital. The reduction in *Upper*

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS--continued.

Burma Charges has been effected by transferring the control of Medical Establishments in Upper Burma to the Inspector General at Rangoon. Towards the end of 1888-89 the Medical Establishments in Upper Burma were reorganised and this will involve some additional expenditure.

25. — Political.

			India.	Central Prov- inces.	Burma.	A-sam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Mad- ras.	Rom- bay.	TOTAL.
Political Agents	{	Accounts 1887-88	163.8	9	1	4.0	...	2.4	12.0	8.2	58.1	249.5
		Budget	170.4	9	1	4.1	...	2.7	11.0	7.5	56.1	250.7
		Revised	161.5	0	1	3.7	...	2.4	13.0	7.3	58.3	247.2
		Accounts	164.7	9	1	3.7	...	2.2	12.0	7.2	58.1	248.9
Charges on the N.-W. Frontier.	{	Accounts 1887-88	62.0	...	...	...	...	...	22.2	...	...	84.2
		Budget	57.0	...	...	...	...	...	21.1	...	...	78.1
		Revised	58.8	...	...	...	...	...	23.1	...	...	81.9
		Accounts	58.0	...	...	...	...	...	24.2	...	...	82.2
Political Subsidies	{	Accounts 1887-88	118.9	...	...	...	...	...	...	...	...	118.9
		Budget	135.9	...	...	...	...	...	...	...	...	138.0
		Revised	183.9	...	...	...	...	...	...	...	...	183.9
		Accounts	103.9	...	...	...	...	...	...	...	...	103.9
Entertainment of En-voys and Chiefs.	{	Accounts 1887-88	3.8	...	1	4	1	...	3.3	...	1.7	9.4
		Budget	6.9	...	2	5	9	1	2.8	...	2.0	13.4
		Revised	4.2	...	1	4	2	1	3.1	...	1.7	9.8
		Accounts	4.3	...	...	4	1	...	3.4	...	2.0	10.2
Durbar Presents and Allowances to Vakeels.	{	Accounts 1887-88	8.4	...	1	1	3.2	1.5	1.5	...	5.7	20.5
		Budget	7.0	1	...	2	1.0	4	1.0	...	5.4	15.7
		Revised	6.9	1	1	2	1.0	6	2.1	...	4.0	15.7
		Accounts	4.7	...	9	1	1.1	5	2.6	...	4.0	13.0
Refugees and State prisoners.	{	Accounts 1887-88	47.9	...	6	...	6	0.0	17.4	8	5.7	82.0
		Budget	70.9	...	5	...	1.0	8.7	18.0	8	6.4	112.3
		Revised	7.3	...	6	...	1.5	8.0	18.5	8	6.5	110.7
		Accounts	69.0	...	5	...	1.1	8.9	18.7	8	5.7	101.7
Upper Burma charges.	{	Accounts 1887-88	...	...	15.5	...	...	...	...	...	...	15.5
		Budget	...	...	11.1	...	...	...	...	...	...	11.1
		Revised	...	...	15.9	...	...	...	...	...	...	15.9
		Accounts	...	...	15.3	...	...	...	...	...	...	15.3
Other charges	{	Accounts 1887-88	32.2	2	1.3	1.1	1.8	1	12.5	1	11.0	61.2
		Budget	39.0	2	1.6	4	0	3	1.0	...	11.6	40.6
		Revised	39.0	1	1.3	6	4.3	5	8.1	1	11.8	57.8
		Accounts	48.3	2	1.2	5	6.0	4	8.1	...	11.8	70.5
TOTAL	{	Accounts 1887-88	437.0	1.1	17.7	5.6	5.7	13.0	68.0	0.1	83.1	641.2
		Budget	487.1	1.2	13.5	5.2	3.5	12.2	69.3	0.1	83.1	675.8
		Revised	520.5	1.1	18.1	4.9	7.0	12.2	68.0	8.2	84.0	723.0
		Accounts	509.9	1.1	18.0	4.7	8.3	12.0	67.0	8.0	81.6	712.6
<i>England.</i>			Sterling.	Ex- change.	Total.							
Mission to the Court of Persia.	{	Accounts 1887-88	10.0	4.2	14.2							
		Budget	10.0	4.2	14.2							
		Revised	10.0	4.6	14.6							
		Accounts	10.0	4.6	14.6							

98. Of the saving in India under *Political Agents* 24 is derived from abolition of the Office of Superintendent of Political Pensions in Calcutta, and 30 from acting arrangements. The balance is made up chiefly of short payments to news-writers and for secret service. The excess in *Charges on the North-West Frontier* in the Punjab consists of increased outlay for Jezailchi corps and for great-coats supplied to the Khyber Rifles. The payments in 1888-89 on account of *Political Subsidies* include the amounts short

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

drawn by the Amir of Afghanistan in the preceding year, as noticed in the last report. There is nothing special to record in connection with the heads *Entertainment of Envoys and Chiefs and Durbar Presents and Allowances to Vakeels*, which are of a fluctuating character, the expenditure being regulated according to circumstances. The India estimates for *Refugees and State prisoners* were too high. The excess in *Upper Burma charges*, as compared with the Budget, is due to charges connected with the Shan, Mongong, and Chin expeditions. The pay of the Superintendent, Southern Shan States, has been increased, and a Superintendent with establishment appointed for the Northern Shan States; an Additional Assistant Commissioner and Myooks have also been appointed. The expenditure grouped under the head *Other Charges* relates to the various Political Missions on the Frontier, the charges for the Merwara Battalion in Ajmere, the Toll Establishment at the Khyber Pass and rewards for political services. It also includes charges against the Revenues of Berbera and Zaila on the Somali Coast, and the cost of special political arrangements. These latter are always variable and difficult to estimate, and in 1888-89 the excess in India is made up chiefly of two items, namely, 4.1 relating to the expenses of the Kabul Mission, and 13.1 paid in the Military Department in connection with political arrangements.

99. The head *Other Charges* in England records the payment for English stores and various other items connected with the Indian political service. In 1833-89 the account includes a contribution of 2,500 rupees made towards the cost of a steamer for purposes of commercial navigation on the Upper Karun.

26.—Scientific and other Minor Departments.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SCIENTIFIC.												
Survey of India	Accounts	1887-88	179,1	...	...	...	...	...	...	...	...	179,1
	Budget		167,0	...	...	...	...	...	...	...	...	107,0
	Revised	1888-89	148,7	...	...	...	...	...	...	...	...	148,7
	Accounts		159,9	...	...	...	...	...	...	...	...	159,9
Botanical Survey	Accounts	1887-88	1,6	...	...	...	...	...	...	...	...	1,6
	Budget		1,9	...	...	...	...	...	...	...	...	1,9
	Revised	1888-89	1,7	...	...	...	...	...	...	...	...	1,7
	Accounts		1,8	...	...	...	...	...	...	...	...	1,8
Geological Survey and Museum.	Accounts	1887-88	16,6	...	...	...	...	...	...	...	...	16,6
	Budget		16,1	...	...	...	...	...	...	...	...	19,1
	Revised	1888-89	15,7	...	...	...	...	...	...	...	...	15,7
	Accounts		14,6	...	...	...	...	...	...	...	...	14,6
Meteorological De- partment.	Accounts	1887-88	24,4	...	...	...	...	...	...	...	...	24,4
	Budget		26,0	...	...	...	...	...	...	...	...	26,0
	Revised	1888-89	24,5	...	...	...	...	...	...	...	...	24,5
	Accounts		24,9	...	...	...	...	...	...	...	...	24,9
Archæological De- partment.	Accounts	1887-88	11,7	...	...	...	...	...	...	...	2	11,9
	Budget		11,3	...	...	...	...	...	...	...	...	11,3
	Revised	1888-89	11,2	...	6	...	...	...	...	...	...	11,8
	Accounts		11,3	...	6	...	...	...	...	...	...	11,9
Museums	Accounts	1887-88	6,7	2	2	3	1,1	2,4	3	2,5	2	13,9
	Budget		6,1	2	2	4	1,3	1,9	3	2,6	1	13,1
	Revised	1888-89	6,6	2	3	1	1,2	1,9	9	2,7	1	14,0
	Accounts		6,5	2	3	2	1,3	1,7	4	2,6	2	13,4
Other Scientific De- partments.	Accounts	1887-88	...	...	3	...	1,4	1	...	3,4	2,1	7,3
	Budget		...	...	3	...	1,2	1	...	2,7	2,4	6,7
	Revised	1888-89	...	...	3	...	1,2	1	...	7,8	2,1	11,5
	Accounts		...	...	2	...	1,2	1	...	7,8	2,1	11,4
AGRICULTURAL.												
Experimental Cultiva- tion.	Accounts	1887-88	2,4	8	2	...	1	3,7	7	5	3,3	11,7
	Budget		2,8	1,4	5	...	1,7	4,3	1,4	6	3,9	16,6
	Revised	1888-89	2,4	1,1	2	...	1,3	4,2	9	7	3,0	13,8
	Accounts		1,9	7	2	...	2,2	4,0	1,0	7	3,9	14,6
Cinchona Planta- tions.	Accounts	1887-88	...	...	...	...	10,5	...	...	7,2	...	17,7
	Budget		...	...	...	...	11,5	...	...	7,3	...	18,8
	Revised	1888-89	...	...	...	...	11,5	...	...	7,5	...	18,0
	Accounts		...	...	...	...	11,4	...	...	6,9	...	18,3
Public Exhibitions and Fairs.	Accounts	1887-88	2,5	4	...	1	6	3,5	1,7	1,6	2,0	12,4
	Budget		2	1,0	1	1	...	3,1	1,9	1,4	1,9	9,7
	Revised	1888-89	3	6	1	1	8	3,0	1,6	1,4	2,7	10,6
	Accounts		...	5	1	1	6	2,6	1,5	1,2	1,8	8,4
Bull and Stallion Charges.	Accounts	1887-88	23,7	...	...	...	...	...	...	...	...	23,7
	Budget		21,4	...	...	...	...	...	...	...	...	21,4
	Revised	1888-89	21,4	...	...	...	...	...	...	...	...	21,4
	Accounts		21,7	...	...	...	...	...	...	...	...	21,7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*concluded.*26.—Scientific and other Minor Departments—*continued.*

		India.	Central Provin- ces.	Burma	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Botanical and other Public Gardens.	Accounts . 1887-88 .	3	2.3	1	...	10.1	0.0	11.7	2.5	2.5	38.5
	Budget . 1887-88 .	4	2.0	1	...	11.1	0.2	12.0	2.5	2.1	40.0
	Revised . 1888-89 .	4	2.4	1	...	9.0	0.0	12.2	2.5	2.2	38.4
	Accounts . 1888-89 .	3	2.4	1	...	9.4	8.6	12.1	2.5	2.4	37.8
Other Agricultural Charges.	Accounts . 1887-88 .	2.0	1	2.7	1	...	1	3.7	4.0	9.4	22.1
	Budget . 1887-88 .	2.1	1	3.3	1	...	2	4.0	5.5	10.0	20.2
	Revised . 1888-89 .	1.8	1	2.8	1	...	1	4.0	5.1	8.8	22.8
	Accounts . 1888-89 .	1.8	1	2.9	...	1	3	4.7	4.9	8.8	23.6
EMIGRATION.											
Emigration .	Accounts . 1887-88 .	7	...	...	3.9	4.8	1	...	2.1	...	11.0
	Budget . 1887-88 .	7	...	...	4.8	4.9	3	...	2.1	...	12.8
	Revised . 1888-89 .	7	...	...	4.0	4.9	3	...	2.1	...	12.0
	Accounts . 1888-89 .	9	...	...	3.5	4.5	2	...	2.1	...	11.2
STATISTICS.											
Provincial Statistics	Accounts . 1887-88 .	2	1.0	2	1	2.8	...	1.1	5.1	1.0	11.5
	Budget . 1887-88 .	1	1.0	3	2	2.4	...	1.4	3.4	5	9.3
	Revised . 1888-89 .	1	1.0	2	1	2.1	...	1.0	3.6	5	8.6
	Accounts . 1888-89 .	2	1.0	2	1	0	...	1.0	3.4	4	6.9
Other Statistical Charges.	Accounts . 1887-88 .	2	...	...	4	1.7	...	5	...	7	3.5
	Budget . 1887-88 .	...	...	...	3	2.1	...	3	...	8	3.5
	Revised . 1888-89 .	...	...	...	3	2.2	...	7	...	8	4.0
	Accounts . 1888-89 .	1	...	...	3	2.0	...	5	...	9	3.8
Miscellaneous	Accounts . 1887-88 .	4.6	1	...	...	2	7	2	7.5	1.1	14.4
	Budget . 1887-88 .	4.6	2	...	...	3	7	3	6.9	1.1	14.1
	Revised . 1888-89 .	4.6	1	...	...	2	6	1.7	7.6	1.0	15.8
	Accounts . 1888-89 .	5.0	1	...	...	2	4	1.8	8.0	1.1	10.6
Upper Burma	Accounts . 1887-88 .	...	...	2	...	...	...	...	...	...	2
	Budget . 1887-88 .	...	...	2	...	...	...	...	...	...	2
	Revised . 1888-89 .	...	...	2	...	...	...	...	...	...	2
	Accounts . 1888-89 .	...	...	...	...	...	...	...	...	...	...
TOTAL	Accounts . 1887-88 .	276.7	4.9	3.9	4.9	32.3	10.6	10.9	36.4	22.5	422.1
	Budget . 1887-88 .	263.7	6.5	5.0	5.9	30.5	10.8	22.5	35.0	22.8	417.7
	Revised . 1888-89 .	240.1	5.5	4.8	4.7	35.0	10.2	23.0	41.0	21.2	394.5
	Accounts . 1888-89 .	250.9	5.0	4.6	4.2	33.5	17.9	23.0	40.1	21.6	400.8
Sterling change.											
England	Accounts . 1887-88 .	18.6	7.8	26.4	Total, including Eng- land						448.5
	Budget . 1887-88 .	20.0	8.4	28.4							446.1
	Revised . 1888-89 .	18.8	8.8	27.6							422.1
	Accounts . 1888-89 .	18.8	8.8	27.6							428.4

100. The amount entered against the *Survey of India* is a net charge after deducting the share of the gross expenditure payable by Provincial Governments. This share was greater than was anticipated in the budget and hence the apparent saving. The saving in *Geological Survey and Museum* is due largely to leave arrangements in the higher grades, and to the appointment of Artist not having been filled. The abolition of a fixed travelling allowance to the Director, and of conveyance allowance to Assistant Superintendents appointed after June 1887, has also contributed to this result. The actuals under *Meteorological Department* are low mainly in consequence of smaller payments to observers. The head *Other Scientific Departments* represents donations to Scientific Societies, &c., and the Madras Expenditure embraces a grant of 4.6 for the Victoria Technical Institute. In Bengal the head *Experimental Cultivation* includes the cost of experiments in silk, and of establishing an experimental farm in Burdwan for agricultural purposes. The head *Other Agricultural Charges* shows the cost of Veterinary Colleges and Schools and of the Establishments for prevention of cattle disease. The Assam Budget for *Emigration* was high. *Other Statistical Charges* comprise expenditure for registration of Railway, River and Road-borne Traffic and similar items. As regards the head *Miscellaneous*, it shows the charges for the Board of Examiners at Calcutta and the payments for various Civil Service Examinations. The Punjab account includes the expenses of the Jhajjar Fuel and Fodder Reserves, an incorporated Local Fund, for which no provision existed in the Budget. The increase in Madras is almost entirely in the remuneration granted to Examiners of the Minor Civil Service Examinations, and is counterbalanced by additional receipts as credited under the head XXI—Scientific and Other Minor Departments. The Bombay charge is composed almost entirely of payments for the Reporter on the Native Press.

Section E.—MISCELLANEOUS.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
1,606,1	RECEIPTS	1,166,2	1,796,5	1,792,8

101. The leading feature in this section is the large receipt under *Exchange* which shews a gain in excess of the Budget of 536.5 of which 301.7 arose out of transactions connected with subsidized Railway Companies and the Mysore Railway, and was excluded from the Budget pending orders. In addition to these special items, the gain by exchange on railway transactions exceeded expectations, owing partly to large withdrawals by the Companies and partly to the fall in the value of the rupee.

XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances.

		India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Subscriptions to the Military, Military Orphan, and Medical Retiring Funds	Accounts . 1887-88 .	39.1	...	...	...	2.3	...	...	22.6	20.1	84.1
	Budget . 1887-88 .	38.0	...	...	...	2.0	...	...	25.4	18.1	83.5
	Revised . 1888-89 .	38.0	...	...	...	2.2	...	...	21.0	17.8	79.0
	Accounts . 1888-89 .	36.7	...	...	...	3.2	...	...	19.1	17.3	76.3
Amount appropriat- ed from the capital account of the Military Orphan Fund	Accounts . 1887-88 .	35.2	...	...	...	...	...	...	...	...	35.2
	Budget . 1887-88 .	32.6	...	...	...	...	...	...	...	...	32.6
	Revised . 1888-89 .	37.0	...	...	...	...	...	...	...	...	37.0
	Accounts . 1888-89 .	2.3	...	...	...	...	...	...	...	...	2.3
Subscriptions to the Bengal Civil Fund	Accounts . 1887-88 .	8.2	1.7	1.3	1.2	14.9	12.0	6.6	2	4	46.5
	Budget . 1887-88 .	6.1	1.6	1.3	1.2	15.2	12.2	6.5	3	4	44.8
	Revised . 1888-89 .	5.8	1.6	1.5	1.4	15.0	12.2	6.5	...	5	44.5
	Accounts . 1888-89 .	6.5	1.5	1.5	1.4	15.0	12.1	7.0	1	6	45.7
Subscriptions to the Madras Civil Fund	Accounts . 1887-88 .	4	...	...	...	...	...	...	8.1	...	8.5
	Budget . 1887-88 .	3	...	...	...	...	...	...	6.0	...	6.3
	Revised . 1888-89 .	3	...	...	...	...	...	...	8.0	...	8.3
	Accounts . 1888-89 .	3	...	...	...	...	...	...	6.8	...	7.1
Subscriptions to the Bombay Civil Fund	Accounts . 1887-88 .	1.0	...	...	...	...	...	2	...	7.0	8.2
	Budget . 1887-88 .	3	...	...	...	...	...	1	...	7.0	7.4
	Revised . 1888-89 .	3	...	...	...	...	...	1	...	6.6	7.0
	Accounts . 1888-89 .	2	...	...	...	...	...	1	...	6.8	7.1
Contributions for Pensions and Gra- tuities	Accounts . 1887-88 .	27.2	3.6	3	3	4.4	2.9	5.0	3.6	19.2	66.5
	Budget . 1887-88 .	26.9	1.2	4	3	4.5	2.0	4.4	2.5	19.6	61.8
	Revised . 1888-89 .	47.0	4.8	3	3	4.5	2.6	5.3	4.0	20.3	89.1
	Accounts . 1888-89 .	45.9	5.6	3	3	4.8	2.7	5.2	5.7	20.5	91.0
Upper Burma	Accounts . 1887-88 .	...	...	1.0	...	...	...	...	...	...	1.0
	Budget . 1887-88 .	...	...	9	...	...	...	...	...	...	9
	Revised . 1888-89 .	...	...	7	...	...	...	...	...	...	7
	Accounts . 1888-89 .	...	...	6	...	...	...	...	...	...	6
Other Items	Accounts . 1887-88 .	2.1	3	2	1	8	7	3	8	6	5.9
	Budget . 1887-88 .	1.3	4	2	1	8	8	3	8	8	5.5
	Revised . 1888-89 .	1.4	4	3	2	8	9	4	1.1	8	6.3
	Accounts . 1888-89 .	2.0	6	3	2	9	9	4	9	8	7.0
TOTAL	Accounts . 1887-88 .	113.2	5.6	2.8	1.6	22.4	15.6	12.1	35.3	47.3	255.9
	Budget . 1887-88 .	105.5	3.2	2.8	1.6	22.5	15.0	11.3	35.0	45.9	242.8
	Revised . 1888-89 .	129.8	6.8	2.8	1.9	22.5	15.7	12.3	34.1	49.0	271.9
	Accounts . 1888-89 .	93.9	7.7	2.7	1.9	23.9	15.7	12.7	32.6	46.0	237.1
Sterling change.											
England	Accounts . 1887-88 .	104.1	43.7	147.8	Total including England						402.7
	Budget . 1887-88 .	98.1	41.2	139.3							382.1
	Revised . 1888-89 .	103.8	48.3	152.1							424.0
	Accounts . 1888-89 .	104.7	48.7	153.4							390.5

102. *Subscriptions to the Military, Military Orphan and Medical Retiring Funds* are declining with the retirement of old subscribers, since their places are not filled with new admissions. The India estimate for *Appropriation from the Capital account of the Military Orphan Fund* was a mistake, as the amount

Section E.—MISCELLANEOUS—continued.

available was exhausted in 1887-88 except the small sum now credited. The next head requiring attention is *Contributions for Pensions and Gratuities* which shews a large excess. This excess represents the contribution now levied for the first time in respect of the British Officers employed in the Hyderabad Assigned Districts. In the Central Provinces recoveries were made on account of officers lent to the Bengal-Nagpur and Indian Midland Railways, and in Madras on account of officers transferred from the Bellary-Kistna State Railway to the Southern Mahratta Railway Company. These recoveries were not anticipated when the Budget was framed.

103. In *England* there were exceptional receipts this year in consequence of the investment of certain Trust funds. There were also small increases in the subscriptions realised on account of the various Service Funds in India.

XXIII.—Stationery and Printing.

			India.	Central Provin- ces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts from sale of Stationery.	Accounts.	1887-88	...	6	2,3	1	6,5	9	10,0	2,4	1,7	24,5
	Budget		...	5	1,6	1	7,0	1,1	1,2	1,7	1,5	14,7
	Revised		...	...	...	...	...	...	...	...	...	...
	Accounts	1888-89	2	1	2,4	...	8,0	1	2,0	2,8	1,8	17,4
Sale of Gazettes and other publications.	Accounts.	1887-88	4,0	3	2	1	8,1	3,4	3	3,0	2,1	22,4
	Budget		3,0	2	3	1	6,5	3,4	2	3,3	1,7	18,7
	Revised		5,4	2	5	1	0,0	3,6	3	4,3	1,7	25,1
	Accounts	1888-89	5,9	1	4	1	9,3	3,3	2	4,4	1,5	25,2
Other Press Re- ceipts.	Accounts.	1887-88	5,0	9	2	5	7,5	3,0	9,8	3,5	2,0	33,3
	Budget		5,5	9	2	4	7,7	1,0	4,0	3,4	3,0	26,7
	Revised		6,0	7	3	3	5,3	1,3	4,6	2,0	3,8	25,2
	Accounts	1888-89	6,4	7	7	3	4,9	1,9	3,6	2,6	4,5	25,6
Upper Burma	Accounts.	1887-88	...	...	1	...	...	...	...	...	...	1
	Budget		...	...	...	...	...	...	...	...	...	...
	Revised		...	...	2	...	...	...	...	...	...	...
	Accounts	1888-89	...	...	2	...	...	...	...	...	...	2
TOTAL	Accounts.	1887-88	9,0	1,8	2,8	7	22,1	7,3	20,1	9,8	6,7	80,3
	Budget		8,5	1,6	2,1	6	21,2	0,1	5,4	8,4	6,2	60,1
	Revised		11,4	9	3,4	5	21,0	0,0	7,0	10,5	7,2	67,0
	Accounts	1888-89	12,5	9	3,7	4	22,2	5,3	5,8	9,8	7,8	68,4

104. The receipts from sale of Stationery were large in Bengal, owing to increased supplies made to State Railways. They are very fluctuating in the North-Western Provinces and Oudh, where they were particularly low in 1888-89. The Punjab receipts have diminished as the North-Western Railway no longer indents upon the Stationery Department. The sale of Gazettes and other publications in India and Bengal was increased by a demand for the publication "Digest of Indian Law" and for Law Reports. The shrinkage in other press receipts was caused in Bengal by the stoppage of supplies to District Boards. The Punjab credit in 1887-88 was large in consequence of a misclassification as explained in the report of that year.

XXIV.—Exchange.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
Guaranteed Companies— (<i>Net Repayments in India</i>)—				
	Sterling Amount	393,5	401,5	350,9
—144,3	Exchange at average rate of Council Bills			
	Exchange at contract and fixed rates on the sterling amount and on revenue stores	—165,3	186,7	—163,3
245,6				
	Net result (gain + loss—)	254,0	266,5	283,0
101,3		88,7	79,8	119,7
Other Companies— (<i>Net withdrawals in India</i>)—				
SOUTHERN MAHRATTA RAILWAY—				
	Sterling Amount	431,1	621,2	608,9
220,0	Exchange at average rate of Council Bills			
	Exchange at contract and fixed rates	181,1	288,8	283,3
—97,5		—147,7	—186,2	—191,7
122,5	Net result (gain + loss—)	33,4	137,1(a)	126,1(a)

(a) Includes 34,5 gain on capital transaction of Mysore Railway during 1886-87 and 1887-88.

Section E.—MISCELLANEOUS—continued.

XXIV.—Exchange—continued.

1887-88 Accounts.		Budget.	1888-89. Revised.	Accounts.
INDIAN MIDLAND RAILWAY—				
	Sterling Amount	1,200,0	1,528,8	1,505,3
515,6	Exchange at average rate of Council Bills	504,0	710,9	700,4
—172,3	Exchange at contract and fixed rates	—300,0	—301,2	—297,4
343,3	Net result (gain + loss—)	204,0	409,7	403,0
BENGAL-NAGPUR RAILWAY—				
	Sterling Amount	1,153,9	1,585,9	1,533,1
636,5	Exchange at average rate of Council Bills	484,6	737,4	713,3
—392,4	Exchange at contract and fixed rates	—346,1	—348,1	—340,9
244,1	Net result (gain + loss—)	138,5	389,3	372,4
BENGAL CENTRAL RAILWAY—				
	Sterling Amount	10,0	11,4	10,7
1,4	Exchange at average rate	4,2	5,3	5,0
—1,3	Exchange at contract rate	—4,0	—4,6	—3,1
1	Net result (gain + loss—)	2	7	1,9
Remittance Accounts— (<i>Net payments in England</i>)—				
EAST INDIAN RAILWAY ADVANCES—				
	Sterling Amount	256,5	270,0	264,4
—101,6	Exchange at average rate of Council Bills	—107,8	—125,6	—123,0
84,2	Exchange at contract and fixed rates	108,0	121,9	112,6
—17,4	Net result (gain + loss—)	2	—3,7	—10,4
RAJPUTANA-MALWA RAILWAY ADVANCES—				
	Sterling Amount	185,0	130,6	117,1
—52,0	Exchange at average rate of Council Bills	—77,7	—60,7	—54,5
40,8	Exchange at contract and fixed rates	77,7	58,3	51,9
—11,2	Net result (gain + loss—)	...	—2,4	—2,6
MISCELLANEOUS—				
	Sterling Amount	649,2	749,8	731,5
—245,9	Exchange at average rate of Council Bills	—272,7	—348,7	—340,3
207,7	Exchange at contract and fixed rates	222,7	290,0	281,7
—38,2	Net result (gain + loss—)	—50,0	—58,7	—58,6
+744,5	Total (gain + loss—)	+415,0	+951,8	+951,5

105. In paragraph 103 of the report for 1885-86, it was explained in detail how the gains and losses arise on the various transactions included in the foregoing statement, and the information was repeated in a condensed form in paragraph 122 of the report for 1886-87. All that need be stated here is that the results produced in this account depend first upon the sterling amount of the transactions with which the exchange is connected, and second upon the average rate at which Her Majesty's Secretary of State in Council is able to sell his bills on India.

106. The actual gain in 1888-89 exceeds the Budget by 536,5 which comprises 31,0 realized on transactions with Guaranteed Railways and 527,3 with Subsidized Railways, counterbalanced by a loss of 21,8 on other accounts. The improvement under Guaranteed Railways is due to increased credits for Revenue Stores as stated in paragraph 255. Of the improvement connected with Subsidized Railways 240,5 is derived from capital issues to the Companies in England, for which no provision was made

Section E.—MISCELLANEOUS—continued.

XXIV.—Exchange—concluded.

in the Budget, as the question whether this gain should be treated as current Revenue was then under the consideration of the Secretary of State. A further gain of 61.2 arising out of transactions of the Mysore Railway was also omitted from the Budget pending orders of the Secretary of State. The balance (225.6) of the gain relating to Subsidized Railways arose, partly from the net withdrawals by the Companies having exceeded the limits assumed in the Budget, and partly from the rate of exchange having been over half a penny lower than was estimated. The loss of 21.8 is made up of 10.6 on advances to the East India Railway Company, 2.6 on advances for the Rajputana-Malwa Railway and 8.6 on Miscellaneous Accounts. These Railway losses are attributable to the decline in exchange, enhanced in the case of the East India Railway by the increased amount of advances. The loss of 8.6 on Miscellaneous Accounts is due chiefly to large purchases of stores in England for the Patiala-Bhatinda and Kathiawar Railways.

XXV.—Miscellaneous.

		India.	Central Prov- inces.	Burma.	Assam	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.	
Gain by exchange on transactions in India.	Accounts . 1887-88 .	1.9	...	...	...	...	...	...	...	8	2.7	
	Budget .	4.8	...	...	...	...	...	...	...	1.1	5.9	
	Revised . 1888-89 .	4.7	...	...	...	...	...	...	...	8	5.5	
	Accounts .	1.4	...	...	...	...	...	...	...	8	2.2	
Premium on Bills .	Accounts . 1887-88 .	7.2	2	7	1	4.7	5	6	1.7	1.0	16.7	
	Budget .	5.8	1	6	1	4.3	6	6	1.0	1.0	14.1	
	Revised . 1888-89 .	6.8	2	3.0	...	5.5	5	6	2.1	1.1	19.8	
	Accounts .	8.8	2	3.5	...	5.7	4	6	2.2	1.3	22.7	
Unclaimed Deposits	Accounts . 1887-88 .	2.2	1.7	1.4	6.8	31.8	3.0	2.0	1.4	1.7	52.0	
	Budget .	5	6	2	2.2	36.2	6.0	3.0	2.5	1.2	52.4	
	Revised . 1888-89 .	6	6	2	3.5	36.5	4.0	2.0	2.0	7	50.1	
	Accounts .	9	1.0	7	4.7	42.7	10.3	3.2	2.1	1.4	67.3	
Miscellaneous Fees, Fines, and For- feitures.	Accounts . 1887-88 .	1.3	...	2	2	22.3	1	1	3.5	7	28.4	
	Budget .	1.3	...	1	1	12.5	1	2	3.4	1.2	18.0	
	Revised . 1888-89 .	1.2	...	1	1	22.0	1	2	3.4	7	27.8	
	Accounts .	1.2	2	1	1	26.1	1	1	3.4	1.2	32.5	
Government Audit Fees.	Accounts . 1887-88 .	1.7	...	...	...	2.1	...	...	6	6	5.0	
	Budget .	1.6	...	1.4	2	2.4	...	...	6	6	6.8	
	Revised . 1888-89 .	1.6	...	...	...	2.2	...	...	7	6	5.1	
	Accounts .	1.5	...	...	1	2.4	...	...	8	6	5.4	
Contributions	Accounts . 1887-88 .	1	5	1.0	...	...	13.3	...	7.2	6.3	28.4	
	Budget .	1	1.1	9	...	...	13.7	...	8.0	6.9	30.7	
	Revised . 1888-89 .	1	5	9	...	...	11.7	...	8.0	7.9	29.1	
	Accounts .	1	6	6	...	...	11.8	...	9.0	7.4	29.5	
Rents . . .	Accounts . 1887-88 .	6	5.0	10.5	1.8	1.0	14.0	4.1	33.6	1.1	72.6	
	Budget .	7	4.5	9.9	1.7	2.2	14.0	4.3	20.7	1.4	69.4	
	Revised . 1888-89 .	6	4.6	11.3	1.3	2.9	14.4	4.2	31.5	1.1	71.9	
	Accounts .	7	4.6	11.4	1.5	3.2	14.5	4.1	31.1	1.1	71.2	
Extraordinary Items	Accounts . 1887-88 .	16.0	...	...	...	...	...	6.6	...	4.9	27.5	
	Budget .	...	...	...	...	...	...	...	...	...	...	
	Revised . 1888-89 .	..	...	...	...	...	2.2	...	...	8.9	11.1	
	Accounts .	1	...	...	...	...	2.2	...	...	8.7	11.0	
Other Items . .	Accounts . 1887-88 .	6.3	2.1	1.9	7	40.9	4.5	15.7	13.8	28.0	122.9	
	Budget .	7.3	1.5	7	7	30.2	4.8	10.0	16.5	26.6	104.3	
	Revised . 1888-89 .	9.0	2.4	2.5	1.3	40.0	6.0	11.1	13.9	33.2	120.3	
	Accounts .	8.2	2.1	2.2	1.0	41.6	5.7	11.6	20.1	31.9	124.4	
Upper Burma Re- ceipts.	Accounts . 1887-88 .	...	...	8.8	...	...	...	...	...	...	8.8	
	Budget .	...	...	3.0	...	...	...	...	...	...	3.0	
	Revised . 1888-89 .	...	...	8.6	...	...	...	...	...	...	8.6	
	Accounts .	...	...	10.0	...	...	...	...	...	...	10.0	
TOTAL	Accounts . 1887-88 .	37.3	9.5	24.5	9.6	112.7	35.4	20.1	61.8	45.1	365.0	
	Budget .	22.1	7.8	10.8	5.0	88.8	30.2	24.1	61.7	40.0	305.5	
	Revised . 1888-89 .	24.6	8.3	26.6	6.2	110.0	38.9	18.1	61.0	55.0	349.3	
	Accounts .	22.9	8.7	28.5	7.4	120.7	45.0	19.6	69.0	54.4	376.2	
		Sterling.	Ex- change.	Total.								
England . . .	Accounts . 1887-88 .	8.9	3.7	12.6	Total, including England. { Accounts . 1887-88 .							377.6
	Budget .	2.5	1.0	3.5								309.0
	Revised . 1888-89 .	2.4	1.1	3.5								352.8
	Accounts .	4.2	2.0	6.2								382.4

Section E.—MISCELLANEOUS—continued.

XXV.—Miscellaneous—continued.

* 107. All the items in this group are more or less of a fluctuating character, and hence it is necessary only to notice the most striking differences. In connection with the head *Gain by exchange on transactions in India*, it is reported that towards the end of the year the rate for Hali Sicca rupees in Hyderabad, Deccan, fell from 120-4, and 119-12, to 114-12, per 100 Government rupees. In Bengal and the North-Western Provinces and Oudh the amount of *Unclaimed deposits* lapsing to Government was unusually great, and in the former province a larger sum than expected was realised on account of survey of tea and arable lands and partition fees, and credited under *Miscellaneous fees, fines and forfeitures*. The head of *Contributions* represents sums received on various accounts from Municipalities and Excluded Local Funds. The amount in 1888-89 was low in the North-Western Provinces and Oudh, as the Lucknow Municipality was released from payment till March 1891 and the sum due from Meerut was reduced. The increase under *Rents* consists in Burma of bazaar rents, and in Madras of adjustments on account of certain endowments in the Tanjore district. The *Extraordinary items* in the North-Western Provinces and Oudh were sale proceeds of gold mohurs presented by the Nawab of Rampur. In Bombay, about half the amount represents the value of Government buildings transferred to the Bombay, Baroda and Central India Railway Company, the balance being the sale proceeds of Government Promissory Notes belonging to Local Boards and similar authorities. In Bengal the head *Other items* includes large recoveries on account of insurance on State Railway Stores, and the local revenue was larger than anticipated. The Punjab budget was too high. The increase in Madras is partly in the receipts relating to the Village Service Fund, and partly in recoveries connected with service inams in the Kurnool district. The budget for *Upper Burma receipts* was quite insufficient, but when it was framed little reliable information was available.

108. The account in *England* includes 7 in respect of damage to stores during shipment and in transit to India; and the receipts under several other heads exceeded the budget.

Section E.—MISCELLANEOUS.

1887-88, Accounts.	Budget.	1888-89, Revised.	Accounts.
4,761,1	EXPENDITURE	4,857,9	4,895,9
			4,884,3

109. In this section there is a large increase in Superannuation and Retired Allowances which continue to grow rapidly. The Territorial and Political Pensions have diminished since the death of the ex-King of Oudh, and the charges for stationery are small this year owing to the reduced indents sent from this country to the Secretary of State.

27.—Territorial and Political Pensions.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Territorial and Political Pensions.	Accounts . 1887-88.	117,9	29,2	...	1,9	94,4	78,8	27,0	103,1	77,2	529,5
	Budget	99,2	29,1	...	1,9	93,5	75,0	28,0	104,7	78,5	509,9
	Revised	62,1	28,9	...	1,9	92,4	74,0	25,6	98,6	84,0	467,5
Charitable allow- ances.	Accounts . 1887-88.	4,4	...	2,6	...	6	8,1	15,1	5	...	31,3
	Budget	3,8	...	2,4	...	6	8,0	16,0	5	...	31,3
	Revised	4,1	...	2,4	...	6	9,0	14,4	4	...	30,9
Upper Burma	Accounts . 1887-88.	...	...	12,0	...	...	...	...	...	...	12,0
	Budget	...	...	11,4	...	...	...	...	...	...	11,4
	Revised	...	...	11,4	...	...	...	...	...	...	11,4
TOTAL	Accounts . 1887-88.	122,3	29,2	14,6	1,9	95,0	85,0	42,1	103,6	77,2	572,8
	Budget	101,0	29,1	13,8	1,9	94,1	83,0	44,0	105,2	78,5	552,6
	Revised	66,2	28,9	13,8	1,9	93,0	83,0	40,0	99,0	84,0	509,8
England	Accounts . 1887-88.	15,8	6,6	22,4	Grand Total, including England						595,2
	Budget	14,5	5,2	17,7							570,3
	Revised	21,2	0,0	31,1							540,9
	Accounts . 1887-88.	18,3	8,5	26,8							543,7

110. The decline in India under *Territorial and Political Pensions* is due to the death of the late Ex-King of Oudh. Allowances have been granted to various members of his family, but many of them are drawn in other Provinces, and especially in Bengal, where the payments have consequently increased. From Bengal, on the other hand, some Nizamut pensions have been transferred to Bombay which explains the increase in that Presidency. The reduction in Madras is ascribed to commutations granted chiefly in connection with the Carnatic and Mysore stipends.

111. The excess in *England* is owing to advances made for the benefit of the eldest son of the Maharajah Dhulip Singh, as well as to an addition to a Nizamut pension with payment of arrears.

28.—Civil Furlough and Absentee Allowances.

1887-88, Accounts.	Budget.	1888-89, Revised.	Accounts.
1,3	India	5	7,7
1	Burma	...	...
6	Bengal	1,5	7
3	North-Western Provinces and Oudh	...	...
..	Madras	1	1
3	Bombay	1,0	2
2,6	TOTAL	3,1	8,7
215,5	England	217,0	214,0
90,6	Exchange	91,1	99,5
308,7	TOTAL INCLUDING ENGLAND	311,2	322,2
			318,4

112. The fluctuations in these figures are inseparable from the uncertain nature of the charges. There is nothing special to record except that the India Revised was raised to 7,7 to provide for payments to certain British Officers serving in Berar, but it was subsequently decided to charge such payments finally in the accounts of the Secretary of State.

Section E.—MISCELLANEOUS—continued.

29.—Superannuation Allowances and Pensions.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superannuation and Retired Allow- ances.	Accounts . 1887-88.	46,9	15,9	18,6	6,2	124,2	134,2	63,9	103,7	133,3	646,9
	Budget	51,0	15,1	18,7	6,5	123,4	135,6	68,2	108,0	135,2	662,6
	Revised	47,5	17,7	19,0	6,3	133,5	141,2	68,7	112,0	137,2	683,1
Compassionate Al- lowances.	Accounts . 1887-88.	1,7	1,1	2	..	2,0	3,9	2,7	2,6	3,0	17,2
	Budget	1,7	1,4	3	1	2,6	4,0	2,6	2,5	3,0	18,2
	Revised	2,0	1,3	3	..	1,8	4,0	2,7	2,5	2,6	17,2
Gratuities	Accounts . 1887-88.	1,4	3	8	5	2,2	1,4	2,0	2,0	2,4	13,0
	Budget	1,6	5	1,1	3	2,0	2,0	1,9	2,0	2,1	13,5
	Revised	4	4	9	3	1,2	1,3	1,3	1,9	1,4	9,1
Donations to Ser- vice Funds.	Accounts . 1887-88.	...	...	...	...	...	...	...	...	...	...
	Budget	...	...	...	...	...	...	...	...	...	...
	Revised	...	...	...	...	...	...	...	...	...	...
Military Orphan and Medical Re- tiring Funds.	Accounts . 1887-88.	8,3	...	...	...	...	...	...	2,6	...	10,9
	Budget	7,5	...	...	...	...	...	...	2,8	...	10,3
	Revised	7,5	...	...	...	...	...	...	2,6	...	10,1
Pensions of the Military Funds.	Accounts . 1887-88.	6,7	...	...	...	...	...	...	7,6	6,3	20,6
	Budget	5,9	...	...	...	...	...	...	6,7	6,4	19,0
	Revised	6,4	...	...	...	...	...	...	7,7	4,5	18,6
Pensions of the Civil Funds.	Accounts . 1887-88.	2,9	...	...	...	3	1,3	...	1,6	1,1	7,2
	Budget	2,8	...	...	...	5	1,3	...	1,3	1,1	7,0
	Revised	2,9	...	...	...	5	1,4	...	1,4	1,1	7,3
Upper Burma	Accounts . 1887-88.	...	...	3	...	...	...	...	...	...	3
	Budget	...	...	6	...	...	...	...	...	...	6
	Revised	...	...	8	...	...	...	...	...	...	8
Other Charges	Accounts . 1887-88.	1	...	...	...	6	5	3	1	...	1,6
	Budget	1	...	...	...	...	1	1	1	...	5
	Revised	1	2	...	...	1	1	3	1	6	1,5
TOTAL	Accounts . 1887-88.	68,0	17,3	19,9	6,7	129,3	141,3	68,9	120,2	146,1	717,7
	Budget	71,5	17,0	20,7	6,9	128,5	143,0	72,8	123,4	147,9	731,7
	Revised	68,2	19,6	21,0	6,6	137,1	148,0	73,0	128,2	147,4	747,7
England	Accounts . 1887-88.	1,597,9	671,5	2,269,4	Total including Eng- land.						2,987,1
	Budget	1,618,0	679,6	2,297,6							3,029,3
	Revised	1,618,0	752,4	2,370,4							3,118,1
	Accounts . 1887-88.	1,612,2	750,1	2,362,3							3,114,8

113. The charges under this head need to be examined in totals for the whole of India, as the provincial distribution is liable to disturbance by change of residence among the pensioners. The payments on account of *Superannuation and retired allowances* have exceeded the expenditure in 1886-87, and are still growing rapidly. The decline in *gratuities* flows out of the new pension rules, under which the maximum gratuity is limited to a sum equal to nine months' emoluments, instead of twelve, as formerly, and as regards pensions instead of gratuities are admissible for service extending from ten to fifteen years. As regards the other heads, the budget has been fairly well sustained, considering the uncertain character of the charges.

114. The saving in *England* is due to a decrease in several descriptions of pensions.

Section E.—MISCELLANEOUS—continued.

30.—Stationery and Printing.

		India.	Central Prov. inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Stationery Office at the Presidency.	Accounts . 1887-88 .	...	...	...	...	10,7	...	...	3,7	2,6	17,0
	Budget . 1887-88 .	...	...	...	...	11,2	...	...	2,8	3,0	17,0
	Revised . 1888-89 .	...	...	...	...	11,2	...	...	2,8	3,0	17,0
Purchase of Sta- tionery.	Accounts . 1887-88 .	2	2,2	2	7	102,0	6,7	11,4	20,5	13,7	166,6
	Budget . 1887-88 .	1	1,7	5	8	98,3	0,5	13,2	27,5	15,0	163,6
	Revised . 1888-89 .	1	2,0	1,0	8	102,5	0,4	12,0	20,0	20,5	165,9
Government Presses	Accounts . 1887-88 .	96,6	4,3	13,0	2,8	32,5	22,6	12,8	27,8	28,2	240,6
	Budget . 1887-88 .	92,0	4,2	18,2	3,0	30,7	23,8	11,9	27,0	30,7	241,5
	Revised . 1888-89 .	97,0	5,0	18,8	2,9	33,8	23,7	11,7	27,7	27,8	248,4
Stationery supplied from Central Stores.	Accounts . 1887-88 .	-179,3	4,9	11,8	2,1	53,3	16,6	10,6	54,9	25,1	...
	Budget . 1887-88 .	-105,8	5,2	12,2	2,8	54,5	20,0	8,6	37,5	25,0	...
	Revised . 1888-89 .	-103,1	5,3	12,4	2,7	53,5	19,2	10,5	40,0	24,5	...
Other Charges	Accounts . 1887-88 .	-171,6	5,1	13,2	2,2	53,1	18,8	6,4	45,7	27,1	...
	Budget . 1887-88 .	1,2	1,1	...	2	4,8	3,5	8,1	3,4	1,3	23,0
	Revised . 1888-89 .	1,3	1,5	...	...	4,3	4,5	9,1	4,6	1,1	26,4
Upper Burma Charges.	Accounts . 1887-88 .	...	...	2,5	...	...	...	...	...	...	2,5
	Budget . 1887-88 .	...	...	4	...	...	...	...	...	...	4
	Revised . 1888-89 .	...	...	6	...	...	...	...	...	...	6
TOTAL	Accounts . 1887-88 .	-81,3	12,5	27,5	5,8	203,3	49,4	42,9	119,3	70,9	450,3
	Budget . 1887-88 .	-72,4	12,6	31,3	6,6	199,0	54,8	42,8	90,4	74,8	448,9
	Revised . 1888-89 .	-70,2	13,6	32,8	6,4	206,0	53,2	44,6	94,4	77,1	455,9
ENGLAND.	Accounts . 1887-88 .	-76,3	13,1	33,5	5,6	199,0	52,3	38,8	101,1	78,8	445,9
	Budget . 1887-88 .	...	...	...	...	...	...	...	...	...	...
	Revised . 1888-89 .	...	...	...	...	...	...	...	...	...	...
Stores . . .	Accounts . 1887-88 .	82,8	34,8	117,6	...	...	...	...	...	...	...
	Budget . 1887-88 .	102,7	43,1	145,8	...	...	...	...	...	...	...
	Revised . 1888-89 .	40,0	21,4	67,4	...	...	...	...	...	...	...
Other Charges	Accounts . 1887-88 .	6,5	2,8	9,3	...	...	...	...	...	...	...
	Budget . 1887-88 .	9,0	3,8	12,8	...	...	...	...	...	...	...
	Revised . 1888-89 .	9,0	4,2	13,2	...	...	...	...	...	...	...
Total England	Accounts . 1887-88 .	89,3	37,6	126,9	...	...	...	...	...	...	...
	Budget . 1887-88 .	111,7	46,9	158,6	...	...	...	...	...	...	...
	Revised . 1888-89 .	55,0	25,6	80,6	...	...	...	...	...	...	...
		53,5	24,9	78,4	...	...	...	...	...	...	...
		Total including England. { Accounts . 1887-88 . 577,2 Budget . 1887-88 . 607,5 Revised . 1888-89 . 536,5 Accounts . 1888-89 . 524,3									

115. The actuals this year in Bengal have closely followed the Budget in the matter of *Purchase of Stationery*. The expenditure in 1887-88 was specially high as explained in the report of that year. The Punjab expenditure was high in 1888-89 owing to a larger number of settlements being in progress. In Madras a large stock was brought over from 1887-88 which diminished the quantity needed in 1888-89. The excess over Budget in Bombay is due to the increasing substitution of articles of local manufacture for European Stores. The India Budget for *Government presses* proved too low, chiefly because the cost of Type Foundries was greater than expected owing to development of this work to meet demands from other provinces. The Government presses in Burma were reorganised during the year with a view to meet the additional demands made upon them. The saving in the Punjab is in the grant for materials and stock and in the miscellaneous expenses of the Secretariat press. In Bombay the Superintendent of the Government Central Press was on leave for seven months of the year, and the allotments for establishment, contingencies and supplies and services were not fully needed. The cost of *Stationery supplied from Central Stores* fluctuates according to the necessities of the various departments, and the only points to be noticed in connection with it are, that some of the Punjab indents were not supplied within the year, and that the price of water-marked paper was lower than was contemplated in the Budget. The head *Other Charges* includes printing at private presses, lithography and refunds. The rise in Bengal is due to increased expenditure by District Boards. The Punjab Budget was too high as regards the grant for lithography.

116. The reduced expenditure in *England* is ascribed to smaller demands from India than were indicated in the estimates, owing partly to the stores having been obtained locally.

Section E.—MISCELLANEOUS—continued.

31.—Exchange.

Nil.

32.—Miscellaneous.

		India.	Central Prov. inces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Allowances and Re- wards.	Accounts . 1887-88 .	2	2	6	2	1,3	3	5	3	1,5	5,1
	Budget . 1887-88 .	5	1	4	6	1,1	5	8	1,1	1,5	6,6
	Revised . 1888-89 .	3	1	1,2	5	1,4	4	5	5	1,8	6,7
Remittance Charges	Accounts . 1887-88 .	11,7	4	2,0	2,3	3,3	4,1	3,5	3,2	2,0	32,5
	Budget . 1887-88 .	12,2	5	1,4	1,0	5,0	4,1	3,9	2,7	2,2	33,0
	Revised . 1888-89 .	10,3	4	1,3	7	3,0	4,1	3,0	3,2	2,7	28,7
Charitable Dona- tions.	Accounts . 1887-88 .	9	3	4	1	7,2	5,4	5	5,9	5,3	26,0
	Budget . 1887-88 .	9	3	2	1	8,3	6,0	5	6,2	5,4	27,9
	Revised . 1888-89 .	8	3	2	1	10,2	5,6	5	5,8	6,0	29,5
Rewards for De- struction of Wild Animals.	Accounts . 1887-88 .	1	2,0	9	1,2	1,7	1,6	3,0	4,0	1,4	15,9
	Budget . 1887-88 .	1	2,1	9	1,2	2,0	2,3	1,8	7,3	1,5	19,2
	Revised . 1888-89 .	1	2,3	8	1,0	1,5	1,8	2,0	4,1	1,6	15,2
Petty Provincial and Local Establish- ments.	Accounts . 1887-88 .	1,5	2,4	3,4	2,6	3,1	4,8	4,0	57,4	2,9	82,1
	Budget . 1887-88 .	8	2,5	3,9	2,1	4,5	5,4	4,3	55,2	2,7	81,4
	Revised . 1888-89 .	1,6	2,3	3,8	3,1	3,6	4,3	4,0	61,5	2,6	86,8
Special Commis- sions of Enquiry.	Accounts . 1887-88 .	13,1	...	...	...	1,6	4	...	8	6	16,5
	Budget . 1887-88 .	4	...	...	...	3,0	5	...	2	4	4,5
	Revised . 1888-89 .	2,0	...	...	...	1,3	5	1	1,5	25,4	30,8
Irrecoverable Loans written off.	Accounts . 1887-88 .	...	...	6	3	...	...	...	...	1,0	1,9
	Budget . 1887-88 .	...	...	...	...	...	1	...	...	5	6
	Revised . 1888-89 .	...	...	...	...	...	1	...	...	3	4
Rents, Rates, and Taxes.	Accounts . 1887-88 .	1,4	...	4	3	13,4	...	...	4	5,2	21,1
	Budget . 1887-88 .	3	...	4	2	1,1	...	...	3	5,2	7,5
	Revised . 1888-89 .	1,4	...	8	2	1,8	...	...	4	5,3	9,9
Extraordinary Items.	Accounts . 1887-88 .	1,4	...	1,0	3	1,9	...	...	4	5,3	10,3
	Budget . 1887-88 .	...	...	...	9	...	...	...	...	...	9
	Revised . 1888-89 .	...	...	...	...	...	...	...	...	...	...
Upper Burma Charges.	Accounts . 1887-88 .	...	...	8,2	...	...	...	...	...	...	8,2
	Budget . 1887-88 .	...	...	65,0	...	...	...	...	...	...	65,0
	Revised . 1888-89 .	...	...	88,3	...	...	...	...	...	...	88,3
Other Items . . .	Accounts . 1887-88 .	...	...	85,9	...	...	...	...	...	...	85,9
	Budget . 1887-88 .	1,5	1,1	5	9	11,2	3,2	5,7	4,1	7,9	36,1
	Revised . 1888-89 .	3,0	7	4	2	3,6	4,9	13,0	16,9	7,8	50,5
TOTAL	Accounts . 1887-88 .	6,0	6	2,4	4	7,2	3,8	2,4	2,8	8,4	34,0
	Budget . 1887-88 .	3,4	4	1,4	2	6,0	4,0	2,3	3,8	8,3	29,8
	Revised . 1888-89 .	30,4	6,4	17,0	8,8	42,8	19,8	17,2	76,1	27,8	246,3
ENGLAND.	Accounts . 1887-88 .	18,2	6,2	72,6	5,4	28,6	23,8	24,3	89,9	27,2	296,2
	Budget . 1887-88 .	22,5	6,0	98,8	6,0	30,0	20,6	12,5	79,8	57,0	333,2
	Revised . 1888-89 .	22,9	5,5	95,4	6,2	30,6	19,7	12,1	82,9	56,2	331,5
England	Accounts . 1887-88 .	...	...	...	...	...	...	...	...	...	...
	Budget . 1887-88 .	32,8	13,8	46,6	...	...	...	...	...	...	...
	Revised . 1888-89 .	30,6	12,8	43,4	...	...	...	...	...	...	...
Total including England.	Accounts . 1887-88 .	30,7	14,3	45,0	...	...	...	...	...	...	...
	Budget . 1887-88 .	35,2	16,4	51,6	...	...	...	...	...	...	...
	Revised . 1888-89 .	...	...	...	...	...	...	...	...	...	...
		Total including England. { Accounts . 1887-88 . 292,9 Budget . 1887-88 . 339,6 Revised . 1888-89 . 378,2 Accounts . 1888-89 . 383,1									

117. There is nothing special to note in connection with the first two heads, which are necessarily of a fluctuating character. The head *Charitable Donations* in Bengal includes a grant for the construction of a Zenana Hospital in Calcutta. The Madras Budget for *Rewards for the Destruction of Wild Animals* was again too high. The excess over Budget in the same Presidency on account of *Petty Provincial and Local Establishments* is in the local expenditure for sanitation and cleaning of wells and tanks. The actuals for *Special Commissions of Enquiry* comprise in India charges relating to the Jail and Public Service Commissions, and in Bombay the expenses of the Crawford Commission

Section E.—MISCELLANEOUS—continued.

and the Commission appointed to enquire into the working of the Dekkhan Agriculturists Relief Act. In 1887-88 the head *Rent, Rates and Taxes* in Bengal included all the payments made on this account, but in 1888-89 these charges have been debited to the various departments to which they severally relate. The India Budget was incomplete. The *Extraordinary Items* in Bombay represent sums drawn by Messrs. Thomas Cook & Sons in connection with the guarantee for the conveyance of pilgrims from India to Jedda. The excess in *Upper Burma Charges* is in rewards for proficiency in Oriental languages, in Upper Burma claims, in donations for charitable purposes, and in unforeseen expenditure. *Other Items* comprise refunds of lapsed deposits in excess of the credits of the year, and miscellaneous unforeseen charges which are not provided for within the regular classification. This head also includes the cost of books and publications of general utility not required by any particular department, and also ordinary charges of a charitable nature for food supply and shelter not forming part of organized measures for the relief of famine. The Bengal charge in 1887-88 included the write-off relating to the frauds in the late District Savings Bank in Chittagong. The Punjab and Madras Budgets provided a reserve of 10,0 and 15,0 respectively, which was not utilised.

118. In *England* additional expenditure was incurred as compared with the Budget for Insignia of the Order of the "Indian Empire," and for stores lost in transit to India.

Section F.—FAMINE RELIEF AND INSURANCE.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
91,4	EXPENDITURE	73,2	82,9	78,3

119. Considerable changes have been introduced into this section of the account as explained in paragraph 124 of the report of 1886-87. It now includes expenditure under the two heads 33—Famine Relief and 35—Construction of Protective Irrigation Works, of which the charges were as follows:—

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
4	Famine Relief	5	10,2	7,8
91,0	Construction of Protective Irrigation Works	72,7	72,7	70,5
91,4	TOTAL	73,2	82,9	78,3

33.—Famine Relief.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
3	Central Provinces	...	...	...
...	Bengal	...	10,0	7,5
1	Madras	5	2	3
4	TOTAL	5	10,2	7,8

120. The charges in *Bengal* comprise 3,3 expended in the districts of Champaran, Mozufferpore, Durbhanga, Gya, Puri, and Patna for charitable relief, and 4,1 on relief works carried out through the Public Works Department. The amount charged in Madras is composed of certain irrecoverable advances made during the famine of 1876-78 and now written off.

34.—Construction of Protective Railways.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
Nil.	TOTAL	Nil.	Nil.	Nil.

121. See paragraph 119.

35.—Construction of Protective Irrigation Works.

1887-88. Accounts.		Outlay before 1888-89.	Budget.	1888-89. Revised.	Accounts.
BENGAL—					
...	Orissa Coast Canal (grant-in-aid)	86,6	...	...	...
7,6	N.-W. PROVINCES AND OUDH— Betwa Canal	389,3	2,7	4,1	3,3
8,2	PUNJAB— Swat River Canal	333,3	7,0	5,4	4,6
8,0	MADRAS— Buckingham Canal (grant-in-aid)	66,6	...	...	...
25,4	Rushikulya project	80,4	20,0	26,7	26,1
—5	Survey, &c.	9,1	...	...	...
39,8	BOMBAY— Nira Canal	395,5	40,0	36,0	36,1
1	Chankapur Tank	6,1	...	1	1
...	Maladevi Tank	3,4	...	...	...
2,2	Mhasvad Tank	196,0	2,9	4	3
2	Gokak Canal	40,1	1	...	...
91,0	TOTAL	(a) 1,606,4	72,7	72,7	70,5

RESULTS.

	ACTUALS. More.	Less
Actuals with actuals of previous year	...	20,5
" Budget Estimate	...	2,2
" Revised Estimate	...	2,2

(a) Includes £285,400 outlay from funds not classed under this special head.

122. The decrease in 1888-89, as compared with the previous year, is due to the near completion of the Betwa and Swat river canals, which thereby needed less expenditure, and to the Buckingham Canal receiving no grant-in-aid. The estimates have been closely followed by the actuals.

36.—Reduction of Debt.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
Nil.	TOTAL	Nil.	Nil.	Nil.

123. See paragraph 119.

Section G.—CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).

124. The following figures give details of the amount spent, and explain the difference between the Actuals of 1887-88 and 1888-89, as well as the Budget of the last-named year:—

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
80,9	EXPENDITURE	43,8	18,0	22,4
PROVINCIAL.				
ASSAM—				
5,4	Jorhat Railway	2,5	3,5	3,5
10,3	Cherra-Companygunj Railway	3,6	1,5	1,6
BENGAL—				
—2	Kaunia-Dhurla Railway	5	—1,0	—1,1
N.-W. PROVINCES AND OUDH—				
65,4	Lucknow-Sitapur-Seramau Railway	37,2	14,0	18,4
80,9	TOTAL	43,8	18,0	22,4
RESULTS.				
		ACCOUNTS.		
Actuals with Actuals of previous year		More.		Less.
„ Budget Estimate		...		58,5
„ Revised Estimate		4,4		21,4

125. The decrease in the outlay of 1888-89, as compared with the previous year, is due to the practical completion of the Cherra-Companygunj and Lucknow-Sitapur-Seramau Railways in 1887-88, resulting in reduced expenditure during 1888-89. The decrease as compared with the Budget Estimate is due to the abolition of the ferry service on the Cherra-Companygunj Railway for which provision was made in the latter, to the construction of certain bridges provided for in the Budget of the Kaunia-Dhurla Railway having been deferred, and to a steamer having been sold and the proceeds deducted from charges. The extension of the Lucknow-Sitapur-Seramau Railway to Mailani was also not undertaken as was contemplated when the Budget Estimate was under consideration. The increase over the Revised Estimate ensued from the rates entered in the estimate for indents for English stores for the Lucknow-Sitapur-Seramau having been too low.

Section H.—RAILWAY.

126. The following is a general statement of the Revenue Accounts:—

1888-89.	State Railways.	Guaranteed Railways.	Subsidised Companies.	Miscellaneous.	TOTAL.
GROSS RECEIPTS	11,827,1	7,403,4	42,8	...	19,273,3
WORKING EXPENSES	5,822,6	3,752,6	...	...	9,575,2
Surplus Profits	236,7	570,2	...	...	806,9
Interest	4,548,3	3,959,1	...	...	8,507,4
Annuities	2,474,2	...	...	...	2,474,2
Land and Supervision	...	44,3	28,1	...	72,4
Miscellaneous Railway Expenditure	...	...	...	70,6	70,6
TOTAL EXPENDITURE	13,081,8	8,326,2	28,1	70,6	21,506,7

NET GAIN OR LOSS TO THE GOVERNMENT—

1888-89	—1,254,7	—922,8	+14,7	—70,6	—2,233,4
1887-88	—1,121,4	—930,4	—18,8	—51,8	—2,122,4
1886-87	—375,1	—675,6	—43,6	—94,4	—1,188,7
1885-86	+394,9	—983,3	—44,0	—99,3	—731,7
1884-85	+173,9	—1,043,3	—84,2	—97,6	—1,051,2

127. These figures show that the *State Railways* did worse than last year by 133,3 and the *Guaranteed Railways* better by 7,6. The deficiency in the former is caused to a great extent by increased charges on account of interest, and additional annuities connected with the purchase of Guaranteed lines, amounting to 379,9 and 5,1 respectively, plus exchange 238,4 together with an advance of 465,1 in working expenses including surplus profits. These figures give a total of 1,088,5 but the receipts have improved to the extent of 955,2 which leaves the net deficiency noted above. The other items do not call for special remark here.

Section H.—RAILWAYS—RECEIPTS.

1887-88.
Accounts.

14,533.3 RECEIPTS.

Budget.

15,184.7

1888-89.
Revised.

15,428.0

Accounts.

15,520.7

128. The following sums are comprised in these receipts, particulars of them being given in the succeeding statements. As regards *State Railways* the Gross Earnings exceeded those of the previous year by 955.2 and the Budget and Revised Estimates by 86.2 and 86.7 respectively. The large increase over the actuals of 1887-88 is chiefly due to transactions of the Oudh and Rohilkhand Railway for the last three months of 1888-89 being included under this head, the line having been purchased by Government on 31st December 1888. There was also a large influx of traffic on the Rajputana-Malwa line in Cotton, Grain and Seed, on the North-Western Railway in Grain and material for Railway Construction, and on the Eastern Bengal Railway in Jute and passengers drawn to Fairs. The Revenue was also enlarged by the opening of the Tounghoo-Mandalay Extension, and by additions to the mileage of the Indian Midland, Bengal-Nagpur and Southern Mahratta Railways. The *Guaranteed* lines are 14.2 better than last year, and have worked up to the Revised Estimate very closely, but have considerably exceeded the Budget. The large increase over the latter appears chiefly on the Great Indian Peninsula Railway, and is caused by large receipts from carriage of Cotton and Wheat and of Railway Material for the Bengal-Nagpur and Indian Midland Railways. The differences under *Subsidised Companies* are due to fluctuations in interest charges produced by a varying capital and an alteration in the method of calculation:—

1887-88.
Accounts.

10,871.9

State Railways (gross).

3,636.6

Guaranteed Railways (net).

24.8

14,533.3

Budget.

11,740.9

1888-89.
Revised.

11,740.4

Accounts.

11,827.1

Subsidised Companies.

3,405.0

3,652.5

3,650.8

38.8

35.1

42.8

15,184.7

15,428.0

15,520.7

Section H.—RAILWAYS—RECEIPTS—continued.

XXVI & 38.—State Railways—Gross Receipts and Working Expenses.

ACCOUNTS, 1887-88.			Capital Outlay to 31st March 1889.	RAILWAYS.	BUDGET, 1888-89.			REVISED, 1888-89.			ACCOUNTS, 1888-89.			Percentage of Charge on Receipts.	Percentage of Net Receipts on Capital Outlay.
Gross Receipts.	Working Expenses.	Net.			Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.		
IMPERIAL.															
4,603.2 21.0 1,608.3 2,188.2 ...	1,457.5 ... 856.5 1,633.5 ...	3,145.7 21.0 841.8 554.7 ...	32,799.7 ... 13,009.0 37,687.5 10,300.0	East Indian Eastern Bengal Rajputana-Malwa North-Western Oudh & Rohilkhand	4,700.3 35.0 1,780.0 2,400.0 190.0	1,562.0 ... 875.0 1,670.0 80.0	3,138.3 35.0 905.0 730.0 110.0	4,450.3 69.4 1,875.0 2,550.0 170.0	1,523.8 ... 910.0 1,755.0 57.5	2,926.5 ... 965.0 795.0 112.5	4,471.1 78.5 1,903.8 2,573.2 174.8	1,523.7 ... 905.0 1,742.5 54.6	2,947.4 78.5 908.8 830.7 120.2	34.08 ... 47.54 67.72 31.24	8.99 ... 7.68 2.20 1.17
8,510.7	3,947.5	4,563.2	93,796.2	TOTAL	9,105.3	4,187.0	4,918.3	9,114.7	4,246.3	4,868.4	9,201.4	4,225.8	4,975.6	45.92	5.30
OTHER RAILWAYS—IMPERIAL.															
8.1 137.5 78.0 45.7 11.5 52.9 5.0 75.5 30.6 22.7 326.4 6.2 4.8 51.5 4.8 ...	9.6 86.8 68.0 21.3 2.6 24.6 4.5 67.6 20.1 ... 217.9 8.5 9.2 37.4 2.2 ...	—1.5 ... 10.0 24.4 8.9 28.3 5 7.9 10.5 22.7 1 108.5 —2.3 —4.4 14.1 2.6 ...	... 5,864.9 708.3 921.0 82.9 432.7 131.1 930.4 6,404.9 1,097.9 7,268.0 1,654.9 636.7 1,325.7 70.6 2,039.5	Katni-Umaria Bengal-Nagpur Wardha Coal. Sindia Umaria Colliery Patna-Gya Bhopal Bengal Central Indian Midland Dhond-Manmad Benares Branch Southern Mahratta Bellary-Kistna Villupuram-Guntakal (Nellore Branch) Mysore Dildarnagar-Ghazi- pur Toungthoo-Mandalay	11.0 175.0 80.0 45.5 15.0 53.0 5.7 70.0 100.0 23.5 7 410.0 22.5 54.0 4.8 30.0	10.5 95.0 64.5 21.0 13.0 24.9 4.3 62.5 77.5 ... 1 285.0 20.0 39.0 2.2 30.0	5 80.0 15.5 24.5 2.0 28.1 1.4 7.5 22.5 23.5 6 125.0 2.5 15.0 2.6 ...	188.5 110.5 85.5 37.0 17.3 49.8 5.5 70.0 112.5 25.2 7 392.5 23.6 59.0 4.6 20.0	78.0 ... 64.0 17.8 16.8 23.9 5.0 50.0 75.0 ... 1 291.4 27.0 44.2 2.2 20.0	163.5 88.5 21.5 37.1 17.8 5 5.5 20.0 108.2 25.5 6 399.8 23.6 59.0 4.6 31.9	127.0 61.4 17.7 20.4 23.8 5 51.2 69.5 25.5 1 297.3 27.1 44.3 2.2 32.5	36.5 27.1 19.4 114.61 26.1 5 21.2 38.7 25.5 6 102.5 —3.5 14.7 2.4 —6	77.67 69.38 47.71 114.61 47.70 90.91 70.72 64.23 ... 14.29 74.36 114.83 75.08 47.83 101.88	6.62 3.82 2.11 —3.13 6.03 3.38 2.28 1.60 2.32 ... 1.15 —55 1.11 3.40 —0.03	
861.4	580.4	281.0	29,569.5	TOTAL OTHER RAIL- WAYS	1,100.7	749.5	351.2	1,091.7	747.9	343.8	1,088.0	779.5	308.5	71.65	1.04
9,372.1	4,527.9	4,844.2	123,365.7	TOTAL IMPERIAL	10,206.0	4,936.5	5,269.5	10,206.4	4,994.2	5,212.2	10,289.4	5,005.3	5,284.1	48.65	4.28
PROVINCIAL.															
331.1 5.0 1.2 937.4 180.5 9.4 18.3 9.6 7.3	175.9 6.4 3.7 481.1 106.2 6.2 15.0 6.8 ...	155.2 —1.4 —2.5 456.3 74.3 3.2 3.3 2.8 7.3	2,976.3 72.6 76.1 9,364.5 2,103.4 35.1 389.4 152.1 560.2	Burma Jorhat Cherra-Company- ganj Eastern Bengal Tirhoot Nalhati Lucknow-Sitapur- Seramau Bareilly-Pilibhit Amritsar-Pathankot	340.0 5.2 1.5 945.0 190.0 9.0 25.0 10.5 8.7	180.0 5.0 3.2 475.0 107.5 7.0 18.5 8.0 ...	160.0 2 —1.7 470.0 82.5 2.0 6.5 2.5 8.7	327.5 6.0 1.0 980.6 165.0 10.2 8.0 9.4 ...	200.0 5.7 2.2 490.0 97.5 10.2 18.5 6.7 ...	127.5 3 —1.2 490.6 67.5 2.2 8.0 7.0 8.8	314.3 6.0 6 992.1 170.9 10.4 25.4 18.1 ...	189.9 5.7 2.1 490.1 96.3 8.5 18.1 6.6 ...	124.4 3 —1.5 502.0 74.6 1.9 7.3 2.7 8.7	60.42 95.00 350.00 445.78 56.35 81.73 71.26 70.97 ...	4.18 4.41 —1.97 36.20 3.53 5.41 1.87 1.77 1.55
1,499.8	801.3	698.5	15,729.7	TOTAL PROVINCIAL	1,534.9	804.2	730.7	1,534.0	828.6	705.4	1,537.7	817.3	720.4	53.15	4.58
Surplus Profits—															
...	205.1	—205.1	...	East Indian	...	198.0	—198.0	...	166.2	—166.2	...	166.3	—166.3	...	...
...	50.6	—50.6	...	Rajputana Malwa	...	35.0	—35.0	...	50.0	—50.0	...	65.4	—65.4	...	...
...	4.2	—4.2	...	Southern Mahratta	...	5.0	—5.0	...	1.1	—1.1	...	1.6	—1.6	...	...
...	5.1	—5.1	...	Mysore	...	3.5	—3.5	...	3.3	—3.3	...	3.4	—3.4	...	...
10,871.9	5,394.2	5,277.7	139,095.4	GRAND TOTAL	11,740.9	5,982.2	5,758.7	11,740.4	6,043.4	5,697.0	11,827.1	6,059.3	5,767.8	51.23	4.14

* Net receipts.
† Excludes outlay on the Sialda Railway, 921.0.
‡ Percentage calculated on the gross receipts, including the Imperial share.
§ Percentage calculated on the total net receipts, including the Imperial share.

1887-88. Accounts	East Indian Railway.		Budget.	1888-89. Revised.	Accounts.
1,434.5	EARNINGS—				
3,113.1	Coaching	...	1,400.0	1,433.0	1,442.4
55.6	Goods	...	3,212.5	2,947.5	2,952.5
4,603.2	Miscellaneous	...	87.8	69.8	76.2
	TOTAL	...	4,700.3	4,450.3	4,471.1

RESULTS.

Actuals with actuals of previous year		ACCOUNTS	
More.	Less.	More.	Less.
...	...	...	132.1
...	...	...	229.2
...	...	20.8	...

Section H.—RAILWAYS—RECEIPTS—*continued.*

129. In comparison with the actuals of 1887-88, the earnings during 1888-89 exhibit a falling off which is due to a variety of causes, amongst which may be enumerated the cessation of an abnormally heavy traffic in the previous year caused by scarcity in the North-Western Provinces, a decline in a long lead traffic of wheat and grains from Upper India, certain writes-back due to overcharges, and possibly a diversion of traffic consequent on the opening of the Indian Midland Railway. Contrasted with the Budget Estimate the earnings are short owing to the development of traffic anticipated when the Budget Estimate was framed not having been realised from causes mentioned above. The actual earnings approximate closely with the Revised Estimate, but chiefly in consequence of a decrease in outstanding earnings of 8,9 against an anticipated increase of 7,5, the actuals are better by 20,8.

1887-88. Accounts.	Eastern Bengal Railway.			1888-89. Budget.	1888-89. Revised.	Accounts.
	EARNINGS—					
327,4	Coaching	.	.	320,0	337,0	342,9
551,0	Goods	.	.	570,0	626,0	630,4
80,0	Miscellaneous	.	.	90,0	87,0	97,3
958,4	TOTAL	.	.	980,0	1,050,0	1,070,6

RESULTS.

		ACCOUNTS.	
		More.	Less.
Actuals with actuals of previous year	.	112,2	...
" Budget Estimate	.	90,6	...
" Revised Estimate	.	20,6	...

130. The increase in the earnings, compared with the previous year, is due to the opening of the Dinagepore-Raigunj Section of the Assam Behar Railway, to improvement in 3rd class passenger traffic, and to a favourable jute season. The increase over the Budget Estimate is due to a larger jute traffic than was originally anticipated, and to greater receipts from Fairs on the Eastern Section developed by the passenger traffic on the Dinagepore-Raigunj and Dacca Sections. The actual earnings exceed the Revised Estimate by 13,8, and owing to a decrease of 6,8 in outstanding earnings which was not anticipated, the actuals are better by 20,6. The increase is due to the passenger and jute traffic having been more favourable towards the close of the year than was anticipated.

1887-88. Accounts.	Rajputana-Malwa Railway.			1888-89. Budget.	1888-89. Revised.	Accounts.
	EARNINGS—					
577,8	Coaching	.	.	580,0	580,0	578,5
1,094,7	Goods	.	.	1,175,0	1,270,0	1,310,8
25,8	Miscellaneous	.	.	25,0	25,0	14,5
1,698,3	TOTAL	.	.	1,780,0	1,875,0	1,903,8

RESULTS.

		ACCOUNTS.	
		More.	Less.
Actuals with actuals of previous year	.	205,5	...
" Budget Estimate	.	123,8	...
" Revised Estimate	.	28,8	...

131. The earnings during 1888-89 have considerably exceeded the actuals of 1887-88, owing to larger quantities of cotton, grain and seeds carried over the line. During 1887-88 the transport of wheat and seeds for export fell off seriously in consequence of a deficient harvest in the Punjab, combined with a partial scarcity in districts traversed by the Railway; whereas during 1888-89 this traffic revived and proved to be unusually favourable. When the Budget Estimate was under consideration, there was nothing to indicate such an improved export traffic, and considering the comparatively low returns of the previous year, a moderate estimate was considered advisable. The improvement was not very marked when the Revised Estimate was under consideration, the traffic during the closing weeks of the year having become unusually high.

Section H.—RAILWAYS—RECEIPTS—*continued.*

1887-88. Accounts.	North-Western Railway.			1888-89. Budget.	1888-89. Revised.	Accounts.
	EARNINGS—					
824,0	Coaching	.	.	900,0	840,0	850,2
1,338,2	Goods	.	.	1,457,5	1,657,0	1,662,6
26,0	Miscellaneous	.	.	42,5	53,0	60,4
2,188,2	TOTAL	.	.	2,400,0	2,550,0	2,573,2

RESULTS.

		ACCOUNTS.	
		More.	Less.
Actuals with actuals of previous year	.	385,0	...
" Budget Estimate	.	173,2	...
" Revised Estimate	.	23,2	...

132. The large earnings, compared with the previous year, occur in both coaching and goods departments, and are attributable to additions to the open mileage as well as to improvement in wheat traffic and to increased conveyance of Railway materials. The real improvement from these causes is 356,5; but owing to the recovery of some outstanding arrears, the excess is shewn by the above figures to be 385,0. The coaching traffic fell short of budget expectations, but this was more than counterbalanced by the revenue from goods principally in the items of wheat and Railway material. The increase over the Revised Estimate is due to the traffic towards the close of the year having been better than was expected when that estimate was framed.

1887-88. Accounts.	Oudh and Rohilkhand Railway.			1888-89. Budget.	1888-89. Revised.	Accounts.
	EARNINGS—					
	Coaching	.	.	93,0	80,0	78,3
	Goods	.	.	97,5	83,0	93,0
	Miscellaneous	.	.	—5	7,0	3,5
	TOTAL	.	.	190,0	170,0	174,8

RESULTS.

		ACCOUNTS.	
		More.	Less.
Actuals with Budget Estimate	.	...	15,2
" Revised Estimate	.	4,8	...

133. In 1887-88 the Oudh and Rohilkhand Railway was a guaranteed line, and the transactions for that year were recorded under the head XXVII—*Guaranteed Railways*. The line was taken over by Government from the Company on the 31st December 1888, and has been worked as a State line from 1st January 1889. The transactions recorded above, therefore, relate to the closing three months of the year 1888-89. The decrease in earnings, as compared with the Budget Estimate, is due to an over-estimate which was rectified when the Revised Estimate came under consideration.

Other State Railways—Imperial.

RESULTS.

		ACCOUNTS.	
		More.	Less.
Actuals with actuals of previous year	.	226,6	...
" Budget Estimate	.	...	12,7
" Revised Estimate	.	...	3,7

134. The increase in the earnings over 1887-88 is principally due to the opening of additional lengths of the Indian Midland, Bengal Nagpur and Southern Mahratta Railways and to the opening of the Tounghoo-Mandalay Railway. In the case of the Indian Midland the mean mileage open rose from 57 miles in 1887-88 to 157 miles in 1888-89, the Bengal Nagpur (including Katni-Umaria) from 186 miles to 213 miles, the Southern Mahratta (including Bellary-Kistna) from 792 miles to 855 miles. Apart from the increased open mileage, the traffic was better on the Wardha Coal, Nellore Branch of the Villupuram Guntakal, and Mysore State Railways and Umaria Colliery. The improvement on the Wardha Coal

Section H.—RAILWAYS—RECEIPTS—continued.

Railway arose from enhanced sales of coal, leading to increased receipts for freight, and for mileage and demurrage of stock running over foreign lines. The increase on the Nellore Branch is due to only three and a half months' transactions having appeared in the accounts for 1887-88 and on the Mysore Railway to the additional mileage opened on the 21st February 1888, and to an improvement in coaching traffic following a reduction in the rate for 3rd class passenger fares. The excess on the Umaria Colliery is due to larger output and larger sales of coal.

135. As compared with the Budget, the receipts of the Bengal-Nagpur and Southern Mahratta lines were short by 22,5 and 10 2, owing to the traffic having been smaller than was anticipated, but there was an improvement of 8,5 on the Wardha Coal Railway caused by larger sales of coal, and of 8,2 on the Indian Midland Railway by the entire main line, from Bhopal to Cawnpore, having been open from 1st January 1889, which was not expected when the Budget Estimate was framed. A decrease of 8,4 appears in the accounts of the Sindia Railway, but the traffic during 1887 was exceptionally good, whereas during 1888 it receded to its normal level.

136. Although the total difference between the actuals and revised is only 3,7, the separate differences comprised in it are even wider than those between the actuals and budget. The Bengal-Nagpur and Indian Midland were short by 25,0 and 4,3 respectively in consequence, it is said of outstandings not having been fully realised. The Wardha Coal was better by 3,0, owing to larger indents than were expected at the close of the year, from the Bengal-Nagpur and Great Indian Railways. The Southern Mahratta is better by 7,3, owing to prompt recovery of dues and the Tounghoo-Mandalay, owing to want of sufficient data at the time to make a satisfactory forecast.

Other State Railways—Provincial, excluding Eastern Bengal Railway System.

RESULTS.		ACCOUNTS.	
		More.	Less.
Actuals with actuals of previous year		...	16,8
" Budget Estimate		...	44,3
" Revised Estimate		...	7,8

137. The earnings realised during 1888-89 fall short of those of 1887-88 by 16,8, the principal differences being decreases of 16,8 on the Burma and of 9,6 on the Tirhoot Railway, and an increase of 7,1 on the Lucknow-Sitapur-Seramau Railway. The decline on the Burma Railway is due to a falling off in both coaching and goods traffic, and on the Tirhoot Railway to the scarcity which prevailed in the northern grain-producing districts of Behar. The improvement on the Lucknow-Sitapur-Seramau Railway is due to the increased open mileage.

138. Compared with the Budget Estimate the actuals show a decrease of 44,3, of which 25,7 was on the Burma Railway, and 19,1 on the Tirhoot Railway. As regards the Burma Railway the conveyance of paddy fell short of expectations and the estimate of additional traffic on the Tounghoo-Mandalay extension was not fully realised, as the extension was not opened as early as was anticipated when the Budget Estimate was framed. The decrease on the Tirhoot Railway is due to scarcity in the northern grain-producing districts of Behar.

139. The principal difference between the revised and the actuals is a decrease of 13,2 in Burma owing to the official year having closed on a Sunday, whereby the station remittances received that day and on the evening of the previous day could not be taken to account until 1st April 1889.

XXVII—Guaranteed Companies—Net Traffic Receipts.

ACCOUNTS, 1887-88.			GUARANTEED RAILWAY COMPANIES.	BUDGET, 1888-89.			REVISED, 1888-89.			ACCOUNTS, 1888-89.			Percentage of Maintenance.
Gross Receipts.	Working Expenses.	Net.		Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	
1,227,2	520,2	707,0	Bombay, Baroda and Central India	1,300,0	550,0	750,0	1,290,0	555,0	735,0	1,300,0	559,6	740,4	43,0
3,984,6	1,842,2	2,142,4	Great Indian Peninsula	3,800,0	1,840,0	1,960,0	4,184,0	1,950,0	2,234,0	4,208,1	1,999,0	2,209,1	47,5
821,5	513,9	307,6	Madras	830,0	510,0	320,0	845,0	500,0	345,0	861,7	498,7	363,0	57,9
701,7	356,1	345,6	Oudh and Rohilkhand	540,0	310,0	230,0	484,0	314,0	170,0	481,7	313,3	168,4	65,0
506,4	372,4	134,0	South Indian	515,0	370,0	145,0	545,0	372,5	172,5	551,3	382,0	169,3	60,3
7,241,4	3,604,8	3,636,6	TOTAL	6,985,0	3,580,0	3,405,0	7,344,0	3,691,5	3,652,5	7,403,4	3,752,6	3,650,8	50,7

Section H.—RAILWAYS—RECEIPTS—continued.

		RESULTS.		ACTUALS	
				More.	Less.
GROSS RECEIPTS—					
Actuals with actuals of previous year				162,0	...
" Budget Estimate				418,4	...
" Revised Estimate				59,4	...
WORKING EXPENSES—					
Actuals with Actuals of previous year				147,8	...
" Budget Estimate				172,6	...
" Revised Estimate				61,1	...

Gross Receipts.

140. The excess in 1888-89 of 162,0 appears chiefly on the Great Indian Peninsula and on the Bombay Baroda and Central India Railways, but the Madras and South Indian lines also shew a satisfactory result. The increase on the Great Indian Peninsula Railway was derived principally from the carriage of cotton and wheat, and on the Bombay, Baroda and Central India Railway from the revival of through traffic between the Rajputana-Malwa Railway and Bombay in grain, seeds, and wheat. The Madras and South Indian lines shew a general development of traffic. The Oudh and Rohilkhand Railway having been worked by the State from the 1st January 1889, the actuals against this line represent transactions for 9 months only of 1888-89 against 12 months of 1887-88.

141. The increase of 418,4 over the Budget Estimate occurred chiefly on the Great Indian Peninsula, Madras and South Indian Railways. The large increase on the Great Indian Peninsula Railway is spread over all the heads of traffic but especially in the carriage of cotton, wheat and Railway materials. The increase on the last two lines is the result of a steady general development of traffic. The decrease on the Oudh and Rohilkhand Railway must be attributed to an excessive estimate.

142. The comparison with the Revised Estimate is made below, and is satisfactory. The increase on the Bombay, Baroda and Central India Railway is due to very favourable passenger traffic, which was unexpectedly high towards the close of the year; on the Great Indian Peninsula Railway to the improvement in traffic noticed during the earlier months having been maintained to the close of the year, and to increased receipts from tolls on the Carnac Bandar and from sales of unclaimed and damaged goods. The Madras Railway exhibited an unexpected development of traffic under coaching and sundries. The small differences on the Oudh and Rohilkhand and South Indian Railways need no remark:—

Bombay, Baroda and Central India	+ 10,6
Great Indian Peninsula	+ 28,1
Madras	+ 16,7
Oudh and Rohilkhand	— 2,3
South Indian	+ 6,3
Net Increase	59,4

Working Expenses.

143. The increase on the actuals of the preceding year is made up as under:—

Bombay, Baroda and Central India	+ 39,4
Great Indian Peninsula	+ 156,8
Madras	— 15,2
Oudh and Rohilkhand	— 42,8
South Indian	+ 9,6
Net Increase	147,8

144. The enhanced charges on the Bombay, Baroda and Central India Railway are due to larger traffic worked as well as to the fall in the rate of exchange. The increase on the Great Indian Peninsula Railway is partly attributable to the same causes, but heavy outlay was also incurred in connection with the maintenance of the line and with repairs and renewals of vehicles. The enhanced price of coal added to the expenditure, and large payments were made to other lines for mileage and demurrage of foreign stock. The decrease on the Madras Railway is due principally to large credits to revenue for work done on the Chittravati and Penner bridges, and on the Oudh and Rohilkhand Railway to the line having been worked by the Company for 9 months only in 1888-89. The increase on the South Indian Railway is due chiefly to increased charges under exchange.

Section H.—RAILWAYS—RECEIPTS—continued.

145. Compared with the Budget Estimate of 1888-89 the actuals show an increase of 172,6 as under—

Bombay, Baroda and Central India	+	9,6
Great Indian Peninsula	+	159,0
Madras	—	11,3
Oudh and Rohilkhand	+	3,3
South Indian	+	12,0
Net Increase		172,6

146. The Bombay, Baroda and Central India Railway had to undertake more extensive renewals of permanent way, than was anticipated while the price of English coal was higher and the quantity consumed greater, and the rate of exchange less favourable. The increased charges due to these causes were counterbalanced to a large extent by savings under other heads. The increase on the Great Indian Peninsula Railway is due to the causes noticed in the preceding paragraph. The accounts of the Madras Railway shew diminished outlay on the re-construction of the Penner and Chittravati bridges, and Beypore-Calicut Extension, &c. The increase on the Oudh and Rohilkhand Railway is small and does not call for any remark, and that on the South Indian Railway arises from insufficient provision having been made for the maintenance and locomotive expenses.

147. The Revised Estimate was exceeded chiefly on the Great Indian Peninsula Railway, owing to high prices paid for coal, and heavy outlay in connection with repairs and renewals of vehicles, and for demurrage and some other charges. The other differences are comparatively small and need no remark.

148. The Gross Receipts, Expenses and Net Receipts of these lines for the past six years are given in the following Statement:—

GUARANTEED RAILWAY COM- PANIES.	GROSS RECEIPTS.						WORKING EXPENSES.						NET RECEIPTS.					
	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
Bombay, Baroda and Central India	1,211,7	1,221,6	1,318,2	1,343,6	1,227,2	1,300,6	497,6	550,4	543,5	563,0	520,2	559,6	714,1	671,2	774,7	780,6	707,0	741,0
Eastern Bengal	488,9	82,3	...	...	...	...	262,3	85,2	...	...	...	...	226,6	—2,9	...	...	...	...
Great Indian Peninsula	3,342,9	3,514,4	3,654,2	3,971,6	3,984,6	4,208,1	1,751,4	1,779,7	1,850,1	1,857,3	1,847,2	1,999,0	1,501,5	1,734,7	1,804,1	2,114,3	2,142,4	2,209,1
Madras	691,0	717,0	761,0	794,3	821,5	861,7	404,6	424,1	439,4	504,6	513,9	498,7	280,4	292,0	321,6	289,7	307,6	363,0
Oudh and Rohilkhand	578,9	517,6	571,5	658,8	701,7	481,7	303,2	307,8	367,0	362,3	356,1	313,3	275,7	200,8	204,5	296,5	345,6	168,4
Sind, Punjab and Delhi	1,122,3	1,130,0	1,054,2	...	...	...	675,6	699,7	587,1	...	...	...	446,4	430,3	467,1	...	...	...
South Indian	400,3	423,8	450,4	512,2	506,4	551,3	252,8	281,5	297,3	346,2	372,4	382,0	147,5	142,3	153,1	166,0	134,0	169,3

XXVIII.—Subsidised Companies (Repayment of Advances of Interest).

1887-88. Accounts.	Budget.	Revised.	1888-89. Accounts.
24,8	38,8	35,1	42,8

149. The credits under this head represent the amounts to be recovered from the Mysore Durbar in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway. The receipts and working expenses and interest charges of the Mysore Railway are recorded in the accounts under their respective Railway heads, and only the net charge for interest (i.e., interest on capital expended minus net receipts) which is recoverable from the Mysore Durbar, is credited to this head. The settlement with the Mysore Durbar is effected through the Civil Department. The following shows in detail the results recorded above:—

Accounts. 1887-88.	Budget Estimate.	1888-89. Revised Estimate.	Accounts.
33,9	50,3	46,6	54,1
9,1	11,5	11,5	11,3
24,8	38,8	35,1	42,8

150. The differences in net receipts are comparatively small, and call for no remark. The fluctuations under Interest are caused by the varying capital, and also to a change in the method of computing the interest.

Section H.—RAILWAYS—EXPENSES.

1887-88. Accounts.	Budget.	1888-89. Revised.	Accounts.
16,655,7	17,299,6	17,692,9	17,754,1
151. These figures comprise the expenditure under the following heads:—			
1887-88. Accounts.	Budget.	1888-89. Revised.	Accounts.
STATE RAILWAYS—			
5,594,2	5,982,2	6,043,4	6,059,3
3,341,9	3,486,3	3,594,5	3,598,9
2,390,8	2,398,0	2,473,8	2,474,2
666,4	931,4	948,6	949,4
GUARANTEED COMPANIES—			
714,0	527,5	569,1	614,5
3,853,0	3,873,7	3,959,5	3,959,1
SUBSIDISED COMPANIES—			
43,6	32,2	29,0	28,1
...	...	...	...
51,8	68,3	75,0	70,6
MISCELLANEOUS RAILWAY EXPENDITURE—			
16,655,7	17,299,6	17,692,9	17,754,1

152. In reviewing these figures it must be borne in mind that the transactions of the Oudh and Rohilkund Railway from January to March 1889, have been entered under the head *State Railways*, the line having been purchased by Government from the Guaranteed Company on 31st December 1888. The excess over the actuals of 1887-88 is 1,098,4, and is spread over nearly all the heads. It occurs more particularly in the *State Railways*, owing chiefly to heavier working expenses caused by increased mileage and greater traffic, together with enhanced charges for interest and Annuity caused in a great measure by the continued fall in-exchange. The large increase over the Budget Estimate is due principally to Exchange. The actuals are in fair accord with the Revised Estimate.

38.—State Railways—Working Expenses.

1887-88. Accounts.	Budget.	1888-89. Revised.	Accounts.
5,594,2	5,982,2	6,043,4	6,059,3

153. The particulars of these charges, according to Railways, are given in page 69 and exceed those of 1887-88 by 465,1 and the Budget and Revised by 77,1 and 15,9 respectively.

154. The excess over the actuals of 1887-88 is due to the growth of traffic, to increased open mileage, and to the working expenses of the Oudh and Rohilkhand Railway for the last quarter of 1888-89 being recorded under *State Railways*, whereas they were included under *Guaranteed Railways* in 1887-88. It is also caused in part by heavier renewals of Permanent Way and Rolling Stock on the East Indian and North Western Railways.

155. The excess of 77,1 over Budget is caused largely by the increased traffic worked on several lines, as well as by more extensive renewals than were provided for on the North Western Railway. The Estimates for the newly opened sections of the Bengal Nagpur and Southern Mahratta Railways proved inadequate, and the payments of surplus profits on the Rajputana Railway resulting from the increase in earnings were unexpectedly large.

156. The actuals have closely followed the Revised considering the magnitude of the transactions. The excess is due chiefly to the payment in March instead of April of the surplus profits of the Rajputana-Malwa Railway for the second-half of 1888, owing to a change of system. The expenditure on fuel and repairs of Rolling Stock was heavier than expected, and this was also the case with the establishment charges on the Bengal-Nagpur Railway; while on the Southern Mahratta Railway liabilities were discharged earlier than was anticipated.

Section H.—RAILWAYS—EXPENSES—continued.

157. The following remarks explain the individual differences between Actuals and Estimates:—

1887-88. Accounts.	East Indian Railway.	Budget.	1888-89. Revised.	Accounts.
	WORKING EXPENSES—			
464,0	Maintenance	553,5	490,0	529,8
358,0	Locomotive	354,6	374,3	373,7
120,7	Carriage and Wagon	129,9	126,7	112,8
296,6	Traffic	307,3	306,9	292,9
218,2	General, Miscellaneous and Suspense	216,7	225,9	214,6
1,457,5	TOTAL WORKING EXPENSES	1,562,0	1,523,8	1,523,8
205,1	‡ Surplus profits paid to the Company and Contribution to Provident Fund of one per cent. on Net Earnings	198,0	166,2	166,2
1,662,6	TOTAL EAST INDIAN RAILWAY	1,760,0	1,690,0	1,690,0

RESULTS.

Actuals with Actuals of previous year	ACCOUNTS. More.	Less.
„ Budget Estimate	27,4	...
„ Revised Estimate	...	70,0
	...	Nil.

158. The excess over 1887-88 is ascribed chiefly to heavier renewals of permanent-way and of engines and tenders. The saving on the Budget Estimate is due chiefly to renewals of permanent-way not having been carried out to the extent anticipated, in consequence of delay in the supply of materials from England, and partly to reductions effected in consequence of a falling off in the traffic. The actuals and Revised Estimate are practically the same.

Eastern Bengal Railway.

1887-88. Accounts.	WORKING EXPENSES—	Budget.	1888-89. Revised.	Accounts.
144,5	Maintenance	145,0	111,6	112,2
111,6	Locomotive	103,0	106,4	109,1
34,6	Carriage and Wagon	36,0	52,0	49,8
97,7	Traffic	92,0	110,4	110,1
92,7	General, Miscellaneous and Suspense	99,0	109,6	108,9
481,1	TOTAL EASTERN BENGL RAILWAY	475,0	490,0	490,1

RESULTS.

Actuals with Actuals of previous year	ACCOUNTS. More.	Less.
„ Budget Estimate	9,0	..
„ Revised Estimate	15,1	...
	I	...

159. The increased expenditure is connected with the growth of traffic, and is small compared with the revenue earned as noticed in paragraph 130. The excess over the Budget Estimate is caused partly by the reduction from 60 to 40 per cent. in the charge made for working the Bengal Central Railway, with effect from 1st July 1888. The actuals and the Revised Estimate are practically the same.

Rajputana-Malwa Railway.

1887-88. Accounts.	WORKING EXPENSES—	Budget.	1888-89. Revised.	Accounts.
199,7	Maintenance	190,0	193,0	183,7
322,4	Locomotive	355,0	366,0	380,9
69,8	Carriage and Wagon	75,0	76,0	68,7
131,9	Traffic	140,0	143,0	145,1
132,8	General, Miscellaneous and Suspense	115,0	132,0	126,6
856,6	TOTAL WORKING EXPENSES	875,0	910,0	905,0
50,6	Share of surplus profits paid to the Bombay, Baroda and Central India Railway Company	35,0	50,0	65,4
907,2	TOTAL RAJPUTANA-MALWA RAILWAY	910,0	960,0	970,4

Section H.—RAILWAYS—EXPENSES—continued.

RESULTS.

Actuals with Actuals of previous year	ACCOUNTS. More.	Less.
„ Budget Estimate	63,2	...
„ Revised Estimate	60,4	...
	10,4	...

160. The excess here is also attributable to growth of traffic, to which may be added the payment of 90 per cent. of the Bombay, Baroda and Central India Railway Company's share of surplus profits for the half-year ended 31st December 1888 under a rule recently framed, as such profits previously would not have been drawn till the ensuing official year.

North Western Railway.

1887-88. Accounts.	WORKING EXPENSES—	Budget.	1888-89. Revised.	Accounts.
514,0	Maintenance	461,4	519,5	503,8
584,4	Locomotive	570,0	632,0	632,4
138,6	Carriage and Wagon	200,0	187,5	180,2
228,3	Traffic	240,0	233,5	231,4
168,2	General, Miscellaneous and Suspense	198,6	182,5	194,7
1,633,5	TOTAL NORTH WESTERN RAILWAY	1,670,0	1,755,0	1,742,5

RESULTS.

Actuals with Actuals of previous year	ACCOUNTS. More.	Less.
„ Budget Estimate	109,0	...
„ Revised Estimate	72,5	...
	...	12,5

161. The large increase in expenditure during 1888-89, compared with the previous year, is chiefly in the heads *Locomotive* and *Carriage and Wagon* Departments which required renewals of stock. The excess over the Budget Estimate is attributed to repairs of stations and permanent-way, and to the growth of traffic having called for a higher scale of expenditure generally, as well as to repairs of and additions to Locomotives and Machinery. The decrease on the Revised Estimate is ascribed to the expenditure for the above purposes not having been carried out to the extent contemplated.

Oudh and Rohilkhand Railway.

1887-88. Accounts.	WORKING EXPENSES—	Budget.	1888-89. Revised.	Accounts.
...	Maintenance	21,0	19,0	17,9
...	Locomotive	31,0	28,0	29,0
...	Carriage and Wagon	7,5	7,5	6,7
...	Traffic	17,5	16,5	15,5
...	General, Miscellaneous and Suspense	3,0	—13,5	—14,5
...	TOTAL OUDH AND ROHILKHAND RAILWAY	80,0	57,5	54,6

RESULTS.

Actuals with Actuals of previous year	ACCOUNTS. More.	Less.
„ Budget Estimate	54,6	...
„ Revised Estimate	...	25,4
	...	2,9

162. In 1887-88, the Oudh and Rohilkhand Railway was a guaranteed undertaking, but having been taken over by Government from the Company, has from the 1st January, 1889, been worked as a State line. The transactions recorded above, therefore, relate to the three closing months of the official year 1888-89. The working expenses are below the Budget Estimate, having been reduced when the earnings declined. The expenses are in fair accord with the Revised Estimate, but owing to an under-estimate of outstandings, the expenditure is below the Revised Estimate by 2,9.

Section H.—RAILWAYS—EXPENSES—continued.

Other State Railways—Imperial.

RESULTS.

163. The actual expenditure during 1888-89 exceeds that of the previous year by 199.1, the principal variations being as follows:—

Bengal Nagpur	+	30.7
Wardha Coal	-	6.7
Umaria Colliery	+	17.8
Bengal Central	-	16.5
Indian Midland	+	49.4
Southern Mahratta	+	70.9
Nellore Branch	+	17.9
Mysore	+	6.9
Tounggoo-Mandalay	+	32.5

164. The increase on the Bengal Nagpur, Indian Midland and Southern Mahratta Railways is due to additional lengths of line having been opened for traffic as explained under Receipts. On the Wardha Coal Railway in 1887-88, heavy and substantial repairs and renewals were executed, which rendered less expenditure necessary during 1888-89. On the Umaria Colliery the expenditure includes special adjustments on account of depreciation, and losses arising in previous years from working the colliery. The net result of the account is that the out-put of coal in 1888-89 was 4.5 more than in 1887-88. The decrease on the Bengal Central Railway is mainly due to the amount payable to the Eastern Bengal State Railway for working the line being calculated at the rate of 40 per cent. on gross earnings from 1st July 1888, in lieu of 60 per cent. as heretofore, in terms of the new working agreement. The increase on the Nellore Branch arises from the line being open for only a part of the year 1887-88, and on the Mysore Railway from the reconstruction of four bridges damaged by floods. The Tounggoo-Mandalay Railway was opened during 1888-89.

165. The actual expenditure during 1888-89 exceeded the Budget Estimate by 30.0, the principal variation being as follows:—

Bengal Nagpur	+	21.6
Umaria Colliery	+	7.4
Bengal Central	-	11.4
Indian Midland	-	8.0
Southern Mahratta	+	12.3
Mysore	+	5.3

166. In the case of the Bengal Nagpur Railway, it was difficult to frame an estimate of the cost of working the line on the altered gauge and in circumstances different to the conditions previously obtaining, and the expenses of the Umaria Colliery were enlarged partly by the special items referred to in the preceding paragraph, and partly by more extensive operations involving larger payments for Royalty than were contemplated when the Budget Estimate was framed. The decrease on the Bengal Central Railway is partly due to the favourable terms of the new agreement with the Eastern Bengal State Railway for working the line, and partly to a credit afforded on account of materials returned to "Stores" during the year from the old alignment which was destroyed by floods. On the Indian Midland Railway, the provision made for maintenance proved much greater than was subsequently found to be necessary. The increase on the Southern Mahratta Railway is due to insufficient provision in Budget for working the additional sections of line opened during the year, and on the Mysore Railway to unexpected expenditure in repairing damages caused by floods.

167. The actuals have exceeded the Revised Estimate by 31.6 chiefly in the following lines:—

Bengal Nagpur	+	16.6
Indian Midland	-	5.5
Southern Mahratta	+	5.9
Tounggoo-Mandalay	+	12.5

168. In the Bengal Nagpur Railway, the Home expenditure has been transferred from Capital to Revenue, together with the cost of repairs to metre-gauge goods stock and establishment charges of the Raipur and Sheonath districts, from the dates these sections were opened for traffic. In addition to which, the expenditure on fuel and on repairs to Locomotives was heavier than anticipated. The saving on the Indian Midland Railway is mainly due to the provision made under *Locomotive and Traffic Expenses* having been based on a higher ratio of expenditure than now appears was necessary. The estimate of the Southern Mahratta Railway was too low, and also that of the Tounggoo-Mandalay Railway, from there not being sufficient data to apportion, with any approach to accuracy, the estimated expenditure between this section and the Prome-Rangoon-Tounggoo section of the Burma Railway.

Section H.—RAILWAYS—EXPENSES—continued.

Other State Railways—Provincial, excluding Eastern Bengal State Railway.

RESULTS.

		ACCOUNTS.	
		More.	Less.
Actuals with	Actuals of previous year	7.0	...
"	Budget Estimate	...	2.0
"	Revised Estimate	...	11.4

169. As regards the excess over the previous year, the Burma and Lucknow-Sitapur-Seramau Railways show an increase of 14.0 and 3.1, and the Tirhoot Railway a decrease of 9.9. The increase on the Burma Railway is due to the running of additional train mileage in consequence of a large increase in the ton mileage of construction stores, as well as in the running of empty vehicles. Moreover, the paddy season which usually lasts from January to the end of March, was late in 1888-89 owing to a firm stand made by the mill-owners against high prices. The busy season staff had been engaged as usual, and was only partially reduced as the trade might have sprung up any day, and hence, whilst the receipts from paddy traffic fell, the expenses could not be correspondingly reduced. The increase on the Lucknow-Sitapur-Seramau Railway became necessary by the requirements of increased traffic, while on the Tirhoot Railway the opportunity offered for economical working, reduction of establishment, and retrenchment in expenditure generally.

170. As compared with the Budget Estimate, the actuals show on the Burma Railway an increase of 9.9 on account of heavy repairs of stations and buildings and additional cost of station and train staff. On the Tirhoot Railway there is a saving of 11.2 due to economical working.

171. The actuals are less than the Revised Estimate by 11.4; of this 10.1 relates to the Burma Railway and is due to a considerable increase at the close of the year in the balance of the account "Demands Payable," whereas a decrease was provided for in the Revised Estimate.

38.—State Railways.

1887-88. Accounts.	Interest on Debt.			1888-89. Budget.	Revised.	Accounts.
INTEREST ON CAPITAL FUND BY GOVERNMENT—						
228.4	East Indian Railway	.	.	.	.	229.6
217.6	Eastern Bengal Railway	.	.	.	.	269.1
2,111.5	Other State Railways	.	.	.	.	2,174.2
				2,706.0	2,668.4	
						229.6
						269.1
						2,174.2
2,557.5	TOTAL		.	2,706.0	2,668.4	2,672.9
INTEREST ON OTHER CAPITAL—						
East Indian Railway Commutation Stock—						
4	Rupee	.	.	.	.	2
195.3	Sterling	.	.	.	.	179.8
64.6	East Indian Railway Debenture Stock	.	.	.	.	64.6
86.5	3½ and 3 per cent. East Indian Railway Annuity Redemption Stock	.	.	.	.	143.0
35.0	Eastern Bengal Railway Debenture and Debenture Stock	.	.	.	.	34.9
170.6	4½ & 3½ per cent. Sind, Punjab and Delhi Railway Redemption Stock	.	.	.	.	169.4
...	3 per cent. Stock, Oudh and Rohilkhand Railway	.	.	.	.	40.1
				3,255.6	3,300.7	3,304.9
3,109.9	TOTAL INTEREST ON CAPITAL			3,255.6	3,300.7	3,304.9
232.0	EXCHANGE		.	230.7	293.8	294.0
				3,486.3	3,594.5	3,598.9
3,341.9	TOTAL INTEREST ON DEBT		.	3,486.3	3,594.5	3,598.9

						ACCOUNTS.	
						More.	Less.
INTEREST ON CAPITAL—			RESULTS.				
Actuals with	Actuals of previous year	.	.	.	.	195.0	...
"	Budget Estimate	.	.	.	.	49.3	...
"	Revised Estimate	.	.	.	.	4.2	...
EXCHANGE—							
Actuals with	Actuals of previous year	.	.	.	.	62.0	...
"	Budget Estimate	.	.	.	.	63.3	...
"	Revised Estimate	.	.	.	.	2	...

Section H.—RAILWAYS—EXPENSES—continued.

Interest on Capital.

172. As explained in former reports, the interest charge for State Railways depends upon the progress of construction during the year, and hence the payments in 1888-89 were greater than in the previous year, owing to the larger expenditure on this account. The following statement shows in usual form how the interest charged in the accounts of 1888-89 has been computed.

CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE.	E. I. Ry.	E. B. Ry. System	Other State Railways.	TOTAL.
Capital Expenditure at end of 1887-88	2,153.3	5,738.9	53,583.0	61,475.2
Capital Expenditure during 1888-89	—3.6	346.5	857.6	1,200.5
Capital Account at end of 1888-89	2,149.7	6,085.4	54,440.6	62,675.7
Debt and Debt Stock discharged	2,950.0	612.4	...	3,562.4
INTEREST.				
Interest on Capital Account at beginning of the year	96.9	229.6	2,143.3	2,469.8
Interest on Debentures, &c., discharged	132.8	32.6	...	165.4
Half interest on Capital spent during the year	—1	6.9	25.9	32.7
TOTAL	229.6	269.1	2,169.2	2,667.9
Add— $\frac{1}{2}$ per cent. on the Holkar Loan of a crore, which bears $\frac{4}{2}$ per cent. interest	...	...	5.0	5.0
TOTAL INTEREST CHARGED	229.6	269.1	2,174.2	2,672.9

173. The foregoing figures contain no interest on account of the Katni-Umaria line which was transferred to the Bengal Nagpur Railway Company on the 1st April 1888, and the amount accordingly is charged under the head, "Interest on Capital deposited by Companies," noticed in paragraph 177. On the other hand, the Sindia line having been transferred to the Indian Midland Railway during March 1889, the interest for the whole year is included in this portion of the account. The differences between Budget and Actuals in the English account are explained in paragraph 53.

Exchange.

174. The increase, compared with the Actuals of the previous year and the Budget Estimate, is due to the fall in exchange.

Annuities in Purchase of Guaranteed Railways (including Sinking Funds).

1887-88. Accounts.	Budget.	1888-89. Revised.	Accounts.
ENGLAND—			
E. I. RAILWAY—			
262.0 4 per cent. on deferred annuity	262.0	262.0	262.0
849.2 Annuity of 1,179.0 unredeemed portion	...	...	849.2
49.1 Investment made in respect of the unredeemed portion	903.5	903.4	52.8
1.4 Contribution to management	...	...	1.4
E. B. RAILWAY—			
116.8 Annuity not deferred	...	...	116.8
3.6 Sinking Fund	...	...	3.8
1 Contribution to management	120.8	120.8	1
SIND, PUNJAB AND DELHI RAILWAY—			
371.4 Annuities	...	...	371.4
3 Contribution to management	...	...	3
29.5 Sinking Fund	402.4	402.4	30.7
1,683.4	...	...	...
707.4 EXCHANGE	1,688.7	1,688.6	1,688.5
2,390.8	709.3	785.2	785.7
GRAND TOTAL	2,398.0	2,473.8	2,474.2

Section H.—RAILWAYS—EXPENSES—continued.

RESULTS.

ACCOUNTS.
More. Less.

ANNUITIES AND SINKING FUNDS—

Actuals with Actuals of previous year	5.1	...
" Budget Estimate	...	2
" Revised Estimate	...	1
EXCHANGE—		
Actuals with Actuals of previous year	78.3	...
" Budget Estimate	76.4	...
" Revised Estimate	5	...

Annuities and Sinking Funds.

175. The differences are trifling and need no special remark.

Exchange.

176. The differences under this head are due mainly to a fall in the rate of Exchange.

38.—State Railways—Interest on Capital Deposited by Companies.

1887-88. Accounts.	Budget.	1888-89. Revised.	Accounts.
INTEREST ON SUBSCRIBED CAPITAL—			
INDIA—			
... Bengal Nagpur Railway	...	19.4	19.4
4 Southern Mahratta Railway	4	...	3
ENGLAND—			
235.6 Southern Mahratta Railway	270.8	267.3	267.3
118.2 Indian Midland Railway	178.0	170.3	170.3
32.5 Bengal Central Railway	35.6	35.6	35.6
82.6 Bengal Nagpur Railway	171.2	161.1	161.3
469.3	656.0	653.7	654.2
197.1	275.4	294.9	295.2
666.4	931.4	948.6	949.4
EXCHANGE	...	...	...
TOTAL	...	...	...

RESULTS.

ACCOUNTS.
More. Less.

INTEREST—

Actuals with Actuals of previous year	184.9	...
" Budget Estimate	...	1.8
" Revised Estimate	5	...

EXCHANGE—

Actuals with Actuals of previous year	98.1	...
" Budget Estimate	19.8	...
" Revised Estimate	3	...

Interest.

177. The increase over the Actuals of the previous year is due to larger deposits of Capital with the Secretary of State by the Companies, and to interest to the 31st March 1888 on account of the Katni-Umaria Railway as stated in paragraph 173, it having been decided to treat the expenditure on that line as an advance towards the completion of the Bengal Nagpur Railway, and to charge interest at 4 per cent. thereon, instead of calling on the Company to refund the amount.

178. The decrease of 1.8 over the Budget represents an increase of 19.3 in India, owing to the charge for the Katni-Umaria Railway just explained, and a decrease of 21.1 in England from capital not having been paid up as early as was expected.

Exchange.

179. The increased charges for Exchange, compared with the Actuals of the previous year and with the Budget Estimate, are due to larger payments of interest on increased deposits of Capital, as well as to a fall in the rate of Exchange.

Section H.—RAILWAYS—EXPENSES—continued.

39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
MOIETY OF SURPLUS PROFITS—				
170.0	Bombay, Baroda and Central India Railway	125.0	115.0	126.9
492.6	Great Indian Peninsula Railway	345.0	409.3	443.3
662.6				
	TOTAL	470.0	524.3	570.2
LAND AND SUPERVISION—				
15.9	India	16.2	14.5	14.5
7.5	Central Provinces	8.3	9.0	9.3
12.6	Bengal	12.8	12.0	11.9
8.1	North-Western Provinces and Oudh	13.7	10.6	10.7
22.4	Madras	13.6	14.0	12.7
21.4	Bombay	32.0	32.0	32.5
...	Reserve	5.4	...	...
87.9		102.0	92.1	91.6
36.5	Deduct—Amount recoverable from Companies on account of Government supervision	44.5	47.3	47.3
51.4				
	TOTAL LAND AND SUPERVISION	57.5	44.8	44.3
714.0				
	GRAND TOTAL	527.5	569.1	614.5

SURPLUS PROFITS—		RESULTS.		ACTUALS.	
				More.	Less.
Actuals with	Actuals of previous year	...	...	...	92.4
"	Budget Estimate	...	...	100.2	...
"	Revised Estimate	...	...	45.9	...
LAND AND SUPERVISION—					
Actuals with	Actuals of previous year	...	...	...	7.1
"	Budget Estimate	...	...	...	13.2
"	Revised Estimate	...	...	...	5

Surplus Profits.

180. The decline compared with the preceding year, occurred both on the Bombay, Baroda and Central India and Great Indian Peninsula Railways from diminished traffic. The increase over the Budget Estimate was produced chiefly on the Great Indian Peninsula Railway, where the earnings were larger than anticipated from causes noted in paragraph 140. The revised was exceeded by 45.9, in consequence of a change of system by which certain payments were made in March 1889, which otherwise would not have become due till the following month.

Land and Supervision.

181. The main difference between the two years under review is in the recoveries from Companies which were larger in 1888-89 from the increased mileage of Companies' lines under construction. The saving on the Budget provision is due chiefly to delay in settling claims for compensation for land in Madras and Oudh, and to the amalgamation of the office of the Director General of Railways with the Public Works Department Secretariat. The difference between the Actuals and the Revised Estimate is small and needs no explanation.

39.—Guaranteed Companies—Interest.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
INTEREST—				
25.6	India	8.5	7.2	6.7
2,694.9	England	2,722.0	2,697.8	2,697.4
2,720.5		2,730.5	2,705.0	2,704.1
1,132.4		1,143.2	1,254.5	1,255.0
3,852.9		3,873.7	3,959.5	3,959.1
	TOTAL			

Section H.—RAILWAYS—EXPENSES—continued.

RESULTS.		ACTUALS.	
		More.	Less.
INTEREST—			
Actuals with	Actuals of previous year	...	16.4
"	Budget Estimate	...	26.4
"	Revised Estimate	...	9
EXCHANGE—			
Actuals with	Actuals of previous year	122.6	...
"	Budget Estimate	111.8	...
"	Revised Estimate	5	...

Interest.

182. The decrease, as compared with the preceding year, is due principally to smaller charges on account of interest on overdrawn Capital of the Great Indian Peninsula Railway. The Budget made due provision for the renewal of the Oudh and Rohilkhand Railway Company's debentures falling due in the year, but they were paid off at maturity in anticipation of the purchase. The debentures of the Great Indian Peninsula Railway Company, moreover, were renewed at a lower rate of interest. The difference between the actuals and Revised estimate is small and needs no remark.

Exchange.

183. The excess in all cases is the result of a fall in the rate of Exchange.

40.—Subsidised Companies—Land and Subsidy.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
IMPERIAL.				
—3	Bengal Central Railway—(Land)	...	...	...
29.3	Bengal and North-Western Railway—(Land)	14.8	14.5	13.6
...	Reserve	2.7	...	...
29.0		17.5	14.5	13.6
	TOTAL IMPERIAL			
PROVINCIAL—				
...	Tarakeswar Railway—(Land)	1	...	...
4.0	Rohilkhand-Kumaon Railway (Subsidy)	4.0	4.0	4.0
10.6	Dibru-Sadiya Railway (Subsidy)	10.5	10.5	10.5
...	Deoghur Railway (Land)	1	...	...
14.6		14.7	14.5	14.5
43.6		32.2	29.0	28.1
	TOTAL PROVINCIAL			
	GRAND TOTAL			

RESULTS.		ACCOUNTS.	
		More.	Less.
Actuals with	Actuals of previous year	...	15.5
"	Budget Estimate	...	4.1
"	Revised Estimate	...	9

184. The difference between the Actuals arises from smaller payments in 1888-89 on account of land on the Bengal and North-Western Railway. The Budget and Revised Estimates were not reached partly on account of delays in settlement of certain claims provided for in them. It may be mentioned that the Estimates for land are prepared by the Revenue authorities, and are beyond the control of the Public Works Department.

Section H.—RAILWAYS—EXPENSES—continued.

40.—Subsidised Companies—Advances of Interest.

185. There were no transactions under this head.

41.—Miscellaneous Railway Expenditure.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
INDIA—				
10,4	Surplus Establishment and Miscellaneous Charges	7,5	15,0	14,9
15,9	Director-General's Establishment	16,3	14,5	14,4
5,0	Port Store-keepers' "	5,7	4,7	4,1
1,2	Conversion or doubling of the Rajputana-Malwa Railway	...	...	...
6	Ajmere-Bhawalpur Survey	...	...	...
...	Great Western of India Survey	...	2,8	2,9
...	Reserve	15,8	1	...
33,1	TOTAL	45,3	37,1	36,3
CENTRAL PROVINCES—				
3	Raj-Nandgaon-Warangal Survey	4	6	6
—4,8	Nagpur-Chhattisgarh Extension Survey	...	...	...
—4,5	TOTAL	4	6	6
BURMA—				
...	Mu Valley Survey	...	5,8	4,4
ASSAM—				
3	Bengal-Assam Railway Survey	...	...	...
BENGAL—				
1,2	Chittagong-Chandpur Comilla Survey	3	4	4
...	Western Bengal Railway Survey	...	3,8	4,0
1,1	Rungpur-Dhubri Survey	7	1	1
...	Budge-Budge Railway Survey	2	...	...
...	Moghul-Serai-Howrah Survey	...	3	7
2,3	TOTAL	1,2	4,6	5,2
PUNJAB—				
7,1	Bannu Railway Survey	12,6	7,5	7,6
...	Sialkot-Jummu Survey	...	—5	—5
4	Peshawar-Jumrood Survey	...	2	2
1,3	Mianwali-Khusalgarh Survey	...	...	...
—3,0	Bolan State Railway, Survey of Permanent Line	...	...	...
8	Khattan-Babar-Kach Railway Survey	...	—2	—2
1,6	Kach-Quetta Survey	5	2	2
8,2	TOTAL	13,1	7,2	7,3
BOMBAY—				
3,2	Godra-Rutlam Survey	...	...	...
...	Aden Survey	...	7	6
3,2	TOTAL	...	7	6
42,6	TOTAL IMPERIAL	60,0	56,0	54,4

Section H.—RAILWAYS—EXPENSES—concluded.

41.—Miscellaneous Railway Expenditure—concluded.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
PROVINCIAL.				
BENGAL—				
...	Western Bengal Survey	...	6,0	6,3
...	Sakri-Joynagpur Survey	...	4	2
...	Durbhunga-Sitamarhi Survey	...	1,2	9
6,8	Share of P. W. Secretariat Establishment	7,2	7,0	6,8
6,8	TOTAL	7,2	14,6	14,3
NORTH-WESTERN PROVINCES AND OUDH—				
1	Hurdwar-Dehra-Rajpur Survey	...	...	...
PUNJAB—				
5	Bhatinda-Bhawalpur Survey	1,1	3,4	2,6
...	Rajpura-Patiala (Bhatinda Extension)	...	1,0	...
5	TOTAL	1,1	4,4	2,6
BOMBAY—				
1,8	Provincial Surveys	...	...	—6
9,2	TOTAL PROVINCIAL	8,3	19,0	16,2
51,8	TOTAL IMPERIAL AND PROVINCIAL	68,3	75,0	70,6

		RESULTS.		ACCOUNTS.	
IMPERIAL—				More.	Less.
Actuals with actuals of previous year				11,8	...
„ Budget Estimate				...	5,6
„ Revised Estimate				...	1,5
PROVINCIAL—					
Actuals with actuals of previous year				7,0	„
„ Budget Estimate				7,9	...
„ Revised Estimate				...	2,8

186. The details in the preceding table show the variations leading up to the results under *Imperial* and *Provincial*. The increase over the actuals of 1887-88 is mainly due to such new projects having been put in hand during 1888-89, as the Great Western of India, Mu Valley and Western Bengal Surveys. The *Imperial* Budget provided a reserve of 15,8 to meet unforeseen requirements, but it proved to be in excess of the demands arising during the year. The *Provincial* Budget made no provision for the Western Bengal or Tirhoot Surveys which were ordered after it had been dealt with, nor for the extension surveys sanctioned in connection with the Bhatinda-Bhawalpur project. As regards the Revised Estimate under *Imperial*, the full complement of officers was not posted to the Mu Valley Survey, and the staff employed was retained for a shorter period than was anticipated. Under *Provincial* the lapse is due to the late commencement of the survey operations on the Minchinabad-Bhawalpur Section of the Bhatinda-Bhawalpur Railway, and to the grant for land in British territory, required for the Rajpura-Patiala Railway not having been utilised.

Section J.—IRRIGATION.

1887-88.
Accounts.

1,714.3 REVENUE

Budget.

1888-89.
Revised.

Accounts.

1,758.7 1,838.9 1,900.7

187. The collections of 1888-89 exceed those of the previous year by 186.4 and the Budget Estimate by 142.0. The improvement is due to the extension of irrigation chiefly from canals in Upper India. As regards the Revised Estimate the receipts on account of water-rates on lands served by the Godavari and Kistna Delta Systems, were under-estimated.

XXIX and 42.—Major Works.

Direct Receipts and Working Expenses.

ACCOUNTS, 1887-88.			IRRIGATION WORKS AND CANALS.			BUDGET, 1888-89.			REVISED, 1888-89.			ACCOUNTS, 1888-89.		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.		
			IMPERIAL.											
			N.-W. Provinces and Oudh—											
3,1	8,3	—5,2	Betwa Canal	5,0	11,3	—6,3	7,2	10,3	—3,1	7,3	10,4	—3,1		
1	17,2	—17,1	Lower Ganges Canal	...	...	...	...	17,0	—17,0	—1	17,1	—17,1		
3,2	25,5	—22,3		5,0	11,3	—6,3	7,2	27,3	—20,1	7,7	27,5	—20,3		
			Punjab—											
135,4	55,5	79,9	Western Jumna Canal	114,7	39,8	74,9	97,3	46,5	50,8	90,2	47,6	42,6		
126,2	49,7	76,5	Bari Doab Canal	124,3	45,9	78,4	136,0	56,7	79,3	139,2	56,5	82,7		
...	5,7	—5,7	Chenab Canal	2,1	6,5	—4,4	4,0	7,0	—3,9	3,8	7,0	—4,1		
69,9	34,5	35,4	Sirhind Canal	93,2	45,3	47,9	110,0	53,5	56,5	113,2	53,6	59,6		
10,3	8,1	1,9	Swat River Canal	30,0	10,3	19,7	22,7	9,4	13,3	22,7	8,7	14,0		
14,3	7,4	6,9	Other Projects	16,2	12,8	3,4	21,0	13,1	7,0	22,8	12,3	10,5		
356,1	161,2	194,9		380,5	161,1	219,4	391,0	187,4	203,6	391,9	186,6	205,3		
			Madras—											
12,4	51,7	—39,3	Godavari Delta Project	10,6	45,5	—34,9	11,3	49,0	—38,6	10,6	52,2	—41,6		
4,4	32,7	—28,3	Kistna Delta Project	3,7	32,0	—28,3	4,2	31,1	—26,9	4,7	32,3	—27,6		
7,5	22,2	—14,7	Other Projects	10,7	24,1	—13,4	10,7	26,6	—15,9	8,8	26,0	—17,2		
24,3	106,6	—82,3		25,0	101,6	—76,6	26,2	107,6	—81,4	24,1	110,5	—86,4		
			Bombay—											
3,7	4,0	—3	Desert Canal	3,8	2,8	1,0	5,3	2,9	2,4	7,0	2,7	4,3		
2,5	6,1	—3,6	Begari Canal	3,5	6,3	—2,8	3,8	6,0	—2,2	5,1	6,5	—1,4		
1,6	5,5	—3,9	Eastern Nara Works	2,0	6,9	—4,9	1,9	7,6	—5,7	1,7	8,4	—6,7		
19,0	6,0	13,0	Mutha Canal	16,6	6,0	10,6	19,0	6,5	12,5	21,7	6,3	15,4		
8,1	11,1	—3,0	Other Projects	10,3	13,8	—3,5	9,8	10,4	—6	9,4	10,1	—7		
34,9	32,7	2,2		36,2	36,4	—2	39,8	34,0	5,8	44,9	34,0	10,9		
418,5	326,0	92,5	TOTAL IMPERIAL	446,7	310,4	136,3	464,2	336,3	107,9	468,1	358,6	109,5		

Section J.—IRRIGATION—RECEIPTS—continued.

ACCOUNTS, 1887-88.			BUDGET, 1888-89.			REVISED, 1888-89.			ACCOUNTS, 1888-89.			
Gross Revenue.	Working Expenses.	Net Revenue.	IRRIGATION WORKS AND CANALS.			Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	
			PROVINCIAL.									
			Bengal—									
22.3	48.1	—25.8	Orissa Canals	21.6	42.5	—20.9	21.6	42.5	—20.9	24.3	58.7	—14.4
23.4	24.0	—0.6	Midnapore Canal	24.0	23.0	1.0	24.0	23.0	1.0	25.2	20.1	5.1
4.2	6.5	—2.3	Tidal Canal	4.9	6.5	—1.6	4.9	9.1	—4.2	5.5	7.5	—2.0
60.4	71.8	—11.4	Sone Canal	85.3	68.0	17.3	85.3	68.0	17.3	84.4	75.5	8.9
110.3	150.4	—40.1		135.8	140.0	—4.2	135.8	142.6	—6.8	139.4	141.8	—2.4
			N.-W. Provinces and Oudh—									
197.1	88.3	108.8	Ganges Canal	203.0	88.3	114.7	213.2	90.6	122.6	213.1	91.9	121.2
106.6	69.2	37.4	Lower Ganges Canal	111.6	84.4	27.2	130.5	80.7	49.8	123.4	79.8	43.6
48.2	24.5	23.7	Agra Canal	50.0	26.8	23.2	45.7	25.8	19.9	46.6	24.1	22.5
70.3	19.2	51.1	Eastern Jumna Canal	70.0	20.9	49.1	71.3	23.4	47.9	71.2	25.5	45.7
422.2	201.2	221.0		431.6	220.4	211.2	460.7	220.5	240.2	454.3	221.3	233.0
532.5	351.6	180.9	TOTAL PROVINCIAL	567.4	360.4	207.0	596.5	363.1	233.4	593.7	363.1	230.6
951.0	677.6	273.4	GRAND TOTAL	1,014.1	670.8	343.3	1,060.7	719.4	341.3	1,061.8	721.7	340.1

RESULTS.

	REVENUE.		WORKING EXPENSES.		NET REVENUE.	
	Actuals.	More. Less.	Actuals.	More. Less.	Actuals.	More. Less.
Imperial.						
Actuals with Actuals of previous year	49.6	...	32.6	...	17.0	...
„ Budget Estimate	21.4	...	48.2	...	26.8	...
„ Revised Estimate	3.9	...	2.3	...	1.6	...
Provincial.						
Actuals with Actuals of previous year	61.2	...	11.5	...	49.7	...
„ Budget Estimate	26.3	...	2.7	...	23.6	...
„ Revised Estimate	...	2.8	...	...	...	2.8

Imperial Works.

188. The *Gross Revenue* in 1888-89 exceeds that of the previous year by 49.6, the larger part to which occurs in the Punjab, and is due to development of irrigation on all the canals in that Province, excepting the Western Jumna, where a falling-off of 45.2 was registered owing to seasonable rainfall having reduced the demand for canal water. In the North-Western Provinces and Oudh the improvement is slight and is derived from the expansion of irrigation on the Betwa canal. In Bombay there is also an increase in consequence of larger recoveries of previous outstandings from lands in the Khelat territory watered by the Desert and Begari canals. The excess over the Budget is attributed to the rapid growth of irrigation under the Bari Doab and Sirhind canals in the Punjab, and over the Revised to recovery of arrears in Sind, as noticed above.

189. The increase in *Working Expenses* over the Actuals of 1887-88 is due to the maintenance and repairs of greater lengths of some canals in the Punjab, and to charges for their distributaries which

Section J.—IRRIGATION—RECEIPTS—*continued.*

have been lately brought into operation. The greater portion of the increase over the Budget Estimate occurs in the North-Western Provinces and Oudh and in the Punjab, the increase in the former being caused by the writeback to this head of the old outlay on the Nadrai aqueduct of the Lower Ganges canal, shown in the Budget Estimate as a Provincial charge. In the Punjab the heavy floods of 1888 rendered very extensive repairs to works necessary.

Provincial Works.

190. The *Gross Revenue* collected in 1888-89 shows an improvement of 61,2 over that of the previous year. Of this improvement 29,1 has been contributed by Bengal and 32,1 by the North-Western Provinces and Oudh. The improvement in Bengal is due partly to the subsidence of the agitation against the irrigation system of the Sone canal mentioned in paragraph 183 of the previous year's report, partly to the increase of the irrigated area and partly to a larger collection of navigation receipts owing to increased traffic. The increase in the North-Western Provinces and Oudh is attributed to the *rabi* season of 1887-88 and the *kharif* of 1888 having been exceptionally favourable to irrigation on the Ganges and Lower Ganges canals. The Budget of the North-Western Provinces and Oudh was framed for an abnormally small revenue, on the supposition that the abundant rainfall in January 1888 would have reduced the demand for canal water, but the seasons proved very favourable to irrigation.

191. Compared with 1887-88, the rise in *Working Expenses* during 1888-89 is mainly due to large extensions and improvements, which were found necessary on all major irrigation works in the North-Western Provinces and Oudh, especially the Lower Ganges canal.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
87,2	N.-W. Provinces and Oudh	87,2	87,4	87,4
45,7	Punjab	42,5	44,5	45,8
409,6	Madras	389,4	410,5	460,5
60,1	Bombay	71,2	69,7	77,3
602,6	TOTAL	590,3	612,1	671,0

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	68,4	...
„ Budget Estimate	80,7	...
„ Revised Estimate	58,9	...

192. The rise of 68,4 occurs chiefly in Madras, and is connected partly with water-rates on lands served by the Godavari and Kistna delta systems, and partly with a credit afforded to this head on re-adjustment of the Revenue accounts of the Cauvery delta system for 1884-85. There was also an increase of 17,2 in Bombay arising out of several causes, of which the principal are the improved working of the Eastern Nara Works and the Begari canal, and the favourable inundation of 1888-89. The Budget Estimate of 1888-89 was framed on the basis of the past year's figures, but owing to a favourable irrigating season in Madras, and to an anticipated growth of irrigation under the Godavari, Kistna and Sangam systems, the Revised Estimate was prepared for an increase of 21,8. The Actuals, however, exceeded the Revised Estimate by 58,9, owing to the causes stated above.

XXX.—Minor Works and Navigation.

1887-88. Accounts.			Budget.			Revised.			1888-89. Accounts.	
A	B		A	B		A	B		A	B
1,5	...	India	1,8	...		1,7	...		2,1	...
...	...	Upper Burma	1	...		...	4		...	4
...	2,7	Lower Burma	...	3,4		...	3,4		...	3,3
...	96,5	Bengal	...	92,1		...	100,3		...	97,0
...	14,9	North-Western Provinces & Oudh	...	13,4		...	16,0		...	16,0
15,9	4,9	Punjab	13,3	4,6		14,9	4,5		17,1	4,6
...	10,0	Madras	...	10,3		...	10,9		...	11,1
14,7	...	Bombay	15,3	...		14,0	...		16,3	...
<hr/>			<hr/>			<hr/>			<hr/>	
32,1	128,6	TOTAL	30,5	123,8		30,6	135,5		35,5	132,4
<hr/>			<hr/>			<hr/>			<hr/>	
160,7			154,3			166,1			167,9	
A. Imperial.			B. Provincial and Local.							

Section J.—IRRIGATION—RECEIPTS—*concluded.*

	RESULTS.	ACTUALS. More.	Less.
Imperial.			
Actuals with Actuals of previous year	...	3,4	...
„ Budget Estimate	...	5,0	...
„ Revised Estimate	...	4,9	...
Provincial and Local.			
Actuals with Actuals of previous year	...	3,8	...
„ Budget Estimate	...	8,6	...
„ Revised Estimate	...	...	3,1

193. The differences under this head are the net result of several small increases and decreases.

Section J.—IRRIGATION—EXPENDITURE.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
2,461,6	EXPENDITURE	2,582,3	2,630,8	2,623,0

194. The expenditure of 1888-89 exceeds that of the previous year by 161,4, owing (1) to larger working expenses consequent on the greater length of canals and distributaries open for irrigation, (2) to an increase in the interest on debt caused by the additional Capital outlay, and (3) to an enhanced rate of expenditure from Provincial Funds on the Tank Restoration Works in Madras. The excess of 40,7 over the Budget Estimate is due to extensive repairs having been found necessary on the canals in the North-Western Provinces and Oudh and in the Punjab.

42.—Major Works—Working Expenses.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
677,6		670,8	719,4	721,7

95. The particulars of these charges and the explanation of the more important differences are given on pages 86 to 88.

42.—Major Works—Interest on Debt.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
513,6	<i>Imperial.</i>			
	India	536,3	532,9	532,5
	<i>Provincial.</i>			
231,3	Bengal	234,8	234,1	234,0
272,6	N.-W. P. and Oudh	275,6	274,4	274,2
1,017,5	TOTAL	1,046,7	1,041,4	1,040,7

RESULTS.

	ACTUALS.	
Actuals with Actuals of previous year	More.	Less.
„ Budget Estimate	23,2	6,0
„ Revised Estimate	...	7

CAPITAL EXPENDITURE.

Capital Expenditure at end of 1887-88	25,748,2
„ „ during 1888-89	539,4
	26,287,6

INTEREST.

Interest on Capital Account at beginning of the year	1,029,9
Half interest on Capital spent during the year	10,8
	1,040,7

196. The rise over the previous year of 23,2, results from additional Capital outlay on the several Major Irrigation Works. In the Budget and Revised Estimates, grants were assigned under 35—*Construction of Protective Irrigation Works*, and 49—Irrigation, Capital Expenditure not charged against Revenue, but they were not fully utilised, as explained under those heads.

Section J.—IRRIGATION—EXPENDITURE—concluded.

43.—Minor Works and Navigation.

1887-88. Accounts.			Budget.		1888-89. Revised.		Accounts.	
A	B		A	B	A	B	A	B
56,8	...	India	24,1	...	54,2	...	53,1	...
12,6	...	Upper Burma	23,0	...	21,5	4	24,8	2
...	36,3	Lower Burma	...	31,8	...	56,1	...	55,4
...	152,0	Bengal	...	181,7	...	155,0	...	147,8
3	18,4	N.-W. P. and Oudh	6	19,6	6	17,2	5	15,2
61,6	4,2	Punjab	65,0	4,4	65,0	4,8	65,2	4,4
—8,2	262,7	Madras	...	330,0	...	330,0	...	329,6
169,8	...	Bombay	170,0	...	164,6	..	163,8	...
...	...	England	10,3	...	4	...	4	...
...	...	Exchange	4,3	...	2	...	2	...
<hr/>			<hr/>		<hr/>		<hr/>	
292,9	473,6	TOTAL	297,3	567,5	306,5	563,5	308,0	552,6
<hr/>			<hr/>		<hr/>		<hr/>	
766,5			864,8		870,0		860,6	

A. Imperial B. Provincial and Local.

RESULTS.

Imperial.

Actuals with Actuals of previous year	More.	Less.
„ Budget Estimate	15,1	...
„ Revised Estimate	10,7	...
	1,5	...

Provincial and Local.

Actuals with Actuals of previous year	79,0	...
„ Budget Estimate	...	14,9
„ Revised Estimate	..	10,9

Imperial Works.

197. The expenditure in 1888-89 is in excess of that of 1887-88 by 15,1. The increase is chiefly on construction in Upper Burma. The excess of 10,7 over the Budget Estimate is mainly caused by the outlay on the Khushdil Khan reservoir having been debited to this head, whereas provision was made for it in the Budget Estimate under 49—Irrigation, Capital Expenditure not charged against Revenue.

Provincial and Local Works.

198. The excess over 1887-88 by 79,0, has arisen principally in Madras, where a large outlay is proceeding on Tank Restoration Works against assignments from the Provincial resources of that Government. There is also an increase in Lower Burma, where extensive repairs to embankments have been rendered necessary by heavy floods, and a large outlay was undertaken on the construction of the Abya flood escape of the Pegu and Sitang canal.

Section K.—BUILDINGS AND ROADS—RECEIPTS.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
592.3	RECEIPTS	555.1	588.7	604.7

199. The revenue credited under this head consists, to a great extent, of uncertain items, since there are few regular sources of income. In 1888-89 more buildings were sold and the ferry tolls were more productive than in 1887-88, or was anticipated in the budget. The Revised Estimate provided for an increase of 33.6 over the Budget Estimate, but, owing to some unexpected receipts, the Actuals turned out better by 16.0.

200. The differences between the Accounts and Estimates of the various provinces are explained in the following paragraphs:—

XXXI.—Military Works.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
23.6	India (General and Political)	22.3	25.0	27.4
2	Central Provinces	3	3	3
6	Upper Burma	7	2	5
7	Lower Burma	8	8	9
6	Assam	3	5	5
4	Bengal	4	2	2
1	North-Western Provinces and Oudh	1	1	1
5	Punjab	6	5	5
2.7	Madras	2.8	2.7	2.7
11.0	Bombay	7.7	9.4	9.4
40.4	TOTAL	36.0	39.7	42.5

RESULTS.

Actuals with Actuals of previous year	More.	Less.
" Budget Estimate	2.1	...
" Revised Estimate	6.5	...
	2.8	...

201. The improvement of 2.1 in the total revenue compared with that of the previous year is almost entirely due to the sale, by the Inspector General of Military Works, of certain bungalows near the site of No. 1 redoubt at Lucknow, and to the operation of the rule requiring recoveries on account of advances made in England in previous years to be credited to Revenue, instead of being deducted from expenditure as was previously done. To these causes, and to increased realisations in Bombay on account of rents of buildings and sales of old materials, is mainly attributable the difference of 6.5 between the Actuals and the Budget Estimate. The improvement of 2.8, in comparison with the Revised Estimate, is due to the sale of the bungalows at Lucknow, already referred to, not having been anticipated, and to a steady increase in the rents recoverable from Military Officers in Upper Burma.

XXXII.—Civil Works.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
A B		A B	A B	A B
Deptl. Civil.		Deptl. Civil.	Deptl. Civil.	Deptl. Civil.
7.8	IMPERIAL—			
...	India (General and Political)	7.4	3.5	3.9
4	Upper Burma	...	6	1.4
...	Lower Burma	...	9	1.2
1	Bengal	1	1	1
...	Punjab	...	5.7	5.5
8.3	TOTAL	7.5	10.8	12.1

Section K.—BUILDINGS AND ROADS—RECEIPTS—continued.

XXXII.—Civil Works—continued

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
A B		A B	A B	A B
Deptl. Civil.		Deptl. Civil.	Deptl. Civil.	Deptl. Civil.
5.2	PROVINCIAL—			
2.8	Central Provinces	5.0	3.0	5.0
4.8	Lower Burma	4.6	1	5.8
1.7	Assam	8	...	1.0
17.5	Bengal	17.5	21.3	16.0
21.8	North-Western Provinces and Oudh	18.0	72.0	17.1
4.7	Punjab	4.4	35.5	5.2
10.7	Madras	8.4	4	14.0
77.3	Bombay	70.9	4	74.7
143.7	TOTAL	129.6	132.7	138.8
138.4				134.1
	LOCAL—			
...	India (General and Political)	...	2.2	...
...	Central Provinces	...	6.4	...
...	Upper Burma	...	4.0	...
...	Lower Burma	...	4.7	...
...	Assam	...	12.2	1
...	Bengal	...	30.7	...
1.2	North-Western Provinces and Oudh	1.6	5.5	1.1
1	Punjab	...	19.1	...
5	Madras	4	81.9	4
...	Bombay	...	41.8	...
1.8	TOTAL	2.0	208.5	1.6
219.7				225.5
515.6	TOTAL INDIA	480.3	510.8	523.5
25.6	ENGLAND—			
...	Royal Indian Civil Engineering College, Cooper's Hill—Fees from Students, etc.	27.3	26.1	26.4
10.7	EXCHANGE	11.5	12.1	12.3
551.9	GRAND TOTAL	519.1	549.0	562.2

A. Public Works in charge of Departmental Officers.

B. Public Works in charge of Civil Officers.

RESULTS. ACTUALS.

DEPARTMENTAL OFFICERS.	CIVIL OFFICERS.	TOTAL.
More. Less.	More. Less.	More. Less.
Imperial.		
Actuals with Actuals of previous year	3.8	3.7
" Budget Estimate	4.0	4.6
" Revised Estimate	1.3	1.3
Provincial.		
Actuals with Actuals of previous year	6	1.1
" Budget Estimate	13.5	20.9
" Revised Estimate	4.3	10.3
Incorporated Local.		
Actuals with Actuals of previous year	2	6.7
" Budget Estimate	...	17.7
" Revised Estimate	4	1.1

Section K.—BUILDINGS AND ROADS—RECEIPTS—*concluded.*

Total India.					
Actuals with Actuals of previous year	.	...	...	...	7.9
" " Budget Estimate	.	...	...	...	43.2
" " Revised Estimate	.	...	...	...	12.7
England.					
Actuals with Actuals of previous year	.	...	...	...	8
" " Budget Estimate	.	...	...	...	9
" " Revised Estimate	.	...	...	...	3
Exchange.					
Actuals with Actuals of previous year	.	...	...	...	1.6
" " Budget Estimate	.	...	...	...	8
" " Revised Estimate	.	...	...	...	2

Imperial.

202. The total revenue credited to Imperial Funds agrees closely with that of the previous year. There has been an increase of 3.8 in the Departmental receipts, which is principally attributable to the sale of a house at Simla and another at Sirdarpur. Upper Burma has also contributed to it, and the Pegu saw-mills, which were lately the property of King Theebaw. The falling off of 3.7 in the realisations by Civil Officers is due to the transfer to Incorporated Local Funds of the control and realisation of ferry tolls. This explanation also applies to the difference between the Actuals, Budget and Revised; but in this case there were also larger sales of tools and plant, and of old materials and buildings in Upper Burma than were anticipated, and the rent of the saw-mills at Pegu, from February to July 1889, was received in advance.

Provincial.

203. There is but a small difference of 6 between the total Departmental Actuals of the two years. Under provinces, the only important difference is that of 5.9 in the North-Western Provinces and Oudh, where a falling off appears during 1888-89 in the receipts from the Roorkee workshops and the printing press and book depôt of the Thomason Civil Engineering College, as well as in the revenue derived from sales of buildings. Increases of 1.5 and 1.2 occur in Lower Burma and the Central Provinces, from the rent charged to the Irrawaddy Flotilla Co. for the use of the Dala Dockyard having been raised, and from enhanced receipts on account of ferries, rents of buildings, and sales of buildings and old materials. In Bengal large sums were realised by sale of buildings and materials received from old buildings.

204. As regards the revenue collected by Civil Officers, the principal differences between the Actuals of the two years occur under Bengal and the North-Western Provinces and Oudh, the increase of 4.6 under the former being attributed to higher amounts having been obtained by the lease of ferries, and to the realisation of arrears of ferry tolls. The North-Western Provinces and Oudh exhibit a decrease of 3.5 caused by a decline in the toll collections of the Kalpi ferry, consequent on the opening of the Indian Midland Railway. In the Central Provinces certain toll bars were abolished during 1888-89, while in the Punjab an improvement occurred in the revenue derived from tolls on roads, and sales of land and houses.

205. The difference between Estimates and Actuals is made up of numerous small fluctuations, the general character of which is explained in the preceding paragraph.

Local.

206. Of the total increase of 6.7 over the revenue of the previous year, 4.8 represents realisations in Upper Burma on account of ferry tolls which have hitherto been credited to Imperial Funds. The remainder of the difference is also connected with tolls which have increased in some provinces and declined in others.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

1887-88.		1888-89.	
Accounts.	Budget.	Revised.	Accounts.
5,451.1	EXPENDITURE .	5,592.9	5,310.7

207. The expenditure is less than that of the previous year by 140.4, and this result is due (1) to the gradual completion of Frontier roads in Baluchistan and the Punjab; (2) to a decrease in the expenditure on Military and Civil Works in Upper Burma which was exceptionally heavy in 1887-88, owing to the then very recent occupation of the country; (3) to the transfer to Native States in Central India and Rajputana of the responsibility for the construction of roads within their territories, and (4) to the savings effected by the amalgamation of Public Works establishments in Central India and Rajputana. The Provincial and Local expenditure has increased by 82.2 and 36.2 respectively, which is chiefly due to larger grants having been made available for expenditure on roads and buildings in Bengal, the Punjab and Madras.

208. The outlay has fallen short of the Budget Estimate by 282.2, of which 106.7 pertains to Imperial, and the balance to Provincial and Local. The differences under Imperial are mainly due to an over-estimate of the establishment charges of the Inspector General, Military Works, to the grant for Military and Civil Works in Upper Burma not having been fully utilized owing to various unforeseen causes, and to the reduction of outlay in Central India and Rajputana, in consequence of the transfer of roads to Native States and the amalgamation of the Public Works establishments in those Provinces. Under Provincial and Local, the difference is principally due to an over-estimate of the outlay on buildings and roads in Bombay and Bengal, and to the postponement of a number of works in the Central Provinces and Madras.

209. The Actuals on the whole agree closely with the Revised Estimate, the short outlay being 18.5 only.

44.—Military Works.

1887-88.			1888-89.	
Accounts.	Budget.		Revised.	Accounts.
681.5	India (General and Political)	652.1	609.5	616.6
7.7	Central Provinces	15.0	16.0	14.0
314.8	Upper Burma	180.0	162.7	161.0
25.7	Lower Burma	41.0	41.0	40.8
15.2	Assam	30.0	23.9	22.1
2.4	Bengal	3.6	3.6	2.7
12.5	N.-W. Provinces and Oudh	6.7	7.0	6.6
27.9	Punjab	35.0	37.4	36.2
52.8	Madras	62.5	62.7	61.7
82.3	Bombay	129.4	136.7	131.3
1,222.8	TOTAL INDIA	1,155.3	1,100.5	1,093.0
6.5	England (Stores)	1.4	10.0	10.4
2.8	Exchange	6	4.7	4.8
1,232.1	GRAND TOTAL	1,157.3	1,115.2	1,108.2

RESULTS.

		ACTUALS.	
		More.	Less.
INDIA.			
Actuals with Actuals of previous year	.	...	129.8
" " Budget Estimate	.	...	62.3
" " Revised Estimate	.	...	7.5
ENGLAND.			
Actuals with Actuals of previous year	.	3.9	...
" " Budget Estimate	.	9.0	...
" " Revised Estimate	.	4	...
EXCHANGE.			
Actuals with Actuals of previous year	.	2.0	...
" " Budget Estimate	.	4.2	...
" " Revised Estimate	.	1	...

Section K.—BUILDINGS AND ROADS—EXPENDITURE—continued.

210. The difference of 129,8 between the two years under review, is the balance of various provincial fluctuations. The figures entered above, give a saving of 64,9 in *India (General and Political)*, but 30,0 of this sum represents a special charge in 1887-88 on account of a grant-in-aid for the Mhow water-works. The remainder of the saving has occurred from diminished expenditure on barracks for troops at Peshawar and Quetta and on the defensive post at Loralai. The saving in *Upper Burma* is due to the exceptional expenditure which was necessary there in 1887-88 consequent upon the recent occupation of the country. In the *North-Western Provinces and Oudh* the works connected with the defences of Jhansi were finished in 1887-88, and in 1888-89 less was required to be done on the Ranibagh and Ranikhet cart road than in the preceding year. On the other hand some provinces shew a larger expenditure in 1888-89 than in 1887-88. This is the case in the *Central Provinces* where additional accommodation was provided for troops and the Commissariat Department, and some old suspense balances were charged off. In *Lower Burma* three important buildings were commenced at Rangoon and Thayetmyo for military prisoners, medical stores and the Commissariat department. In *Assam* good progress was made on the Golaghat-Nichuguard road, and work was commenced on the fair-weather cart road from the last named place to Kohima, and on buildings for native troops at Shillong, Silchar and Manipur. The excess in the *Punjab* is connected with the construction of buildings for native Infantry at Abbottabad and Dehra-Ismail-Khan. The increase in *Madras* is due to works undertaken for the Ordnance Department. In *Bombay* the expenditure during 1887-88 was limited, owing to the urgent need of funds in Upper Burma and other parts of the country. In 1887-88, moreover, the Bombay expenditure was still further reduced by deducting from it the sum of 25,8 received from Her Majesty's Government in England on account of the defence works at Aden. It is on these accounts that the difference between the two years in Bombay is so great.

211. Of the saving of 62,3 compared with the Budget 35,5 appears under *India (General and Political)*, owing mainly to (1) the establishment charges of the Inspector General, Military Works, having fallen considerably below the estimated amount by reason of a larger proportion being debitable to Special, Defence Works and other funds; (2) to a sum of 10,0 having been held in reserve at the commencement of the year which was subsequently allotted to works in other Provinces, and (3) to transfers from the Indian to the English Account to meet payments on supplementary indents sent forward for stores during the course of the year. This was not foreseen when the Estimate for English stores was framed. The Budget Estimate of *Upper Burma*, owing to various causes, could not be fully utilised. In *Assam* slower progress was made on the Golaghat-Nichuguard road than was originally contemplated, savings accrued on certain completed works, and others could not be carried out to the extent contemplated owing to delay in the receipt of stores from England. The excess expenditure of 1,9 and 1,2 under Bombay and the Punjab, respectively, is the result of additional allotments having been sanctioned from the reserve of 10,0 already referred to, for several works undertaken during the course of the year.

212. Of the difference of 7,5 between revised and actuals, 5,4 occurs in Bombay, where two works were postponed and the barracks for European Infantry and Artillery at Colaba could not be finished within the year as was expected. The estimate for repairs to Military buildings was also fixed too high.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—continued.

45.—Civil Works.

		India. (General and Political.)	Central Prov- inces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bom- bay.	TOTAL.
IMPERIAL.	Accounts . 1887-88 .	261,0	2,2	340,8	...	1,7	62,2	16,1	176,7	2,2	27,4	890,3
	Budget . 1887-88 .	197,7	2,0	318,3	15,5	1,2	72,4	11,3	168,2	1,9	14,0	802,5
	Revised . 1888-89 .	153,4	1,7	307,8	2,0	1,6	63,4	11,0	208,8	2,1	16,6	768,4
	Accounts . 1888-89 .	149,3	1,1	292,9	2,1	1,4	64,1	11,7	202,7	2,0	14,3	741,6
Departmental	Accounts . 1887-88 .	5	...	2,2	...	...	...	...	...	...	...	2,7
	Budget . 1887-88 .	5	...	...	...	...	...	...	...	...	...	5
	Revised . 1888-89 .	5	...	...	...	...	...	...	...	...	...	5
	Accounts . 1888-89 .	5	...	3,0	...	...	...	...	...	...	...	3,5
Civil Officers	Accounts . 1887-88 .	261,5	2,2	343,0	...	1,7	62,2	16,1	176,7	2,2	27,4	890,3
	Budget . 1887-88 .	198,2	2,0	318,3	15,5	1,2	72,4	11,3	168,2	1,9	14,0	803,0
	Revised . 1888-89 .	153,9	1,7	307,8	2,0	1,6	63,4	11,0	208,8	2,1	16,6	768,9
	Accounts . 1888-89 .	149,8	1,1	295,9	2,1	1,4	64,1	11,7	202,7	2,0	14,3	745,1
TOTAL IMPL.	Accounts . 1887-88 .	261,5	2,2	343,0	...	1,7	62,2	16,1	176,7	2,2	27,4	890,3
	Budget . 1887-88 .	198,2	2,0	318,3	15,5	1,2	72,4	11,3	168,2	1,9	14,0	803,0
	Revised . 1888-89 .	153,9	1,7	307,8	2,0	1,6	63,4	11,0	208,8	2,1	16,6	768,9
	Accounts . 1888-89 .	149,8	1,1	295,9	2,1	1,4	64,1	11,7	202,7	2,0	14,3	745,1
PROVINCIAL.	Accounts . 1887-88 .	...	126,0	...	114,3	55,3	276,1	273,3	231,6	194,3	403,4	1,674,3
	Budget . 1887-88 .	...	162,3	...	114,0	59,2	400,0	252,1	249,2	230,0	433,1	1,899,9
	Revised . 1888-89 .	...	124,9	...	114,6	59,4	388,6	247,4	231,8	217,2	379,5	1,763,4
	Accounts . 1888-89 .	...	115,7	...	118,1	59,5	390,4	257,3	235,2	207,5	367,7	1,751,4
Departmental	Accounts . 1887-88 .	...	7	...	3,0	1,1	16,6	20,4	3,6	8,5	4,5	58,4
	Budget . 1887-88 .	...	6	...	3,0	1,7	3,0	22,5	3,3	6,5	4,3	44,9
	Revised . 1888-89 .	...	4	...	3,0	1,7	11,0	22,6	3,2	12,8	4,6	59,3
	Accounts . 1888-89 .	...	3	...	3,8	1,7	12,0	20,5	3,5	17,7	4,0	63,5
Civil Officers	Accounts . 1887-88 .	...	126,7	...	117,3	56,4	292,7	293,7	235,2	202,8	407,9	1,732,7
	Budget . 1887-88 .	...	162,9	...	117,0	60,9	403,0	274,6	252,5	236,5	437,4	1,944,8
	Revised . 1888-89 .	...	125,3	...	117,6	61,1	399,6	270,0	235,0	230,0	384,1	1,822,7
	Accounts . 1888-89 .	...	116,0	...	121,9	61,2	402,4	277,8	238,7	225,2	371,7	1,814,9
TOTAL PROV.	Accounts . 1887-88 .	...	126,7	...	117,3	56,4	292,7	293,7	235,2	202,8	407,9	1,732,7
	Budget . 1887-88 .	...	162,9	...	117,0	60,9	403,0	274,6	252,5	236,5	437,4	1,944,8
	Revised . 1888-89 .	...	125,3	...	117,6	61,1	399,6	270,0	235,0	230,0	384,1	1,822,7
	Accounts . 1888-89 .	...	116,0	...	121,9	61,2	402,4	277,8	238,7	225,2	371,7	1,814,9
LOCAL.	Accounts . 1887-88 .	3,5	...	...	28,0	91,6	1,1	238,6	95,9	21,6	85,1	565,4
	Budget . 1887-88 .	4,0	2,5	...	36,4	75,0	...	240,0	113,8	20,4	84,6	576,7
	Revised . 1888-89 .	4,0	1,7	...	37,0	79,8	...	243,4	119,1	20,5	99,4	604,9
	Accounts . 1888-89 .	3,9	1,1	...	33,0	87,1	...	233,0	106,0	20,7	95,5	580,3
Departmental	Accounts . 1887-88 .	1,5	25,1	...	5,0	1,7	351,1	7,5	9	376,0	127,2	896,0
	Budget . 1887-88 .	2,4	29,2	3,0	13,2	3	361,3	7,5	1,1	379,4	139,1	966,5
	Revised . 1888-89 .	2,0	30,5	2,7	9,3	2	310,0	7,4	9	383,8	123,8	870,6
	Accounts . 1888-89 .	2,1	21,9	1,1	11,0	3	372,6	7,1	9	386,7	113,6	917,3
Civil Officers	Accounts . 1887-88 .	5,0	25,1	...	33,0	93,3	352,2	246,1	96,8	397,6	212,3	1,461,4
	Budget . 1887-88 .	6,4	31,7	3,0	49,6	75,3	391,3	247,5	114,9	399,8	223,7	1,543,2
	Revised . 1888-89 .	6,0	32,2	2,7	46,3	80,0	310,0	250,8	120,0	404,3	223,2	1,475,5
	Accounts . 1888-89 .	6,0	23,0	1,1	44,0	87,4	372,6	240,1	106,9	407,4	209,1	1,497,6
TOTAL LOCAL.	Accounts . 1887-88 .	5,0	25,1	...	33,0	93,3	352,2	246,1	96,8	397,6	212,3	1,461,4
	Budget . 1887-88 .	6,4	31,7	3,0	49,6	75,3	391,3	247,5	114,9	399,8	223,7	1,543,2
	Revised . 1888-89 .	6,0	32,2	2,7	46,3	80,0	310,0	250,8	120,0	404,3	223,2	1,475,5
	Accounts . 1888-89 .	6,0	23,0	1,1	44,0	87,4	372,6	240,1	106,9	407,4	209,1	1,497,6
GRAND TOTAL.	Accounts . 1887-88 .	266,5	154,0	343,0	150,3	151,4	707,1	555,9	508,7	602,6	647,6	4,087,1
	Budget . 1887-88 .	204,6	196,6	321,3	182,1	137,4	866,7	533,4	535,6	638,2	675,1	4,291,0
	Revised . 1888-89 .	159,0	159,2	310,5	165,9	142,7	773,0	531,8	563,8	636,4	623,9	4,067,1
	Accounts . 1888-89 .	155,8	140,1	297,0	168,0	150,0	839,1	529,6	548,3	634,6	595,1	4,057,6

1887-88.												
Accounts.												
4,087,1	TOTAL INDIA							Budget.	1888-89.	Revised.	Accounts.	
								4,291,0		4,067,1		4,057,6

ENGLAND—

52,9	Furlough pay and allowances of officers in P. W. Department							62,0	60,0	59,1	
26,7	Royal Indian Civil Engineering College, Coopers Hill							31,0	29,1	28,8	
7,4	Sundry Items							7,0	8,4	8,3	
5,9	Stores for India							1,8	2,8	2,7	
92,9	TOTAL ENGLAND							101,8	100,3	98,9	
39,0	EXCHANGE							42,8	46,6	46,0	
4,219,0	GRAND TOTAL							4,435,6	4,214,0	4,202,5	

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

		RESULTS.		ACTUALS.			
		DEPARTMENTAL.		CIVIL.		TOTAL.	
		More.	Less.	More.	Less.	More.	Less.
Imperial.							
Actuals with	Actuals of previous year	.	...	148,7	8	...	147,9
"	" Budget Estimate	.	...	60,9	3,0	...	57,9
"	" Revised Estimate	.	...	26,8	3,0	...	23,8
Provincial.							
Actuals with	Actuals of previous year	.	77,1	...	5,1	...	82,2
"	" Budget Estimate	.	...	148,5	18,6	...	129,9
"	" Revised Estimate	.	...	12,0	4,2	...	7,8
Incorporated Local.							
Actuals with	Actuals of previous year	.	14,9	...	21,3	...	36,2
"	" Budget Estimate	.	...	3,6	...	49,2	45,6
"	" Revised Estimate	.	...	24,6	46,7	...	22,1
Total India.							
Actuals with	Actuals of previous year	.	...	...	...	...	29,5
"	" Budget Estimate	.	...	...	...	...	233,4
"	" Revised Estimate	.	...	...	...	...	9,5
England.							
Actuals with	Actuals of previous year	.	...	...	...	6,0	...
"	" Budget Estimate	.	...	...	...	...	2,9
"	" Revised Estimate	.	...	...	...	...	1,4
Exchange.							
Actuals with	Actuals of previous year	.	...	...	...	7,0	...
"	" Budget Estimate	.	...	...	...	3,2	...
"	" Revised Estimate	.	...	...	...	...	6

Imperial.

213. A comparison of the Actuals of the two years shows a decrease of 147.9 during 1888-89, which is principally attributable to less expenditure on the construction of Frontier roads in Biluchistan and the Punjab, the new Viceregal residence at Simla, and the new Telegraph Office at Bombay. A considerable portion of the reduction is also accounted for by the completion during 1887-88 of important works in Upper Burma, particularly in the new town embankments at Mandalay and the bund and sluices at Amara-pura, as well as by the transfer to Native States in Central India of the responsibility for the construction and maintenance of roads within their territories. In 1888-89, moreover, the Gwalior Division was abolished, and the establishments in Rajputana and Central India amalgamated. On the other hand, there is an increase of 26,0 in the expenditure of the Punjab, mainly due to the transfer to the control of the Provincial Government of the Imperial buildings at Simla, which have hitherto been dealt with separately, and also to charges having for the first time been incurred in connection with the maintenance of the completed portions of the Frontier roads.

214 Compared with the Budget Estimate, the total Imperial outlay shows a lapse of 57,9, of which 48,4 occurs under *India (General and Political)*, due to the stoppage of work on the new church at Quetta owing to a re-consideration of the project, and also, as stated above, to the reductions carried out in Rajputana, Central India and Gwalior, and the transfer of the Imperial buildings at Simla to the control of the Punjab Government. In *Upper Burma* a part of the Budget was used to provide funds for the Irrigation Branch and for the maintenance by the Provincial Public Works Establishment of frontier roads. Various economies were effected in some parts of the budget and the budget itself was too high as regards certain items. The charge of 3,0 against Civil Officers represents a grant to the Bhamo Municipality. In *Lower Burma* no expenditure was incurred either in India or in England on account of the Oyster Rock Light-house, and in Bengal the saving is attributed to non-commencement of the new opium building at Hajipore, and to inability to utilise fully the grant 32,9 provided for the Surveyor General's Office at Calcutta. These remarks are generally applicable to the Revised Estimate.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*concluded.*
Provincial.

215. The Actuals of 1888-89 are below those of the previous year in the *Central Provinces*, in the *North-Western Provinces and Oudh*, and in *Bombay* from a general reduction of expenditure. In *Bombay* it is also partly due to the approach towards completion of the new Elphinstone College. The large increase in *Bengal* includes expenditure on several new buildings for the Judicial, Jail, Police and other departments, and for the improvement of communications in various parts of the Province. In *Madras* also the new law Courts and other buildings were commenced in 1888-89, and some large grants were made to Municipalities for water-works and other improvements.

216. As regards the Budget, the estimate of the *Central Provinces* provided for a new residence for the Chief Commissioner which was, however, postponed. It also provided 15,0 as a grant-in-aid to District Funds for the construction of District roads, but the arrangements connected with it were not completed during the year. In addition to these two items the repairs to roads and buildings were not carried out to the extent contemplated. The *Punjab* estimate was too high, and this was also the case with the *Madras* Budget as regards repairs to Civil buildings, but part of the departmental saving is also due to the new law Courts not having progressed as rapidly as was expected. The excess in the *Madras* expenditure by Civil Officers is caused by unexpected grants to Municipalities as mentioned in the preceding paragraph and for the Vizagapatam and Ganjam Agency Works. The *Bombay* estimate was too high.

217. The Revised has been closely followed by the Actuals. In *Lower Burma* greater progress was made with a bridge over the Pegu river than was expected, and this also occurred with certain works in the *North-Western Provinces and Oudh*. The savings arise generally from contractors not having fulfilled their engagements, or from amounts due not having been drawn within the year.

Local.

218. The following are the chief differences in this section of the account between the Actuals of the two years. In *Lower Burma* a good deal of expenditure was incurred for the extension and improvement of communications, principally in the Henzada district. In *Assam* certain works were removed from the Local to the Provincial division, and some that were in progress during 1887-88 were completed in 1888-89. The excess in *Bengal* and the *Punjab* is almost entirely on roads and bridges. In the *North-Western Provinces and Oudh* the saving is composed of many small items. The increase in *Madras* is largely due to a change of procedure in the Trichinopoly district, where certain charges which were formerly deducted from revenue, now appear on the expenditure side of the account.

219. As regards the Budget and Revised Estimates, those of the *Central Provinces* were generally high, and especially the Mandla and Dindori road did not make the progress anticipated. The *Assam* Budget Estimates were too low. In the *Punjab* certain works were postponed and some establishments reduced. The other estimates were too high, but in the *North-Western Provinces and Oudh* and in *Bombay*, expenditure on certain works was retarded in consequence of scarcity of labour, and difficulty in acquiring land and procuring materials.

L.—ARMY SERVICES.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
1,060,8	RECEIPTS	921,8	976,2	1,062,4
20,417,9	EXPENDITURE	19,969,0	20,371,5	20,301,8
19,357,1	NET	19,047,2	19,395,3	19,239,4

220. The Indian and English portions of the above figures may be shown as follows:—

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
1,001,7	India	875,0	916,0	1,005,1
41,6	England	33,0	41,1	39,1
17,5	Exchange	13,8	19,1	18,2
1,060,8	TOTAL	921,8	976,2	1,062,4
15,104,9	India	14,630,0	14,840,0	14,812,6
3,741,0	England	3,759,8	3,775,8	3,746,2
1,572,0	Exchange	1,579,2	1,755,7	1,743,0
20,417,9	TOTAL	19,969,0	20,371,5	20,301,8

221. The Army receipts for 1888-89, both in India and England, compare well with those of the previous year. In India the Budget and Revised were made comparatively low, as the year 1887-88 was exceptional, on account of the prolonged operations in Upper Burma. In 1888-89, however, the Commissariat receipts were much higher than expected owing to large sales of stores, elephants, cattle and unserviceable gear. The issues of clothing and soldiers' necessaries on payment were also greater than was anticipated, and large sums were realized in connection with the Sikkim, Hazara, and Lushai Expeditions which were organised after the Budget was framed, together with 13,1 from Berar on account of charges incurred by the British Government for the Hyderabad Contingent while on field service in Burma. In England, the variations occur mainly under the head of Indian Troop Service.

222. As regards Army Expenditure in India, the actuals of 1888-89 were lower than the previous year by 292,3 which is made up of a reduction of 469,4 in special charges and an increase of 177,1 in the ordinary expenditure, the net difference being 292,3. The reduction in special charges occurred in connection with operations in Burma (843,7) counterbalanced by the cost (374,3) of the Sikkim, Hazara and Lushai expeditions, particulars of which are given below in paragraph 236. The ordinary expenditure was increased chiefly by the rupee payments to European troops consequent on a fall in exchange (80,1), by less of the charge for ordnance stores being debited to other departments (84,2) and by charges of the Mobilisation Committee (74,2) counterbalanced by a decline of 126,8 in Commissariat supplies and services. The comparison with the budget shews that the latter provided 820,0 for operations in Upper Burma but the actuals aggregated 631,6 only. Against this saving of 188,4 may be set the additional payments of 374,3 on account of the three expeditions mentioned above for which no allowance was made in the Budget. These figures give an excess of 185,9 over the Budget as the result of special charges. In what may be called the ordinary expenditure of the army, the actuals amount to 3,3 less than the Budget. This reduction is the balance of numerous fluctuations, the chief increases being connected with the purchase of additional remounts in Bengal and with certain Barrack supplies which were formerly provided by the Public Works Department. The savings accrued mainly from the reorganisation of the military commands and staff in India and from the diminished strength of the Native army. The payments of the year also include 48,0 on account of unadjusted expenditure as explained in paragraph 233.

223. The principal differences in *England* are an excess of 30,0 in stores owing to larger indents from this country, and of 13,6 in furlough allowances which is always an uncertain quantity. *Per contra* there was a saving of 18,3 in Home charges of British Forces serving in India and 15,2 in the Indian Troop Service.

224. The following paragraphs supply the particulars usually given with respect to Army Services:—

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	INDIA—			
	EFFECTIVE SERVICES—			
25,5	Regimental Pay, Allowances and Charges	26,0	33,1	36,3
653,7	Commissariat Establishments, Supplies and Services	588,9	614,3	639,8
16,9	Remount and Veterinary Establishments, Supplies and Services	14,9	16,8	18,1
73,8	Clothing Establishments, Supplies and Services	73,9	76,7	83,8
2,6	Barrack Establishments, Supplies and Services	2,6	2,6	2,8
4,6	Administration of Martial Law	...	1	...
11,1	Medical Establishments, Supplies and Services	14,6	9,0	9,0
102,8	Ordnance Establishments, Stores and Camp Equipage	78,8	75,1	80,9
1,2	Education	1,0	1,2	1,2
16,1	Sea Transport Charges	7,0	7,4	8,3
22,7	Miscellaneous Services	15,0	27,1	60,8
931,0	TOTAL EFFECTIVE SERVICES	822,7	863,4	941,0
	NON-EFFECTIVE SERVICES—			
27,0	Military Pensions to Europeans	7,5	8,5	17,8
1	Military Pensions to Natives	...	1	...
43,6	Widows' Pensions and Compassionate Allowances	44,8	44,0	46,3
70,7	TOTAL NON-EFFECTIVE SERVICES	52,3	52,6	64,1
1,001,7	TOTAL INDIA	875,0	916,0	1,005,1
	ENGLAND—			
36,7	Effective Services	28,0	34,9	32,9
4,9	Non-Effective Services	5,0	6,2	6,2
17,5	Exchange	13,8	19,1	1,82
1,060,8	GRAND TOTAL	921,8	976,2	1,062,4

225. As explained in former reports, the Military receipts are more or less of a fluctuating character and are not susceptible of an accurate forecast. The increase under *Regimental Pay, &c.*, which was partly anticipated in the Revised has occurred chiefly in Bengal, where large retrenchments were made from payments in the previous year, and where the number of soldiers taking discharge was greater than expected. Against these excesses may be set smaller refunds than anticipated of hutting money advances, and short receipts on other Miscellaneous Accounts in Madras. The improvement in *Commissariat Establishments, &c.*, is due to increased consumption of Malt liquor, to large sales of cattle, including condemnations in Burma, to recoveries of disallowances of the previous year, to improved Khedda receipts and to hire of transport cattle and sale of unserviceable equipment, &c. These excesses were counterbalanced by diminished receipts for rum and malt liquor in Madras and Bombay. The details of the head *Clothing Establishments* shew that in Bengal there was a large demand of clothing and necessaries, and that in Madras the value of clothing supplied to troops of the Hyderabad contingent in 1887-88, was adjusted in 1888-89. The 4,6 shewn in 1887-88 under "Administration of Martial Law" represented forfeited pay of military prisoners transferred to credit of prison funds by debit to *Regimental Pay, &c.* This procedure has been changed, and such sums are now deducted from the charge under the last named grant. Hence no credit is afforded in 1888-89 under Administration of Martial Law. The *Medical Receipts* were low as Madras issued no stores to other departments, though the Budget anticipated 5,0, and in Bengal also such supplies are no longer made to Civil Medical Institutions independent of State aid. As stated in the last report, the *Ordnance Receipts* in 1887-88 were enlarged by the adjustment in respect of Naval Stores taken over by Her Majesty's Imperial Government. In 1888-89 the Bengal Budget was exceeded by 14,0 in consequence partly of certain political arrangements and partly by the value of arms taken by the Gwalior State. On the other hand, the Madras revenue was short by 4,1 owing to sales not having been carried out to the extent estimated, and to smaller indents from the Hyderabad Contingent and other departments. The Budget for *Sea Transport Charges* was too low, while that for *Miscellaneous Services* contained no provision in connection with the Sikkim, Hazara, and Lushai Expeditions, which were subsequently organised, nor for various recoveries in Madras, including a special item of 13,1 due from Berar in connection with the Hyderabad Contingent. The estimates for the group "*Non-effective Services*" were low, but it is difficult to estimate accurately for items of such an uncertain character.

226. The principal difference in England occurred under the head of Indian Troop Service. There was also a small increase in subscriptions towards Indian Military Service Pensions, and in the value of stores in possession of Regiments on their transfer from the Indian to the British Establishment.

Section L.—ARMY SERVICES—EXPENDITURE.

1887-88. Accounts.		46.—Army.	1888-89.		
	INDIA—		Budget.	Revised.	Accounts.
EFFECTIVE CHARGES—					
514,2	Army and Garrison Staff		505,3	490,6	488,1
191,1	Administrative Staff		195,5	194,8	193,1
7,184,2	Regimental Pay, &c.		7,359,8	7,260,2	7,227,7
3,847,0	Commissariat		3,331,7	3,302,6	3,289,7
233,5	Remounts and Veterinary		209,0	231,4	224,1
179,8	Clothing		191,9	206,1	196,8
231,5	Barrack Establishment, &c.		208,3	208,2	226,2
28,4	Administration of Martial Law		41,2	42,3	41,9
639,4	Medical		646,0	628,9	612,2
493,1	Ordnance		618,6	641,6	576,5
30,8	Ecclesiastical		28,8	29,8	29,2
37,3	Education		46,3	45,0	44,1
58,1	Sea Transport Charges		54,4	60,3	67,1
468,3	Miscellaneous Services		204,3	502,5	554,0
107,3	Volunteer Corps		111,3	114,6	115,1
14,244,0			13,752,4	13,958,9	13,884,9
...	Unadjusted Expenditure		...	...	48,0
NON-EFFECTIVE CHARGES—					
7,9	Rewards for Military Services		11,2	10,1	8,2
126,6	Military Pensions to Europeans		116,6	121,4	119,2
648,8	Ditto to Natives		672,4	671,0	673,8
23,1	Widows Pensions and Compassionate Allowances		22,2	23,2	23,1
54,5	Superannuation Pensions and Gratuities		55,2	55,4	55,4
15,104,9	TOTAL INDIA		14,630,0	14,840,0	14,812,6
ENGLAND—					
EFFECTIVE—					
734,8	Home Charges of British Forces serving in India		800,0	782,0	781,6
189,9	Furlough Allowances of the Officers of the Indian Service		190,0	206,0	203,7
217,8	Indian Troop Service		225,4	211,5	210,2
11,7	Passage of Officers and Troops otherwise than in Troopship		8,8	11,2	10,9
30,3	Miscellaneous		24,0	28,0	26,6
658,5	Stores for India		493,6	548,0	523,7
1,843,0			1,741,8	1,786,7	1,757,0
NON-EFFECTIVE—					
195,0	Retired Pay, &c., of British Forces on account of Service in India		250,0	243,7	243,4
1,597,2	Pay and Pensions of Non-Effective and Retired Officers on account of Service in India		1,660,0	1,636,0	1,636,9
96,6	Miscellaneous Pensions		98,0	98,4	98,0
9,2	Indian Service Family Pensions		10,0	11,0	10,9
3,741,0	TOTAL ENGLAND		3,759,8	3,775,8	3,746,2
1,572,0	EXCHANGE		1,579,2	1,755,7	1,743,0
20,417,9	GRAND TOTAL		19,969,0	20,371,5	20,301,8

227. Of the saving under *Army and Garrison Staff* as compared with 1887-88, 9,5 is nominal, being the cost of garrison instruction now classified under the head Education. The real savings are 24,1 as compared with 1887-88, and 16,6 as compared with the budget, in the Quarter Master General's Department, and in District Commands and Staff resulting from certain reorganisations carried out during 1888-89. There have also been some minor economies, such as the abolition of the Inspector of Army

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Signalling, Madras. On the other hand, there are excesses of 4,0 and 2,3 over 1887-88 and budget, respectively, in the charges for Commander-in-Chief owing, in the former instance, to the absence on special leave of the Commander-in-Chief, Bombay, and in the latter to the extended tours of the Commander-in-Chief, India. The principal difference in the head *Administrative Staff* is under Commissariat and Remount Account, the charge for which is 3,9 more than in 1887-88 and 2,5 more than the budget. This excess is due to the higher rank of the officer holding the appointment of Examiner, and an additional audit office established in Rangoon. The other fluctuations are spread over many items, the most important being the saving caused by abolishing the appointment of Examiner of Medical Accounts, Madras, and the discontinuance of the staff allowances for the Fund Accounts, Madras and Bombay, the work having been transferred to the Pay Examiners.

228. The head *Regimental Pay, Allowances, and Charges* represents 52 per cent. of the effective military expenditure and may be divided into two parts, relating respectively to the expenses of the European and Native army of which the amounts are given below. As regards the European army, the accounts shew that the expenditure in 1888-89 was 50,1 more than the corresponding figure in 1887-88 and 8,8 more than the budget. This increase is entirely in the rupee payment to British Troops which were augmented by the diminished rate of exchange, and also by the present practice of fixing the rate of exchange for these payments half-yearly instead of for the whole official year. With respect to the Native army the expenditure in 1888-89 was below that of 1887-88 and the budget by 6,6 and 140,9 respectively. The decline of 6,6 is almost entirely in kit money to recruits, casualties among the sepoys not having been fully replaced. The saving of 140,9 on the budget consists of three principal items, namely, 20,7 in native cavalry, 102,2 in native infantry, and 17,6 in reserve forces, all being attributable to the actual strength falling below the estimated complement. There are other fluctuations, such as savings of 4,6 and 4,9 respectively, in hutting-money and marching batta, and an excess of 7,7 in the annual grant-in-aid of half mounting. The savings are due partly to erroneous estimate and partly to claims not having been preferred within the year. The excess in the grant-in-aid arose from a larger number of men than usual becoming entitled thereto on completion of the required eighteen months' service.

	Actuals, 1887-88.	Budget, 1888-89.	Revised, 1888-89.	Actuals, 1888-89.
European Army	3,475,3	3,516,6	3,528,4	3,525,4
Native Army	3,708,9	3,843,2	3,731,8	3,702,3
TOTAL	7,184,2	7,359,8	7,260,2	7,227,7

229. The head *Commissariat* represents 23,61 per cent. of the effective military expenditure, and consists of four divisions, namely, (1) establishments, (2) supplies, (3) services, and (4) the Transport Branch. The charges on each account are given below. As regards establishments the expenditure in 1888-89 was 78,6 below that of 1887-88 and 50,4 below the budget. The former saving is almost entirely in the transport establishments, and the latter is in executive and khedda establishments. The actuals under supplies in 1888-89 shew a saving of 182,0 as compared with the previous year, and an increase of 54,8 as compared with the budget. The saving is in provisions for Europeans (56,3) and Natives (135,9), in reserve stock (29,3) and in malt liquor purchased locally (14,7), counterbalanced by an increase in the compensation paid to natives for dearness of provisions and forage (52,1). The excess over budget is in compensation to natives for provisions (72,6) and forage (49,6), counterbalanced by a saving of 18,0 in provisions for natives, of 14,3 in purchase of special forage for field service and of 32,6 in malt liquor and rum. The division services includes hire of transport, sea and inland water charges, railway charges, feed of army cattle, charges for cattle farms and depôts, implements, furniture and freight. As compared with 1887-88, there was a saving of 48,5 in hire of transport, of 107,6 in sea and inland water charges, and of 12,4 in implements, godown furniture and contingencies. As compared with the budget there were savings aggregating 77,9 in the first two heads just mentioned, but increases of 19,5 and 25,7 under railway charges and feed of army cattle. In the fourth division, Transport Branch, the depôt and regimental charges amounted in 1888-89 to 332,3 against 460,2 in 1887-88 and 341,8 in the budget.

	Actuals, 1887-88.	Budget, 1888-89.	Revised, 1888-89.	Actuals, 1888-89.
Establishments	567,0	538,8	509,2	488,4
Supplies	1,846,3	1,609,5	1,656,8	1,664,3
Services	968,2	834,8	805,3	800,9
Transport Branch	465,5	348,6	331,3	336,1
	3,847,0	3,331,7	3,302,6	3,289,7

230. The excess under *Remounts and Cattle* resulted from purchase of additional remounts and country bred stock, and from miscellaneous expenditure for road and other expenses connected with them. Certain compensations were also paid to shippers of Australian horses as the price fixed for the horses by Government was low. This head was also affected by a number of small savings consequent on vacan-

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

cies in establishments and absence of officers on leave. The Budget grant for *Clothing* compares well with the actuals, the principal difference being an excess of 10,0 in compensation in lieu of clothing, caused partly by special grants, and partly by a fall in the rate of exchange which enhanced the charge for compensation to British Troops. The excess over the actuals of the previous year is chiefly in the same head and is due to the lower exchange just mentioned. The Revised was framed too high. Charges for the *Barrack Department*, in 1888-89, were less than the previous year's by 2,5 and 5,6, in respect to subordinate establishments, and barrack furniture. The comparison with budget shews that the charges for Barrack Bedding and Lighting were under-estimated, while the Military Department had to pay for certain supplies which were formerly obtained from the Public Works Department. It will be seen from the figures given in page 102 that the expenses attending the *Administration of Martial Law* have largely increased since 1887-88. This is due to a change in the manner of bringing to account the cost of maintaining garrison prisons. The cost was formerly carried to a debt account which was credited with deductions made from the pay of the prisoners. This system is changed, the expenses of the prisons being now charged to this head and the pay remaining undrawn, thus causing a reduction in the grant for Regimental Pay, &c. But for this change the account would have presented a saving in 1888-89, since the number of officers to be maintained in the Department has been reduced from 1st April 1888. The *Medical* charges are considerably below the Budget and the Actuals of 1887-88, the decline being in district establishments where both officers and subordinates were under the established strength. Many officers also were on leave and their places filled with junior officers. Medical supplies though costing 8,8 less than in 1887-88, exceeded the budget by 20,3 owing to the prevalence of cholera and other ailments in some districts, and to larger purchases of hospital equipment and stores than was anticipated. The value of stores supplied to other departments was 12,0 less than in 1887-88, but 8,1 more than the Budget.

231. The large expenditure in the *Ordnance* department may be divided into three principal portions as is done in the statement at foot of this paragraph. The charges for establishments are nearly the same in the two years, 1887-88 and 1888-89, and 13,9 less than the budget of 1888-89. This saving occurred chiefly under "Arsenals and depôts, and manufacturing establishments," owing to establishments having been maintained on a reduced scale, to the absence of officers on leave, and to the restricted entertainment of extra artificers and labourers consequent on reduced demands for supplies from the factories in Bengal and Bombay. As regards stores, the expenditure in 1888-89 was greater than that of the preceding year by 24,0 in local supplies to manufacturing establishments, by 7,1 in stores for annual practice, field train, and field telegraph, and in equipment of the Corps of Sappers and Miners, and by 19,9 in purchase and repair of Camp equipage. On the other hand, there was a reduction of 22,1 in the cost of miscellaneous stores. As compared with the budget, savings of 15,1 and 34,7 were effected in the stores and timber for arsenals and factories, the result of restricted purchases and more favorable contract rates for certain articles. The charges for freight of stores from port to port were less by 2,1 than estimated, specially in connection with Burma. As a set off against these savings the account shews an increase of 5,8 under "Stores—Miscellaneous" consequent on the return of a large quantity of stores by other departments including the Burma police. Further increased expenditure (28,4) took place on account of the purchase and repairs of camp equipage owing to arrear payments in Bengal appertaining to the previous year, and to larger purchases and repairs in Bengal and Bombay than was expected when the budget was framed. The provision for the purchase of line gear was under-estimated. As regards the value of stores supplied to other departments in 1888-89 the credit given below shew that these supplies were 57,8 less than in 1887-88, and 14,3 more than the budget. These transactions are necessarily of a very fluctuating character—

	Actuals, 1887-88.	Budget, 1888-89.	Actuals, 1888-89.
Establishments	334,0	349,6	335,7
Stores	300,8	338,6	324,7
TOTAL	634,8	688,2	660,4
Deduct supplies to other departments	141,8	69,7	84,0
Net charge as above	493,0	618,5	576,4

232. The *Education* charges for 1888-89 include the salary of the Director of Military Education and payments connected with Garrison Instruction, hitherto entered under *Army and Garrison Staff*. Against this increase some savings accrued from the reduction of two Sub-Inspectors and one Assistant Superintendent of Army Schools, and the abolition of the Normal Schools, Bangalore and Poona. There were also smaller purchases of books, school materials, &c., in Bengal. *Sea Transport Charges* were enhanced by larger payments to private vessels for conveyance of Bengal and Madras troops to and from Burma. The actuals for *Miscellaneous Services* include 374,3 spent for the Sikkim, Hazara and Lushai Expeditions for which no provision was made in the Budget, but 387,5 was entered in the Revised. Apart from this special item, there was a saving of 24,6 on the Budget, while the Revised was exceeded

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

by 64,7. The excess occurred in compensation and extra allowances to troops in Burma, in charges for the Mobilisation Committee, purchase of land, printing charges in Madras, and extra frontier telegraph lines. On the other hand, rewards for proficiency in native languages, purchases of Native Cavalry remounts, personal allowances to Military officers employed in the Police and other miscellaneous payments, were smaller than expected. *Volunteer Corps* cost more during the year owing to capitulation grants to a larger number of Volunteers qualified as efficient.

233. The charge for unadjusted expenditure 48,0 is shewn under the rule that when the issues from Civil Treasuries for Military Services exceed the amount brought to account in the Military Books, the difference shall be so shewn, in other words, that no delay in account processes shall hinder the complete exhibition of money outlay.

234. The several heads under the group *Non-effective Charges* in India require no notice, except that the *Rewards for Military Services* were over-estimated, and the Budget for *Widows' pensions* was too low.

235. In *England* the savings are in Home charges, in Indian Troop service, and in Non-effective charges. The first saving is due to the award by Lord Northbrook's Committee having been 13,2 less than was expected, and to decrease in the furlough pay of officers of British regiments and in the pay of troops during voyage to and from India. In the second case the payments for repairs of troopships were less than anticipated. There is nothing special to record regarding the non-effective charges, except that the pay and pensions of non-effective and retired officers did not increase in the same proportion as in recent years. The increase in furlough allowances of officers of the Indian service, arose from a larger number of officers being at home during the year than had been estimated, and in passage of officers and troops otherwise than in Troopships from a larger number of officers requiring such passages. The rise in miscellaneous charges is attributable to the number of officers studying the Russian language, and in stores to increased payments on account of Ordnance stores.

236. The following statement supplies details of the additional expenditure, aggregating 801,9, on account of Upper Burma and the Hazara and Lushai Expeditions. A sum of 201,0, was also spent on the Sikkim Expedition during the year, but separate accounts were not kept for these charges:—

GRANTS.	Upper Burma.	Hazara Expedition.	Lushai Expedition	TOTAL
Army and Garrison Staff	24,7	2,4	2	27,3
Administrative Staff	5,9	4	1	6,4
Regimental Pay, Allowances and Charges	21,3	1,7	5	23,5
Commissariat Establishments, Supplies and Services	441,7	76,8	29,8	548,3
Clothing Establishments, Supplies and Services	...	13,5	3,5	17,0
Barrack Establishments, Supplies and Services	8,3	1	...	8,4
Administration of Martial Law	3	1	...	4
Medical Establishments, Services and Supplies	25,3	3,0	2	28,5
Ordnance Establishments, Stores and Camp Equipage	7	...	6	13
Ecclesiastical	8	2	...	10
Sea Transport Charges	19,2	...	2,8	22,0
Miscellaneous Services	82,3	23,0	11,4	116,7
Rewards for Military Services	1	...	...	1
Military Pensions	1,0	...	...	1,0
TOTAL	631,6	121,2	49,1	801,9

Section LL.—SPECIAL DEFENCE WORKS—EXPENDITURE.

47.—Special Defence Works.

1887-88.					1888-89.	
Accounts.				Budget.	Revised.	Accounts.
456,0	EXPENDITURE	.	.	1,121,5	818,3	789,6

237. The increase of 333.6 over the expenditure of the previous year is principally due to Coast Defences at Rangoon, Karachi and Bombay having been pushed on more rapidly, and to larger payments having been made by the Secretary of State on account of armaments. The saving of 331.9 on the Budget Estimate is due to the payments in England on account of heavy guns having been unavoidably retarded, and to the requirements for the fortifications at Aden and for establishment having been over-estimated. The saving of 28.7 on the Revised Estimate is due to the Secretary of State's payments having fallen short of expectation.

1887-88. Accounts.		Budget.	1888 89. Revised.	Accounts.
292,2	India, General and Political—(Inspector General, Military Works)	296,2	283,8	282,8
14,4	Lower Burma	14,3	30,3	31,4
64,5	Bombay	189,5	135,9	133,6
<hr/>		<hr/>	<hr/>	<hr/>
371,1	TOTAL INDIA	500,0	450,0	447,8
59,8	England	437,7	251,4	233,3
25,1	Exchange	183,8	116,9	108,5
<hr/>		<hr/>	<hr/>	<hr/>
456,0	GRAND TOTAL	1,121,5	818,3	789,6

RESULTS.

INDIA.

	BUDGET.							ACTUALS.	
								More.	Less.
Actuals with	Actuals of previous year	.	.	.	.	.	.	76,7	...
" "	Budget Estimate	.	.	.	.	.	.	...	52,2
" "	Revised Estimate	.	.	.	.	.	.	...	2,2

ENGLAND.

Actuals with Actuals of previous year	.	.	.	.	.	173,5	...
" " Budget Estimate	.	.	.	.	.	...	204,4
" " Revised Estimate	.	.	.	.	.	...	18,1

EXCHANGE.

Actuals with Actuals of previous year	.	.	.	.	.	.	83.4	...
" " Budget Estimate	.	.	.	.	.	.	...	75.3
" " Revised Estimate	.	.	.	.	.	.	...	8.4

238. The Indian expenditure shows an increase of 76,7 over that of the previous year owing to greater activity during 1888-89 on coast defences at Bombay and Karachi, and to the progress of the following important works in Lower Burma: (i) battery at Syriam Point; (ii) re-modelling and completing the battery at Choki Point, and (iii) raising and improving the ground behind the battery at Monkey Point.

• 239. The Actuals are less than the Budget Estimate by 52,2, owing mainly to the requirements of the year for the Defence Works at Aden and the establishment charges in Bombay, having been considerably over-estimated, and to no provision having been made in the estimate for a sum of 16,2 recovered from the Home Government on account of the Aden Defence Works; this recovery was treated as reduction of Indian outlay during 1888-89. Under India (General and Political), the lapse of 13,4 on the Budget Estimate is caused principally by the fact, that provision was made for a much larger staff in the Pishin Division than it was found necessary to employ, and to the proposal to charge a portion of the pay of the Inspector General, Military Works, to the head Special Defences, not having been sanctioned. In Lower Burma, the Budget Estimate was exceeded, as sanction was subsequently given for improving the ground behind the Monkey Point battery and constructing Syriam Point battery—works which were commenced during the course of the year. The total expenditure in India compares very favourably with the Revised Estimate, there being a difference of but 2,2 on a grant of 450,0.

Section M.—PROVINCIAL ADJUSTMENT.

PROVINCIAL AND LOCAL REVENUE AS BY BUDGET.	PROVINCIAL BALANCES.								
	April 1st, 1888.	March 31st, 1889.					Budget.	1888-89. Revised.	Accounts.
17,0	12,6	12,0	India	.	.	.	+3,1	—4	—6
791,5	271,9	310,6	Central Provinces	.	.	.	—89,3	+2,7	+38,7
1,470,5	200,2	208,5	Burma	.	.	.	+1,0	—4	+8,3
566,2	78,6	104,9	Assam	.	.	.	+4,8	+35,0	+26,3
5,322,7	553,0	495,6	Bengal	.	.	.	—73,0	—35,0	—57,4
3,779,6	396,9	444,0	North-Western Provinces	.	.	.	—90,8	+25,3	+47,1
1,913,0	376,6	406,8	Punjab	.	.	.	—61,3	+20,3	+30,2
3,652,7	1,117,5	1,248,2	Madras	.	.	.	—41,5	+95,4	+130,7
4,154,9	782,1	843,9	Bombay	.	.	.	—136,6	+34,5	+61,8
21,668,1	3,789,4	4,074,5	TOTAL	.	.	.	—483,6	+203,1	+285,1

240. As explained in former reports, the above figures represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The Budget contemplated deficits in every province except Burma and Assam, but the actuals give a surplus except in Bengal. Details shewing how each surplus and deficit have been produced are given below, and they shew that as compared with the Budget, the revenue is large by 449.9 and the expenditure less by 318.8, the total improvement being 763.7. Of the larger revenue, 365.8 occurs in the provincial and 84.1 in the local section of the account, the expenditure being smaller by 306.3 and 12.5 respectively. These differences are included in the explanations given in the foregoing pages under each head of account, and hence only their effect on the balance of each province is summed up in the following figures. These figures shew that as regards Provincial Revenues there were increased collections in every province, the largest increase being in Bombay 116.8. Next in order come Madras, Punjab and the N.-W. Provinces, where the improvements were 62.1, 51.6 and 50.8 respectively. Provincial expenditure was kept well within Budget limits in every province except Burma, where the Budget was exceeded by 27.7, the largest savings being in the N.-W. Provinces and Oudh, Madras and Central Provinces where they amounted to 98.4, 88.7, and 85.5 respectively. In the local section the revenue was short by 4, 3.9, and 25.3 in India, Bengal and the N.-W. Provinces and Oudh, while the expenditure exceeded the Budget by 3.3, 9.5, 17.4 and 31.9 in India, Assam, Bengal and Madras. The other provinces present larger receipts and smaller payments than were expected.

Central Provinces.

REVENUE.				EXPENDITURE.			
1887-88.		1888-89.		1887-88.		1888-89.	
Accounts.	Budget.	Revised.	Accounts.	Accounts	Budget.	Revised.	Accounts.
630,1	622,7	643,3	641,4	Revenue	152,3	190,7	161,7
3	4	1,4	1,5	Interest	...	...	9
6	...	7	5	Post Office, Telegraph and Mint	5,5	5,8	5,8
60,6	66,7	62,2	62,9	Civil Departments	368,5	371,4	367,8
6,1	4,5	5,3	5,7	Miscellaneous	34,5	37,8	37,6
...	...	...	...	Railways	...	...	...
8,0	8,0	6,7	8,1	Buildings and Roads	126,7	125,3	116,0
...	...	...	...	Transfers to Local	5,2	8,4	7,7
<u>705,7</u>	<u>702,3</u>	<u>719,6</u>	<u>720,1</u>	TOTAL	<u>692,7</u>	<u>783,0</u>	<u>697,5</u>
				LOCAL—			
58,5	61,6	62,2	63,6	Revenue	36,6	35,0	28,9
16,0	16,2	16,8	17,6	Civil Departments	32,4	33,2	32,0
5,3	5,0	4,9	5,0	Miscellaneous	1,3	1,0	9
...	...	...	...	Famine	3	...	...
7,9	6,4	6,5	7,0	Buildings and Roads	25,1	32,2	23,0
5,2	6,7	8,4	7,7	Transfers from Provincial	...	...	...
<u>92,9</u>	<u>95,9</u>	<u>98,8</u>	<u>100,9</u>	TOTAL	<u>95,7</u>	<u>101,4</u>	<u>84,8</u>
<u>798,6</u>	<u>798,2</u>	<u>818,4</u>	<u>821,0</u>	TOTAL BOTH	<u>788,4</u>	<u>815,7</u>	<u>782,3</u>
...	...	...	...	Surplus + Deficit—	+10,2	+2,7	+38,7

Section M.—PROVINCIAL ADJUSTMENT—continued.

REVENUE.				EXPENDITURE.			
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
Burma.							
PROVINCIAL—							
938.8	916.7	955.4	951.4	Revenue	189.9	193.5	196.9
...	...	2.6	2.7	Interest	...	...	2.0
...	...	...	...	Post Office, Telegraph and Mint	5.1	5.1	4.9
95.5	86.1	93.5	91.4	Civil Departments	623.1	642.9	629.8
4.6	3.7	4.4	4.9	Miscellaneous	46.6	51.5	56.6
331.1	340.0	327.5	311.2	Railways	285.3	296.3	311.4
2.7	3.4	3.4	3.3	Irrigation	34.5	31.0	55.5
4.8	4.7	5.9	6.3	Buildings and Roads	117.4	117.0	121.9
...	...	...	...	Transfers to Local	-1.5	-2.3	-2.8
1,377.5	1,351.6	1,372.7	1,374.2	TOTAL	1,300.4	1,335.0	1,362.7
LOCAL—							
91.8	90.1	71.0	81.6	Revenue	4.6	4.9	3.4
...	...	...	...	Post Office, Telegraph and Mint	7.0	7.5	7.5
5.2	4.5	6.4	6.7	Civil Departments	53.2	60.6	57.3
11.0	12.6	19.0	19.8	Miscellaneous	3.3	5.8	4.8
...	...	4	4	Irrigation	1.7	8	8
4.8	8.7	9.1	10.0	Buildings and Roads	33.0	52.6	45.1
-1.5	-2.3	-2.6	-2.8	Transfers from Provincial	...	...	...
111.3	113.6	103.3	115.7	TOTAL	102.8	132.2	118.9
1,488.8	1,465.2	1,476.0	1,490.9	TOTAL BOTH	1,403.2	1,467.2	1,481.6
...	...	...	...	SURPLUS + DEFICIT—	+85.6	+1.0	+83

Assam.

REVENUE.				EXPENDITURE.			
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
Assam.							
PROVINCIAL—							
454.8	453.5	469.4	462.4	Revenue	109.5	115.4	109.8
1	1	2	1	Interest	...	...	1
...	...	...	...	Post Office, Telegraph and Mint	1	1	1
26.3	24.8	24.7	24.7	Civil Departments	221.7	236.8	227.3
8.6	4.5	6.0	7.1	Miscellaneous	15.9	15.9	15.5
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	15.8	-6.1	5.0
6.2	6.7	7.0	6.6	Railways	20.8	18.7	18.3
1.7	8	1.0	1.6	Buildings and Roads	56.4	60.9	61.2
...	...	...	...	Transfers to Local	49.8	29.7	38.7
497.7	490.4	508.3	502.5	TOTAL	490.0	483.6	476.1
LOCAL—							
50.1	52.6	54.0	54.9	Revenue	6	6	4
...	...	...	...	Post Office, Telegraph and Mint	3.3	3.6	3.4
9.3	10.1	10.3	10.3	Civil Departments	23.8	26.0	23.7
1.5	9	6	7	Miscellaneous	3.0	2.0	2.1
12.1	12.2	12.4	12.3	Buildings and Roads	93.3	75.3	80.0
49.8	29.7	31.8	38.7	Transfers from Provincial	...	...	...
122.8	105.5	109.1	116.9	TOTAL	124.0	107.5	117.0
620.5	595.9	617.4	619.4	TOTAL BOTH	614.0	591.1	593.1
...	...	...	...	SURPLUS + DEFICIT—	+16.5	+4.8	+26.3

Section M.—PROVINCIAL ADJUSTMENT—continued.

REVENUE.				EXPENDITURE.			
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
Bengal.							
PROVINCIAL—							
2,970.9	2,974.2	2,961.3	2,932.0	Revenue	567.2	578.0	573.8
6.7	7.1	11.9	9.7	Interest	...	...	5.4
1	1	1	1	Post Office, Telegraph and Mint	1	1	1
369.8	357.1	363.2	372.8	Civil Departments	2,088.7	2,128.3	2,150.7
92.9	95.6	94.4	105.9	Miscellaneous	266.9	254.1	264.8
...	...	...	...	Famine Relief and Insurance	...	...	10.0
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	-2	5	-1.0
1,127.3	1,144.0	1,155.8	1,173.4	Railways	908.5	923.1	936.4
206.8	227.9	236.1	236.4	Irrigation	533.7	556.5	531.7
40.3	38.8	37.3	47.5	Buildings and Roads	292.7	403.0	399.6
...	...	...	...	Transfers to Local	26.1	101.3	73.0
4,814.8	4,842.8	4,860.1	4,877.8	TOTAL	4,683.7	4,945.4	4,943.5
LOCAL—							
382.2	394.9	370.0	379.8	Revenue	2.2	1.5	9.5
5.0	4.2	5.0	5.7	Interest	...	...	...
1.5	1.6	1.6	1.4	Post Office, Telegraph and Mint	35.7	35.6	35.6
52.7	39.5	43.7	49.8	Civil Departments	133.1	116.9	140.6
23.8	9.0	24.0	22.0	Miscellaneous	9.1	6.3	9.2
...	...	...	...	Famine Relief and Insurance	...	...	2.1
45.4	30.7	46.7	43.6	Irrigation	...	...	...
26.1	101.3	73.0	75.0	Buildings and Roads	352.2	391.3	310.0
536.7	581.2	564.0	577.3	Transfers from Provincial	...	...	...
5,351.5	5,424.0	5,421.1	5,455.1	TOTAL	5,323	5,516	5,504.9
...	...	...	...	TOTAL BOTH	5,216.0	5,497.0	5,449.4
...	...	...	...	SURPLUS + DEFICIT—	+135.5	-73.0	-25.3

North-Western Provinces and Oudh.

REVENUE.				EXPENDITURE.			
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
North-Western Provinces and Oudh.							
PROVINCIAL—							
2,496.9	2,491.3	2,509.7	2,505.9	Revenue	879.4	913.5	865.6
...	...	...	...	Reduction for Capital Expenditure on Public Works not charged against Revenue	...	...	...
1.1	6	10.2	9.8	Interest	...	...	7.6
135.3	135.6	136.8	138.0	Civil Departments	1,153.1	1,165.8	1,162.0
28.8	31.5	28.9	35.4	Miscellaneous	203.5	214.7	214.7
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	65.4	37.2	14.0
27.9	35.5	34.9	34.8	Railways	25.9	30.5	29.2
436.7	445.0	476.7	470.5	Irrigation	492.1	515.6	512.1
95.6	90.0	87.6	86.1	Buildings and Roads	293.7	274.6	270.0
...	...	...	...	Transfers to Local	162.2	180.9	169.4
3,222.3	3,229.5	3,284.8	3,280.3	TOTAL	3,275.3	3,332.8	3,244.6

Section M.—PROVINCIAL ADJUSTMENT—*continued.*North-Western Provinces and Oudh—*continued.*

REVENUE.				EXPENDITURE.			
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
LOCAL—							
498.4	501.1	497.5	497.2	Revenue	2.5	2.5	2.4
2.3	2.6	2.3	2.0	Interest	...	...	...
...	...	...	...	Post Office, Telegraph and Mint	18.0	18.5	18.0
22.9	25.2	26.3	26.2	Civil Departments	437.5	447.3	441.4
15.2	14.1	14.6	14.5	Miscellaneous	2.9	2.7	3.0
5.9	7.1	6.6	7.1	Buildings and Roads	246.1	247.5	250.8
162.2	180.9	169.4	158.7	Transfers from Provincial	...	...	...
706.9	731.0	716.7	705.7	TOTAL	707.0	718.5	704.5
3,929.2	3,960.5	4,001.5	3,986.0	TOTAL BOTH	3,982.3	4,051.3	3,938.9
...	...	...	...	SURPLUS + DEFICIT—	-53.1	-90.8	+47.1

Punjab.

REVENUE.				EXPENDITURE.			
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
PROVINCIAL—							
1,321.2	1,337.8	1,365.1	1,364.1	Revenue	277.8	290.3	285.0
7	8	20.0	20.9	Interest	...	...	17.4
1.5	1.2	...	1	Post Office, Telegraph and Mint	11.4	11.3	9.2
143.9	134.6	138.1	137.4	Civil Departments	903.9	921.9	917.4
22.8	22.6	22.5	22.3	Miscellaneous	116.9	130.2	119.6
7.3	8.7	8.8	8.7	Railways	20.3	20.9	24.2
4.7	4.3	4.3	4.4	Irrigation	4.2	4.4	4.7
40.8	39.9	42.9	43.6	Buildings and Roads	235.3	252.5	235.0
...	...	...	...	Transfers to Local	-39.3	-37.3	-38.8
1,542.9	1,549.9	1,601.7	1,601.5	TOTAL	1,530.5	1,594.2	1,569.3
LOCAL—							
315.2	318.3	335.8	332.8	Revenue	106.5	109.9	112.9
...	...	1	1	Interest	...	...	...
1.1	1.2	3.8	3.9	Post Office, Telegraph and Mint	1.3	2.0	3.8
17.8	14.5	17.7	17.6	Civil Departments	101.6	110.2	106.5
8.7	9.7	5.4	4.4	Miscellaneous	8.5	5.8	5.5
2	3	2	2	Irrigation	...	...	1
18.7	19.1	16.9	15.7	Buildings and Roads	96.8	114.9	120.0
-39.3	-37.3	-38.8	-39.2	Transfers from Provincial	...	...	...
322.4	325.8	341.1	335.5	TOTAL	314.7	342.8	337.5
1,865.3	1,875.7	1,942.8	1,937.0	TOTAL BOTH	1,845.2	1,937.0	1,906.8
...	...	...	...	SURPLUS + DEFICIT—	+20.1	-61.3	+30.2

Madras.

REVENUE.				EXPENDITURE.			
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
PROVINCIAL—							
2,525.5	2,551.6	2,599.0	2,605.2	Revenue	655.4	705.7	663.6
2	2	4.1	3.5	Interest	...	...	2.9
...	...	...	...	Post Office, Telegraph and Mint	10.6	10.7	10.5
135.1	148.3	144.2	143.9	Civil Departments	1,248.2	1,279.2	1,248.4
24.6	23.9	27.1	29.5	Miscellaneous	213.8	215.1	206.7
...	...	...	...	Famine Relief	1	5	2
...	...	...	...	Railways	...	...	...
10.0	10.3	10.9	11.1	Irrigation	262.7	330.0	330.0
12.8	8.8	16.0	12.0	Buildings and Roads	202.8	236.5	230.0
...	...	...	...	Transfers to Local	9.2	2.3	7
2,708.2	2,743.1	2,801.3	2,805.2	TOTAL	2,602.8	2,780.0	2,691.3

Section M.—PROVINCIAL ADJUSTMENT—*concluded.*Madras—*continued.*

REVENUE.				EXPENDITURE.			
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
LOCAL—							
795.2	758.2	775.6	794.0	Revenue	324.2	322.0	327.5
8.3	9.3	9.3	9.5	Interest	9	1.0	9
16.6	13.6	16.7	16.5	Civil Departments	138.1	138.9	151.7
47.8	46.2	46.1	52.1	Miscellaneous	56.0	54.8	60.8
...	...	...	...	Irrigation	...	...	...
82.8	82.3	83.9	86.5	Buildings and Roads	397.6	399.8	404.3
9.2	2.3	7	6.6	Transfers from Provincial	...	...	...
959.9	911.9	932.3	965.2	TOTAL	916.8	916.5	945.2
3,668.1	3,655.0	3,733.6	3,770.4	TOTAL BOTH	3,519.6	3,696.5	3,638.2
...	...	...	...	SURPLUS + DEFICIT—	+148.5	-41.5	+95.4

Bombay.

REVENUE.				EXPENDITURE.			
1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
PROVINCIAL—							
3,544.1	3,520.4	3,600.9	3,607.0	Revenue	1,704.4	1,709.0	1,691.8
5.2	5.3	21.0	21.1	Interest	...	...	12.8
6	6	6	5	Post Office, Telegraph and Mint	12.1	11.1	11.1
131.0	129.7	131.4	133.6	Civil Departments	1,416.1	1,456.8	1,465.1
31.1	30.3	32.8	34.1	Miscellaneous	213.4	216.9	240.4
...	...	...	...	Railways	1.9	...	...
78.1	71.3	75.5	78.1	Buildings and Roads	407.9	437.4	384.1
...	...	...	...	Transfers to Local	58.8	52.0	59.8
3,790.1	3,757.6	3,862.2	3,874.4	TOTAL	3,814.6	3,883.2	3,865.1
LOCAL—							
292.3	281.6	306.0	298.5	Revenue	6.5	5.9	28.5
1.0	8	9	9	Interest	1.7	1.4	1.4
67.2	63.2	67.0	67.6	Civil Departments	205.3	222.5	191.3
13.0	9.9	13.0	12.6	Miscellaneous	7.2	6.8	7.7
41.8	41.8	42.8	43.6	Buildings and Roads	212.3	223.7	223.2
58.8	52.0	59.8	58.3	Transfers from Provincial	...	...	...
474.1	449.3	489.5	481.5	TOTAL	433.0	460.3	452.1
4,264.2	4,206.9	4,351.7	4,355.9	TOTAL BOTH	4,247.6	4,343.5	4,317.2
...	...	...	...	SURPLUS + DEFICIT—	+16.6	-136.6	+34.5

Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
2,784.8	EXPENDITURE	4,044.5	12,193.8	11,974.0

241. The expenditure is more than in the previous year by 9,189.2 and the Budget by 7,929.5 and particulars of these deviations are given at foot of this paragraph, + meaning less and — more. In the case of capital outlay on railways the differences are due to two main causes: the practical completion in 1887-88 of certain lines and the transfer of others to companies. The capital outlay on irrigation works was in some instances over-estimated; but otherwise there is nothing special to record.

242. During 1887-88 no capital charges were incurred in the redemption of liabilities, but during 1888-89 a sum of 10,336.0 was paid in connection with the purchase of the Oudh and Rohilkhand Railway.

	Less + more — than Accounts, 1887-88.	Less + more — than Budget, 1888-89.
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—		
48. State Railways	+1,073.7	+2,266.4
49. Irrigation works	+73.1	+140.1
50. CAPITAL CHARGES INVOLVED IN REDEMPTION OF LIABILITIES	—10,336.0	—10,336.0

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS.

48.—State Railways.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
INDIA—				
58.3	East Indian	65.0	5.0	—3.6
126.5	Rajputana-Malwa	—61.0	28.7	51.3
9	Holkar	3.0	1.7	1.7
2	Sindia	...	—921.0	—921.0
—312.5	Stores	65.5	—34.7	52.3
...	Reserve	246.7	1	...
—126.6		319.1	—920.2	—819.3
CENTRAL PROVINCES—				
—14.2	Wardha Coal	1	—2.5	—2.9
—1,210.3	Nagpur-Chattisgarh	...	...	...
—10.4	Bilaspur-Etawah Survey	...	...	...
11.1	Katni-Umaria	—2.9	—485.7	—485.7
15.4	Umaria Colliery	15.3	12.8	8.7
—169.7	Bengal-Nagpur	...	...	...
...	Metro-gauge Rolling Stock, &c., to be taken back from the Bengal-Nagpur Railway Company	200.0	...	...
—1,378.1		212.5	—475.4	—479.9
BURMA—				
22.8	Burma	37.6	84.2	84.7
1,056.9	Toung-hoo-Mandalay Extension	738.2	741.5	757.0
1,079.7		775.8	825.7	841.7
BENGAL—				
206.9	Eastern Bengal	70.7	132.5	122.1
34.6	Tirhoot	14.3	19.6	18.3
8.4	Patna-Gya	5.0	6.3	6.3
...	Nalhati	—3	6	7
...	Ranaghat-Bhagwangola	1	1	1
41.0	Assam-Bihar { Tirhoot Section	51.0	74.2	76.9
172.5		{ Assam-Bihar Section	257.0	222.9
457.4		397.8	456.1	449.7

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—continued.

48.—State Railways—continued.

48.—State Railways—continued.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
NORTH-WESTERN PROVINCES AND OUDH—				
...	Dildarnagar-Ghazipur	...	3	3
—9.9	Cawnpore-Achneyra	5.0	14.3	—6.1
1.8	Bareilly-Pilibhit	1.3	7	1
...	Oudh and Rohilkhand	...	59.4	—36.1
—8.1		6.3	74.7	—41.8
PUNJAB—				
952.2	North-Western	131.0	111.1	—23.0
—1.1	Amritsar-Pathankot	...	7	5
—14.3	Rewari-Ferozepore	6.3	5.3	4.3
164.1	Sind-Pishin, Main Line	301.5	205.3	253.8
166.6	" Chaman Extension, Construction	536.6	502.9	452.6
...	" " Petroleum operations	...	1.1	8.1
230.8	Sind-Sagar, Western Section	250.5	187.6	180.4
77.3	Bolan, High Level line	64.5	91.6	91.5
48.0	Kandahar Reserve	—12.4	—111.1	—102.7
...	Reserve for Frontier Lines	147.5	...	...
9.2	Chenab Bridge	181.0	226.7	203.5
...	Jammu-Kashmir	32.5	12.0	12.8
1,632.8		1,639.0	1,233.2	1,081.8
MADRAS—				
85.8	Villupuram-Guntakal, Nellore Branch	7.7	14.1	10.1
421.2	Bellary-Kistna	25.0	3	3
1.4	Villupuram-Guntakal	4.2	99.0	85.9
85.0	Bezwada Extension	52.0	54.0	46.7
1	Hindupur Extension	1.0	6	4
593.5		89.9	168.0	143.4
BOMBAY—				
1.2	Dhond and Manmad	4.0	2.7	2.5
2,251.8	GRAND TOTAL	3,444.5	1,364.8	1,178.1
DISTRIBUTED AS UNDER—				
676.8	India	2,062.8	210.4	46.9
1,109.0	England	973.0	788.0	772.0
466.0	Exchange	408.7	366.4	359.2
2,251.8	TOTAL AS ABOVE	3,444.5	1,364.8	1,178.1

RESULTS.

		ACTUALS.	
		More.	Less.
OUTLAY IN INDIA, INCLUDING EXCHANGE—			
Actuals with Actuals of previous year	...	...	736.7
" Budget Estimate	...	...	2,065.4
" Revised Estimate	...	...	170.7
OUTLAY IN ENGLAND—			
Actuals with Actuals of previous year	...	...	337.0
" Budget Estimate	...	...	201.0
" Revised Estimate	...	...	16.0

243. It will be convenient to arrange the following explanatory remarks separately for each province, and in the order in which the lines have been placed in the foregoing statement.

India, General and Political.—The decrease on the East Indian Railway, as compared with 1887-88, is due to transfer during the year of the Benares Branch to the Oudh and Rohilkhand Railway. A credit of 61.4 was realized on this account. This transfer also explains the difference between Actuals and Budget. The decrease as compared with Revised Estimate is due to larger issues of stores to Revenue towards the close of the year than was anticipated. The expenditure on the Rajputana-Malwa Railway appears

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

small compared with 1887-88, but in that year there were special charges for stores from England and for land required to improve the accommodation for landing stores at the gun-carriage basin at Colaba. The Budget for 1888-89 was exceeded in the item of stores, a quantity of which was unexpectedly transferred to this line from the Cawnpore-Achneyra Railway, and so disturbed the calculations of the Revised Estimate. The credit under the Sindia State Railway represents the cost of construction transferred to the capital account of the Indian Midland Railway Company, which took it over on 1st March 1889. The head Stores represents a net result, being the difference between the purchases of the year *plus* the balance of the previous year, and the issues in 1888-89. The figures shew that there was a larger depletion of store balances in 1887-88 than in 1888-89, the issues being less than the purchases by 18.7 in the Indian account and 33.6 in the English account, or 52.3 in all as entered above. The Budget was not reached chiefly in England, the indents having been less than was estimated, especially in connection with the North-Western Railway. The difference as compared with the Revised is chiefly in the matter of exchange.

Central Provinces.—The large difference in the expenditure of the Wardha Coal State Railway as compared with 1887-88 is due principally to credit taken in that year for one hundred 10-ton coal wagons transferred to the Katni-Umaria line. As compared with the Estimates, the accounts show larger issues of stores to Revenue than was anticipated. The credit on the Katni-Umaria line has been caused by the transfer of the whole of the expenditure incurred on it to the Bengal-Nagpur Railway Company. The Actuals of the Umaria Colliery for 1887-88 included 8.3 on account of loss incurred in working the Colliery to the 31st March 1887, which it was decided to treat finally as a Capital charge. Excluding this special item the real difference between the two years is only a small excess of 1.6 in 1888-89, which needs no special remark. The Budget and Revised Estimates were excessive, in addition to which the Actuals include certain writes-back which were not known at the time. The credit on the Nagpur-Bengal Railway in 1887-88 was caused by the transfer of the expenditure incurred by the State, on this line, to the Bengal-Nagpur Railway Company. The provision of 200.0 in the Budget Estimate for the re-purchase by the State from the Bengal-Nagpur Railway Company of the old metre-gauge material of the Nagpur-Chattisghur line, that became useless on change of gauge, was found to be unnecessary. Rolling-stock only was taken over from the Company, and for it a ready purchaser was found in the Southern Mahratta Railway Company. The permanent-way and other metre-gauge materials have not been valued yet.

Burma.—The outlay on the Burma line has followed the Revised Estimate closely, but has exceeded the Budget and Actuals of 1887-88 by 47.1 and 61.9, respectively. The difference in both cases is due to additional works, such as doubling the line between Rangoon and Insein, and extending the Rangoon suburban lines. As regards the Toungoo-Mandalay extension, the comparatively small expenditure in 1888-89 is attributable mostly to the works having been well advanced at the close of the previous year. The line was completed and opened for traffic during 1888-89. The excess over the Budget Estimate is caused by larger supplies of stores from England than anticipated, and over Revised by insufficient provision for exchange and Secretary of State's general charges.

Bengal.—The Actuals of 1887-88 on the Eastern Bengal Railway contained considerable outlay on land and works required at Chitpur, and for doubling the line to that terminus, and since the Budget was passed some new works, not contemplated at the time, were undertaken. The lapse on the Revised Estimate is due to short outlay on the Budge-Budge extension, Bugoola Flood-openings, Workshops and staff-quarters and sundry other works. The accounts for 1887-88 of the Tithoo State Railway included heavy expenditure on fencing, on the new temporary Mothurapur Ghat line, and on staff quarters at Somastipur and Mozufferpur, and as regards the Budget additional staff-quarters were built at Mozufferpur and Somastipur, and permanent-way gangmen's quarters along the line, and additions made to the rolling-stock which were not anticipated when that Estimate was framed. The expenditure in 1887-88 on the Tithoo Section of the Assam-Bihar Railway was diminished by large credits for issues of permanent-way material for Revenue purposes, and for sales of material and plant on the completion of the Gunduck Bridge. In 1888-89, after the Budget was passed, additional expenditure became necessary for rolling-stock and for ballast and permanent-way. As regards the Assam-Bihar Section, the increase over the Actuals of the previous year is due to works having been pushed on vigorously on the Kosi Extension, and also to larger expenditure on rolling-stock owing to vehicles received in transfer from the Eastern Bengal Railway. The lapse on the Budget Estimate is due to the failure of some contractors who undertook to supply ballast, sleepers, and fencing posts for the Kosi Extension.

North-Western Provinces and Oudh.—The expenditure on the Dildarnagar-Ghazipur Railway represents, as in the Patna and Gya Railway, a transfer from the East Indian Railway of the amount expended by the Company on this line to the end of December 1888, and previously charged against the Capital Account of the East Indian Railway. This refund was not foreseen when the Budget Estimate was prepared. As regards the Cawnpore-Achneyra Railway, the variation in the actuals as compared with the Estimates is due to the transfer of stores mentioned above. The Oudh and Rohilkhand Railway was a guaranteed line in 1887-88, having been purchased by the State on the 31st December 1888. When the Budget Estimate for 1888-89 was prepared, it was thought that any expenditure found necessary during the last quarter of that year could be met by a reduction in Suspense balances, and

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

hence no grant was provided. It became necessary, however, to allot 59.4 in the Revised Estimate, chiefly to cover the cost of the Benares Branch, which it was decided to take over from the East Indian Railway. The Actuals show a *net credit* of 36.1, due chiefly to a credit of 84.1 not provided for in the Revised Estimate, representing the undrawn balance of the Company's capital on 31st December 1888, in addition to which the expenditure generally was less than expected.

Punjab.—The large expenditure in 1887-88 on the North-Western Railway included heavy outlay on gradient improvements on the Ferozepore and Sukkur Bridges, on rolling-stock and on permanent-way material for renewals of the line, but which was not so used till the following year. It also included the value of the reserve stores at Karachi and of certain other stores which were imported for the Sind-Pishin Railway. The lapse on the Budget is due to the stoppage of the gradient improvements and to the transfer of certain works at Quetta to the Sind-Pishin Railway, and on the Revised to short supplies of stores from England, and to larger issues of stores to works and sales than expected. The Actuals in 1887-88 of the Amritsar-Pathankot Railway consisted chiefly of credits taken for stores supplied to the North-Western Railway, whereas during the year under review some capital outlay was incurred. The transactions of the Rewari-Ferozepore Railway for 1887-88 included various writes-back on account of dismantling of sidings and diversions, &c. The Estimates were not reached as delay occurred in carrying out certain works, and an unexpected credit was received for fencing material transferred to the Rajputana-Malwa Railway. The excess over 1887-88 on the Sind-Pishin State Railway represents a large quantity of work done in 1888-89. The Budget was too high and the Revised too low. Work on the Chaman Extension was only begun in November 1887, and was vigorously carried on throughout 1888-89. The provision in both the Budget and Revised Estimates proved too sanguine, as work could not be carried on to the full extent expected. The expenditure on petroleum operations in Biluchistan in 1887-88 was recorded in the accounts of the Buildings and Roads Branch. It was only in October 1888 that the question of utilising the petroleum oil from the wells at Khattan on the Chaman Extension was taken up, and it was decided to debit all expenditure incurred on "pumping, loading and storing oil at Khattan" to "48—State Railways—Construction." The excess on the Revised Estimate is due to the adjustment of the Kowraduff oil pipe line got out from England, the first intimation of which was only received on the 18th March 1889. The small expenditure on the Sind-Sagar State Railway, Western Section, during 1888-89, is owing to construction work on this line having been practically completed in 1887-88. The Budget for rolling-stock was too high, and unexpected credits were obtained at the close of the year from the sale and transfer of stores and land surrendered. Construction work on the Bolan Railway high-level line was commenced late in 1887-88, and the outlay in that year included the cost of Abt materials and locomotives. In 1888-89 the outlay represented the actual execution of work, which was practically completed before the close of the year. The Budget provided for a credit on account of the value of permanent-way material taken out of the metre-gauge line, but it was disallowed. The credits under Kandahar Reserve represent value of material drawn by the Chaman Extension, the Sind-Pishin and North-Western Railways, and were less than the Revised Estimate, as the issues fell short of anticipations. No comparison can be made between the Actuals of 1888-89 on the Chenab Bridge and those of the previous year, as operations did not commence till November 1887, and were then confined chiefly to collection of material. The excess on the Budget Estimate is due to progress of work being greater than anticipated. The lapse on the Revised Estimate is principally in supplies of English stores and Exchange. The construction of the Jammu-Kashmir State Railway was only sanctioned in February 1888. The lapse on the Budget Estimate is due to work not having progressed as anticipated.

Madras.—The Nellore Branch of the Villupuram-Guntakal Railway was practically completed at the close of 1887-88, which accounts for the small expenditure in 1888-89. The excess on the Budget Estimate is due to additional outlay subsequently sanctioned and to the Suspense balances not having been reduced to the extent anticipated. The lapse on the Revised Estimate is due to credits anticipated under Ballast and Permanent-way, not having been realized, and to less expenditure on rolling stock owing to a dispute between the Contractor and Railway authorities, which prevented the final settlement of bills for work done before the close of the year. The Bellary-Kistna Railway now forms an integral portion of the Southern Mahratta Railway, which took it over from the 1st January 1888. In accordance, however, with the terms of transfer concluded with the Company, certain items of expenditure have to be finally adjusted by the State, and these constitute the payments of 1888-89 as entered above. The construction of the Villupuram-Guntakal Railway was sanctioned during the year 1888-89, and the Budget was for survey expenditure only. Contrasted with the Revised Estimate, the Actuals were short owing to difficulty in procuring skilled labour, to delay on the part of contractors, and to land being acquired more cheaply than was anticipated. The Bezvada Extension was well advanced in 1887-88, and the expenditure in 1888-89 was therefore on a reduced scale. The saving compared with the Budget was in the stores received from England. The Revised Estimate was too high, but there are also some claims for land which could not be adjusted within the year.

Bombay.—The large outlay during 1888-89 on the Dhond and Manmad Railway, as compared with 1887-88, is for waterways and diversions and for fencing. The Budget Estimate was too high.

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—concluded.

1887-88. Accounts.	49.—Irrigation Works.	Budget.	1888-89. Revised.	Accounts.
...	BRUCHISTAN—			
...	Khushdil Khan Reservoir	35,0	...	...
...	BENGAL—			
40,6	Orissa Canals	65,0	63,0	62,3
2	Midnapore Canal	...	6	3
13,8	Sone Canals	12,0	20,4	14,8
...	N.-W. PROVINCES AND OUDH—			
8,9	Ganges Canal	12,0	7,7	6,3
136,4	Lower Ganges Canal	154,5	94,6	93,7
4,8	Agra Canal	3,8	4,9	4,6
1,7	Eastern Jumna Canal	8,0	7,9	8,7
...	PUNJAB—			
27,9	Western Jumna Canal	31,0	17,8	16,9
1,7	Bari Doab Canal	10,4	14,2	14,3
75,1	Sirhind Canal	10,6	27,4	29,3
77,3	Chenab Canal	63,0	56,7	56,2
14,0	Other Works	5,0	5,3	3,3
...	MADRAS—			
19,4	Godavari Delta	18,3	11,8	9,5
41,3	Kistna	49,6	51,6	52,8
13,1	Sangam Anicut System	11,5	9,8	6,9
—1,1	Kurnool Canal	...	—2	—2
27,1	Periyar Project	76,7	76,7	59,3
11,9	Other Projects	10,6	8,0	9,5
...	BOMBAY—			
5,7	Desert Canal	2,8	4,1	3,8
6	Begari Canal	...	...	...
11,4	Eastern Nara Works	17,1	10,6	7,6
1,2	Other Projects	1	1	...
...	RESERVE	3,0	...	...
533,0	TOTAL OUTLAY	600,0	493,0	459,9
This includes—				
6,9	Outlay in England	...	4,2	4,4
2,9	Exchange	...	2,0	2,0

RESULTS.

Actuals with Actuals of previous year	ACTUALS.	
	More.	Less.
Budget Estimate	...	73,1
Revised Estimate	...	140,1
	...	33,1

244. The decrease in the Actuals of 1888-89 as compared with those of the previous year is mainly due to the approaching completion of the Sirhind and Chenab Canals and the Nadrai aqueduct of the Lower Ganges canal.

245. The decrease, as compared with the Budget Estimate of the year, is due (1) to the outlay on the Khushdil Khan reservoir for which a provision of 35,0 was made under this head, having been debited to "43—Minor Works and Navigation," (2) to an over-estimate of the expenditure on the Jani escape, Ganges canal, and the Nadrai aqueduct of the Lower Ganges canal, and canals in Madras, and (3) to the postponement of certain works in Bombay. The Revised Estimate was too high.

50.—Capital Charge involved in Redemption of Liabilities.

1887-88. Accounts.	Budget.	1888-89. Revised.	Account.
...	...	10,336,0	10,336,0

246. The above figures were brought into the estimates and accounts from advices sent out by the Secretary of State. The payments in 1888-89 were on account of the Oudh and Rohilkhand Railway, for which no provision was made in the Budget Estimate as the nature of the offer to be made to the Company had not then been finally determined.

Section O.—PERMANENT DEBT.

	Budget.	1888-89. Revised.	Account.
INDIA—			
Incurring	3,001,5	4,632,6	4,637,5
Discharged	3,0	1,855,1	1,848,7
NET INDIA	+ 2,998,5	+ 2,777,5	+ 2,788,8
ENGLAND—			
Incurring—			
India 3 per cent. stock. Money raised for the purchase of the property of Oudh and Rohilkhand Railway Company		6,921,0	6,921,0
Debenture and Debenture Stock of Oudh and Rohilkhand Railway Company		3,415,0	3,415,0
India 3½ per cent. stock. Money raised by the issue		4,030,7	4,030,7
TOTAL Incurred		14,366,7	14,366,7
Discharged—			
India 4 per cent. stock		3,730,7	3,667,6
NET ENGLAND		+ 10,636,0	+ 10,699,1
NET BOTH		+ 2,998,5 + 13,413,5	+ 13,487,9

247. As already explained in para. 49, a public loan of 3,000,0 at 4 per cent. was raised in India in 1888-89 as provided for in the budget, and operations were carried out for the discharge of the 4½ per cent. loan of 1870 and for the withdrawal of stock notes from circulation. In England, the net amount of debt incurred was raised partly to be applied to discharge 363,1 of the India 4 per cent. stock, and partly to purchase the Oudh and Rohilkhand Railway. These arrangements are also explained in the paragraph quoted above.

Section P.—UNFUNDED DEBT.

	Budget.	1888-89. Revised.	Accounts.
Special Loans	— 2	+ 17.3	— 2
Treasury Notes and Service Funds, India	+ 52.5	+ 45.1	+ 48.0
Savings Bank Deposits	+ 793.0	+ 981.3	+ 942.6
TOTAL	+ 845.3	+ 1,043.7	+ 990.4

248. The —2 under *Special Loans* represents payment of capitalized values of small pensions under some of the King of Oudh's Loans. The revised included +17.5 as an expected advance from the Kashmir Durbar for expenditure on the British Section of the Sialkot-Jummoo Railway, but the arrangement under which it was to be received was subsequently cancelled. As regards *Service Funds* the Budget for the Bengal Uncovenanted Service Family Pension Fund was too high and the Revised too low.

249. Details of *Savings Bank Deposits* are given below. The *Presidency and Post Office Savings Banks* showed considerable increase in the first nine months of 1888-89, and the Revised was based chiefly on this experience, but the withdrawals in the last three months were unusually great. The deposits of *State Railway Provident Institutions* were considerably enlarged by the transfer to this head of 40.7 being the balances of the Oudh and Rohilkhund Railway Guaranteed and Fine Funds on the purchase of the line by Government. The *minus* figure against *Regimental Savings Banks* is caused by Regiments returning to England and requiring their balances to be transferred to the War Office. The head *Special Accounts* includes the Bengal Christian and Hindu Family Annuity Funds and other deposits of a similar nature. The large fluctuations between actuals, revised, and budget are due mainly to the unexpected investment of 8.8 on account of certain Local Pension Funds in Bombay.

	Budget.	Revised.	Accounts.
Presidency Savings Banks	5.0	20.0	— 2.3
Post Office Savings Banks	750.0	902.7	837.8
State Railway Provident Institutions	4.8	42.5	95.4
Civil Engineer's Provident Fund	26.6	28.9	28.2
Regimental Savings Banks	...	— 10.0	— 12.2
Special accounts	6.6	— 2.8	— 4.4
TOTAL	793.0	981.3	942.6

Section Q.—DEPOSITS AND ADVANCES.

	Budget.	1888-89. Revised.	Accounts.
INDIA—			
Provincial Balances (net)	...	— 483.6	+ 203.1
Excluded Local Funds	611.1	612.7	607.8
Political and Railway	226.4	264.0	254.9
Departmental and Judicial Deposits	13,534.1	13,516.7	13,507.4
Advances	0.9	7.0	9.2
Suspense Accounts	27.5	28.4	58.3
Exchange on Remittance Accounts	...	...	— 499.0
Miscellaneous	33.4	33.1	49.7
ENGLAND	49.8	45.3	5.5
TOTAL	— 340.9	— 739.4	— 34

250. In the foregoing statement the third column of figures under each of the headings Budget, Revised and Accounts shows net transactions. The gross receipts and payments are entered in the first and second columns, except for the head *Provincial Balances* as they are already given in Section M of this report. The gross receipts and payments relating to Exchange on Remittance Accounts are entered at foot of this paragraph. The first head, *Provincial Balances*, has already been explained in para. 240. The difference in the net result under *Excluded Local Funds* is mainly in the transactions of Cantonment Funds, the receipts of which were larger in the North-Western Provinces than expected, while in the Punjab, the Expenditure Budget was too high. In Madras, provision was made for certain payments which were not required. The head *Political and Railway Funds* includes the Bahu Begum's Stipend Fund and the various funds belonging to the Guaranteed Railway Companies. The large net debit as compared with the Budget is due partly to the removal from this head of the amounts belonging to the Oudh and Rohilkhund Railway when the line was purchased by Government, and partly to a special payment of 37.3 on account of the Fire Insurance Fund of the Bombay, Baroda and Central India Railway. As regards *Departmental and Judicial Deposits*, it has been explained before that the character and magnitude of the transactions do not admit of an accurate forecast, and this year they were enlarged by 172.4 received from the Patiala and Kashmir States for the construction of the Patiala Bhatinda and Jummoo-Kashmir Railways. These sums are held as deposits and are paid away as required. The comparison with budget is also affected by an error in the India Budget, which provided for an appropriation of 32.6 from the unexpended balance of the late Military Orphan Fund, but the amount remaining was 2.3 only, and this sum has been charged in the accounts. The head *Advances* shows a larger net credit than was expected, owing principally to prompt coinage of silver in Bombay, thereby reducing the balance of the Bullion Account as compared with the outstanding balance of Mint certificates, and to the removal of advances to cultivators and other similar items to a separate head under the Provincial Loan Scheme, as explained in para. 252. The head *Suspense* embraces preaudit and other cheques and bills of the Civil Departments, as well as the cash balance held by Departmental officers, and other items of a similar character. The difference between budget and actuals is distributed over several departments. Details are given below of the head *Exchange on Remittance Account*, and they shew that the Subsidized Railway Companies drew more heavily than was anticipated, and that the exchange connected with the Mysore Railway was entered under this head in the estimate, but in the actuals it has been taken to revenue as explained in para. 106.

BUDGET, 1888-89.			ACCOUNTS, 1888-89.		
Sterling Amount.	Cr.	Exchange.	Sterling amount.	Cr.	Exchange.
4.5	1.9	...	363.1	168.9	...
...	...	...	— 3	...	1
...	...	...	Permanent Debt	...	...
...	...	...	Other debt heads	...	...
...	...	...	Payments to Railway Companies for recovery hereafter—	...	...
— 485.8	...	204.0	Guaranteed Railways	— 278.2	129.5
— 766.7	...	322.0	Subsidized Railways	— 697.9	324.8
...	...	...	Payment to Railway Companies against Receipts from them in previous years—	...	...
— 273.0	...	114.7	Guaranteed Railways	— 340.9	158.6
— 1,617.9	...	679.5	Subsidized Railways	— 2,714.5	1,263.0
...	297.3	...	Exchange in English payments to—	...	...
...	119.7	...	Subsidized Railways	...	...
...	64.8	...	Mysore Railway	...	34.5
3,335.9	1,401.1	...	Secretary of State's Bills	...	...
...	...	...	Decrease in English Cash Balance	2,640.8	1,228.8
...	1,884.8	1,320.2	TOTAL	1,307.7	1,910.5
...	564.6	...	NET	...	512.8

251. The large payments under *Miscellaneous* include sums which were credited to this head in the previous year, together with a special loan of 150.0 which was recovered in the year 1889-90.

Sections R and RR.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c.

	Budget.	Accounts.
INDIA. { Loans to Native States, &c. (Imperial)	91,1—630,0	93,0—665,4
{ Loans and Advances (Provincial)	92,1—40,0	203,4—198,0

252. During the year 1888-89, the Government of India introduced a scheme under which local loans may be made under certain conditions from resources at the disposal of Provincial Governments. Particulars of this scheme are given in the orders of the Government of India in the Financial Department, No. 13, dated 1st January 1889, in accordance with which, a separate account has been opened with each Government, commencing with the actual outstanding balance of advances and loans in each province on 31st March 1888. Such further sums are placed at the disposal of the Provincial Governments as have been sanctioned by the Government of India, after a consideration of its available resources during the year and of the demands presented. For the sums so assigned by the Government of India, the Provincial Governments pay interest at 4 per cent. on the mean between the outstanding balance at the commencement and the outstanding balance at the close of the year. On the other hand, the Provincial Governments receive credit for the full amount of interest realised on these loans and advances, and are debited with any sums which it may be necessary to write off as irrecoverable. In consequence of these arrangements this section of the account is now divided into two parts, relating respectively to the Imperial and Provincial Governments as entered above, and in the Provincial portion are entered advances to cultivators and advances under Special Laws hitherto classified in "Section Q—Deposits and Advances."

253. Particulars are given below of the *Loans to Native States, &c. (Imperial)*. The 27,8 appertaining to Native States comprises 19,2 received from the Mysore Durbar, 7,4 from the Jaora State and 1,2 from Banswara and Baoni: these were not expected to pay up so largely. As regards the *Presidency Corporations and Port Trusts*, the Calcutta and Bombay Port Trusts took 67,6 and 5,2 more and the Madras Harbour works 35,6 less than was anticipated. The entries shewn against the head *District and other Local Committees* represent advances and repayments connected with the Mhow Water-works, for which no provision was made in the Budget. The difference between Budget and actuals under the head *Landholders and other Notabilities*, is due to various minor transactions not fully anticipated.

1888-89.			1888-89.	
BUDGET.	ACCOUNTS.		BUDGET.	ACCOUNTS.
Amount advanced.	Amount repaid.		Amount advanced.	Amount repaid.
...	21,9	Loans to Native States	...	27,8
...	1,8	Advances for Ceylon Cable	...	1,8
630,0	66,0	Loans to Presidency Corporations and Port Trusts	659,1	61,0
...	4	" Mofussil Municipalities	...	4
...	...	" District and other Local Committees	5,9	3
...	1,0	" Landholders and other Notabilities	4	1,7
630,0	91,1	TOTAL AS ABOVE	665,4	93,0

254. Particulars are given below of the group *Loans and Advances (Provincial)*. The Kurrachee Port Trust took an unexpected loan which explains the sum of 22,0 entered against Port Funds. In Bombay, loans aggregating 32,0 were estimated as required for certain landholders in that Presidency, but only 2,5 was taken. As stated above, advances to cultivators have hitherto been classified under "Section Q, Deposits and Advances" and the estimate for 1888-89 was made under that head. The actual payments for *advances under Special Laws* as entered below include 48,0 paid under the Bengal Drainage and Embankment Acts, and 7 on the Jhansi *Encumbered Estates* account. The recoveries comprise 10,2 on account of advances made under those Acts, and 34,1 on account of loans taken by taluqdars in Oudh and landholders in Bombay.

1888-89.			1888-89.	
BUDGET.	ACCOUNTS.		BUDGET.	ACCOUNTS.
Amount advanced.	Amount repaid.		Amount advanced.	Amount repaid.
4,0	16,8	Loans to Mofussil Municipalities	3,4	16,0
...	1,2	Do. Port Funds	22,0	8
...	5,8	Do. District Committees	...	4,7
36,0	68,3	Do. Landholders, &c.	4,8	44,9
...	...	Advances to Cultivators	118,8	92,7
...	...	" under Special Laws	49,0	44,3
40,0	92,1	TOTAL AS ABOVE	198,0	203,4

Section S.—CAPITAL OF RAILWAY COMPANIES.

	INDIA, 1888-89.			ENGLAND, 1888-89.			TOTAL, 1888-89.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
<i>Guaranteed Companies.</i>									
B. B. & C. I.	+73,3	+91,7	+104,9	-190,0	-222,2	-200,9	-116,7	-130,5	-96,0
G. I. P.	+201,7	+252,1	+252,6	-592,0	-466,2	-452,5	-390,3	-214,1	-199,9
M.	+57,3	+11,4	+3,1	-181,0	-120,0	-111,0	-123,7	-108,6	-107,9
O. & R.	-3,5	-5,0	-82,3	-15,3	-19,9	-20,2	-18,8	-24,9	-102,5
S. I.	+64,7	+51,3	+72,6	-174,0	-185,5	-185,4	-109,3	-131,2	-112,8
	+393,5	+401,5	+350,9	-1,152,3	-1,013,8	-970,0	-758,8	-612,3	-619,1
<i>Subsidised Companies.</i>									
S. M.	-758,6	-621,2	-608,9	+259,0	-214,1	-206,6	-499,6	-835,3	-815,5
I. M.	-1,286,4	-1,528,8	-1,505,3	+486,1	+1,602,1	+782,6	-800,3	+73,3	-722,7
B. Central	-10,0	-11,4	-10,7	-2,0	-1,4	-1,3	-12,0	-12,8	-12,0
B. Nagpur	-1,234,4	-1,585,9	-1,533,1	+161,7	-377,7	-329,1	-1,072,7	-1,963,6	-1,862,2
	-3,289,4	-3,747,3	-3,658,0	+904,8	+1,008,9	+245,6	-2,384,6	-2,738,4	-3,412,4
TOTAL	-2,895,9	-3,345,8	-3,307,1	-247,5	-4,9	-724,4	-3,143,4	-3,350,7	-4,031,5

255. As explained in former reports, these are all net sums. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used. The English figures represent the capital deposited by the Companies with the Secretary of State, less payments made therefrom for stores, establishment charges, &c. These figures are necessarily exposed to great fluctuations. The advances to the Guaranteed Companies in India during 1888-89 include a sum of 84,1 standing at credit of the Oude and Rohilkund Railway when the line was purchased by Government. This amount was transferred to credit of the head 48.—State Railways under Section N. by debit to Capital Advance Account. Excluding this item, the payments closely agree with the Budget, the actual difference being 12,0 only. The receipts from these Companies exceeded the Budget by 29,5 which represents an excess of 69,4 in respect of three Companies, counterbalanced by short credits aggregating 39,9 on account of the other two. As regards withdrawals by Subsidised Companies, the total increase as compared with the Budget amounted to 368,6 being the result of increased drawings amounting to 298,7, 218,9 and 7 respectively by the Bengal-Nagpur, Indian Midland and Bengal Central Companies, and reduced drawings of 149,7 by the Southern Mahratta Company.

256. In England, the Bengal-Nagpur and Southern Mahratta Companies deposited respectively 521,0 and 500,0 less, and the Indian Midland Railway Company 72,9 more than was estimated, while no provision was made in the Budget for transfer fees and miscellaneous refunds amounting to 13,9. The payments to the Companies on account of stores, establishment charges, &c., were also below the Budget by 457,4, the Indian Midland, Great Indian Peninsula and the Madras Railway Companies respectively having drawn 223,4, 136,0 and 69,6 less than was provided for them.

Section T.—REMITTANCES.

	Budget.	1888-89. Revised.	Accounts.
Money order (net)	...	...	+ 23,2
Other Local Remittances (net)	...	...	- 40,8
Other Departmental Accounts (net)	+ 1,2	- 3	- 4,2
Accounts between Civil and other Departments (net)—			
Post Office	...	...	+ 7,3
Telegraph	...	...	- 4
Marine	...	...	+ 5,1
Military	...	...	+ 5,3
Public Works	...	+ 323,0	- 11,3
Remittance Account between England and India (net)	- 70,5	- 8,2	- 23,7
TOTAL	- 69,3	+ 314,5	- 39,5

257. The 23,2 against the first item, represents money orders issued but not paid on 31st March 1889. The following figures shew that there is a progressive increase in the demands for this method of remittance. The other figures entered in this group are the net result of very large transactions, and there is nothing special to record in respect of them.

	Issued.	Paid.
1885-86 } Money order transactions	9,312,4	9,298,4
1886-87 }	10,538,9	10,519,1
1887-88 }	11,665,7	11,660,7
1888-89 }	12,781,4	12,758,2

Section U.—SECRETARY OF STATE'S BILLS.

	Budget.	1888-89. Revised.	Accounts.
Drawings	14,000,0	14,310,1	14,262,9
Payments	14,548,5	15,119,9	15,031,0

258. The following are the amounts of bills and transfers drawn during the year by the Secretary of State:—

	£	Rx.	Rate in Pence.
On account of allotments in April 1888	1,471,6	2,157,6	16'36
" " May "	1,092,2	1,621,9	16'16
" " June "	989,5	1,476,3	16'08
" " July "	1,050,3	1,564,0	16'11
" " August "	799,9	1,193,1	16'09
" " September "	921,2	1,347,9	16'40
" " October "	930,8	1,354,6	16'49
" " November "	1,171,8	1,723,3	16'51
" " December "	980,6	1,439,7	16'34
" " January 1889	1,954,0	2,835,9	16'53
" " February "	1,557,6	2,249,5	16'61
" " March "	1,343,4	1,955,3	16'48
	14,262,9	20,899,1	16'38

259. The sales in 1888-89 were in excess of the Budget Estimate owing to a large demand for telegraphic transfers in March 1889, and produced a corresponding reduction in the requirements of the following year. The payment account of the year may be stated as follows:—

	£	Rx.
Bills of 1887-88 outstanding on 1st April 1888	947,3	1,374,7
Bills drawn in 1888-89 as entered above	14,262,9	20,899,1
Total bills for payment	15,210,2	22,273,8
Bills paid in 1888-89	15,031,0	22,011,4
Bills outstanding on 1st April 1889	179,2	262,4

Section V.—CASH BALANCE.

	Budget.	1888-89. Revised.	Accounts.
Balance on 1st April 1888	19,347,4	19,784,4	19,784,4
Balance on 31st March 1889	13,859,8	16,749,8	16,565,1
<hr/>			
Increase (+) or decrease (—) of balance on 31st March 1889	—5,487,6	—3,034,6	—3,219,3

260. The above difference is distributed between India and England in the following proportions:—

	Budget.	1888-89. Revised.	Accounts.
India	—2,151,7	—983,7	—578,5
England	—3,335,9	—2,050,9	—2,640,8
<hr/>			
TOTAL	—5,487,6	—3,034,6	—3,219,3

Budget Estimates	1888-89.
Revised Estimates	1888-89.
Accounts	1888-89.

CONTENTS.

	PAGES.
General Statement of Accounts and Estimates	736 & 737
Abstract A.—Details of Revenue	738 & 739
" B. " Expenditure	740 to 743
" C. " Debt, Deposits, and Advances	744 to 747
" D. " Provincial and Local Balances	748

General Statement of

[Rx. is recorded for every 10 Rupees in respect of]

	For details, vide Abstract.	RECEIPTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.	ACCOUNTS, 1888-89.
		Rx.	Rx.	Rx.	Rx.
Revenue—					
Principal Heads of Revenue—					
Land Revenue	...	23,180,292	23,090,500	23,202,300	23,016,404
Opium	...	8,515,462	8,453,900	8,560,900	8,562,319
Salt	...	6,670,728	8,122,500	7,676,900	7,675,634
Stamps	...	3,876,293	3,854,400	3,932,200	3,927,088
Excise	...	4,534,655	4,609,500	4,705,700	4,705,346
Other Heads	...	7,994,571	8,081,600	8,319,500	8,333,970
Total Principal Heads	A	54,781,006	56,214,400	56,397,500	56,220,761
Interest	"	746,555	656,300	838,800	841,822
Post Office, Telegraph, and Mint	"	2,229,546	2,181,300	2,240,400	2,244,826
Receipts by Civil Departments	"	1,495,742	1,424,000	1,480,500	1,507,061
Miscellaneous	"	1,606,108	1,160,200	1,796,500	1,792,778
Railways	"	14,533,360	15,184,700	15,428,000	15,520,696
Irrigation	"	1,714,274	1,758,700	1,838,900	1,900,718
Buildings and Roads	"	592,338	555,100	588,700	604,753
Receipts by Military Departments	"	1,060,815	921,800	976,200	1,062,363
TOTAL REVENUE	...	78,759,744	80,010,500	81,585,500	81,696,678
Extraordinary Receipts—					
N. W. Provinces Educational Fund	...	63,690	...	...	...
Debt, Deposits, and Advances :					
Permanent Debt (net Incurred)	C	5,435,799	2,998,500	13,413,500	13,487,881
Unfunded Debt (net Incurred)	"	926,491	845,300	1,043,700	990,374
Deposits and Advances (net)	"	4,827	...	...	...
Remittances (net)	"	...	...	314,500	...
Secretary of State's Bills drawn	"	15,358,577	14,000,000	14,310,100	14,262,859
TOTAL RECEIPTS	...	100,549,128	97,854,300	110,667,300	110,437,792
Balance on 1st April—India	...	13,195,785	13,733,085	13,883,701	13,883,701
England £	...	5,280,829	5,614,329	5,900,697	5,900,697
GRAND TOTAL	...	119,025,742	117,201,714	130,451,698	130,222,190

Accounts and Estimates.

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

	For details, vide Abstract.	DISBURSEMENTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.	ACCOUNTS, 1888-89.
		Rx.	Rx.	Rx.	Rx.
Expenditure—					
Direct Demands on the Revenues	B	9,438,163	9,863,000	9,837,800	9,737,896
Interest	"	5,441,754	4,508,400	4,701,200	4,712,259
Post Office, Telegraph and Mint	"	2,255,829	2,182,200	2,167,600	2,146,511
Salaries and Expenses of Civil Departments	"	12,906,364	13,098,300	13,038,000	13,013,543
Miscellaneous Civil Charges	"	4,761,130	4,857,900	4,895,900	4,884,376
Famine Relief and Insurance	"	91,408	73,200	82,900	78,336
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	80,945	43,800	18,000	22,401
Railway Revenue Account	"	16,655,746	17,299,600	17,692,900	17,754,088
Irrigation	"	2,461,646	2,582,300	2,630,800	2,622,964
Buildings and Roads	"	5,451,049	5,592,900	5,329,200	5,310,732
Army Services	"	20,417,934	19,969,000	20,371,500	20,301,841
Special Defence Works	"	456,017	1,121,500	818,300	789,595
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	80,417,985	81,192,100	81,584,100	81,374,542
Add—Provincial Surpluses : that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+452,438	+71,600	+337,900	+356,805
Deduct—Provincial Deficits : that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—81,847	—555,200	—134,800	—71,687
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	80,788,576	80,708,500	81,787,200	81,659,660
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	2,784,824	4,044,500	1,857,800	1,638,001
Capital charge involved in Redemption of Liabilities	End of B	...	...	10,336,000	10,336,049
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	...	340,900	739,400	354,414
Loans to Municipalities, Native States, &c. (net Payments)	"	396,944	486,800	510,900	566,978
Capital of Railway Companies (net Payments)	"	574,127	3,143,400	3,350,700	4,031,539
Remittances (net)	"	14,333	69,300	...	39,455
Secretary of State's Bills paid	"	14,682,540	14,548,500	15,119,900	15,030,972
TOTAL DISBURSEMENTS	...	99,241,344	103,341,900	113,701,900	113,657,068
Balance on 31st March—India	...	13,883,701	11,581,385	12,900,001	13,305,189
England £	...	5,900,697	2,278,429	3,849,797	3,259,933
GRAND TOTAL	...	119,025,742	117,201,714	130,451,698	130,222,190
Revenue	...	78,759,744	80,010,500	81,585,500	81,696,678
Expenditure chargeable thereon	...	80,788,576	80,708,500	81,787,200	81,659,660
Surplus (+) or Deficit (—)	...	—2,028,831	—698,000	—201,700	+37,018

Abstract A.—Details

[Rx. 1 is recorded for every 10 Rupees in respect of
The figures in thick type are those

HEADS OF REVENUE.	BUDGET ESTIMATE, 1888-89.					
	INDIA.			England.	Exchange.*	Total.
	Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
A.—Principal Heads of Revenue:						
I.—Land Revenue	14,109,800	8,856,800	123,900	...	...	23,090,500
II.—Opium	8,453,900	...	...	...	...	8,453,900
III.—Salt	8,099,900	22,600	...	...	...	8,122,500
IV.—Stamps	1,115,800	2,738,600	...	...	...	3,854,400
V.—Excise	3,389,600	1,216,800	3,100	...	...	4,609,500
VI.—Provincial Rates	...	671,700	2,340,700	...	...	3,012,400
VII.—Customs	1,354,700	14,400	...	...	...	1,369,100
VIII.—Assessed Taxes	874,900	576,900	...	...	...	1,451,800
IX.—Forest	554,100	617,500	...	...	...	1,171,600
X.—Registration	153,000	152,900	...	...	...	305,900
XI.—Tributes from Native States	767,900	...	...	...	...	767,900
TOTAL	38,876,500	14,868,200	2,467,700	...	...	56,212,400
B.—XII.—Interest:	610,700	14,500	16,900	10,000	4,200	656,300
C.—Post Office, Telegraph and Mint:						
XIII.—Post Office	1,237,900	1,400	2,800	...	...	1,241,100
XIV.—Telegraph	689,400	500	...	6,600	2,800	698,300
XV.—Mint	189,900	...	...	...	...	189,900
TOTAL	2,117,200	1,900	2,800	6,600	2,800	2,130,300
D.—Receipts by Civil Departments:						
XVI.—Law and Justice { Courts of Law	19,500	285,100	...	...	...	304,600
XVII.—Police { Jails	19,600	238,500	...	...	...	258,100
XVIII.—Marine	18,300	218,100	85,400	...	...	321,800
XIX.—Education	69,400	118,900	...	...	...	188,300
XX.—Medical	1,300	126,500	73,600	...	...	201,400
XXI.—Scientific and other Minor Departments	...	42,700	15,700	2,300	1,000	61,700
TOTAL	147,500	1,082,900	188,600	3,500	1,500	1,424,000
E.—Miscellaneous:						
XXII.—Receipts in aid of Superannuation, &c.	208,000	34,700	100	98,100	41,200	382,100
XXIII.—Stationery and Printing	18,900	41,200	...	...	...	60,100
XXIV.—Exchange	415,000	...	...	...	...	415,000
XXV.—Miscellaneous	55,800	138,700	111,000	2,500	1,000	309,000
TOTAL	697,700	214,600	111,100	100,600	42,200	1,166,200
H.—Railways:						
XXVI.—State Railways (gross Earnings)	10,203,700	1,534,900	...	200	100	11,740,900
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,405,000	...	...	...	...	3,405,000
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	38,800	...	...	...	...	38,800
TOTAL	13,647,500	1,534,900	...	200	100	15,182,400
J.—Irrigation:						
XXX.—Major Works: Direct Receipts	446,700	567,400	...	...	...	1,014,100
XXX.—Minor Works and Navigation	590,300	123,500	300	...	...	714,100
TOTAL	1,037,000	690,900	300	...	...	1,728,200
K.—Buildings and Roads:						
XXXI.—Military Works	36,000	...	...	...	...	36,000
XXXII.—Civil Works	7,500	262,300	210,500	27,300	11,500	519,100
TOTAL	43,500	262,300	210,500	27,300	11,500	555,100
L.—Receipts by Military Departments:						
XXXIII.—Army: Effective	822,700	...	...	28,000	11,700	862,400
XXXIII.—Army: Non-effective	52,300	...	...	5,000	2,100	59,400
TOTAL	875,000	...	...	33,000	13,800	921,800
TOTAL REVENUE	58,085,100	18,670,200	2,997,900	181,200	76,100	80,030,500

* 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.

of Revenue.

transactions in India, including those of "Exchange."]
which appear in the General Account.

REVISED ESTIMATE, 1888-89.						ACCOUNTS, 1888-89.					
INDIA.			England.	Exchange.*	Total.	INDIA.			England.	Exchange.*	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
14,143,300	8,928,700	130,300	...	...	23,202,300	14,016,863	8,878,700	120,841	...	...	23,016,404
8,560,900	...	...	...	...	8,560,900	8,562,319	...	...	...	...	8,562,319
7,054,600	22,300	...	...	...	7,076,900	7,049,281	26,353	...	...	...	7,075,634
1,147,200	2,781,000	...	...	...	3,928,200	1,145,628	2,781,400	...	...	...	3,927,028
3,445,600	1,256,400	3,700	...	...	4,705,700	3,443,988	1,256,900	4,458	...	...	4,705,346
600	671,700	2,347,100	...	...	3,019,400	554	667,372	2,386,328	...	...	3,054,254
1,354,800	15,200	...	...	...	1,370,000	1,318,609	14,175	...	...	...	1,332,784
890,700	617,900	...	...	...	1,508,600	899,073	621,867	...	...	...	1,520,940
682,300	643,400	...	...	...	1,325,700	691,084	657,963	...	...	...	1,349,047
165,300	163,500	...	...	...	328,800	166,951	164,761	...	...	...	331,712
767,000	...	...	...	...	767,000	745,233	...	...	...	...	745,233
38,812,300	15,104,100	2,481,100	...	...	56,397,500	38,639,583	15,069,551	2,511,627	...	...	56,220,761
555,000	71,400	17,600	133,000	61,800	838,800	555,764	69,343	18,203	135,477	63,035	841,822
1,285,600	900	5,400	...	...	1,291,900	1,275,483	710	5,347	...	...	1,281,540
707,700	500	...	16,700	7,800	732,700	717,343	434	...	16,632	7,739	742,148
215,800	...	...	...	...	215,800	221,097	...	...	28	13	221,138
2,209,100	1,400	5,400	16,700	7,800	2,240,400	2,213,923	1,144	5,347	16,660	7,752	2,244,826
28,200	304,200	500	...	...	332,900	28,143	307,467	697	...	...	336,307
34,500	234,400	...	...	...	268,900	30,717	228,587	...	...	...	259,304
29,800	224,200	93,900	...	...	347,900	22,513	229,331	101,153	...	...	352,997
74,100	117,200	100	...	...	191,400	93,207	118,490	69	...	...	212,766
1,600	127,600	77,700	...	...	206,900	2,045	132,455	77,621	...	...	212,121
500	39,000	16,900	2,500	1,200	60,100	1,116	39,860	46,986	2,711	1,261	61,934
5,200	47,500	17,600	1,400	700	72,400	5,941	48,332	17,534	1,177	548	73,532
173,900	1,094,100	206,700	3,900	1,900	1,480,500	183,682	1,104,522	214,060	3,888	1,809	1,507,561
233,400	38,300	200	103,800	48,300	424,000	196,653	40,348	133	104,707	48,718	390,559
23,100	44,800	...	...	...	67,900	23,659	44,706	...	...	...	68,365
951,800	...	...	...	...	951,800	951,453	...	...	...	...	951,453
80,000	138,300	131,000	2,400	1,100	352,800	82,212	159,741	134,304	4,193	1,951	382,101
1,288,300	221,400	131,200	106,200	49,400	1,795,500	1,253,977	244,795	134,437	108,900	50,669	1,752,778
10,206,100	1,534,000	...	200	100	11,740,400	10,289,054	1,537,729	...	230	107	11,827,120
3,652,500	...	...	...	...	3,652,500	3,659,808	...	...	...	...	3,660,808
35,100	...	...	...	...	35,100	42,768	...	...	...	...	42,768
13,893,700	1,534,000	...	200	100	15,428,000	13,982,630	1,537,729	...	230	107	15,520,656
464,200	596,500	...	...	...	1,060,700	468,058	593,744	...	...	...	1,061,802
612,100	...	...	...	...	612,100	671,041	...	...	...	...	671,041
30,600	134,900	600	...	...	166,100	35,501	131,873	501	...	...	167,875
1,106,900	731,400	600	...	...	1,838,900	1,174,600	725,617	501	...	...	1,900,718
39,700	...	...	...	...	39,700	42,544	...	...	...	...	42,544
10,800	272,900	227,100	26,100	12,100	549,000	12,144	283,237	228,174	26,380	12,274	564,209
50,500	272,900	227,100	26,100	12,100	588,700	54,688	283,237	228,174	26,380	12,274	604,753
863,500	...	...	34,900	16,200	914,600	940,998	...	...	32,884	15,301	989,183
52,500	...	...	6,200	2,900	61,600	64,078	...	...	6,212	2,890	73,180
916,000	...	...	41,100	19,100	976,200	1,005,076	...	...	39,096	18,191	1,064,363
50,005,700	19,030,700	3,069,700	327,200	152,200	81,585,500	59,063,923	19,035,938	3,112,349	330,631	153,837	81,656,678

Abstract B.—Details

[Rx. is recorded for every 10 Rupees in
The figures in thick type are those

BUDGET ESTIMATE, 1888-89.						
	India.			England.	Exchange.†	Total.
	Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.	£	Rx.	Rx.
A.—Direct Demands on the Revenues:						
1.—Refunds and Drawbacks	130,000	61,300	3,800	...	...	195,100
2.—Assignments and Compensations	570,100	923,900	...	...	...	1,494,000
Charges in respect of Collection, viz.:						
3.—Land Revenue	292,300	2,921,800	468,700	900	400	3,684,100
4.—Opium (including cost of Production)	2,553,800	...	...	600	300	2,554,700
5.—Salt (including cost of Production)	449,300	1,500	...	100	...	450,900
6.—Stamps	—8,600	92,100	...	64,400	27,100	175,000
7.—Excise	93,700	33,200	700	100	...	127,700
8.—Provincial Rates	...	40,800	10,800	...	...	51,600
9.—Customs	51,000	87,500	...	...	...	138,500
10.—Assessed Taxes	12,200	...	...	...	...	12,200
11.—Forest	343,100	422,500	...	2,100	900	770,600
12.—Registration	94,200	93,300	...	...	...	187,500
TOTAL	4,586,000	4,696,100	484,000	68,200	28,700	9,863,000
B.—Interest:						
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	39,100	...	...	2,593,900	1,089,400	4,075,400
14.—Interest on other Obligations	429,900	...	2,400	500	200	433,000
TOTAL	829,000	...	2,400	2,594,400	1,089,600	4,508,400
C.—Post office, Telegraph, and Mint:						
15.—Post Office	1,112,100	43,800	67,300	96,500	40,500	1,360,200
16.—Telegraph	549,300	500	...	131,100	55,100	736,000
17.—Mint	81,200	...	...	3,400	1,400	86,000
TOTAL	1,742,600	44,300	67,300	231,000	97,000	2,182,200
D.—Salaries and Expenses of Civil Departments:						
18.—General Administration	611,700	703,100	72,400	250,500	105,200	1,742,900
19.—Law and Justice { Courts of Law	88,800	2,522,600	...	1,400	600	2,713,400
{ Jails	140,200	659,900	100	...	...	800,200
20.—Police	841,100	2,008,100	327,000	...	...	3,776,200
21.—Marine (including River Navigation)	323,000	158,800	3,800	92,000	38,700	616,300
22.—Education	17,400	741,800	570,200	1,300	500	1,331,200
23.—Ecclesiastical	160,000	...	...	300	100	160,400
24.—Medical	39,200	580,300	100,700	7,200	3,000	790,400
25.—Political	659,500	16,000	300	27,300	11,500	714,600
26.—Scientific and other Minor Departments	294,400	124,400	28,900	20,000	8,400	446,100
TOTAL	3,151,900	8,215,000	1,163,400	400,000	168,000	13,098,300
E.—Miscellaneous Civil Charges:						
27.—Territorial and Political Pensions	552,600	...	...	12,500	5,200	570,300
28.—Civil Furlough and Absentee Allowances	3,100	...	...	217,000	91,100	311,200
29.—Superannuation Allowances and Pensions	92,500	616,700	2,500	1,618,000	679,600	3,029,300
30.—Stationery and Printing	62,200	382,900	3,800	111,700	40,900	860,500
32.—Miscellaneous	103,000	112,800	8,400	3,000	12,800	339,600
TOTAL	813,400	1,132,400	86,700	1,989,200	835,600	4,857,300
F.—Famine Relief and Insurance:						
33.—Famine Relief	...	500	...	...	...	500
35.—Construction of Protective Irrigation Works	72,700	...	...	...	...	72,700
TOTAL	72,700	500	...	...	...	73,200
Carried over	11,188,600	14,088,300	1,803,800	5,283,400	2,218,900	34,383,000

BUDGET ESTIMATE, 1888-89.				
India.	England.	Exchange.	Total.	
Rx.	£	Rx.	Rx.	Rx.
392,100	2,593,900	1,089,400	4,075,400	4,075,400
2,706,400	549,200	239,200	3,494,800	3,494,800
1,041,700	...	...	1,041,700	1,041,700
TOTAL	4,145,200	3,143,100	1,320,100	8,608,400

* 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

† See foot-note to Abstract A. p. 738.

of Expenditure.

respect of transactions in India, including those of "Exchange," which appear in the General Account.

REVISED ESTIMATE, 1888-89.						ACCOUNTS, 1888-89.					
India.			England.	Exchange.	Total.	India.			England.	Exchange.	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
152,100	63,700	12,900	...	...	228,700	152,174	60,349	16,095	...	...	228,618
550,700	929,100	...	...	...	1,479,800	549,218	937,017	...	...	...	1,486,235
267,200	2,769,800	500,900	700	300	3,538,900	259,038	2,761,102	491,961	584	272	3,513,957
2,647,300	...	...	800	400	2,648,500	2,596,772	...	...	773	360	2,597,905
419,300	2,500	...	300	100	422,200	410,257	2,341	...	260	121	412,979
—10,200	94,500	...	48,000	22,300	154,600	—9,221	94,136	...	47,265	21,992	154,172
101,300	35,700	600	200	100	137,900	101,341	35,858	562	123	57	137,941
...	51,800	10,200	...	...	62,000	...	50,497	8,886	...	...	59,383
48,700	86,000	...	100	...	134,800	48,377	85,343	...	121	56	133,897
16,000	12,400	...	...	...	28,400	15,196	11,932	...	...	...	27,128
395,800	411,000	...	2,400	1,100	810,300	386,476	402,019	...	2,392	1,113	792,000
96,300	95,400	...	...	...	191,700	97,173	96,508	...	...	...	193,681
4,684,500	4,551,900	524,600	52,500	24,300	9,837,800	4,606,801	4,537,102	518,504	51,518	23,971	9,737,856
315,900	48,800	...	2,662,000	1,237,800	4,264,500	326,798	47,390	...	2,662,056	1,238,609	4,274,853
433,300	400	2,300	500	200	436,700	434,662	...	2,341	275	128	437,406
749,200	49,200	2,300	2,662,500	1,238,000	4,701,200	761,460	47,390	2,341	2,662,331	1,238,737	4,712,299
1,108,200	41,400	67,900	89,300	41,500	1,348,300	1,106,403	41,169	70,117	85,146	39,617	1,342,452
871,200	500	...	102,100	47,500	721,300	871,200	453	...	98,330	45,751	704,092
87,300	...	...	7,300	3,400	98,000	89,118	...	...	7,404	3,445	99,667
1,766,700	41,900	67,900	198,700	92,400	2,107,600	1,755,079	41,622	70,117	190,880	88,813	2,146,511
597,400	711,300	86,600	243,100	113,100	1,751,500	593,342	713,930	84,147	241,412	112,325	1,745,156
82,600	2,602,400	500	700	300	2,686,500	83,890	2,608,006	817	641	298	2,694,252
162,400	666,200	100	...	...	829,800	158,109	675,996	78	...	...	834,163
881,800	2,582,500	306,400	...	...	3,770,700	880,736	2,567,434	306,124	...	...	3,754,294
286,000	144,800	2,600	97,500	45,300	576,200	276,424	149,447	2,421	102,304	47,628	578,284
16,000	725,200	566,400	1,200	600	1,309,400	15,200	719,139	557,732	1,085	354	1,303,666
158,000	...	...	500	200	158,700	158,050	...	...	7	345	158,856
32,300	560,300	164,000	6,900	3,200	766,700	33,076	559,202	169,072	6,813	3,170	772,233
668,500	54,100	300	29,700	13,800	766,400	659,853	52,691	322	29,772	13,853	756,193
241,300	125,500	37,700	18,800	8,800	422,100	252,361	121,835	26,643	18,831	8,762	428,432
3,127,300	8,172,400	1,154,600	398,400	185,300	13,038,000	3,108,743	8,168,280	1,148,263	401,463	186,794	13,013,543
509,800	...	...	21,200	9,900	540,900	516,905	...	...	18,237	8,495	543,657
8,700	...	...	214,000	99,500	322,200	1,180	...	...	216,503	100,735	318,418
85,200	660,000	2,500	1,618,000	752,400	3,118,100	86,778	663,757	1,959	1,612,200	750,129	3,114,843
68,300	382,200	5,400	55,000	25,600	536,500	57,126	382,593	6,209	53,535	24,999	524,372
131,900	113,900	87,400	30,700	14,300	378,200	128,138	116,190	87,224	35,164	16,370	383,106
805,900	1,156,100	95,300	1,938,900	901,700	4,895,900	790,127	1,162,540	95,392	1,935,679	900,638	4,884,376
...	10,200	...	...	...	10,200	...	5,692	...	2,107	...	7,799
72,700	...	...	...	...	72,700	70,537	...	...	...	...	70,537
72,700	10,200	...	...	...	82,900	70,537	5,692	2,107	...	...	78,336
11,204,300	13,981,700	1,844,700	5,251,000	2,441,700	34,723,400	11,092,747	13,962,626	1,836,724	5,241,871	2,438,953	34,572,921

REVISED ESTIMATE, 1888-89.				ACCOUNTS, 1888-89.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
364,700	2,662,000	1,237,800	4,264,500	374,188	2,662,056	1,238,609	4,274,853
(a) 9,688,200	631,900	293,800	3,613,900	(a) 2,692,498	631,812	293,971	3,618,281
1,041,400	...	...	1,041,400	1,040,717	...	...	1,040,717
4,094,300	3,293,900	1,531,600	8,919,800	4,107,403	3,293,868	1,532,580	8,933,851

(a) Includes 19,400 and 19,415 charged to State Railways—Interest on Capital deposited by Companies respectively.

Abstract B.—Details

[Rx. 1 is recorded for every 10 Rupees]

HEADS OF EXPENDITURE.	BUDGET ESTIMATE, 1888-89.					
	India.			England.	Exchange.*	Total.
	Imperial.	Provincial.	Local.	£	Rx.	Rx.
Brought forward	11,188,600	14,088,300	1,803,800	5,283,400	2,218,900	34,583,000
G.—37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	43,800	...	...	...	43,800
H.—Railway Revenue Account :						
38.—State Railways :						
Working Expenses	5,178,000	804,200	...	...	...	5,982,200
Interest on Debt	2,244,100	402,300	...	540,200	230,700	3,480,300
Annuities in purchase of Railways	...	...	...	1,088,700	709,300	2,398,000
Interest on Capital deposited by Companies	400	...	...	65,600	275,400	93,400
39.—Guaranteed Companies :						
Surplus Profits, Land and Supervision	527,500	...	...	...	...	527,500
Interest	8,500	...	...	2,722,000	1,143,200	3,873,700
40.—Subsidized Companies: Land, &c.	17,500	14,700	...	...	...	32,200
41.—Miscellaneous Railway Expenditure	60,000	8,300	...	...	...	68,300
TOTAL	8,036,000	1,289,500	...	5,615,500	2,358,600	17,299,600
J.—Irrigation :						
42.—Major Works :						
Working Expenses	310,400	360,400	...	...	...	670,800
Interest on Debt	536,300	510,400	...	...	...	1,046,700
43.—Minor Works and Navigation	282,700	566,700	800	10,300	4,300	864,800
TOTAL	1,129,400	1,437,500	800	10,300	4,300	2,582,300
K.—Buildings and Roads :						
44.—Military Works	1,155,300	...	...	1,400	600	1,157,300
45.—Civil Works	803,000	1,944,800	1,543,200	101,800	42,800	4,435,600
TOTAL	1,958,300	1,944,800	1,543,200	103,200	43,400	5,552,900
L.—Army Services :						
46.—Army :						
Effective	13,752,300	...	...	1,741,800	731,600	16,225,700
Non-Effective	877,700	...	...	2,018,000	847,000	3,743,300
TOTAL	14,630,000	...	...	3,759,800	1,578,600	19,968,400
L.L.—Special Defence Works :						
47.—Special Defence Works	500,000	...	...	437,700	183,800	1,121,500
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	37,442,300	18,803,900	3,347,800	15,209,900	6,338,200	81,192,100
Transfers between Provincial and Local	...	+ 333,300	- 333,300	...	...	...
M.—Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	+ 26,400	+ 45,200	...	...	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	- 493,400	- 61,800	...	...	- 555,200
Total Expenditure charged against Revenue	37,442,300	18,670,200	2,997,900	15,209,900	6,338,200	80,708,500

N.—Expenditure not charged to Revenue— CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION WORKS—	BUDGET ESTIMATE, 1888-89.			
	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
48.—State Railways	2,062,800	973,000	408,700	3,444,500
49.—Irrigation Works	600,000	...	...	600,000
TOTAL	2,662,800	973,000	408,700	4,044,500
50.—Capital charge involved in Redemption of Liabilities, &c.	...	...	...	...

* See foot-note to Abstract A., p. 738.

of Expenditure—continued.

in respect of transactions in India, including those of "Exchange."

REVISED ESTIMATE, 1888-89.						ACCOUNTS, 1888-89.					
India.			England.	Exchange.	Total.	India.			England.	Exchange.	Total.
Imperial.	Provincial.	Local.	£	Rx.	Rx.	Imperial.	Provincial.	Local.	£	Rx.	Rx.
11,204,300	13,981,700	1,844,700	5,251,000	2,441,700	34,723,400	11,092,747	13,962,626	1,836,724	5,241,871	2,438,953	34,572,921
...	18,000	...	...	...	18,000	...	22,401	...	...	...	22,401
5,214,800	828,600	...	...	...	6,043,400	5,241,911	817,345	...	...	...	6,059,256
2,211,300	437,500	...	631,000	293,800	3,594,500	2,216,121	456,962	...	631,812	293,971	3,598,866
...	...	...	1,688,600	785,200	2,473,800	...	...	...	1,688,558	785,657	2,474,215
19,400	...	...	634,300	294,900	948,000	19,703	...	...	634,482	295,214	949,399
569,100	...	...	...	...	569,100	614,540	...	...	...	...	614,540
7,200	...	...	2,697,800	1,254,500	3,959,500	6,671	...	...	2,697,388	1,255,048	3,959,107
14,500	14,500	...	...	...	29,000	13,032	14,439	...	...	...	28,071
56,000	19,000	...	...	...	75,000	54,398	16,236	...	...	...	70,634
8,092,300	1,319,600	...	5,652,600	2,628,400	17,652,900	8,166,976	1,304,982	...	5,652,240	2,629,890	17,754,088
356,300	363,100	...	...	...	719,400	358,547	363,129	...	...	...	721,676
532,900	508,500	...	...	...	1,041,400	532,517	508,200	...	...	...	1,040,717
365,900	562,400	1,100	400	200	870,000	307,465	551,589	966	376	175	860,571
1,195,100	1,434,000	1,100	400	200	2,630,800	1,198,529	1,422,918	966	376	175	2,622,964
1,100,500	...	...	10,000	4,700	1,115,200	1,092,979	...	...	10,392	4,835	1,108,206
708,900	1,822,700	1,475,500	100,300	46,600	4,214,000	745,071	1,814,931	1,497,621	98,891	46,012	4,202,526
1,869,400	1,822,700	1,475,500	110,300	51,300	5,339,200	1,838,050	1,814,931	1,497,621	109,283	50,847	5,310,732
13,058,000	...	...	1,786,700	830,800	16,576,400	13,032,872	...	...	1,756,958	817,482	16,507,312
881,100	...	...	1,989,100	924,900	3,795,100	879,719	...	...	1,989,247	925,503	3,794,529
14,840,000	...	...	3,775,800	1,755,700	20,371,500	14,812,591	...	...	3,746,205	1,743,045	20,301,841
450,000	...	...	251,400	116,900	818,300	447,823	...	...	233,246	108,526	789,595
37,651,100	18,576,000	3,321,300	15,041,500	6,994,200	81,584,100	37,556,716	18,527,858	3,335,311	14,983,221	6,971,436	81,374,542
...	+ 301,700	- 301,700	...	...	...	...	+ 303,041	- 303,041	...	...	...
...	+ 240,300	+ 97,600	...	...	...	...	+ 270,831	+ 85,974	...	...	...
...	- 87,300	- 47,500	...	...	+ 203,100	...	- 65,792	- 5,895	...	...	+ 285,118
37,651,100	19,030,700	3,069,700	15,041,500	6,994,200	81,787,200	37,556,716	19,035,938	3,112,349	14,983,221	6,971,436	81,659,660

REVISED ESTIMATE, 1888-89.				ACCOUNTS, 1888-89.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
210,400	788,000	366,400	1,364,800	46,876	772,021	359,214	1,178,111
486,800	4,200	2,000	493,000	453,506	4,357	2,027	459,890
697,200	792,200	368,400	1,857,800	500,382	776,378	361,241	1,638,001
...	10,336,000	...	10,336,000	...	10,336,049	...	10,336,049

Abstract C.—Details of Receipts and Disbursements

[Rx. is recorded for every 10 Rupees in respect
The figures in thick type are those

	BUDGET ESTIMATE, 1888-89.			REVISED ESTIMATE, 1888-89.			ACCOUNTS, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Revenue (from Abstract A)	79,753,200	181,200	79,934,400	81,106,100	327,200	81,433,300	81,212,210	330,631	81,542,841
Exchange added to Revenue	76,100	...	76,100	152,200	...	152,200	153,837	...	153,837
TOTAL	79,829,300	181,200	80,010,500	81,258,300	327,200	81,585,500	81,366,047	330,631	81,696,678
O.—Permanent Debt incurred—									
<i>Sterling Debt—</i>									
3½ p. c. Indian Stock	...	...	...	4,030,700	...	...	4,030,678	...	...
3 p. c. Stock	...	...	...	6,921,000	...	...	6,921,049	...	...
Debenture and Debenture Stock	...	...	...	3,415,000	...	...	3,415,000	...	...
<i>Rupee Debt—</i>									
4 p. c. Rupee Loan	3,000,000	...	...	4,630,300	...	...	3,000,000	...	...
Stock Notes	1,500	...	...	2,300	...	...	2,073	...	...
TOTAL	3,001,500	...	3,001,500	4,632,600	14,366,700	18,000,300	3,002,073	14,366,727	17,368,800
NET			2,998,500			13,413,500			13,407,881
P.—Unfunded Debt—									
Special Loan	...	...	...	17,500	...	...	...	...	...
Treasury Notes	...	...	...	...	...	...	933	...	...
Deposits of Service Funds	128,800	...	...	126,700	...	...	128,454	...	...
Savings Bank Deposits	4,974,900	...	...	5,387,200	...	...	5,343,103	...	...
TOTAL	5,103,700	...	5,103,700	5,531,400	...	5,531,400	5,472,490	...	5,472,490
NET			845,300			1,043,700			990,374
Q.—Deposits and Advances—									
Balances of Provincial Allotments	71,600	...	...	337,900	...	...	336,803	...	...
Excluded Local Funds	611,100	...	...	612,400	...	...	700,998	...	...
Political and Railway Funds	226,400	...	...	3,600	...	...	254,877	...	...
Departmental and Judicial Deposits	13,539,100	...	...	13,507,400	...	...	13,861,523	...	...
Advances	6,934,100	49,800	...	9,248,600	5,800	...	9,679,831	5,127	...
Suspense Accounts	27,500	...	...	58,800	...	...	165,053	...	...
Exchange on Remittance Accounts (net)	564,600	...	...	...	...	...	...	...	...
Miscellaneous	33,400	...	...	49,700	500	...	379,513	...	...
TOTAL	22,007,800	49,800	22,057,600	23,818,400	6,300	23,824,700	23,398,600	5,137	23,403,737
NET			0			0			0
Carried over	109,948,300	231,000		115,240,700	14,700,200		115,230,210	14,700,405	

other than Revenue and Expenditure.

of transactions in India, including those of "Exchange,"
which appear in the General Account.

	BUDGET ESTIMATE, 1888-89.			REVISED ESTIMATE, 1888-89.			ACCOUNTS, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Expenditure, Imperial and Provincial (from Abstract B)	59,594,000	15,209,900	74,803,900	59,548,400	15,041,500	74,589,900	59,419,885	14,983,221	74,403,106
Exchange, charged as Expenditure	6,388,200	...	6,388,200	6,994,200	...	6,994,200	6,971,436	...	6,971,436
Add—Provincial Surpluses, transferred to "Deposits"	71,600	...	71,600	337,900	...	337,900	356,805	...	356,805
Deduct—Provincial Deficits, charged against "Deposits"	—555,200	...	—555,200	—134,800	...	—134,800	—71,687	...	—71,687
TOTAL	65,498,600	15,209,900	80,708,500	66,745,700	15,041,500	81,787,200	66,676,439	14,983,221	81,659,660
Expenditure not charged to Revenue—									
Capital Expenditure on Public Works not charged against Revenue	2,662,800	973,000	...	697,200	792,200	...	500,382	776,378	...
Capital charges involved in Redemption of Liabilities, &c.	...	...	...	...	10,336,000	...	...	10,336,049	...
Add—Exchange on Expenditure not charged to Revenue	408,700	...	...	368,400	...	...	361,241	...	...
TOTAL	3,071,500	973,000	4,044,500	1,065,600	11,128,200	12,193,800	861,623	11,112,427	11,974,050
O.—Permanent Debt discharged—									
<i>Sterling Debt—</i>									
India 5 p. c. Stock	...	...	...	...	3,730,700	...	...	3,667,608	...
" 4 p. c. Stock	...	...	...	...	...	...	...	...	...
<i>Rupee Debt—</i>									
5½ p. c. Loan	...	...	...	...	...	...	300	...	...
5 p. c. Loan	...	...	...	...	...	...	150	...	...
4½ p. c. Loan	...	...	...	1,490,000	...	...	210,915	...	...
4 p. c. Loans	...	...	...	...	...	...	210	...	...
Loans under discharge	...	...	...	216,100	...	...	...	...	...
Provincial Debentures	...	...	...	1,400	...	...	...	...	...
Stock Notes	...	...	...	147,600	...	...	1,718	...	...
TOTAL NET	3,000	...	3,000	1,855,100	3,730,700	5,585,800	213,293	3,667,626	3,880,918
P.—Unfunded Debt—									
Special Loans	...	...	...	...	...	...	221	...	...
Treasury Notes	...	...	...	...	...	...	82	...	...
Deposits of Service Funds	...	...	...	81,600	...	...	81,295	...	...
Savings Bank Deposits	4,181,900	...	...	4,405,900	...	...	4,400,518	...	...
TOTAL NET	4,258,400	...	4,258,400	4,487,700	...	4,487,700	4,482,116	...	4,482,116
Q.—Deposits and Advances—									
Balances of Provincial Allotments	555,200	...	...	134,800	...	...	71,687	...	...
Excluded Local Funds	612,700	...	...	607,800	...	...	678,468	...	...
Political and Railway Funds	264,000	...	...	100,700	...	...	348,131	...	...
Departmental and Judicial Deposits	13,516,700	...	...	13,508,800	...	...	13,694,114	...	...
Advances	7,042,100	45,300	...	9,286,800	5,500	...	9,483,433	5,346	...
Suspense Accounts	28,400	...	...	17,200	...	...	85,539	...	...
Exchange on Remittance Accounts (net)	...	...	...	499,000	...	...	512,798	...	...
Miscellaneous	334,100	...	...	403,500	...	...	878,574	...	61
TOTAL NET	22,353,200	45,300	22,398,500	24,558,600	5,500	24,564,100	25,752,744	5,407	25,758,151
Carried over	95,184,700	16,228,200		98,712,700	29,905,900		97,986,215	29,768,681	

Abstract C.—Details of Receipts and Disbursements

	BUDGET ESTIMATE, 1888-89.			REVISED ESTIMATE, 1888-89.			ACCOUNTS, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	109,942,300	231,000		115,240,700	14,700,200		115,239,210	14,702,495	
R.—Loans to Municipalities, Native States, &c.									
NET	183,200	...	183,200	183,700	...	183,700	296,429	...	296,429
			0			0			0
S.—Capital Receipts from Railway Companies—									
On Account of Subscribed Capital	...	5,667,800		...	2,536,300		...	1,705,701	
Repayments	1,383,400	...		1,377,800	8,800		1,412,915	13,890	
TOTAL	1,383,400	5,667,800	7,051,200	1,377,800	2,545,100	3,922,900	1,412,915	1,719,591	3,132,506
NET			0			0			0
T.—Remittances—									
Inland Money Orders	12,794,100	...		12,635,000	...		12,781,372	...	
Other Departmental Accounts	221,100	...		500,100	...		494,507	...	
Net Receipts by Civil Treasuries from—									
Post Office	946,300	...		1,138,000	...		1,086,976	...	
Guaranteed Railways	3,247,400	...		3,724,200	...		3,654,820	...	
Net Receipts from Civil Treasuries by—									
Telegraph	30,900	...		32,900	...		233	...	
Marine	288,500	...		270,600	...		242,400	...	
Military	13,373,600	...		13,477,800	...		13,307,798	...	
Public Works	5,290,900	...		3,421,900	...		2,787,517	...	
Remittance Account between England and India	1,128,900	120,500		1,303,000	151,300		1,228,277	155,363	
TOTAL	37,330,700	120,500	37,451,200	36,503,500	151,300	36,654,800	35,613,990	155,363	35,769,353
NET			0			314,500			0
U.—Secy. of State's Bills drawn		14,000,000	14,000,000		14,310,100	14,310,100		14,262,859	14,262,859
Total Receipts	148,839,600	20,019,300		153,305,700	31,706,700		152,562,544	30,840,308	
V.—Opening Balance	13,733,085	5,614,329		13,883,701	5,900,697		13,883,701	5,900,697	
Grand Total	162,572,685	25,633,629		167,189,401	37,607,397		166,446,245	36,741,005	

other than Revenue and Expenditure—continued.

	BUDGET ESTIMATE, 1888-89.			REVISED ESTIMATE, 1888-89.			ACCOUNTS, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	95,184,700	16,228,200		98,712,700	29,905,900		97,986,215	29,768,681	
R.—Loans to Municipalities, Native States, &c.									
NET	670,000	...	670,000	694,600	...	694,600	863,407	...	863,407
			486,800			510,900			566,978
S.—Payments to Railway Companies on Capital Account—									
For discharge of Debt	...	3,014,000		...	200		...	200	
For Expenditure	4,279,300	2,901,300		4,723,600	2,549,800		4,719,964	2,443,881	
TOTAL	4,279,300	5,915,300	10,194,600	4,723,600	2,550,000	7,273,600	4,719,964	2,444,081	7,164,045
NET			3,143,400			3,350,700			4,031,539
T.—Remittances—									
Inland Money Orders	12,794,100	...		12,635,000	...		12,758,144	...	
Other Local Remittances (net)	...	...		...	...		40,816	...	
Other Departmental Accounts	219,900	...		500,400	...		498,680	...	
Net Payments into Civil Treasuries by—									
Post Office	946,300	...		1,138,000	...		1,040,606	...	
Guaranteed Railways	3,247,400	...		3,724,200	...		3,654,820	...	
Net Issues from Civil Treasuries to—									
Telegraph	30,900	...		32,900	...		659	...	
Marine	288,500	...		270,600	...		237,343	...	
Military	13,373,600	...		13,477,800	...		13,362,487	...	
Public Works	5,290,900	...		3,421,900	...		2,798,852	...	
Remittance Account between England and India	108,200	1,211,700		160,800	1,301,700		139,001	1,268,310	
TOTAL	36,308,800	1,211,700	37,520,500	35,038,600	1,301,700	36,340,300	34,540,498	1,268,310	35,808,808
NET			69,300			0			39,455
U.—Secretary of State's Bills paid	14,548,500	...	14,548,500	15,119,900	...	15,119,900	15,030,972	...	15,030,972
Total Disbursements	150,991,300	23,355,200		154,289,400	33,757,600		153,141,056	33,481,072	
V.—Closing Balance	11,581,385	2,278,429		12,900,001	3,849,797		13,305,189	3,259,933	
Grand Total	162,572,685	25,633,629		167,189,401	37,607,397		166,446,245	36,741,005	

Abstract D.—Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.

A.—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1888-89.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Balance at end of 1887-88 (by Revised Estimates, 1887-88)	...	180,259	116,443	50,407	359,892	208,306	170,369	492,205	443,778	2,111,659
Added in 1888-89	...	...	19,600	6,800	...	...	...	...	...	26,400
Spent in 1888-89	...	80,700	...	...	102,600	103,300	44,300	36,900	125,600	493,400
Balance at end of 1888-89	...	99,559	136,043	57,207	257,292	195,006	126,069	455,305	318,178	1,644,659
Revised Estimate, 1888-89.										
Balance at end of 1887-88 (by Accounts)	...	209,207	148,771	76,158	330,899	380,716	186,015	539,076	524,404	2,395,246
Added in 1888-89	...	5,300	22,500	36,000	...	40,200	28,000	108,300	...	240,300
Spent in 1888-89	...	...	...	...	84,400	...	...	...	2,900	87,300
Balance at end of 1888-89	...	214,507	171,271	112,158	246,499	420,916	214,015	647,376	521,504	2,548,246
Accounts, 1888-89.										
Balance at end of 1887-88	...	(a) 209,206	148,771	(a) 76,159	330,899	380,716	186,015	539,076	524,404	2,395,246
Added in 1888-89	...	22,583	11,560	26,343	...	45,949	32,142	113,932	18,322	270,831
Spent in 1888-89	...	...	...	...	65,792	...	...	...	...	65,792
Balance at end of 1888-89	...	231,789	160,331	102,502	265,107	426,665	218,157	653,008	542,726	2,600,285

B.—Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1888-89.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Balance at end of 1887-88 (by Revised Estimates, 1887-88)	14,854	63,871	39,348	2,722	223,348	23,082	173,547	560,526	233,500	1,334,798
Added in 1888-89	3,100	...	...	...	29,600	12,500	...	...	...	45,200
Spent in 1888-89	...	8,600	18,600	2,000	...	...	17,000	4,600	11,000	61,800
Balance at end of 1888-89	17,954	55,271	20,748	722	252,948	35,582	156,547	555,926	222,500	1,318,198
Revised Estimate, 1888-89.										
Balance at end of 1887-88 (by Accounts)	12,544	62,749	51,416	2,465	222,135	16,177	190,602	578,386	257,629	1,394,103
Added in 1888-89	...	...	...	...	59,100	1,100	...	...	37,400	97,600
Spent in 1888-89	400	2,600	22,900	1,000	...	...	7,700	12,900	...	47,500
Balance at end of 1888-89	12,144	60,149	28,516	1,465	281,235	17,277	182,902	565,486	295,029	1,444,203
Accounts, 1888-89.										
Balance at end of 1887-88	12,544	62,749	(a) 51,417	2,465	222,135	16,177	190,602	578,386	(a) 257,630	1,394,103
Added in 1888-89	...	10,093	...	...	8,392	1,200	...	16,788	43,501	83,974
Spent in 1888-89	622	...	3,282	26	...	...	1,965	...	...	5,895
Balance at end of 1888-89	11,922	72,842	48,135	2,439	230,527	17,377	188,637	595,174	301,130	1,474,184

(a) The differences from last year's closing balances are owing to conversion of Rs. into Rx.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE SECOND QUARTER OF 1889.

No. 0210 R. T., dated Calcutta, the 10th February 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 39R.T., dated 13th January 1885.
" " " " " 1155R.T., " 15th December 1885.
" " " " " 1213R.T., " 24th November 1886.
" " " " " 1531R.T., " 30th December 1887.
" " " " " 0191R.T., " 24th January 1889.
" " " " " 496R.T., " 17th September 1889.

Read also—

Docket from the Director General of Railways No. 10 (Statistical), dated the 25th January 1890, forwarding the Abstract Returns of Accidents to Trains, &c., on the open lines of Railway in India for the quarter ended 30th June 1889.

OBSERVATIONS.—As compared with the average of the five* corresponding previous quarters, the number of accidents to trains, rolling-stock, permanent-way, &c., shows an increase of 99, or 9·84 per cent., with an increase of 2,384·75 miles, or 18·68 per cent. in the mean mileage open, and of 1,105·661 miles, or 8·50 per cent. in the train-mileage. The following are the Railways on which the more important fluctuations occurred:—

RAILWAY.	Number of accidents.	ACCIDENTS.				TRAIN-MILEAGE.	
		Increase.	Decrease.	Percentage of increase.	Percentage of decrease.	Percentage of increase.	Percentage of decrease.
Rajputana-Malwa	185	32	...	20·92	...	24·96	...
Bengal-Nágpur	39	16	...	69·57	...	10·22	...
Southern Mahratta	112	63	...	128·57	...	53·48	...
Indian Midland	55	(a) 49	...	816·67	...	402·60	...
North Western	107	...	59	...	35·54	19·84	...
Oudh and Rohilkhand	37	...	11	...	22·92	13·82	...
Eastern Bengal	118	11	...	10·28	...	23·26	...
Jorhát	6	...	(b) 19	...	76·00	12·96	...
Great Indian Peninsula	63	...	15	...	19·23	...	14·08
Dibru-Sadiya	33	(c) 14	...	73·68	...	22·53	...
His Highness the Nizam's	34	22	...	183·33	...	56·18	...

2. The increase in the number of accidents on the Rajputana-Malwa Railway is chiefly due to the number of "Failures of axles," having been 34 against 6.

3. The increases on the Bengal-Nágpur Railway and His Highness the Nizam's Railway, and the decrease on the Oudh and Rohilkhand Railway, have mainly occurred under "Trains running over cattle on the line," the number returned being on the first-mentioned line 24 against 9, on the second 24 against 5, and on the third 28 against 37.

4. On the Southern Mahratta Railway the number of accidents has increased by 128·57 per cent., with an increase of 108·84 per cent. in the mean mileage worked, and 53·48 per cent. in the train-mileage. Of the increase of 63 accidents, 49 are under "Trains running over cattle on the line."

* Except where statistics for five quarters are not available for any line.
(a) As compared with the corresponding quarter of the previous year.
(b) As compared with the average of 4 corresponding previous periods.
(c) As compared with the average of 3 corresponding previous periods.

5. With an increase from 136.25 to 611 miles, or 348.44 per cent. in the mean length worked, and from 52,213 to 293,748 miles, or 462.60 per cent. in the train-mileage, the number of accidents on the Indian Midland Railway has risen from 6 to 55, or 816.67 per cent. The principal increases are 6 under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 26 under "Trains running over cattle on the line" and 8 under "Other accidents."

6. Of the decrease of 59 accidents on the North Western Railway, 22 appear under "Trains running over cattle on the line," 8 under "Failure of couplings," 15 under "Fire in trains" and 6 under "Other accidents." The number of cases of flooding of portions of permanent-way has increased from 1 to 8.

7. The principal variations on the Eastern Bengal Railway are increases of 6 accidents under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," and 5 under "Broken rails," and a decrease of 5 under "Failure of machinery, springs, &c., of engines."

8. The decrease on the Jorhāt Railway is principally due to the absence of any accident from "Failure of machinery, springs, &c., of engines" and "Failure of wheels," whereas the average of the four corresponding previous quarters was 7 under the former and 9 under the latter head.

9. On the Great Indian Peninsula Railway there is a decrease of 9 accidents under "Trains running over cattle on the line" and 14 under "Fire in trains."

10. With the exception of an increase of 7 accidents under "Failure of couplings" on the Dibru-Sadiya Railway, no other heads show any noticeable fluctuation.

11. The casualties resulting from accidents to trains, &c., were, among passengers and others, 11 killed and 89 injured, against 1 killed and 11 injured, and among servants, 2 killed and 9 injured, against 3 killed and 13 injured.

12. Of the casualties to passengers, 7 were killed and 80 injured by an accident to an Up mixed train on the Northern Section of the Eastern Bengal State Railway on the 15th April 1889. This train, while crossing a bridge at mile 33, telegraph post 22, just after leaving Madhnagar Station, was blown over by a tornado, 10 passenger vehicles and 19 goods vehicles being thrown down into the bed of the river, or down the abutment. A detailed report of this accident is appended.

13. On the Great Indian Peninsula Railway a serious collision took place between an Up goods train and an engine which was shunting at Lonāvla. A man who was travelling in a covered goods wagon in charge of sheep was killed, three other men, who were also in charge of the sheep, were more or less injured. An extract from the report on this accident is also appended.

14. The following table exhibits the number of accidents under the different classes, due to accidents to trains, rolling-stock, permanent-way, &c., and the number of persons killed and injured thereby, *vide* Tables Nos. 3 and 4:—

Serial No.	CAUSES OF ACCIDENTS.	Average of corresponding quarters of five previous years.*	SECOND QUARTER, 1889.				TOTAL ALL CLASSES.	
			Number.	NUMBER OF PASSENGERS AND OTHERS.		NUMBER OF SERVANTS.	Killed.	Injured.
				Killed.	Injured.			
1	Collisions between passenger trains or parts of passenger trains	1	1	...	...	...	...	...
2	Collisions between passenger trains and goods, or mineral trains, engines and vehicles standing foul of the line	14	13	...	2	...	3	5
3	Collisions between goods trains or parts of goods trains	22	23	2	4	...	1	5
	Carried over	37	37	2	6	...	4	10

* Except where statistics for five quarters are not available for any line.

Serial No.	CAUSES OF ACCIDENTS.	Average of corresponding quarters of five previous years.*	SECOND QUARTER, 1889.				TOTAL ALL CLASSES.	
			Number.	NUMBER OF PASSENGERS AND OTHERS.		NUMBER OF SERVANTS.	Killed.	Injured.
				Killed.	Injured.			
	Brought forward	37	37	2	6	...	4	10
4	Collisions between light engines	2	4	...	...	...	...	...
5	Passenger trains or parts of passenger trains leaving the rails	23	16	7	80	...	1	81
6	Goods trains or parts of goods trains, engines, &c., leaving the rails	80	96	...	...	...	...	...
7	Trains or engines travelling in the wrong direction through points	13	15	...	...	...	...	...
8	Trains running into stations or sidings at too high a speed	3	3	...	...	...	...	...
9	Trains running over cattle on the line	484	561	...	...	...	...	...
10	" " over obstructions on the line	26	32	1	1	1	2	3
11	" " through gates at level crossings	15	11	...	...	...	...	...
12	The bursting of boilers of engines	...	...	...	...	...	...	...
12(a)	" of tubes, &c., of engines	17	24	...	...	...	...	...
13	The failure of machinery, springs, &c., of engines	55	60	...	...	...	...	...
14	The failure of tyres	2	2	...	...	...	...	...
15	" wheels	9	...	...	...	...	...	...
16	" axles	12	39	...	...	...	1	1
17	" brake apparatus	...	...	...	...	...	...	...
18	" couplings	35	35	...	...	...	...	...
19	" tunnels, bridges, viaducts, culverts, &c.	...	1	...	...	...	...	...
20	Broken rails	4	11	...	...	...	...	...
21	The flooding of portions of permanent-way	9	18	...	...	...	...	...
22	Slips in cuttings or embankments	6	1	...	...	...	...	...
23	Fire in trains	90	46	...	...	...	...	...
24	Fire at stations, or involving injury to bridges or viaducts	14	15	...	1	...	1	...
25	Other accidents	70	78	1	1	...	2	3
	1889	...	1,105	11	89	2	9	13
	Total—Average of corresponding quarters of five previous years*	...	1,006	1	11	3	13	24

15. The principal variations occurred under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 96 against 80; "Trains running over cattle on the line," 561 against 484; "Failure of axles," 39 against 12; "Flooding of portions of permanent-way," 18 against 9; and "Fire in trains," 46 against 90.

16. The largest increase under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," appears on the Indian Midland and Eastern Bengal Railways, *viz.*, 6 on each.

17. The cattle accidents were very numerous on the Rajputana-Malwa, Southern Mahratta, and Eastern Bengal Railways, being 94, 83 and 70, respectively. Next to these stand the East Indian and South Indian Railways, which have returned 32 accidents each. On the Rajputana-Malwa and Southern Mahratta Railways most of the accidents are reported to have occurred on the unfenced portions of the line.

18. Of the 39 cases of "Failure of axles," 34 are recorded on the Rajputana-Malwa Railway alone.

19. Of the 18 cases of flooding of portions of permanent-way, 8 were on the North Western Railway and 4 on the Great Indian Peninsula Railway.

20. The decrease of 44 accidents under "Fire in trains" is mainly due to the number of cases having fallen from 33 to 18 on the North Western Railway, from 15 to 6 on the Madras Railway, and from 20 to 6 on the Great Indian Peninsula Railway.

* Except where statistics for five quarters are not available for any line.

21. On the North Western Railway, there were 10 cases of "The bursting of tubes, &c., of engines" out of a total of 24, and 17 cases of "Failure of machinery, springs, &c., of engines" out of a total of 60; and on the Dibru-Sadiya Railway, 13 cases of "Failure of couplings" out of a total of 35.

22. The casualties to passengers from causes other than accidents to trains, &c., *vide* Table No. 2, were—

Causes of accidents.	SECOND QUARTER, 1889.		AVERAGE OF CORRESPONDING QUARTERS OF FIVE PREVIOUS YEARS.*	
	Killed.	Injured.	Killed.	Injured.
1. From falling between carriages and platforms	...	3	2	1
2. Falling on to the platform, ballast, &c., when getting into or out of trains	1	5	1	2
3. Whilst crossing the line at stations	2	...	...	...
4. By closing of carriage doors	...	1	...	1
5. Falling out of carriages during the travelling of trains	5	30	3	18
6. Other accidents	1	7	1	6
TOTAL	9	46	7	28

23. The accidents to servants in the employ of Railways, or of contractors, whilst performing duties connected directly with the transit of passengers and goods, from causes other than accidents to trains, &c., were as follows, *vide* Table No. 2:—

Causes of accidents.	SECOND QUARTER, 1889.		AVERAGE OF CORRESPONDING QUARTERS OF FIVE PREVIOUS YEARS.*	
	Killed.	Injured.	Killed.	Injured.
1. During shunting operations	4	14	5	12
2. Falling off engines, vans, wagons, &c.	3	13	3	14
3. Coming in contact with over-bridges, &c., during the travelling of trains	1	...	...	1
4. Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines	...	...	...	...
5. Getting on or off trains, engines, &c.	5	14	3	13
6. Whilst loading, unloading or sheeting	...	15	3	16
7. Whilst breaking, spragging, or choking wheels	...	1	...	2
8. Whilst working at cranes or capstans	...	3	...	2
9. Whilst working on the permanent-way or in sidings	2	11	1	5
10. Whilst walking along the line on the way home, or to work	4	6	1	1
11. Whilst walking, crossing, or standing on the line	9	5	10	7
12. Whilst passing between vehicles	1	4	1	2
13. Whilst attending to the machinery of engines, cleaning them, &c.	1	2	...	4
14. Whilst attending to gates at level-crossings	2	1	2	1
15. Falling, or being caught between vehicles and platforms	2	2	1	2
16. Falling off ladders, scaffolds, platforms, &c.	...	5	...	4
17. By falling of lamps, wagon doors, timber, weights, &c.	...	6	...	5
18. Whilst coupling or uncoupling wagons	2	8	2	8
19. Miscellaneous	6	53	5	33
TOTAL	42	163	37	132

24. Of other persons killed and injured by running trains, &c., 5 were killed and 2 injured whilst passing over the line at level-crossings; 50 were killed and 19 injured whilst trespassing on the line; 27 committed suicide, and 3 were injured in attempting to commit suicide; and 6 were killed and 5 injured from miscellaneous causes.

* Except where statistics for five quarters are not available for any line.

25. The following table exhibits the total number of persons killed and injured from all causes over the whole Indian Railway system, as compared with the average of the corresponding quarters of five previous years, *vide* Table No. 1:—

Causes of accidents.	SECOND QUARTER, 1889.		AVERAGE OF CORRESPONDING QUARTERS OF FIVE PREVIOUS YEARS.*	
	Killed.	Injured.	Killed.	Injured.
<i>Passengers.</i>				
From causes beyond their own control	9	90	1	10
From misconduct or want of caution	9	44	7	26
<i>Servants.</i>				
From causes beyond their own control	6	22	5	22
From misconduct or want of caution	38	150	36	124
<i>Others.</i>				
Whilst passing at level-crossings	5	2	1	2
Trespassers, including suicides	77	22	53	12
Other persons	6	5	3	5
TOTAL	150	335	106	201
Total open mileage	15,151½		12,766½	
Total train-mileage	14,115,595		13,009,934	

* Except where statistics for five quarters are not available for any line.

26. In addition to the above, 16 persons are reported to have been killed and 45 injured in yards, workshops, &c., and 184 persons to have died in carriages and at stations from causes unconnected with the working of trains.

27. A tabulated statement has been added to the returns, comparing the accidents on Indian Railways with those on English Railways for the year 1888. The number of accidents per 1,000,000 train-miles on the Indian Railways was 64·90 against 5·64 on the English Railways, and the number of passengers killed and injured per million of passengers 0·03 and 0·27 against 0·01 and 0·80, respectively.

RESOLUTION.—The decrease in the number of "Fires in Trains" is satisfactory, the number having fallen from a quarterly average of 90 to 46 during the quarter under review. This was chiefly due to decreases in this class of accident on the North Western Railway, the Madras Railway, and the Great Indian Peninsula Railway.

2. On the Rajputana-Malwa Railway the large number of "Failures of Axles" is again noticed, being 34 out of a total, on all Indian Railways, of 39 "Failures of Axles" during the quarter.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.

ORDER.—Ordered, that this Resolution be communicated, for information, to the Local Governments, Administrations, and Officers noted in the margin.

Ordered also, that copies be forwarded for the information of Her Majesty's Government.

Ordered further, that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

M. C. BRACKENBURY, Major, R.E.,
Under Secretary.

Document accompanying.
Abstract Returns of Accidents
for the second quarter of 1889.

TABLE No. 1.
GENERAL TOTAL.

[illegible]

Year	Rank	Average for 5 corresponding previous quarters.	1889	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294</
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(a) Includes the Prime-Gya, Sindia, Dildarnagar-Ghazipur and Tankeohwar Railways for five quarters; and the *Andes Midland Railway* for four quarters.

(b) Includes the Prime-Gya, Dildarnagar-Ghazipur and Tankeohwar Railways.

(c) Includes H. H. the Gaekwar's Virangam-Nekasur-Vadnagar Railway.

(d) Includes the Katta-Tumaria Branch.

(e) Includes the Bellary-Krishna State Railway.

(f) Includes the Bellary, Bhopal-Hansi State Railways.

(g) Includes the Benares Branch.

(h) Includes the Bengal Central Railway.

(i) Includes the Tongoo-Mandali Extension.

(j) Includes the Villupuram-Dharmavaram, Nellore Branch.

(k) Includes the Phond-Mamadi, Khamsong, and Bhopal-Hansi State Railways.

(l) Includes the Dhond-Mamadi, Khamsong, and Amroli State Railways.

(m) Includes the Puri Branch.

TABLE NO. 1--continued.
GENERAL TOTAL.

Prices subject to change without notice. Some restrictions for the quantities and not available for any line.

TABLE No. 2.

No. 2.
Traffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS, and classifying, as far as
Accidents occasioning the Death or Injury.

[illegible]

(l) Includes the Pátri Branch.
(m) Includes the Bareilly-Pilibhit State Railway.
(n) Includes the Bezwada Extension.
(o) Except where statistics for five quarters are not available for any line.

TABLE No. 3.

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c. reported during the Second Quarter of 1889 as having occurred on the several RAILWAYS open for Traffic in INDIA, distinguishing the different Classes of Accidents and the Number of Passengers and Others, and of Railway Servants KILLED or INJURED in each Class of Accident.

SEE ALSO TABLE No. 4.

STATE IMPERIAL.

[illegible]

(4) Includes the Puno-Cuzco, Mito-Morango-Chileno and Tinkashere Railways.
(5) For a passenger, but a freightman.
(6) Includes H. H. the Emperor's Yungay-Mabaco-Vadugay Railway.
(7) Includes the Katin-Umari Branch.
(8) Includes the Estero-Katana State Railway.
(9) Not a passenger, but a cart-man.

TABLE No. 3.--ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.--continued.

SEE ALSO TABLE NO. 4.

STATE INTERVIEW—concluded.

[illegible]

(a) Includes the Sindia and Bhopal-Ikari State Railways.
(b) Includes the Amritsar-Pethankot and Rajpura-Bhainda State Railways.
(c) Includes the Benares Branch.

(d) Includes 21 servants employed on Collier
(e) Includes the Bengal Central Railway.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.—continued.

SEE ALSO TABLE No. 4. STATE PROVINCIAL—continued.																														
CLASS.	NAGPUR.						TIRHOOT.						LUCKNOW-SHAPUR-SHIBU MAU.						JODHPUR.						CENTRAL-COMPARTMENT.					
	Number of Passengers and others.			Total all Classes.			Number of Passengers and others.			Total all Classes.			Number of Passengers and others.			Total all Classes.			Number of Passengers and others.			Total all Classes.			Number of Passengers and others.			Total all Classes.		
	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.	No.	Killed.	Injured.			
1. Collisions between passenger trains, or parts of passenger trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
3. Collisions between goods trains, or parts of goods trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
4. Collisions between light engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
5. Passenger trains, or parts of passenger trains, leaving the rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
7. Trains or engines travelling in the wrong direction through points ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
8. Trains running into stations or sidings at too high a speed ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
9. Trains running over cattle on the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
10. Ditto over obstructions on the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
11. Ditto through gates at level-crossings ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
13. The failure of tubes, &c., of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
14. Ditto of machinery, springs, &c., of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
15. Ditto of tyres ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
16. Ditto of wheels ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
17. Ditto of axles ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
18. Ditto of brake apparatus ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
19. Ditto of couplings ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
20. Ditto of tunnels, bridges, viaducts, culverts, &c. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
21. Broken rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
22. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
23. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
24. Fire in trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
25. Fire at stations, or involving injury to bridges or viaducts ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
26. Other accidents ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
TOTAL ALL CLASSES	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Number of passenger miles ...	785,569	22,055,277	4,313,459	129,840	20,120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
" of servants employed ...	113	1,744	546	160	46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Train mileage of all descriptions	11,009	183,999	43,583	5,606	3,080	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.—continued.

SEE ALSO TABLE No. 4.										GUARANTEED COMPANIES.																										
STATE PROVINCIAL—continued.										BURMA (c).					MADRAS.					SOUTH INDIAN (b).					GREAT INDIAN PENINSULA (a).					BOMBAY, BARODA AND CENTRAL INDIA (d).						
CLASS	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.			
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
3. Collisions between goods trains, or parts of goods trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
4. Collisions between light engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
5. Passenger trains, or parts of passenger trains leaving the rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
7. Trains or engines travelling in the wrong direction through points ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
8. Trains running into stations or sidings at too high a speed ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
9. Trains running over cattle on the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
10. Ditto over obstructions on the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
11. Ditto through gates at level-crossings ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
12(a). Ditto of tubes, &c., of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
13. The failure of machinery, springs, &c., of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
14. Ditto of tyres ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
15. Ditto of wheels ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
16. Ditto of axles ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
17. Ditto of brake apparatus ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
18. Ditto of couplings ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
19. Ditto of tunnels, bridges, viaducts, culverts, &c. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
20. Broken rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...						

(a) Includes the Tongoor-Mandali Extension.

(b) Includes the Villupuram-Dharmavaram, Nellore Branch.

(c) Includes the Dhoud-Mannad, Khamsan and Amraoti State Railways.

(d) Includes the Patil Branch.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.—continued.

SEE ALSO TABLE NO. 4. ASSISTED COMPANIES.																				
CLASS.	DAMPANING-HIMALAYAN.				DROCHTER.				DEBRA SADIYA.				BENGAL AND NORTH-WESTERN.				ROHILKHAND-KUMAON (a).			
	No.	Number of Passengers and others.	Number of Servants.	Total all Classes.	No.	Number of Passengers and others.		Total all Classes.	No.	Number of Passengers and others.		Total all Classes.	No.	Number of Passengers and others.		Total all Classes.				
						Killed.	Injured.			Killed.	Injured.			Killed.	Injured.		Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foot of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
5. Passenger trains, or parts of passenger trains leaving the rails	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
9. Trains running over cattle on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
13(a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
13. The failure of machinery, springs, &c., of engines	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
16. Ditto of axles	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
18. Ditto of couplings	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
25. Other accidents	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
TOTAL ALL CLASSES	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
Number of passenger miles	...	299,893	...	...	...	137,722	...	...	...	...	989,995	...	...	23,440,752	...	2,698,821				
" of servants employed	...	527	...	...	...	53	...	...	...	...	745	...	...	3,355	...	864				
Train mileage of all descriptions	...	36,081	...	...	...	3,293	...	...	...	...	30,839	...	...	263,007	...	27,947				

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.—continued.

SEE ALSO TABLE NO. 4.																				
FOREIGN.																				
ASSISTED COMPANIES—continued.																				
CLASS.	TAVARES-DUMRAH/IN.				PONDICHERRY.				WEST OF INDIA PORTUGUESE.				HIS HIGHNESS THE NIZAM'S GUARANTEED (G).				NATIVE STATES.			
	No.	Number of Passengers and others.		Total all Classes.	No.	Number of Passengers and others.		Total all Classes.	No.	Number of Passengers and others.		Total all Classes.	No.	Number of Passengers and others.		Total all Classes.	No.	Number of Passengers and others.		Total all Classes.
		Killed.	Injured.			Killed.	Injured.			Killed.	Injured.			Killed.	Injured.			Killed.	Injured.	
1. Collisions between passenger trains, or parts of passenger trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foot of the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13(a). The bursting of tubes, &c., of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Number of passenger miles ...																				
" of servants employed ...																				
Train mileage of all descriptions ..																				

(a) Includes the Barak Extension.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.—concluded.

CLASS.	SEE ALSO TABLE No. 4. NATIVE STATES—concluded.											
	BRAHMAPUTRA-GONDAL-JUMMUGAR-POORANDAR.				MORVI.				JODHPUR.			
	TOTAL OF ALL RAILWAYS.				TOTAL OF ALL RAILWAYS.				TOTAL OF ALL RAILWAYS.			
	No.	Number of Passengers and others.	Number of Servants.	Total all Classes.	No.	Number of Passengers and others.	Number of Servants.	Total all Classes.	No.	Number of Passengers and others.	Number of Servants.	Total all Classes.
1. Collisions between passenger trains or parts of passenger trains standing foul of the line ...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles ...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains ...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines ...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails ...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails ...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points ...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed ...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line ...	7	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings ...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...	...	...	...	...	...
13. Ditto of tubes, &c., of engines ...	...	...	...	...	...	...	...	...	...	...	...	...
14. The failure of machinery, springs, &c., of engines ...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels ...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles ...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus ...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings ...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c. ...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails ...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains ...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts ...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents ...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	7	...	...	...	4	...	...	...	2	...	...	...
Number of passenger miles ...	...	...	...	...	...	...	...	...	...	...	...	...
" of servants employed ...	...	...	...	...	...	...	...	...	...	...	...	...
Total mileage of all descriptions ...	...	...	...	...	...	...	...	...	...	...	...	...
		11,719,858	1,533,884	3,760,146				1,214,808,979				
		929	576	376				162,093				
		135,533	26,041	31,097				14,115,595				

TABLE No. 4.

TABLE

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., ON THE RAILWAYS OPEN FOR TRAFFIC IN INDIA DURING THE
Number of RAILWAY SERVANTS

Serial Number.	RAILWAYS.	1. Collisions between passenger trains, or parts of passenger trains.	2. Collisions between passenger trains and goods trains, or parts of passenger trains, or goods trains, or parts of goods trains, or vehicles standing foul of the line.	3. Collisions between goods trains, or parts of goods trains.	4. Collisions between light engines.	5. Passenger trains, or parts of passenger trains, leaving the rails.	6. Goods trains, or parts of goods trains, leaving the rails.	7. Trains or engines travelling in the wrong direction through points.	8. Trains running into stations or sidings at too high a speed.	9. Trains running over cattle on the line.	10. Trains running over obstructions on the line.	11. Trains running through gates at level crossings.	12. The bursting of boilers of engines.	12-a. The bursting of tubes, &c., of engines.	13. The failure of machinery, spindles, &c., of engines.	14. The failure of tyres.	15. The failure of wheels.	16. The failure of axles.	17. The failure of brake apparatus.	18. The failure of couplings.	19. The failure of tunnels, bridges, viaducts, culverts, &c.	20. Broken rails.	21. The flooding of portions of permanent-way.
STATE IMPERIAL.																							
1	East Indian (a) ...	1	12	7	1	1	32	12	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	Rajputana-Malwa (c) ...	2	1	1	1	1	91	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	Bengal-Nagpur (d) ...	1	1	1	1	1	21	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	Southern Mahratta (e) ...	1	1	1	1	1	23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
5	Ditto, Mysore Section	1	1	1	1	1	15	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
6	Indian Midland (f) ...	1	1	1	1	1	30	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7	North Western (g) ...	1	1	1	1	1	25	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
8	Oudh and Rohilkhand (h) ...	1	1	1	1	1	23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
9	Wardha Coal ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
STATE PROVINCIAL.																							
10	Eastern Bengal (i) ...	2	2	2	2	2	70	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
11	Nalhati ...	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
12	Tirhoot ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
13	Lucknow-Sitapur-Sihraunau	1	1	1	1	1	5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
14	Jorhat ...	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
15	Cherra-Companygunj ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
16	Burma (k) ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
GUARANTEED COMPANIES.																							
17	Madras ...	2	2	2	2	2	29	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
18	South Indian (l) ...	2	2	2	2	2	32	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
19	Great Indian Peninsula (m) ...	3	3	3	3	3	23	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
20	Bombay, Baroda, and Central India (o) ...	1	1	1	1	1	8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
ASSISTED COMPANIES.																							
21	Darjeeling-Himalayan ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	Deoghar ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
23	Dibru-Sadiya ...	1	1	1	1	1	7	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
24	Bengal and North-Western	1	1	1	1	1	13	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
25	Rohilkhand-Kumaon (p) ...	1	1	1	1	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26	Tháton-Duyinzáik ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
FOREIGN.																							
27	Pondicherry ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
28	West of India Portuguese ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
NATIVE STATES.																							
29	H. H. the Nizam's Guaranteed (q) ...	2	2	2	2	2	24	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
30	H. H. the Gaekwar's ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
31	Bhánagar-Gondal-Junágarh-Porbandar ...	1	1	1	1	1	7	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
32	Morvi ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
33	Jodhpore ...	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL																							
Average for 5 corresponding previous quarters (r)																							
1889... 1 13 23 4 16 96 15 3 561 32 11 24 60 2 39 35 1 11 15																							
1888... 14 22 2 23 80 13 3 484 26 15 17 55 2 9 12 35 4 9																							

(a) Includes the Patna-Gya, Dildarnagar-Ghazipur and Tanakshwar Railways.
(b) Not a passenger, but a trespasser.
(c) Includes the Virangam-Mehatua-Vadnagar Railway.
(d) Includes the Kani-Umaria Branch.

(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Hindia and Nhopal-Itarsi State Railways.
(g) Includes the Amritsar-Patna and Gajpur-Bhatinda State Railways.
(h) Includes the Benares Branch.

No. 4.

Second Quarter of 1889, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS, and the KILLED or INJURED thereby.

Serial Number.	22. Slips in cuttings or embankments.	23. Fire in trains.	24. Fire at stations, or involving injury to bridges or viaducts.	25. Other accidents.	Total all classes.	NUMBER OF PASSENGERS AND OTHERS.		NUMBER OF SERVANTS.		TOTAL ALL CLASSES.		Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	PER MILE OPEN.			TOTAL PASSENGERS.					
						Killed.	Injured.	Killed.	Injured.	Killed.	Injured.					Number of passengers carried.	Train mileage of all descriptions.	Passenger mileage.	PER MILLION OF PASSENGERS.		PER MILLION OF PASSENGER MILES.			
																			Killed.	Injured.	Killed.	Injured.		
1	...	...	1	3	53	(b)1	...	...	...	1	1	1,605	4,080,963	2,201,122	246,045,516	2,543	1,370	153,299	...	...	...	...	1	
2	...	...	...	12	185	...	1	...	3	...	4	1,691	2,337,142	1,968,319	123,911,704	1,882	1,163	73,245	...	0.428	...	0.008	2	
3	...	...	1	3	39	(m)1	...	...	...	...	...	293	225,774	122,031	7,656,891	771	416	26,133	...	...	...	...	3	
4	...	...	...	2	112	...	...	...	1	1	1	856	715,566	403,548	34,348,874	835	471	40,092	...	...	...	...	4	
5	...	...	...	...	19	...	...	...	...	...	...	218	196,118	56,475	6,692,727	898	258	30,595	...	...	...	...	5	
6	...	...	...	...	55	...	...	...	1	...	1	611	310,463	293,748	20,820,568	557	481	34,076	...	...	...	...	6	
7	...	...	...	5	107	...	...	...	...	...	...	2,386	2,647,045	1,942,686	142,547,322	1,109	814	59,743	...	...	...	...	7	
8	...	...	...	...	37	...	1	...	...	...	2	692	1,390,010	711,834	64,341,722	2,007	1,028	92,912	...	0.719	...	0.016	8	
9	...	...	...	...	...	...	...	...	...	...	...	45	44,744	23,006	1,112,235	994	511	24,716	...	...	...	...	9	
10	...	...	...	3	118	7	81	...	...	7	81	798	1,998,379	652,053	64,521,460	2,504	817	80,854	3.508	40.533	0.108	1.255	10	
11	...	...	...	1	3	...	...	...	1	...	1	274	38,611	11,009	785,869	1,417	401	28,839	...	...	...	...	11	
12	...	...	...	...	5	(j)1	...	...	1	1	2	273	607,933	138,999	22,055,277	2,226	509	80,789	...	...	...	...	12	
13	...	...	...	...	6	...	...	...	...	...	...	105	152,273	43,583	4,313,459	1,450	415	41,081	...	...	...	...	13	
14	...	...	...	...	...	...	...	...	...	...	...	301	17,634	5,606	129,840	578	184	4,257	...	...	...	...	14	
15	...	...	...	...	...	...	...	...	...	...	...	74	4,152	3,080	20,120	554	411	2,683	...	...	...	...	15	
16	...	...	...	...	9	...	...	...	...	...	...	553	1,368,622	379,051	48,669,826	2,475	685	88,011	...	...	...	...	16	
17	...	...	...	2	51	...	...	...	...	...	...	889	2,222,696	622,724	68,794,007	2,649	742	99,874	...	...	...	...	17	
18	...	...	...	7	72	...	...	...	...	...	...	738	2,349,763	550,026	79,116,399	3,184	745	107,204	...	...	...	...	18	
19	...	...	...	8	63	2	4	1	1	3	5	1,445	2,552,527	2,600,598	135,969,980	1,766	1,799	94,064	0.784	1.567	0.015	0.029	19	
20	...	...	...	...	40	...	...	...	...	...	...	461	2,623,950	660,920	67,644,650	5,692	1,434	146,735	...	...	...	...	20	
21	...	...	...	...	10	...	...	...	...	...	...	51	12,577	36,081	299,893	247	708	5,880	...	...	...	...	21	
22	...	...	...	...	...	...	...	...	...	...	...	43	28,752	3,293	137,722	6,058	693	28,994	...	...	...	...	22	
23	...	...	...	...	...	...	...	...	...	...	...	78	17,405	30,839	99,995	223	395	12,692	...	...	...	...	23	
24	...	...	...	...	...	...	...	...	...	...	...	376	658,325	263,007	23,440,752	1,751	699	62,342	...	...	...	...	24	
25	...	...	...	...	...	...	...	...	...	...	...	91	71,015	27,947	2,698,821	868	307	24,657	...	...	...	...	25	
26	...	...	...	...	...	...	...	...	...	...	...	8	3,354	2,400	26,832	419	306	3,354	...	...	...	...	26	
27	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27
28	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28
29	...	...	...	...	...	...	...	...	...	...	...	354	246,276	154,217	14,118,525	696	436	39,883	...	...	...	...	29	
30	...	...	...	...	...	...	...	...	...	...	...	59	77,046	14,692	1,644,205	1,306	249	27,868	...	...	...	...	30	
31	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31
32	...	...	...	...	...	...	...	...	...	...	...	260	310,518	135,533	11,719,858	1,194	521	45,076	...	...	...	...	32	
33	...	...	...	...	...	...	...	...	...	...	...	68	40,939	26,041	1,533,884	602	383	22,557	...	...	...	...	33	
34	...	...	...	...	...	...	...	...	...	...	...	124	83,207	31,097	3,760,046	671	251	30,323	...	...	...	...	34	
35	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35
36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36
37	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	38
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	39
40	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	40
41	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	41
42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	42
43	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	43
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	44
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	45
46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	46
47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	48
49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	49
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50
51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	51
52	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	52
53	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	53
54	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54
55	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	55
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	56
57	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	57
58	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	58
59	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	59
60	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60
61	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	61
62	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	62
63	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	63
64	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	64
65	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	65
66	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	66
67	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	67
68	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	68
69	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	69
70	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	70
71	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71
72	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	72
73	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	73
74	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	74
75	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75
76	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	76
77	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	77
78	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	78
79	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	79
80	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	80
81	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	81
82	...	...	...	...	...	...																		

TABLE

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on all RAILWAYS open for Traffic in INDIA and in ENGLAND
Number of RAILWAY SERVANT

RAILWAYS.		1. Collisions between passenger trains, or parts of passenger trains. 2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line. 3. Collisions between goods trains, or parts of goods trains. 4. Collisions between light engines. 5. Passenger trains, or parts of passenger trains, leaving the rails. 6. Goods trains, or parts of goods trains, engines, &c., leaving the rails. 7. Trains or engines travelling in the wrong direction through points. 8. Trains running into stations or sidings at too high a speed. 9. Trains running over cattle on the line. 10. Trains running over obstructions on the line. 11. Trains running through gates at level-crossings. 12. The bursting of boilers of engines. 12 (a). The bursting of tubes, &c., of engines. 13. The failure of machinery, springs, &c., of engines. 14. The failure of tyres. 15. The failure of wheels. 16. The failure of axles. 17. The failure of brake apparatus. 18. The failure of couplings. 19. The failure of tunnels, bridges, viaducts, culverts, &c. 20. Broken rails. 21. The flooding of portions of permanent-way.																					
In India ...	...	7	47	75	12	105	359	50	15	1,221	122	54	5	77	231	13	1	79	2	180	2	84	79
Per 1,000,000 train miles	...	0.14	0.94	1.50	0.24	2.10	7.16	1.00	0.30	24.37	2.43	1.08	0.10	1.53	4.61	0.26	0.02	1.58	0.04	3.59	0.04	0.68	1.57
In England (United Kingdom) ...	...	35	54	12	...	53	4	7	20	13	57	1	10	668	2	288	1	11	...	250	11	...	...
Per 1,000,000 train miles	...	0.12	0.19	0.04	...	0.18	0.01	0.02	0.07	0.45	0.20	...	0.03	2.29	0.01	0.99	...	0.01	...	0.86	0.04	...	...

No. 5.

during the year 1888, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS, and the KILLED or INJURED thereby.

22. Slips in cuttings or embankments.	23. Fire in trains.	24. Fire at stations, or involving injury to bridges or viaducts.	25. Other accidents.	Total all Classes.	NUMBER OF PASSENGERS AND OTHERS.		NUMBER OF SERVANTS.		TOTAL ALL CLASSES.		Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	PER 1,000 OPEN MILES.		TOTAL PASSENGERS.			
					Killed.	Injured.	Killed.	Injured.	Killed.	Injured.					PASSENGERS.		PER MILLION OF PASSENGERS.	PER MILLION OF TRAIN MILES.		
20	167	47	348	3,252	8	28	10	39	13	67	14,378½	103,156,313	50,109,119	4,349,054,980	0.21	1.95	0.03	0.27	0.06	0.56
0.40	3.33	0.94	4.95	64.90	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	6	3	3	1,644	11	594	7	93	18	687	19,812	(a) 743,676,078	291,197,134	Not available	0.56	29.98	0.01	0.80	0.04	2.04
0.06	0.02	0.01	0.01	5.64	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

(a) Including holders of season or periodical tickets.

Report on the accident, which occurred on the 15th April 1889, to No. 45 Up mixed train on the Northern Section of the Eastern Bengal State Railway, near Madhnagar Station, by Mr. G. E. Moore, Deputy Consulting Engineer to the Government of India for Railways, Calcutta.

Description.

1. In this case the train, consisting of an engine and tender, 1 low-sided wagon, 18 covered goods wagons, 11 coaching vehicles, and a brake-van, 31 vehicles in all, left Madhnagar (mile 32) at 16.49, right time. While passing over a bridge at mile 32, telegraph post 22, consisting of 9 spans of 6 metre girders of standard type, it was blown off the line, with the exception of the engine and tender, which were about 8 wagons' length clear of the north end of the bridge, and the brake and one third-class carriage just clear of the south end of the bridge. The front wheels of this carriage were derailed.

2. Out of 140 passengers, 89 were emigration coolies, and the rest third class passengers. There were no first or second class passengers. Seven were killed or died from injuries received, and 80 were more or less hurt, 15 of them seriously.

The damage to rolling-stock is estimated at Rs20,000.

Neither the permanent-way nor bridge structure were damaged.

3. The accident occurred just one mile north of Madhnagar Station, where the line crosses, nearly at right angles, a long, low rice-growing jheel, bordered on either side by thick bamboo jungle. The line crosses the jheel on a bank 15 feet high, with a bridge 9 spans of 6 metres near the north end. The height of the bridge from rail level to ground is 20 feet, including about 3 feet of mud and water.

The jheel is now quite dry with the exception of a pool under the bridge, but in the rains the water stands over it from 5 to 10 feet deep.

The line here runs almost due north, and is both straight and level.

The road-way across the bridge consists of sawn teak sleepers, 6' x 9" x 6", spaced 1'6" centre to centre, each sleeper being fixed to the girders by 4 hook-bolts. The rails were new, 50lb steel rails, only 6 months in the road, joined by clip pattern fish-plates, with 4 bolts to each joint, spiked down with 4 spikes in each sleeper.

When I examined the road it was in good order, and the gauge, though slightly tight, was very even throughout. I was informed that the only work done to the permanent-way on the bridge since the accident, was to straighten three or four sleepers which had been displaced.

The masonry of the bridge, with the exception of the ends of the cut-waters on the east side, and the coping of the east wings, where a few bricks had been displaced, was undisturbed.

I also examined the permanent-way for some distance on either side of the bridge without finding any defect.

The girders were undamaged and had not moved on their bed-plates.

Wheel marks were found on the sleepers between the rails and outside the rails on east side only, on the first two spans from the south end, and last span on the north end.

The middle of the bridge was devoid of wheel marks, except on the extreme east end of the sleepers. Most of the east ends of the bridge sleepers were crushed as if struck by the carriages in their descent.

Evidence.

P. P. Rogers, Executive Engineer.—After receiving telegram about the accident, I left Sára on the special relief train, starting from Sára at 19.55. The train arrived at Madhnagar at 22 o'clock, and left for scene of accident at 22.10. On arrival at scene of accident, mile 33, telegraph mile 22, after putting 3rd class carriage No. 73 on the road, and hand-shunting it, and the rear

brake-van of the train, a short distance from the bridge, I examined the permanent-way south of the bridge, on the bridge, and north of the bridge, up to where engine was standing; south of the bridge the sleepers were practically undisturbed, only the two front wheels of 3rd class carriage No. 73 being derailed. A few sleepers on the bridge had been displaced by the wheels of the

vehicles having struck them, and some hook-bolts had been broken. There were no marks on the sleepers to show that both wheels had been on the sleepers, except in one place between the 7th and 8th piers. In most cases the sleepers had been hit in the outside of east rail, showing clearly that the vehicles were lifted up and blown clear off the rails, in a few instances hitting the sleepers outside the rail on their way down to the bed of the river. The noses of the brick piers on the east side were also cut away for a short distance. No damage was done to the girders, which were carefully examined, nor had any shifted on their bed-plates. Altogether about one dozen sleepers required to be straightened on the bridge after the accident. The road over the bridge was gauged, and found to be tight to gauge in places to the extent of from $\frac{1}{8}$ to $\frac{1}{4}$ of an inch. North of the bridge there were four wagons derailed within a distance of 50 feet of the bridge, two of them lying right across the road; from a point 50 feet from the face of north abutment up to where the engine was standing, i.e., for a distance of 150 feet, the wagons had been thrown down the bank, but the road was untouched and, except on two or three sleepers close to engine where the first wagon was derailed, there were no marks of the wheels having been on the road at all. In no place, either on the bridge or in the road each side of it, were any marks found in the rails. Under the wagons derailed north of the bridge, the sleepers had been disturbed by reason of the derailment. There can be no doubt that the train was lifted off the road by the wind because of the absence of any mark in the bridge-sleepers showing that any one pair of wheels had been on them, which would have been the case had any wagon been derailed. On only a few sleepers between 7th and 8th piers were there any marks of a wheel on the west side of the bridge, and generally from the absence of marks of wheels on sleepers, and on road north of the bridge, it may fairly be inferred that the vehicles and wagons were lifted off the line bodily and thrown down.

S. W. Bowen, Permanent-way Inspector.—I have been a Permanent-way Inspector about 13 years, but have only been on this line about a week. Inspected the bridge, measured the girders on Friday, 12th, and it was then in good order. On the night of the accident I saw the ends in the east side of about 30 sleepers damaged by the vehicles falling over, and some of them knocked out of position slightly, and all the cut-walls on the east side, and wing walls of north abutment damaged; the road to the north of the abutment was slightly knocked out of place, and a few spikes bent.

When I arrived, the rear brake-van and a 3rd class carriage were on the south end five feet from the abutment; the leading wheels of the carriage were derailed. On the north end two wagons were standing across the rails, and two

close to the bridge, derailed; the remainder were down the bank or in the river; beyond the wagon across the road up to the engine the road was undisturbed, and never touched by my men. There were no marks on the road to shew any derailment from defect in the road. In my opinion the train was overturned by a cyclone wind.

Foy Foyram.—I was Brakesman of 45 Up on the 15th April 1889. Have been 14 months on the Railway as signalman, gunner, and 4 months as brakesman; there were 11 vehicles behind the vehicle I was in, which was a third class carriage fitted with a brake No. 43; next to my carriage was an 18-foot empty wagon fitted for coolies, and run in case of any being taken ill on the road. When I left Madhnagar a few drops of rain were falling and it was stormy; just before coming to the bridge the wind was blowing harder, and as soon as we got on to the bridge my carriage was blown off. The carriage appeared to jump up and down by the force of the wind. I opened the brake shutter to apply my brake, heard a noise, looked out, saw the three vehicles behind me fall. My vehicle, No. 43, fell clear of the bridge into the water standing on its wheels; there were 12 passengers and myself in the carriage. No one in the carriage was hurt. We were only shaken. The water in the carriage was just over the seats. I should say it fell 30 feet.

H. S. Hutton.—I was Fireman of the engine of 45 Up of 15th; have been a fireman 16 months. After leaving Madhnagar there was a slight breeze and light rain; when I arrived at the bridge there was a stronger breeze—a regular cyclone; we went out slowly, starting from Madhnagar about 7 to 10 miles an hour. When we got to the bridge the breeze all but stopped; in going over the bridge I felt nothing wrong in the road, but after getting over it felt a sudden jerk; the engine stopped. I looked back on the west side; I saw the bridge clear and all the vehicles off; heard no crash but a howling of the wind. I first went with the driver to attend to the passengers, and then the driver sent me and the guard back to protect train and fetch assistance. I think the accident was caused by the train being blown and lifted off the bridge. There was one strong gust just as the engine stopped which lasted about 5 seconds.

Jean Louis Carreau.—I was Guard of 45 Up mixed on the 15th. I have had 3 years 9 months' Railway experience, 3 years Fireman and Driver, 9 months as Guard; left Madhnagar right time. It was then raining, cloudy and stormy; about $\frac{1}{4}$ mile out of Madhnagar close to the bridge I felt a jerk which threw me down; jumped up, looked out and saw the coaching vehicles falling over the bridge on east side, and the breeze was blowing from west to east. I had my window up on the next side as it was raining and blowing. When I looked out on the west side the breeze was so strong it nearly choked me. I applied my brake and stopped

almost instantly; while putting on the brake the brake-van rocked; went down to assist passengers; I helped a few out of the carriages and by that time Driver Read went across. I left him and Ticket Collector McDonald to help the passengers and went back to protect train, and send for assistance. I did not see the fireman, as he went to the north side to protect his train. I believe as the carriages fell they were upright, and seemed as if they had been lifted bodily off the line. I could only see the passenger vehicles. I could hear nothing but the howling of the wind.

The formation of my train was as follows:—

Engine No. 52	
Low-sided truck	750
Empty covered goods	193
Ditto ditto	1,435
Loaded covered goods	1,381
Empty covered goods	31
Ditto ditto	303
Ditto ditto	314
Ditto ditto	668
Ditto ditto	1,323
Ditto ditto	1,361
Ditto ditto	415
Ditto ditto	1,284
Ditto ditto	428
Ditto ditto	438
Ditto ditto	247
Ditto ditto	1,375
Ditto ditto	1,326
Ditto ditto	134
Ditto ditto	339
3rd class brake-van	43
Empty covered	362 for cooly hospital.
3rd class	298 coolies.
Ditto	317 ditto.
Ditto	53 ditto.
Intermediate	284 passengers.
Composite	31 ditto.
3rd class	68 ditto.
Ditto	297 ditto.
Ditto	81 ditto.
Ditto	73 ditto.
Brake-van	143 guard.

A. K. Sen, Assistant Surgeon, Sára.—On arrival at the scene of accident at about 22 hours, I found one woman injured in a carriage with a few bruises only, no external injury, and a man laying on the bank with his head cut and a few bruises. I sent them to the hospital carriage brought by the Special to be treated. Hearing there were more in the village, I found a dead child on the west side with its parents who had brought it there, and they were asleep. I saw about 10 others with bruises, and a woman complaining she had lost a child 12 months old. I made a search with the Sára Station-master and found eight passengers about a mile off, five injured, the others only now in hospital. I went to the village on the east side and found coolies injured, lying two or three together in different houses. I met two village chowkidars, who said there were 60 or 70 lying about in the different houses, and requested them to come for treatment, but they mostly refused to go then. By that time the Saidpur Special had arrived, and asked the Railway Police Magis-

trate and others to assist in getting them in. Those who came first were sent off by Special to hospital. Those found after were sent on by later after being attended to, were sent on by another Special, and four afterwards came in who were sent on to Sára by a return Special.

Altogether there were about 70 injured. The first woman I saw died about 5 A.M.—16 at Madhnagar. A man by name Koomee, Assam Company's coolie, died at 15 hours on 17th from internal injuries received. Only four cases were serious, and two more now have become serious on account of fever having set in.

Most of the injured people say there was a heavy gust of wind like a whirlwind, lifted the carriages up and blew them over.

C. Stephen.—I was Driver of 34 Down mixed of the 15th, and crossed 45 Up at Madhnagar; 45 Up left as soon as I arrived at Madhnagar. There was a breeze blowing when I left Atrai, and a heavy storm came on at mileage 34, two miles from Madhnagar, to the north of the bridge. The storm slowed the train down to four or five miles an hour. There was nothing wrong with the bridge or permanent-way when I came over it.

Edward Read.—I was Driver of 45 Up mixed of 15th; have been a Driver on this system about four years. I arrived at and left Madhnagar, right time, 16-49. On approaching the bridge, 9 spans of 20 feet at mileage 33-22, I felt some heavy gusts of wind which only slightly affected the speed of the train. I was going about 12 miles an hour before, and on the bridge it was reduced to about 10 miles an hour by the wind. I had 31 vehicles in all on the train, 9 coaching, 1 loaded wagon, 21 empties, my engine being F class 52, and its load for a mixed train 35. After my engine had passed over the bridge a few wagons' length I felt a jerk; looked back and saw some wagons near the engine falling over on to the east side of the line; my engine was brought to a stand at once before I had time to apply my brakes. I did not know at first what had caused the accident, but when I got off the engine I at once thought the vehicles must have been blown over. I felt several gusts, and could not say which particular gust did it. I first went and gave assistance to the passengers whose vehicles had fallen into the river, and then went and examined the road. I did not cross the bridge when I went back to the Guard as it was wet and slippery and windy, and an open bridge without side protection, and waded through the water which was up to my middle, 3½ feet deep. I commenced assisting the passengers and sent the Guard back about half an hour after to give the necessary notice and send for assistance. It was dusk before I examined the road and bridge, about 18 hours. I saw a few sleepers at each end of the bridge with wheel marks on, but nothing in the middle of the bridge. I saw nothing wrong with the bridge; I did not run against or over anything to cause an accident. It was 16-55 when my engine stopped. I felt

nothing wrong with the road while I was running attached to my engine by couplings, 4 covered till the time of the accident. I shut off steam wagons on their sides down the bank, and one and my fireman applied the tender brake after low-sided next to the engine canted over to the we had stopped. There were 5 wagons east.

Conclusion.

The accident must be attributed to a violent gust of wind, amounting to a tornado, which unfortunately caught the train passing over an open bridge.

The wheel and other marks on the bridge are inconsistent with a derailment caused by any obstacle on the line or defect in the rolling-stock or way and works. The position of the vehicles after the accident is shown in the accompanying sketch.

No. 43, a third class carriage, with a brake compartment, contained a brakesman and 12 passengers. No. 362, an empty covered goods, attached for use as a hospital in case of cholera. These two vehicles appear to have been lifted up clear of the bridge structure and dropped down on their wheels into about 3 feet of water which broke the shock, causing the passengers and brakesman to escape uninjured.

The other vehicles seem to have caught the ends of the sleepers or cut-waters in their descent, causing them to fall either on their sides or on their roofs. Two 3rd class carriages falling on their roofs were completely crushed by the heavy weight of their frame and wheels. These carriages must have been nearly empty, or the loss of life would have been much greater, as it would seem impossible that any one inside them could have escaped.

The witnesses all agree in the opinion that the train was blown off the bridge, but very slightly in their description of the force and duration of the storm. Fireman Hutton gives 5 seconds as the duration of the gust which caused the accident.

Lieutenant-Colonel Clarke in his note shows that to overturn an empty covered wagon, metre gauge, would require a pressure of 49·4 lb.

To lift bodily, as in the case of covered wagon, No. 362, weighing 3·4 tons, a pressure of 83 lb per square foot must have been exerted—

Wagon weight	3·4 tons = 7,616 lb
frame	14' x 6' 7" = 92 sq. ft.
"	" = 82·78 lb per sq. ft.

The tremendous pressure in this case may perhaps be accounted for by tornado sweeping up an open space being suddenly deflected and obstructed by the high bank and bridge structure.

The narrow track of the storm may be demonstrated by taking the centre as having struck the train at carriage No. 43, the nineteenth vehicle, exerting a force of over 82·78 lb, which at the 30th vehicle had decreased below 49·4 lb, the amount calculated to overturn a 3rd class carriage.

The enormous force developed, and the suddenness and uncertain track of these tornados seem to preclude any reasonable precautions being taken to prevent future accidents from this cause.

APPENDIX

Statement of the damages to the stock in the accident at Madhnagar on 15th April 1889.

No. 1435	18' Iron covered wagon.	Both buffers bent; right side under-frame angle iron bent.
" 1381	" "	Buffer bent; axle-guard bent; axle-boxes broken; door flashings broken.
" 134	" "	Coupling pin, four axle-boxes, brake thrust rod and one door frame broken, buffers and axle-guards bent.
" 1323	" "	Flap door boards and side angle iron broken; hook buffer and door flashings bent.

No. 1361 18' Iron covered wagon.—	Brake-gear bent, partly broken; front left side plate broken; front left side corner angle iron twisted centre angle iron bent; three axle-boxes broken; four axle-guards bent; right end corner angle iron bent; one right end centre angle iron broken; two buffers broken; end bottom gusset plates bent; front end angle iron plate bent; door flashings broken.
1284 Iron covered wagon.—	Buffers broken; two axle-guards bent; two axle-boxes broken; brake rod and rack broken; left side under-frame angle iron bent; one right back and angle iron bent.
1375 " "	Two buffers bent; two axle-guards bent; three axle-boxes broken; two end buffer plates bent, and one broken at corner; six angle irons on right side bent; two angle iron gusset plates broken; one right back side plate broken; one right side under-frame angle iron bent.
193 18' Covered goods wagon.—	Right side sole bar loose; front buffer broken; back buffer bent; cast-iron roof plates bent.
303 " "	One buffer broken; two cast-iron roof plates bent.
339 " "	Right top side rail broken; right sole bars and one side broken.
314 " "	Body completely smashed, back buffer broken; front buffer bent.
415 " "	Two buffers broken; two axle-boxes broken; sole bar broken; axle-guards bent; end and side pillars broken; two cast-iron roof plates broken.
361 Covered goods wagon.—	Side pillars broken; three cast-iron roof plates broken.
668 14' Covered wagon.—	Body badly damaged.
428 " "	Back buffer bent; cast-iron roof plates broken; two back end uprights broken.
438 " "	Three axle-boxes broken; one buffer hook broken; one buffer hook bent; right sole bar broken; four axle-guards bent; four axle-guard bridles broken.
750 Low-sided wagon.—	Both sole bars broken; six floor planks broken; head stock loose; two buffers bent; two side iron brackets broken; three axle-boxes broken; two corner plates broken.
31 24' Iron jute wagon.—	One axle-box broken; two buffers bent slightly.
The bodies of 3rd class carriages Nos. 83, 317, 53, 68, 297 and 81 are damaged beyond repair, and will have to be rebuilt. The under-frames of these carriages are practically uninjured; the buffers are all either broken or bent.	
No. 284 Intermediate.—	One end and side pillars broken; panel plates bent; sunshades broken.
31 Composite.—	End panels and pillars broken; sunshades broken; cushions damaged; axle-boxes broken; and buffers bent; axle-guards bent.

Extract from a Report on the Accident which occurred at Lonávla Station, Great Indian Peninsula Railway, at 12-40 A.M. on the 5th May 1889.

A shunting engine was working in the Lonávla Station-yard, having 15 wagons attached, and was well within the protection of the down station signal, which was set to danger. The shunting train was moving slowly towards the station signal when the driver saw the lights of an advancing train. On this train not coming to a stand outside the station signal, he reversed his engine, but too late, and the trains collided at a point 166 feet inside the signal. This signal, it was stated in the evidence, could be worked at night to show an imperfect or "magpie" light.

The damage done to the shunting engine and attached vehicles was trifling, none of them left the road. The driver and fireman remained on the shunting engine, and none of them were injured. The approaching train, an up-goods, had four of the wagons derailed, two of them overturned, and four men travelling in these (in charge of sheep) were injured, one fatally. None of the train staff were injured.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE PUNJAB FOR 1888-89.

No. 40 I., Dated Calcutta, the 1st March 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter No. 6578 I., dated 28th December 1889, from the Government of the Punjab, forwarding the Revenue Report of Irrigation Works in the Punjab for 1888-89, and Resolution by that Government reviewing the Report.

OBSERVATIONS.—The canals in the Punjab are twelve in number: one of them, the Swat canal, is classed as a protective work; six, the Western Jumna, the Bari Doab, the Sirhind, the Lower Sohag and Para, the Sidhnai, and the Chenab, are classed as productive; while the remaining five, the Upper Suttlej, the Lower Suttlej, the Indus, the Shahpur and the Muzaffargarh are classed as minor works: for the last-mentioned canal only Revenue Accounts are kept. Of the twelve canals the first four have a perennial flow, the remaining eight are only inundation canals.

2. The following statement shows the capital expenditure during and up to the end of the year:—

		Dunroo from 1888-89.							Total direct and indirect to end of 1888-89.
	Number of works.	Works.	Establishment.	Tools and Plant.	Suspense Account.	Total direct charges.	Indirect charges.	Total direct and indirect charges.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Works.									
Protective Works (Account head 85)	1	39,848	8,810	799	—2,068	46,774	2,246	49,020	85,04,223
Productive Works (Account head 49)	6	10,47,699	2,20,567	—12,541	—34,116	12,21,609	51,957	12,73,566	5,54,44,186
Minor Works of which Capital and Revenue Accounts are kept (Account head 48)	4	...	...	...	—177	—177	...	—177	18,60,974
TOTAL	11	10,86,547	2,29,377	—11,742	—36,376	12,35,300	54,203	12,89,503	6,08,09,383

The principal outlay was incurred on the Chenab canal, in which it amounted to Rs. 4,49,977 for works. Three syphons, a fall, eight bridges and two bungalows were completed; a large amount of earthwork was done; a considerable sum paid as land compensation; and good progress made with the distributaries.

On the Sirhind canal the expenditure on works was Rs. 2,92,966 from Imperial funds and Rs. 59,901 from contributions, but the information given in the Report as to what works were in progress during the year is insufficient.

On the Western Jumna canal the completion of the new distributaries was in hand, and progress was made in fixing permanent outlets on all the new rajbahs.

3. The following statement shows the progress that has been made in extending the main canals and their distributaries :—

	SANCTIONED.		COMPLETED.	
	Miles of Canals.	Miles of Distributaries.	Miles of Canals.	Miles of Distributaries.
<i>Major Works.</i>				
Protective Works	22	121	22	116
Productive Works	1,209	4,825	1,154	4,631
<i>Minor Works.</i>				
Of which Capital and Revenue Accounts are kept	1,792	155	1,790	155

Of the total length of main canal 431 miles are available for navigation.

4. The actual financial results of the year for the twelve canals, excluding the Native State portion of the Sirhind canal, were as follows :—

Canal.	Capital outlay.	GROSS REVENUE COLLECTED.			WORKING EXPENSES.			Net Revenue.	Percentage of net Revenue on Capital outlay.
		Irrigation Revenue.	Miscellaneous Receipts.	Total.	Direct.	Indirect.	Total.		
1	2	3	4	5	6	7	8	9	10
<i>Major Works.</i>									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Protective Works. { Swat River Canal	35,04,223	2,22,943	4,553	2,27,496	87,495	7,332	94,827	1,32,839	3.79
Western Jumna	1,10,57,903	3,55,952	88,376	3,44,328	4,65,251	33,278	4,98,529	4,45,798	4.03
Barri Doab	1,62,99,349	16,39,904	1,62,092	17,96,996	5,64,592	36,415	6,01,007	11,94,989	7.33
Productive Works. { Sirhind	2,31,92,823	10,66,739	65,069	11,31,798	5,35,933	30,672	5,66,605	5,66,194	1.55
Lower Sohay and Parana	4,83,530	54,090	324	53,324	50,289	2,965	53,254	2,070	0.31
Sidhnai	7,55,311	1,69,764	1,604	1,71,368	72,267	2,628	74,895	95,223	12.61
Chenab	31,75,240	37,123	561	37,684	78,348	3,493	81,841	—44,157	...
Total of Major Works, 1888-89	5,89,48,409	40,42,515	3,22,479	43,64,994	16,54,104	1,18,983	19,72,987	23,92,007	4.05
Total for 1887-88	5,76,35,823	37,20,146	2,85,777	40,05,923	16,00,852	1,00,396	17,01,248	23,04,675	3.99
<i>Minor Works.</i>									
Works of which Capital and Revenue Accounts are kept—									
Upper Sutlej	5,77,251	1,75,316	7,350	1,82,566	1,12,078	7,666	1,19,744	62,822	10.83
Lower Sutlej and Chenab	1,10,103	3,18,991	2,63,028	5,82,019	3,67,980	14,205	3,82,185	1,99,834	131.49
Indus Inundation	7,08,784	1,56,003	94,976	2,50,979	2,45,763	12,145	2,57,907	—6,928	...
Shahpur Inundation	40,739	37,782	524	38,306	31,846	387	32,233	5,978	14.33
Madhopur Workshops	4,24,148	...	...	...	...	...	...	...	...
Total of Minor Works, 1888-89	18,60,974	6,87,992	3,65,878	10,53,870	7,57,666	34,503	7,92,169	2,61,701	14.06
Total for 1887-88	18,61,161	7,13,397	3,64,922	10,78,319	8,54,084	35,279	8,89,363	1,88,956	10.15
Works of which Capital and Revenue Accounts are not kept—									
Muzaffargarh 1888-89	...	2,52,798	1,41,996	3,94,794	1,99,906	6,047	2,05,953	1,88,641	...
" 1887-88	...	2,47,934	1,06,337	3,54,271	1,66,081	6,239	1,72,320	1,81,591	...
GRAND TOTAL 1888-89	6,08,09,383	49,83,305	3,30,353	53,13,638	28,11,676	1,59,433	29,71,109	28,42,549	*4.37
" 1887-88	5,94,86,974	46,81,477	7,57,086	54,38,513	26,21,917	1,41,914	27,62,931	26,75,222	*4.19

* These percentages of net Revenue on Capital outlay do not include Muzaffargarh canals.

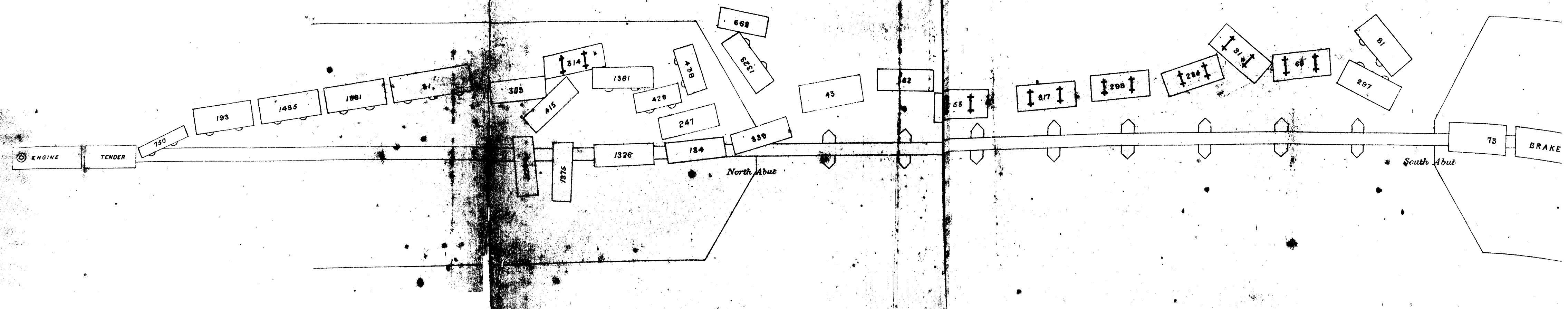
5. A remarkable feature in this table is the great advance made by the Swat river and Sidhnai canals. The Swat river canal has made a return, excluding interest charges, of 3.79 per cent. on the capital outlay against a return of

E. B. S. R., N. SECTION.

ACCIDENT TO No. 45 UP-MIXED TRAIN AT MILE 83 T-POST 22 ON APRIL 15th, 1889.

SKETCH SHOWING POSITION OF VEHICLE AFTER THE ACCIDENT.

Scale—20 feet=1 in.

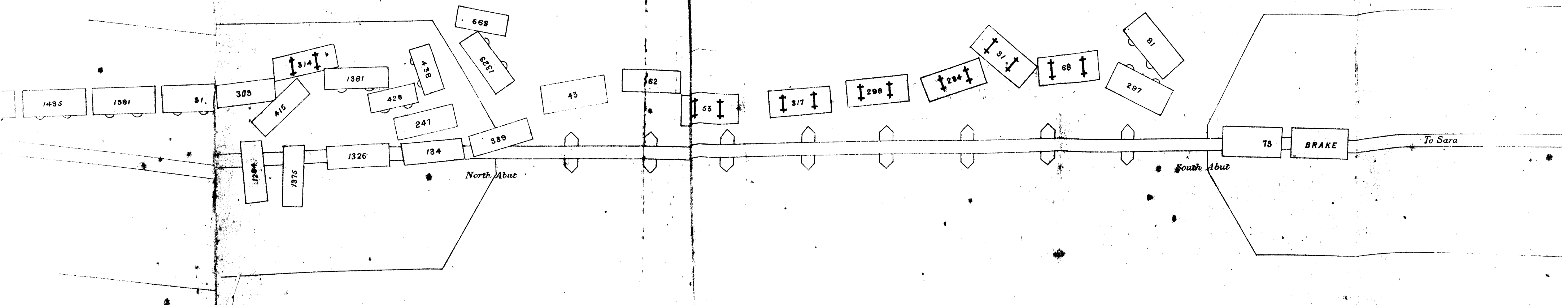


E. B. S. R., N. SECTION.

ACCIDENT TO No. 45 UP-MIXED TRAIN AT MILE 33 T-POST 22 ON APRIL 15th, 1889.

SKETCH SHOWING POSITION OF VEHICLES AFTER THE ACCIDENT.

Scale—20 feet=1 in.



0.38 in 1887-88 and that after being only four years in operation. The increase is partly due to the full rate of Rs. 2.8 per acre having been charged for the irrigation of the kharif crop against the interim rate of Re. 1 per acre which was previously levied; but there was also a substantial addition to the area irrigated, which for the two crops was 11,224 acres more than the area for 1887-88. The gross area irrigated amounted to 107,910 acres, which is 17,910 acres more than the ultimate area assumed when the project estimates were prepared. A further increase in area may be looked for, as at no time during the year was the full supply of 700 cubic feet per second, for which the canal was designed, required to be sent down, though sufficient water was always available in the river. The success of the Sidhnai Canal is also very noticeable. The area irrigated during the year was 50 per cent. in excess of that contemplated when the original project was drawn up, although the canal has been only three years in operation, and it already more than covers its interest charges.

On the Western Jumna canal there was a decrease in net revenue from Rs. 8,13,323 for 1887-88 to Rs. 4,45,799, which reduced the percentage of return from 7.47 to 4.03 per cent. This decrease is attributed to the abundant rainfall which rendered canal irrigation less necessary during the rabi season of 1887-88, the revenue of which is collected in the following financial year.

Among the minor works the Upper Sutlej improved its net return from Rs. 2,152 for 1887-88 to Rs. 62,822, the improvement being due to less expenditure and to the large area of the rabi crop of 1887-88. The Lower Sutlej and Chenab canals also show an increase, which is attributed to the carrying out of various works of improvement which have enabled a larger area to be irrigated.

The Bari Doab Canal was closed for 41 days from February 1st, 1889, against 17 days in February 1888, and 68 days in 1887. Such a closure during the irrigation season is much to be deprecated; every effort should be made to shorten the period during which this canal is annually closed, and, if possible, to postpone the closure to a time when water is less urgently required by the crops.

6. The interest account to the end of the year shows a balance in favour of the canals of Rs. 1,92,53,180, which is chiefly due to the small capital outlay and large returns on the West Jumna Canal. It was estimated, in para. 4 of last year's review, that the Bari Doab Canal would have repaid all arrears of interest charges in two or three years, but it has done so in one year and is now on the right side. The Swat river canal will also be able to meet its interest charges in full at no very distant date.

7. The following statement shows the revenue assessed for the year under the different heads, in which is included the rabi assessment for 1888-89, which is not collected till 1889-90. The manner in which the assessments are fixed for the different canals was described in para. 6 of last year's review.

	AREA IRRIGATED.		ASSESSMENT, 1888-89.							RATE PER ACRE IRRIGATED.	
	1888-89.	1887-88.	Water rates.	Occupiers' rates.	Owners' rates.	Share of land revenue.	Water advantage rates.	Gross assessed revenue excluding miscellaneous.	Assessment, 1887-88.	1888-89.	1887-88.
	1	2	3	4	5	6	7	8	9	10	11
	Acrea.	Acrea.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Swat River	107,910	96,686	2,70,222	...	...	...	...	2,70,222	1,84,829	2.50	1.91
Western Jumna Canal	290,802	237,821	...	7,64,905	2,38,862	52,745	...	10,56,512	10,08,373	3.63	4.24
Bari Doab	519,226	473,465	...	13,07,307	...	...	4,30,264	17,37,571	15,78,432	3.34	3.33
Sirhind	476,650	390,965	13,12,184	...	...	...	...	13,12,184	9,86,674	2.75	2.52
Lower Sohaag and Para	61,986	41,159	65,836	...	...	...	...	65,836	41,628	1.06	1.00
Sidhnai	108,885	75,284	2,13,002	...	...	...	...	2,13,002	1,63,619	1.95	2.17
Chenab	47,644	10,854	...	75,360	...	...	...	75,360	5,979	1.58	0.55
Upper Sutlej	139,754	138,637	...	15,868	...	1,39,185	15,504	1,70,557	1,65,131	1.22	1.21
Lower Sutlej and Chenab	349,508	297,595	...	173	...	3,18,975	...	3,18,148	3,20,106	0.91	1.07
Indus	201,781	190,476	...	...	...	1,56,007	...	1,56,007	2,05,411	0.77	1.07
Shahpur	20,157	16,812	42,035	...	...	...	...	42,035	34,320	2.03	2.04
Muzaffargarh	238,827	230,327	...	...	...	2,52,926	...	2,52,926	2,47,949	0.87	0.88
TOTAL	2,614,130	2,250,081	19,03,279	21,63,613	2,38,862	9,19,838	4,45,768	56,71,360	49,45,348	2.17	2.19

8. The gross area irrigated is again the largest on record, and shows an increase of 361,049 acres over the figures for the previous year. The increase is common to all the canals, but is most marked on the Sirhind canal, in which it amounts to 86,000 acres. This increase has an effect not only on the quantity of crops produced but also on the distribution of population. In the case of the Swat river irrigation the opening of the canal has resulted in a multiplication of the number of villages in the tract commanded. Of the 160 villages now irrigated, only 41 are old villages, the remainder having sprung up since irrigation was started. Under the Bari Doab Canal, irrigation has been extended during the last four years to 173 new villages, and the total number irrigated from this canal is now 1,362. The gross increase in the irrigated area in the five years from 1884-85 is one million acres, of which 700,000 acres belong to the perennial canals.

The areas of kharif and rabi crop for the year under review were as follows:—

	Kharif Acres.	Rabi Acres.
Perennial canals	554,466	1,840,122
Inundation canals	683,481	536,061
TOTAL	1,237,947	1,376,183

9. In the following table the areas under the principal crops are compared with the figures for the previous year:—

	1888-89. Acres.	1887-88. Acres.
Sugar-cane	71,501	83,691
Rice	165,837	158,837
Jowar	171,939	189,339
Maize	222,392	80,876
Wheat	935,510	788,189
Cotton	215,688	223,470

The increase in wheat and maize cultivation during the five-year period from 1884-85 has been most marked, having amounted to 75 and 550 per cent. respectively.

The gross value of the crops irrigated during 1888-89 is estimated at 752 lakhs.

10. Under the Swat river canal 19.28 per cent. and under Bari Doab canal 14.12 per cent. of the total area irrigated were double-cropped. The remark is made in para. 77 of the Report that the increase in the area of double crop is not satisfactory, "as the practice is generally held to be detrimental and exhausting to the soil." This, of course, is not the case when the land is sufficiently well manured, and the efforts of the canal officers should tend rather to facilitate the ample distribution of water to lands which are highly cultivated, and to discourage it where the agricultural system is such that the soil is likely to become deteriorated.

11. Some details are given in Statement No. I. E. of the irrigating duty of each cubic foot of water per second entering the canals, but nothing is said as to the irrigating duty of the standard unit for different descriptions of crops, and without this the information given is not of much value. What is wanted, in order to institute a comparison that may prove both interesting and valuable, is the irrigating duty of each cubic foot per second for wheat, maize, rice,

and the other principal crops cultivated; then taking the average period required to bring each crop to maturity, the total amount of water required for each acre of the different sorts of cultivation can be obtained, and the results compared with similar figures from other parts of India.

12. The working of the Native States branches of the Sirhind canal is described in interesting detail, and for the first time, in paras. 127 to 133 of the Report. The total available supply of the canal is divided between the Imperial and Native States branches in the proportion of 64 to 36, and this for the year under review gave 2,265 and 1,274 cubic feet per second respectively for the kharif crop, and 2,847 and 1,602 cubic feet per second respectively for the rabi crop. As a matter of fact the Native States branches received 152 cubic feet per second more than their share for the former crop and 408 cubic feet per second less for the latter. In return for their share of water the Native States pay 36 per cent. of the charges and receive 36 per cent. of the miscellaneous receipts on the main canal. They also pay all expenditure on the feeders, the three branch canals, and the Patiala navigable canal, the establishment on all of which is a provincial charge. The cost of the maintenance of rajbahs and of their own revenue establishment is paid directly by them. The three States that share the supply are Patiala, Nabha, and Jhind; and they do so in the proportion of 83.6, 8.5, and 7.6. The duty of water obtained in the Native States irrigation is in the aggregate but little more than half that obtained by the Imperial share of the supply. Only 140,234 acres were irrigated in the Native States under the two crops, whereas if the British standard had been reached, 268,114 acres might have been supplied. The proportion is only 52 per cent., and the three States compare as follows:—

State.	Area actually irrigated.	Area irrigable according to British standard.	Percentage.
	Acres.	* Acres.	
Patiala	121,901	224,143	54
Nabha	7,987	23,504	34
Jhind	10,346	20,377	51

13. The following statement shows the particulars of the working of the Native States branches:—

State.	Capital out- lay.	Gross Revenue, less refunds.	Working expenses.	Water-rates assessed.	Area irrigated.	Water-rate per acre.	Working expenses per acre.
	Rs.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.
Patiala	1,11,18,505	1,69,933	3,97,035	3,07,378	121,901	2.52	3.26
Nabha	11,70,369	35,519	45,252	30,499	7,987	3.82	5.66
Jhind	10,10,778	39,572	32,238	36,372	10,346	3.51	3.11
TOTAL	1,32,99,647	2,65,024	4,74,525	3,74,249	140,234	2.67	3.38

The average water-rate per acre is slightly lower than that on the British branches of the same canal, chiefly because full water-rates are not yet levied in several villages; the schedule of rates is apparently the same. The working expenses are extraordinarily high. The financial position of these branches will no doubt improve, especially in Patiala, where the services of officers of the Public Works Department have been lent to direct irrigation operations, but it will take time to train the native subordinates.

14. In the following statement the working expenses on the different canals are compared with the figures for the previous year:—

		1888-89.					1887-88.
		Works.	Establishment.	Tools and Plant.	Indirect charges.	Total.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PERENNIAL	MAJOR WORKS.						
	Protective Works—						
	Swat River Canal .	35,714	51,658	53	7,232	94,657	90,123
	Productive Works—						
	Western Jumna Canal .	2,16,086	2,36,987	12,178	33,278	4,98,529	5,82,300
	Bari Doab Canal .	3,00,947	2,59,938	3,707	36,415	6,01,007	5,28,999
	Sirhind Canal (British portion) .	3,13,682	2,19,088	3,162	30,672	5,66,604	3,61,833
	Lower Sohag and Para Canal .	21,960	28,318	11	3,965	54,254	37,034
	Sidhnai Canal .	44,077	27,345	845	3,828	76,095	41,009
	Chenab Canal .	53,263	24,947	138	3,493	81,841	59,941
INUNDATION	MINOR WORKS.						
	Works for which Capital and Revenue Accounts are kept—						
	Upper Sutlej Canals .	57,276	53,357	1,415	7,666	1,19,774	1,59,642
	Lower Sutlej and Chenab Canals .	2,68,230	99,406	344	14,205	3,82,185	4,00,860
	Indus Canals .	1,57,815	86,235	1,712	12,145	2,57,907	3,12,188
	Shahpur Canals .	28,355	3,478	13	487	32,333	16,673
	Works for which only Revenue Accounts are kept—						
	Muzaffargarh Canals .	1,56,571	43,192	143	6,047	2,06,953	1,72,320
	TOTAL .	16,53,976	11,33,949	23,751	1,59,433	29,71,109	27,62,981
	Per acre irrigated .	...	...	...	..	1.13	1.22

The working expenses for 1888-89 show an increase over those for 1887-88 of only a little over two lakhs, while the assessed revenue has increased by about seven and a quarter lakhs, and the gross revenue collected by about three lakhs and three quarters.

15. On the Western Jumna canal the new Gagsina bridge was completed. On the Bari Doab canal repairs to the training works in the Chakki torrent and to the rapids in the main canal were carried out. On the Sirhind canal the height of the shutters on the Rupar weir were raised; the retaining weir across the Siswan torrent was in progress; flour-mills were constructed at Jaghera and Bhatinda; and a number of rajbahs were provided with regulating gates. The large revenue expenditure on the Lower Sutlej and Muzaffargarh canals is due to the inclusion of Rs. 2,14,480 and Rs. 1,19,204 respectively on account of statute labour, which is included also in the receipt side of the account.

16. The charge for establishment in the last statement is made up of the following items:—

	1888-89.	1887-88.
	Rs.	Rs.
Direction	1,88,453	1,50,704
Executive	6,07,841	5,81,046
Medical	8,098	7,557
Revenue, including collection fees	3,29,208	3,15,695
Navigation	349	
TOTAL	11,33,949	10,05,002

It is noticed that the figures for Establishment under Executive and Revenue given in the individual canal reports only agree in the aggregate, and not separately, with the corresponding figures in columns 14, 16, and 19 of State-

ment I. C. It is suggested that the distribution might be made on the same principles in the Reports and in the Statement.

17. The only canals that are available for navigation are the Western Jumna and Sirhind, the length of navigable channel on which is respectively 243 and 188 miles.

The navigation receipts and expenditure on each are compared in the margin with the figures for the previous year. The principal receipts on the Western Jumna canal, Rs. 41,686, are derived from rafts, but it is explained that this traffic is not so productive as it might be, owing to the rates for the broad-gauge railway sleepers being prohibitive.

	Western Jumna.		Sirhind.	
	1888-89.	1887-88.	1888-89.	1887-88.
	Rs.	Rs.	Rs.	Rs.
Receipts	44,658	47,497	11,288	12,104
Expenditure	7,405	9,101	13,894	18,803

Some modification of these has been proposed, which it is expected will lead to a great expansion of the traffic. The total quantity of goods carried was 73,381 tons valued at Rs. 23,38,020.

18. The miscellaneous receipts for the year amounted to Rs. 3,47,921 compared with Rs. 3,13,700 for the previous year. The increase is mainly due to improved receipts under the head of "Water-power."

19. The Report was received by the Government of India on December 31st, which is a month later than that for the previous year. It is hoped that the report for the current year will not be so delayed. The Report continues to be admirably prepared, but there is a growing tendency to diffuseness in the individual canal reports, and the length of the whole Report has grown from 106 pages in that for 1886-87 and 120 pages in that for 1887-88 to 136 pages in that for the year under notice. The statement of irrigated area and value of crops given in the individual canal reports is given also in the appendices in statement III. E., and its insertion in the former place may be discontinued. The return of rainfall may also be relegated to the appendices. Other means of curtailing the Report without sacrifice of its clearness and interest may perhaps suggest themselves. In future reports each work should be given a distinguishing number. The points at which the gauges on the Sutlej and Chenab rivers are read should also be stated.

20. In the Resolution of the Punjab Government prefacing the Report, His Honour the Lieutenant-Governor congratulates Colonel Home and the officers of the Irrigation Department on the results achieved. The Government of India cordially agrees in these remarks. The progress of irrigation in the Punjab generally, and the special degree of success achieved on the Swat River, Bari Doab, Sirhind and Sidhnai canals are due to their efforts and have been noticed with high satisfaction by the Government of India.

ORDER—Ordered, that copies of this Resolution and of the Report, and of the Resolution by the Punjab Government, be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information.

Ordered, also, that copies of the Resolution be forwarded to the Government of the Punjab for information and guidance, and that copies of this Resolution and of the Report and Resolution by the Punjab Government be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin for information.

Ordered, further, that this Resolution and the Resolution by the Local Government be published in the Supplement to the Gazette of India, and that copies of this Resolution and of the Report be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, Colonel, R.E.,
Deputy Secy. to the Government of India.

IRRIGATION BRANCH.

No. 6514 L, dated Lahore, the 21st December 1889.

RESOLUTION—By the Hon'ble the Lieutenant-Governor of the Punjab and its Dependencies.

READ—

Revenue Report of the Officiating Chief Engineer, Irrigation Works, Punjab, for the year ending 31st March 1889.

RESOLUTION.—The following table shows the outlay under Capital during, and to the end of, the year 1888-89:—

BUDGET HEAD.	CANAL.	CAPITAL OUTLAY.	
		During 1888-89.	To the end of 1888-89.
		<i>R</i>	<i>R</i>
35—Protective Irrigation Works.	Swát River	49,020	35,04,223
49—Irrigation Works not charged against Revenue.	Western Jumna	1,75,247	1,10,57,903
	Bári Doáb	1,45,337	1,62,99,349
	Sirhind	3,06,639	2,34,92,823
	Lower Sohág and Para	34,503	6,63,530
	Sidhnai	20,344	7,55,341
	Chenab	5,91,430	31,75,240
	TOTAL	12,73,566	5,54,44,186
43—Minor Works and Navigation not classed as Productive.	Upper Sutlej	...	5,77,251
	Lower Sutlej and Chenáb	...	1,10,102
	Indus	—177	7,08,734
	Shahpur	...	40,739
	Madhopur Workshops	...	4,24,148
	TOTAL	—177	18,60,974
	TOTAL IMPERIAL	13,22,409	6,08,09,383
Contributions	Sirhind Canal	60,150	1,32,99,647

Only revenue accounts are maintained for the Muzaffargarh Inundation Canals.

2. The following statement shows for each canal the revenue assessed during the past five years. The profits based on the assessments are shown as usual in the Chief Engineer's Report, but as the figures necessarily do not agree with those of the Administrative Accounts, which are based on actual collections only, there appears to be no object in bringing them prominently to notice. The figures of assessments are, however, interesting, as they indicate the work done by the canals during the year under review.

Budget Item.	CANAL.	REVENUE ASSESSED.				
		1888-89.	1887-88.	1886-87.	1885-86.	1884-85.
		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
35	Swát River	2,74,775	1,87,020	68,342	19,102	...
49	Western Jumna	11,44,888	11,02,415	11,91,931	9,67,87	11,40,788
	Bári Doáb	18,99,663	17,12,122	14,68,350	17,96,938	13,77,388
	Sirhind	13,77,243	10,41,209	5,29,340	3,30,374	75,240
	Lower Sohág and Para	66,070	42,190	18,760	17,755	307
	Sidhnai	2,14,606	1,64,120	57,262	...	...
	Chenáb	75,921	6,232	...	...	...
	TOTAL, 49	47,78,391	40,68,288	32,65,743	30,61,854	25,93,673
	TOTAL, 35 AND 49	50,53,166	42,55,308	33,33,985	30,80,956	25,93,673

Budget Item.	CANAL.	REVENUE ASSESSED.				
		1888-89.	1887-88.	1886-87.	1885-86.	1884-85.
		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
43	Upper Sutlej	1,77,907	1,82,220	1,37,219	97,911	1,09,537
	Lower Sutlej and Chenáb	5,82,176	6,08,828	6,08,388	5,57,039	6,02,481
	Indus	2,50,649	2,87,680	2,39,097	2,39,625	2,29,681
	Shahpur	42,559	34,994	27,917	32,306	29,521
	Muzaffargarh	3,94,922	3,74,755	3,51,765	3,38,918	3,69,496
	TOTAL, 43	14,48,213	14,88,477	13,64,386	12,65,799	13,40,716
	GRAND TOTAL	65,01,379	57,43,785	46,98,371	43,46,755	39,34,389

The Major Works (items 35 and 49) show very satisfactory progress, the assessments having nearly doubled themselves since 1884-85. The Minor Works (item 43) naturally do not show such good progress, as they have not been extended like the Major Works.

3. The working of the canals for which interest accounts are kept up is shown for the year 1888-89 in the following statement together with the returns on Capital outlay for three years:—

Budget Item.	CANAL.	Capital Outlay to end of year.	Collections less Refunds.	Working Expenses.	Net Revenue.	Interest Charges.	PERCENTAGE OF NET REVENUE ON CAPITAL OUTLAY.		
							1888-89.	1887-88.	1886-87.
		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>			
35	Swát River	35,04,223	2,27,496	94,657	1,32,839	1,34,236	3'79	0'38	—0'84
49	Western Jumna	1,10,57,903	9,44,328	4,08,529	4,45,799	4,16,036	4'03	7'47	3'52
	Bári Doáb	1,02,99,349	17,95,996	6,01,007	11,94,989	6,23,849	7'33	6'84	8'09
	Sirhind	2,34,92,823	11,31,798	5,66,604	5,65,194	8,87,568	2'40	1'45	0'51
	Lower Sohág and Para	6,63,530	56,324	54,254	2,070	24,947	0'31	—1'04	1'05
	Sidhnai	7,55,341	1,71,368	76,005	94,273	28,809	12'61	13'84	—0'17
	Chenab	31,75,240	37,684	81,841	—44,157	1,11,349	—1'39	—2'31	...
	TOTAL	5,54,44,186	41,37,498	18,78,330	22,59,168	20,93,458	4'07	4'23	3'57
	TOTAL, 35 AND 49	5,89,48,409	43,64,994	19,72,987	23,92,007	22,27,694	4'05	4'00	3'29
	TOTAL, 1887-88	5,76,25,823	40,05,923	17,01,248	23,04,675	21,62,741	...	...	...

The falling off in the returns from the Western Jumna Canal is due to the demand for water during the Rabi season of 1887-88 having been unprecedentedly small owing to very favourable conditions of rainfall. The slight falling off in the case of the Sidhnai Canal is partly due to protective works at the tail of the needle weir across the Ravi at the head of the canal, on the safety of which the welfare of the canal depends, and partly to a larger share of the establishment charges being debitable to revenue, but the returns from this canal are still very good.

With the above exceptions, all the canals show an improvement on last year, and there is, on the whole, a clear surplus of *R*1,64,313 after meeting all charges for interest: in 1887-88 the surplus was *R*1,41,934.

The Swát River Canal, which is classed as a Protective work, has yielded a percentage of 3'79 on the Capital outlay after having been only four years in operation, and as there is every hope of its yielding still better returns in the future, it might well be classed as a Productive work.

4. The following table shows the financial results of the canals for which interest accounts are kept up to the end of 1888-89:—

Budget Item.	CANALS.	TOTAL OF		BALANCE OF	
		Net Revenue.	Interest Charges.	Net Revenue.	Interest Charges.
		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
35	Swát River	92,893	9,97,761	...	9,04,868
49	Western Jumna	3,64,62,145	73,57,741	2,91,04,404	...
	Bári Doáb	1,58,75,719	1,58,68,167	7,552	...
	Sirhind	8,01,702	93,22,701	...	85,20,999
	Lower Sohág and Pára	3,167	89,478	...	86,311
	Sidhnai	1,95,854	1,10,456	85,398	...
	Chenáb	—1,03,842	3,28,154	...	4,34,996
	TOTAL, 49	5,32,34,745	3,30,76,697	2,01,58,048	...
	TOTAL, 1888-89	5,33,27,638	3,40,74,458	1,92,53,180	...
	TOTAL, 1887-88	...	...	1,90,88,867	...
	TOTAL, 1886-87	...	...	1,89,46,933	...

The Bári Doáb Canal has now cleared off its balance of interest charges, and there is every prospect of the Swát River Canal commencing to meet its interest charges at an early date.

5. The Working Expenses of the abovementioned canals amounted to *R*19,72,987 against *R*17,01,248 in 1887-88, refunds of revenue being excluded in each case.

The outlay on each canal for the last five years will be seen from the following statement:—

CANALS.	WORKING EXPENSES.				
	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Swát River	94,657	90,123	55,035	24,994	...
Western Jumna	4,98,529	5,82,309	5,13,537	5,13,117	4,71,265
Bári Doáb	6,01,007	5,28,999	5,87,976	5,47,783	4,97,521
Sirhind	5,66,604	3,61,833	2,39,398	2,20,224	1,45,206
Lower Sohág and Pára	54,254	37,034	13,008	8,139	...
Sidhnai	76,095	41,009	14,364	...	...
Chenáb	81,841	59,941	...	...	...
TOTAL	19,72,987	17,01,248	14,23,318	13,14,257	11,13,992

The increase in cost, as compared with that of 1887-88, is mainly due to the last four canals on the list having to bear their full share of maintenance charges. These are all new canals, and so long as considerable sums were being spent on works of construction, the revenue account was relieved of a large share of the cost of establishment under the heads of Direction and Executive; the mileage of distributaries that has to be maintained has also increased, especially on the Sirhind Canal, and the strain on them due to larger supplies being passed down them has also necessitated heavier expenditure in order to keep them efficient. The head works of the Sirhind and Sidhnai Canals also required considerable repairs, while the clearance of silt from the head channel of the Chenáb Canal proved heavy and expensive. There is a satisfactory decrease on the Western Jumna Canal, but on the Bári Doáb Canal extensive repairs to head works, torrent works and rapids, caused an increase.

6. The cost of Working Expenses and Establishment per acre irrigated is exhibited in the following table for the past five years:—

CANAL.	COST PER ACRE IRRIGATED.									
	WORKING EXPENSES.					ESTABLISHMENT.				
	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.
Swát River	0.88	0.93	0.74	0.56	...	0.48	0.47	0.25	0.21	...
Western Jumna	1.71	2.45	1.62	2.29	1.69	0.81	1.09	0.81	1.22	0.91
Bári Doáb	1.16	1.12	1.45	1.08	1.32	0.50	0.51	0.59	0.45	0.51
Sirhind	1.19	0.92	1.11	1.44	4.02	0.46	0.30	0.29	0.35	0.99
Lower Sohág and Pára	0.88	0.90	0.75	0.47	...	0.46	0.39	0.14	0.09	...
Sidhnai	0.70	0.54	0.52	...	...	0.25	0.17	0.15	...	...
Chenáb	1.72	5.52	...	...	...	0.52	1.72	...	...	...

The percentages for the Western Jumna Canal have already been reduced, and a still further reduction may be looked for next year.

7. The working of the remaining canals, which are all Inundation Canals, classed under Minor Works (item 43), will be seen from the following table:—

Budget Item.	CANAL.	Capital Outlay to end of year.	Collections less Refunds.	Working Expenses.	Net Revenue.	PERCENTAGE OF NET REVENUE ON CAPITAL OUTLAY.		
						1888-89.	1887-88.	1886-87.
43	Upper Sutlej	<i>R</i> 5,77,251	<i>R</i> 1,82,566	<i>R</i> 1,19,744	<i>R</i> 62,822	10.88	0.37	—3.35
	Lower Sutlej and Chenáb	1,10,102	5,82,019	3,82,185	1,99,834	181.49	171.43	195.74
	Indus	7,08,734	2,50,979	2,57,907	—6,928	—0.98	—3.74	—0.85
	Shahpur	40,739	38,306	32,333	5,973	14.66	60.34	37.24
	TOTAL	14,36,826	10,53,870	7,92,169	2,61,701			
	Muzaffargarh	...	3,94,794	2,05,953	1,88,841			
	TOTAL, 1888-89	14,36,826	14,48,664	9,98,122	4,50,542			
	TOTAL, 1887-88	14,37,003	14,71,999	11,01,092	3,70,907			

The net revenue has increased by *R*80,000, although the collections were less by *R*23,000; this result was due to the working expenses on the Upper Sutlej and Indus Canals having decreased. The percentages of return for the Lower Sutlej and Chenáb Canals is fictitious, as the Capital outlay does not represent the first cost of the canals, most of which were in existence at the time of the annexation. The Indus Canals are still worked at a loss, owing to the heavy cost of the new heads and embankments which the westward encroachments of the Indus necessitates.

The return from the Shahpur Canals is lower than usual this year owing to outlay having been incurred on a feeder to the new Sahiwal Canal.

The Muzaffargarh Canals are making steady progress.

8. The cost of Working Expenses and Establishment per acre irrigated by these canals is as follows:—

CANALS.	COST PER ACRE IRRIGATED.									
	WORKING EXPENSES.					ESTABLISHMENT.				
	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.
Upper Sutlej	0.86	1.15	1.46	1.49	1.30	0.38	0.41	0.54	0.76	0.40
Lower Sutlej and Chenáb	1.09	1.41	1.20	0.99	0.92	0.29	0.34	0.27	0.21	0.20
Indus	1.27	1.64	1.30	1.37	1.36	0.44	0.44	0.44	0.47	0.41
Shahpur	1.60	0.99	0.83	0.70	0.72	...	...	...	...	...
Muzaffargarh	0.71	0.69	0.55	0.63	0.73	0.15	0.16	0.13	0.15	0.18

On the Shahpur Canals there is no regular establishment kept up, and the only charges made under this head are for Direction and Accounts.

With the exception of the Shahpur Canals the rates for working expenses are generally lower than last year, as are also the rates for establishment.

The cost of working of the Muzaffargarh Canals compares favourably with that of the other canals.

9. The mileage of channels sanctioned and completed at the end of 1888-89 is given in the following table:—

CANALS.	MILEAGE OF CANALS.		MILEAGE OF DISTRIBUTARIES.		Mileage available for Navigation.
	Sanctioned.	Completed.	Sanctioned.	Completed.	
	Miles.	Miles.	Miles.	Miles.	Miles.
PERENNIAL.					
Swat River	22	22	121	116	...
Western Jumna	279	279	906	897	243
Bári Doáb	362	362	1,058	1,045	...
Sirhind.	319	319	2,468	2,373	142
{ British	223	223	1,939	1,939	46
{ Native States					
INUNDATION.					
Lower Sohág and Pára	95	95	41	41	...
Sidhnai	37	37	112	112	...
Chenáb	117	62	240	163	...
Upper Sutlej	221	219	109	109	...
Lower Sutlej and Chenáb	749	749	19	19	...
Indus	718	718	...	...	...
Shahpur	104	104	27	27	...
Muzaffargarh	779	779	401	401	...
TOTAL	3,802	3,745	5,502	5,303	385
{ British	223	223	1,939	1,939	46
{ Native States					

The mileage of the Western Jumna Canal has been reduced from 366 to 279 miles by the transfer of the Butana, Bahadra, and Darba Branches of the Hānsi Branch to their proper head of Distributaries, and by the addition of a mile at the tail of the Delhi Branch which had originally been omitted.

The mileage of the Bári Doáb Canal has been increased from 354 to 362 miles by including the Dinanagar Navigation Channel.

The Sirsa Branch of the Western Jumna Canal, and the Koranga Canal of the Sidhnai system, which were sanctioned during the year, will appear in next year's return.

10. The areas irrigated by canals during the past five years are shown in the following statement:—

YEAR.	PERENNIAL CANALS.			INUNDATION CANALS.			TOTAL.		
	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1884-85	345,869	346,203	692,072	522,474	399,742	922,216	868,343	745,945	1,614,288
1885-86	368,574	557,034	925,608	501,939	360,020	861,959	870,513	917,054	1,787,567
1886-87	351,472	659,389	1,011,061	536,301	403,278	939,579	887,773	1,062,867	1,950,640
1887-88	543,030	655,907	1,198,937	578,216	472,928	1,051,144	1,121,240	1,128,835	2,250,081
1888-89	554,466	840,122	1,394,588	683,481	536,061	1,219,542	1,237,947	1,376,183	2,614,130

The figures for 1888-89 are very satisfactory: the increase in the irrigated area during the five-year period is one million of acres, of which seven hundred thousand acres belong to the perennial canals: the area on the perennial canals has rather more than doubled itself during the same period.

11. The areas of the principal crops irrigated during the last five years is as follows:—

CROPS.	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.
	Acres.	Acres.	Acres.	Acres.	Acres.
Sugarcane	71,561	83,591	59,104	58,398	69,610
Rice	163,837	158,837	146,777	147,529	147,401
Jowár	171,939	189,839	151,525	152,756	159,041
Maize	122,392	80,876	36,961	39,994	18,666
Wheat	935,510	783,189	747,514	649,442	533,838
Cotton	215,688	223,470	218,779	196,851	186,599

The decrease in the area under sugar cane occurs on the Western Jumna Canal, where the area for 1887-88 was unusually high.

There is also a slight falling off in the areas under jowár and cotton.

The rice area has risen slightly, and there are large increases under maize and wheat. The area under maize on the Sirhind Canal continues to increase steadily notwithstanding the comparatively high water-rate levied on it, and it appears likely to become a staple crop on the Chenáb Canal also: the only other canals in which considerable areas of maize are irrigated are the Bári Doáb and the Swát River.

12. The value of crops irrigated by canals during the year under review is estimated at Rs. 7,51,97,720 against Rs. 6,84,66,306 in 1887-88.

The value of crops irrigated by the perennial canals averages Rs. 31.5 per acre, while the average water-rate assessed, including owner's and water-advantage rates, was only Rs. 1 per acre, or one-tenth of the value of the crop raised.

13. The Rávi and Sutlej Rivers afforded better supplies during the Rábi season than they did in 1887-88, but the supply of the Rábi was still very far below the requirements of the Bári Doáb Canal for Rabi crops.

The flood which occurred in the Jumna on the 20th September 1888 was the highest which has yet passed over the Tajawála Weir, but it did not cause any serious damage to the works.

On the same date a somewhat heavy flood passed down to Sutlej, and caused considerable damage to the Rupár Weir owing to the weir shutters not having been dropped in time.

The torrents crossing the main line of the Sirhind Canal were in unusually heavy flood at the same time, especially the Siswan, where the water nearly topped the side walls of the superpassage.

On the Bári Doáb Canal the training works on the Chakki torrent at Dhangu sustained considerable damage.

14. In the Kharif season the rainfall to the east of the Sutlej was about normal and, with the exception of the storm which passed up from Delhi to the Himalayas in the third week of September, fairly well distributed. To the west of the Sutlej the rains ceased at the end of August.

In the Rabi season there was no rain of any consequence till quite the end of January, but the rainfall in that time and during February was both general and heavy.

15. The duty, or area irrigated per cubic foot of water entering the canal, on the perennial canals is shown in the following table for the last five years:—

CANAL.	AREA IRRIGATED PER CUBIC FOOT.									
	1884-85.		1885-86.		1886-87.		1887-88.		1888-89.	
	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.	Kharif.	Rabi.
Swat River	...	...	...	...	62	...	84	...	61	...
Western Jumna	94	...	86	152	66	188	90	145	69	158
Bári Doáb	48	...	59	70	69	110	61	32	62	72
Sirhind	...	115	...	140	...	123	...	123	...	139
	...	...	57	46	...	57	...	57	61	...
	...	...	...	126	...	88	...	107	...	119

The duty on the Western Jumna Canal is lower than it should be in both seasons owing to the supply being in excess of requirements, but an improvement in the duty of this canal may be confidently looked for when the Sirsa Branch is opened for irrigation.

The Bári Doáb and the Sirhind Canals show an improvement in both seasons, and the Swát River Canal an improvement in the Rabi: the falling off in the duty on the last named canal in the Kharif may be ascribed to the larger area of rice irrigated.

16. The Miscellaneous Receipts for the last five years are as follows:—

YEAR.	Miscellaneous Receipts.
	<i>R</i>
1884-85	2,08,141
1885-86	2,73,568
1886-87	2,28,470
1887-88	3,13,700
1888-89	3,47,921

The increase over 1887-88 is mainly due to larger receipts under water power.

17. The Western Jumna and Sirhind Canals are the only ones which are navigable, and the receipts and charges connected with navigation on them during the last three years are shown in the following table:—

YEAR.	WESTERN JUMNA.			SIRHIND.			TOTAL.		
	Receipts.	Charges.	Profit or Loss.	Receipts.	Charges.	Profit or Loss.	Receipts.	Charges.	Profit or Loss.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
1886-87	19,473	5,216	+14,257	8,789	21,803	—13,014	28,262	27,019	+1,243
1887-88	39,474	9,101	+30,373	12,105	18,803	—6,698	51,579	27,904	+23,675
1888-89	44,658	7,405	+37,253	11,288	13,894	—2,606	55,946	21,299	+34,647

The figures for the Sirhind Canal include both "Imperial" and "Contributions." The bulk of the receipts belongs to the raft traffic, the tolls from boats only amounting to about Rs. 5,000 per annum; the raft traffic is being carefully watched, and steps are being taken to encourage it as far as possible by judicious alterations in the rates.

18. The working of the Native States Branches of the Sirhind Canal has been reviewed in paras. 127 to 133 of the Chief Engineer's Report. As might be expected, the progress has not been nearly so rapid as on the British Branches, nor has the same duty been got out of the water, but the following table shows that the irrigated area is steadily rising, and there is every reason to hope that, with the aid of the Engineer Officers who have been lent to the Patiala State, still better results will be shown in the future:—

YEAR.	AREAS IRRIGATED FROM THE NATIVE STATES BRANCHES.											
	PATIALA.			NABIA.			JIND.			TOTAL.		
	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.	Kharif.	Rabi.	Total.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1886-87	5,651	42,265	47,920	704	5,895	6,599	1,892	7,396	9,288	8,247	55,560	63,807
1887-88	27,032	50,945	77,981	3,828	5,105	8,933	3,756	5,871	9,627	34,616	61,925	96,541
1888-89	39,440	82,461	121,901	2,880	5,107	7,987	5,447	4,899	10,346	47,767	92,467	140,234

The value of crops irrigated by the Native States Branches is estimated at Rs. 37,71,433.

19. The project for the Sirsa Branch of the Western Jumna was sanctioned during the year, but work was not actually started as the alignment had to be laid down. The project for the Jhelum Canal was also sanctioned, and the first forty miles of the main line were marked out on the ground, but it was subsequently agreed that preference should be given to the completion of the Chenab Canal with permanent head works; the estimates for this latter work were in a forward state by the end of the year.

Estimates were submitted during the year for three small canals from the Ravi River in connection with the weir at the head of the Sidhnai Canal, and towards the close of the year permission was accorded by the Government of India to proceed with one of them, the Koranga Canal.

Surveys for inundation canals from both banks of the Chenab River in the Shahpur and Jhang Districts were practically completed during the year; also surveys for the extension of the Swat River Canal across the Kalpani Nadi into the Utman Bulak country, and for the extension of District Canals near Peshawar.

20. The Lieutenant-Governor is glad to be again able to heartily congratulate Colonel Home and the Officers of the Irrigation Department on the results achieved.

The revenue depending on the canals classed as Minor Works, which are all Inundation Canals, is almost all fixed revenue, so that there is no room for great variations in collections, but with the exception of the Indus Canals, which are difficult to maintain, these canals are working well, and the increase of net revenue due to decrease of working expenses is satisfactory.

In respect to the canals shown as Major Works, which class includes all the Perennial Canals, the returns show an increase of eight lakhs in revenue assessed and of more than three-and-a-half lakhs in collections. Almost all these canals again show an improvement this year, and in the case of the two which do not, the causes were of a temporary and unavoidable nature. The growth of irrigation by the canals of all kinds is indicated in a marked way by the further great rise of 67 lakhs in the year's estimates of value of canal-irrigated crops; and the increase of produce which this implies in a country like the Punjab will be recognised when it is remembered that with our rainfalls in some districts no cultivation, and in many others nothing but a precarious growth of the poorer crops are possible without irrigation.

The complete final success of the Bari Doab Canal, the very promising start made by the Sirhind Canal, and the immediate full development of the Swat and Sidhnai Canals, are, in such a country, with its large rivers commanding huge areas of arid waste, facts of the highest importance: they show that we can find room for the growth of the population and can improve the country immensely with benefit alike to the people and to the revenues of the State.

By order of the Hon'ble the Lieutenant-Governor,

F. J. HOME, Lieut. Colonel, R.E.,

P. H. Dept., Irrigation Branch.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.

Irrigation.

ADMINISTRATION REPORT OF IRRIGATION WORKS IN THE MADRAS PRESIDENCY FOR 1888-89.

No. 41 I., Dated Calcutta, the 1st March 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Administration Report of Irrigation Works in the Madras Presidency for 1888-89.

OBSERVATIONS.—The number of works in each class for which Capital and Revenue Accounts are kept, excluding those under investigation only, remains the same as for the previous year. The Capital expenditure on the three classes, during and up to the end of the year, is shown in the following statement:—

	Number of Works.	DURING THE YEAR 1888-89.							Total direct and indirect charges to end of 1888-89.
		Works.	Establishment.	Tools and Plant.	Suspense account.	Total direct charges.	Indirect charges.	Total direct and indirect charges.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Major Works.</i>									
Protective Works	1	2,12,322	40,351	7,551	...	2,60,724	38,606	2,99,332	12,79,123
Productive Works	9	9,45,630	2,09,496	2,23,758	—963	12,77,901	64,979	14,42,880	5,31,54,873
<i>Minor Works and Navigation.</i>									
Works for which complete Capital and Revenue Accounts are made up	5	3,15,814	52,589	—3,751	...	3,64,651	15,271	3,80,922	1,20,55,121
Total	15	14,04,266	5,02,435	2,27,558	—963	19,33,376	1,18,858	20,52,234	6,64,69,131

2. The expenditure on Major Works was principally confined to the Rushikulya project, the Kistna Delta System and the Periyar project. In the first of these, progress was made with the dam for the Russellkonda Reservoir. In the Kistna Delta the widening of the Masulipatam and Bank Canal was proceeded with. In the Periyar project the expenditure was considerably less than the grant, work being delayed by repeated accidents to the ring-bunds, and to a portion of the temporary dam being washed away. The principal outlay was incurred on preliminary operations. In the case of the minor works for which Capital Accounts are kept the principal outlay was on the Buckingham Canal, for which no grant from Protective Works was available.

3. The following table shows the revenue and working expenses, excluding the interest charges, of the 13 Major and Minor Works in operation, as recorded in Statement II of the report:—

	Capital outlay.	GROSS REVENUE RECEIVED IN 1888-89.			WORKING EXPENSES.			Net actual Revenue.	Deduct—Receipts and charges on account of old Irrigation.	Net Revenue attributable to outlay of Government Capital.	Percentage of return.
		Irrigation Revenue.	Miscellaneous Receipts.	Total.	Direct.	Indirect.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Major Works.</i>											
Godavari	1,26,40,748	21,68,816	1,06,645	22,75,461	6,32,721	35,292	6,68,013	16,07,448	99,210	15,08,238	11.93
Kistna	89,71,944	15,70,020	46,637	16,16,657	4,02,574	19,178	4,21,752	11,94,905	66,757	11,28,148	12.57
Pennar	18,53,713	2,29,387	372	2,29,759	47,696	976	48,672	1,81,147	86,411	94,736	5.11
Sangam	35,71,886	2,20,011	1,417	2,21,428	70,715	1,695	72,410	1,49,018	1,05,590	43,428	1.21
Karnul	2,16,42,645	76,377	5,169	81,546	1,46,865	4,332	1,51,097	—69,551	...	—69,551	...
Barur	3,65,636	3,565	56	3,691	1,416	40	1,456	2,185	2,172	...	...
Cauvery	17,79,474	33,42,120	6,914	33,49,034	3,89,581	6,880	3,96,461	29,52,573	20,68,065	8,84,508	49.70
Brivaikuntham	14,51,541	1,84,491	1,076	1,85,567	35,779	1,193	36,972	1,43,595	66,605	81,990	5.64
Total for 1888-89	5,22,77,587	77,94,787	1,68,286	79,63,073	17,27,287	69,486	17,96,773	61,66,300	24,94,810	36,71,490	7.02
Total for 1887-88	5,14,37,609	71,41,648	1,86,532	73,28,180	16,08,114	62,761	16,70,875	56,57,305	24,47,751	32,09,554	6.23
<i>Minor Works.</i>											
Chembrambakam	7,36,539	57,898	179	57,577	6,585	—57	6,528	51,049	9,347	41,702	5.66
Palar	18,54,206	2,63,778	1,857	2,65,135	72,755	1,632	74,387	1,90,748	1,21,450	69,298	3.73
Pelandora	4,44,876	12,186	168	12,353	16,439	417	16,856	—4,504	3,215	—7,719	...
Madras water supply	17,54,045	22,195	11,811	34,006	14,016	360	14,376	19,680	5,798	13,882	0.78
Buckingham	72,65,415	...	72,214	72,214	1,23,649	4,010	1,27,659	—55,445	...	—55,445	...
Total for 1888-89	1,20,55,131	3,55,557	85,727	4,41,284	2,33,444	6,362	2,39,806	2,01,478	1,39,805	61,673	0.51
Total for 1887-88	1,17,45,209	3,26,547	77,967	4,04,514	2,42,893	6,599	2,49,492	1,55,022	1,36,032	18,990	0.17

Of these the Kistna system is still incomplete, and the Sangam system is not yet in full working order. The poor returns on account of the Madras water-supply project are partly due to only Rs. 11,655 having been received by Government on account of the water supplied to the Municipality of Madras. Nothing is said in the report as to the quantity of water supplied, or the rate paid for it, and information on this point is requested. The working of the Karnul Canal resulted in a deficit of Rs. 69,551; the area irrigated shows an increase of 20,566 acres over the previous year. This was partly due to scanty rainfall, which also led to a reduction of half the water-rate on dry crops. Moreover, liberal concessions were made to cultivators willing to take up blocks of waste land under this canal, water being given free of charge for 5 years and at half rates for 5 years, and 4,459 acres have been so occupied. The result was that the average rate per acre paid on the whole irrigated area fell from Rs. 3.19 to Rs. 2.59. The Buckingham Canal is responsible for more than half the outlay on minor works; and its revenue does not meet its working expenses.

4. In the statements attached to the report (I.O. to IV.O.) on the revenue side of the account the share of the receipts due to the old irrigation, and on the expenditure side the old maintenance charges have been excluded. These have again been calculated in the complicated manner which was commented upon in the review of the previous year's report. In letter No. 184 I. of 14th September 1889, the Government of India invited the attention of the Government of Madras to the expediency of crystallizing these old receipts and charges, and suggested figures based on a five-years average at which they might be finally fixed. In reply to this request the Government of Madras has intimated (letter No. 495 I. of 12th October 1889) that the question is now under consideration, but that the proposals made cannot be finally adopted until the accounts for the current official year are dealt with. The system of calculating the revenue due to irrigation in the Madras Presidency is exceedingly complicated, and is unlike that which obtains in any other part of India, and it is therefore eminently desirable that

any measure tending to simplify the system and to shew correctly the great service rendered by the irrigation works to the country, should be introduced without delay. The figures in para. 3 are worked out on this simplified system. The share of receipts due to the old irrigation in the year under review was Rs. 30,26,526, and the old maintenance charges were Rs. 3,91,911.

5. In the statement in para. 3 the Miscellaneous receipts are those realised in the Public Works Department, principally on account of navigation. The irrigation receipts are those realised in the Revenue Department, the details of which are as follows for the 13 Major and Minor Works in operation :—

	Rs.
Share of Land Revenue due to Irrigation	74,18,623
Share of enhanced Land Revenue	4,83,131
Outstandings paid during year	2,48,590
Grand Total	81,50,344

The manner in which the irrigation revenue is calculated was explained in para. 6 of last year's review. The above figures do not include the deduction of 5 per cent. on the revenue on account of collection charges in the Civil Department, which amounted to Rs. 2,46,196.

6. In the following statement the true irrigation receipts are compared with the area effectively irrigated for first and second crop as shown in the detailed canal reports. The corresponding figures for the previous year are also given for purposes of comparison :—

	REVENUE DERIVED FROM IRRIGATED LANDS.		AREA IRRIGATED.		RATE PER ACRE.	
	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.
	Rs.	Rs.	Acres.	Acres.	Rs.	Rs.
Godavari	21,68,816	20,59,625	651,619	608,696	3.3	3.3
Kistna	15,70,020	14,67,333	416,205	387,605	3.7	3.8
Pennér	2,29,387	2,55,951	59,653	64,987	3.8	3.9
Sangam	2,20,011	2,06,786	55,933	51,893	3.9	3.9
Karnul	76,377	56,284	34,999	21,927	2.2	2.5
Barur	8,566	2,105	1,344	492	2.6	4.2
Cauvery	33,42,120	29,06,773	1,007,136	937,634	3.3	3.1
Srivaikuntham	1,84,491	1,86,791	40,420	40,639	4.5	4.5
Total Productive Works	77,94,787	71,41,648	2,267,314	2,113,766	3.4	3.3
Chembrambakam	57,398	48,868	19,416	16,186	2.9	3.0
Palar	2,63,778	2,47,673	97,023	91,479	2.7	2.7
Pelandorai	12,186	9,741	4,529	3,768	2.6	2.5
Madras	22,195	20,265	10,351	9,235	2.1	2.1
Total Minor	3,55,557	3,26,547	131,319	120,663	2.7	2.7
GRAND TOTAL	81,50,344	74,68,195	2,398,633	2,234,429	3.4	3.3

7. A large amount of concealed cultivation was brought to light in the Kistna Delta, and the Madras Government is requested to state whether any measures have been adopted to ensure the detection of similar frauds in other districts and to prevent their repetition. It should also be stated when the new figures of the revenue survey of the Cauvery Delta are likely to be available for the purpose of checking the irrigated area.

8. A noticeable feature in the report is the prevalence of much higher rates on the Srivaikuntham irrigation than anywhere else. The figures are as follows :—

	Srivaikuntham.	Cauvery.	Barur.	Sangam.	Pennér.	Kistna.	Godavari.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1st crop	5.79	3.00	3.43	3.91	3.56	3.39	3.13
2nd „	3.06	2.29	0.96	2.58	2.66	2.08	2.57

Under the Srivaikuntham also the area of second-crop irrigation bears a much higher proportion to first-crop irrigation than elsewhere, the figures being of first crop 21,506 acres, and of second crop 18,914 acres. It is understood that in the Southern Districts of Madras the first crop or Kar is a short one, lasting from May or June to August; while the second crop (Peshanum or Shambu) lasts from August to December, and is the more valuable of the two. In the northern districts, on the other hand, the first crop is a long crop, remaining five or six months in the ground and much the more valuable of the two. Under these circumstances the question suggests itself whether the irrigation rates quoted above bear the relation they should bear to the value of the crop raised, and whether the first-crop rates in the northern districts could not bear enhancement. The Governor General in Council will be glad to learn the views of the Government of Madras on this suggestion.

9. The Miscellaneous receipts comprise the following items :—

	1888-89.	1887-88.
	Rs.	Rs.
Navigation	1,96,977	2,04,546
Plantation	13,634	7,589
Miscellaneous	45,277	53,988
Less refunds	—1,875	—1,624
	2,54,013	2,64,499

The navigation receipts were divided as follows among the different canals :—

	Length of navigable channel.	Receipts.	Expenditure.	Value of goods.	Ton-mileage.
	Miles.	Rs.	Rs.	Rs.	
Godavari	481	93,271	74,788	1,80,82,324	102,45,080
Kistna	281	31,691	52,829	1,42,55,048	113,86,909
Karnul	190	1,067	36,661	3,33,325	135,86,333
Buckingham	232	70,948	92,431	1,60,17,344	...
Total	1,214	1,96,977	2,56,709	4,86,88,041	352,18,322
Corresponding figures of previous year	1,389	2,04,546	2,54,614	5,22,37,200	409,61,410

Navigation was carried on at a loss on all canals, except the Godavari. The Godavari, Kistna and Buckingham Canals are worked as one system for navigation purposes, one license giving the right to navigate on all three.

The Madras Government is invited to consider whether, in view of the annually recurring loss on navigation, the license fees might not with propriety be raised.

10. The following statement shows the details of the true working expenses of the major works and of the minor works for which Capital and Revenue Accounts are kept without deducting "old maintenance charges." The figures are taken from columns 12 to 27 of Statement I.C. added to those in the table on pages 66-67.

	Productive Works.	Minor Works.	Total.
	Rs.	Rs.	Rs.
Establishment, Public Works Department	4,60,736	48,292	5,09,028
Establishment, collection charges by Civil Officers	4,42,389	9,993	4,52,385
Works and Repairs	7,32,744	1,71,617	9,04,361
Tools and Plant, and Miscellaneous	86,883	3,140	90,023
Indirect	74,021	6,761	80,782
Total	17,96,773	2,39,806	20,36,579

11. The working expenses per acre irrigated, calculated in the same way as in last year's review, are shown for each of the irrigation systems in the following table:—

	Total Working Expenses.	Irrigated area	Rate per acre.
	Rs.	Acres.	Rs.
Godavari	6,68,013	651,619	1.02
Kistna	4,21,752	416,205	1.01
Pennér	48,612	59,653	0.81
Sangam	72,410	55,938	1.29
Karnúl	1,51,097	34,999	4.31
Barur	1,456	1,344	1.08
Cauvery	8,96,461	1,007,136	0.89
Sri vaikuṇṭham	36,972	40,420	0.91
Total Productive Works	17,96,773	2,267,314	0.79
Chembrambakam	6,528	19,416	0.33
Palar	74,387	97,023	0.76
Pelandorai	16,856	4,529	3.72
Madras	14,376	10,251	1.40
Total Minor	1,12,147	131,219	0.85
GRAND TOTAL	19,08,920	2,398,533	0.79
Total for 1887-88	18,07,517	2,234,429	0.80

12. The unrealised demands at the beginning of the year consisted of one item of Rs. 32,700 on account of the Karnúl Canal. At the close of the year Rs. 31,576 remained unrealised on the same canal. All other demands were realised. The irrigation receipts are all for the Fasli year, which ends on June 30th.

13. The third class of works dealt with in the report are Irrigation and Navigation Works, for which neither Capital nor Revenue Accounts are kept. The irrigated area, revenue, and working expenses of this class of works are shown in the following statement:—

	Area, 1st and 2nd crop.	Irrigation Revenue.	Rate per acre.	Working Expenses.	Rate per acre.
	Acres.	Rs.	Rs.	Rs.	Rs.
1888-89	3,511,830	91,68,325	2.61	19,06,882	.54
1887-88	3,607,321	94,74,377	2.62	17,19,693	.47

The area irrigated was made up of 2,699,538 acres of first and 812,292 acres of second crop.

14. The works for which neither Capital nor Revenue Accounts are kept, irrigate, in the aggregate, a larger area and bring in a larger revenue than the important irrigation systems. The works are principally tanks, irrigating areas of from 2 or 3 to 2,000 or 3,000 acres, and the total number of them in the Madras Presidency is probably not less than 50,000. Their proper maintenance is therefore a matter of the utmost importance, and this is a measure to which much attention has been devoted during recent years.

It had long been realised that the Public Works Department was not equal to the task, either as regards the staff or the funds available, of undertaking the maintenance of this enormous number of works, the large majority of which are quite insignificant individually, though collectively they are of great importance. The old system* had been to keep the tanks in repair by means of customary village labour, but with the advent of the Public Works Department this custom fell into desuetude. One of the recommendations of the Irrigation Committee of the Famine Commission of 1877-78 was (Chapter IV of Report) that the tanks in Madras should be separated into Imperial and Minor, the former being defined as including all those irrigating more than 200 acres. The Imperial tanks, it was proposed to place under the charge of the Public Works Department, and the Minor tanks under that of the villagers on the old system, the obligation to keep them in repair being rendered compulsory by legislative enactment. These recommendations were accepted, but pending their final adoption, the Minor tanks were placed under the charge of the Revenue officers, funds for their repair being provided in the Provincial Public Works Department Budget. Subsequent consideration, however, rendered it inadvisable to frame a law making village labour compulsory, and the ultimate proposal was to hand the Minor works over to the villagers to maintain, a payment up to a limit of 4 annas per acre of the area irrigable being made to them to cover the cost of maintenance. On the other hand, no remission was to be granted them on account of failure of supply resulting from neglect to keep the works in repair.

15. A preliminary to the adoption of this proposal was the systematic repair of the tanks; and to effect this a Tank-Restoration Scheme was started in 1882. Tanks dependent on each other are placed in groups, and the requirements of each group are investigated and estimated for collectively. Executive parties follow the investigating parties and carry out the works estimated for. As the work is completed, it was the intention to hand over all Minor tanks as above defined, which do not require professional supervision, to the care of the villagers. There are six investigating parties, exclusive of the central office, and the same number of executive parties. The following statement shows the expenditure incurred on each:—

	Expenditure during 1888-89.					Expenditure to end of 1888-89.
	Works.	Repairs.	Establishment.	Tools and Plant.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Execution	1,41,650	2,09,411	80,750	5,266	4,37,107	11,85,606
Investigation	34,246	...	96,590	984	1,31,820	7,86,404
Total	1,75,896	2,09,411	1,77,340	6,250	5,68,927	19,72,010

The catchment area of the basins entered upon by the investigating parties at the beginning of the year was 8,634 square miles, of which 7,233 had been completely investigated. These totals were increased by the end of the year to 15,516 and 12,226 square miles respectively.

16. The cost of the investigation is, however, high. From the figures given on page 68 of the report for the different investigating parties, it appears that estimates to the amount of Rs. 16,33,847 had been sanctioned up to the end of the year, while estimates to the amount of Rs. 3,85,998 had been prepared and were under disposal. It has therefore cost Rs. 7,86,404 to prepare estimates to the aggregate amount of Rs. 20,22,845. The cost of preparation amounts to 39 per cent., and the Government of Madras is invited to consider whether this percentage cannot be sensibly reduced.

17. It is also a question for serious and immediate consideration whether the whole system on which the Tank-Restoration Scheme is based will not have

to be modified. No mention is made of the fact in the report, but it is observed from Proceedings No. 359 I. of 2nd August 1889, that in the case of the Periyakulam Minor basin, which was handed over to the care of the villagers in 1888, they have refused to undertake the maintenance of the tanks on the terms offered, and the opinion of the Government of Madras is that the experiment must be abandoned. In lieu it is proposed to entrust the maintenance of Minor tanks to the Revenue Officers, the cost being met from the grant for Minor Irrigation Works, while tanks irrigating less than 15 acres are to be made over to the villagers on some special terms, which it is believed means a fixed dry assessment. A full and early report on this subject should be submitted, as it is useless to continue to spend large sums on investigating and estimating for the requirements of works which the villagers refuse to, and the Public Works Department cannot, maintain.

18. The fourth class of works dealt with in the report are Agricultural Works, which mean river embankments and conservancy. The outlay on these during the year was as follows :—

	Rs.
River embankments	2,61,414
„ Conservancy	1,05,280
Miscellaneous	2,030
	<u>3,68,724</u>
Figures for 1887-88	<u>3,28,991</u>

This is exclusive of the charge for Establishment and Tools and Plant.

19. Nothing is recorded in respect to the irrigating duty of water for different crops, the evaporation from tanks, or other matters of professional interest. The large irrigation systems of Madras should afford opportunities for interesting and useful investigation on these and kindred points.

20. The report was received by the Government of India on December 3rd; its general arrangement continues excellent, but there are various small discrepancies in the figures relating to the year 1887-88, which do not agree in some cases with the figures entered in the report for that year. As regards these and some other minor subjects, the Government of Madras will be separately addressed.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce, and Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Madras for information and guidance, and that copies of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin, for information.

The Governments of Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioner of the Central Provinces.
The Agent to the Governor General for Rajputana.

Ordered further, that this Resolution be published in the Supplement to the *Gazette of India*, and that copies of this Resolution and of the report be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, Colonel, R.E.,
Deputy Secy. to the Govt. of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.
(STATISTICS.)

IMPORTS OF COTTON, WHEAT, LINSEED AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed and Indigo, by rail and river into Calcutta, Bombay Town and Karachi, during the month of December 1889.

Articles, and whither imported.	WHENCE EXPORTED.												TOTAL.
	Madras.	Bombay.	Sind.	Bengal.	N.-W. P. and Oudh.	Punjab.	Central Provinces.	Berar.	Assam.	Rajputana and Central India.	Nizam's Territory.	Mysore.	
Cotton, raw—	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Calcutta	...	...	...	8,261	1,34,064	4,679	...	...	306	532	...	...	1,47,842
Bombay Town	...	2,60,813	...	...	28,071	43,930	2,39,856	...	...	55,068	1,717	...	8,70,225
Karachi	...	...	15,703	...	114	19,818	...	...	...	...	...	...	35,635
TOTAL	...	2,60,813	15,703	8,261	3,74,918	52,568	43,930	2,39,856	306	55,600	1,747	...	10,53,702
Wheat—	...	...	...	1,03,192	71,804	44,295	7,261	...	...	...	...	...	2,26,552
Calcutta	...	57,576	...	...	17,161	49,822	5,95,684	31,753	...	1,48,908	...	...	9,00,904
Bombay Town	...	...	2,64,201	...	83	7,82,735	...	...	...	...	...	...	10,47,019
Karachi	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	57,576	2,64,201	1,03,192	89,048	8,76,852	6,02,945	31,753	...	1,48,908	...	...	21,74,475
Linseed—	...	...	...	1,38,310	44,045	...	904	...	...	...	...	...	1,83,259
Calcutta	753	35,581	...	...	1,029	23	33,689	32,247	...	6,261	18,721	...	128,304
Bombay Town	...	...	...	...	...	...	...	...	...	...	...	...	...
Karachi	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	753	35,581	...	1,38,310	45,074	23	34,593	32,247	...	6,261	18,721	...	3,11,563
Indigo—*	...	...	...	65,095	12,795	...	...	...	...	...	...	...	77,890
Calcutta	...	...	...	65,095	12,795	...	...	...	...	...	...	...	77,890
TOTAL	...	...	...	65,095	12,795	...	...	...	...	...	...	...	77,890
GRAND TOTAL	753	3,53,970	2,79,994	3,14,858	5,21,835	9,29,443	6,81,168	3,03,856	306	2,10,769	20,468	...	36,17,630

* The imports of Indigo into Bombay Town and Karachi are not returned.

DEPT. OF REVENUE AND AGRICULTURE,
The 26th February 1890.

E. C. BUCK,
Secretary to the Government of India.

[illegible]

† Maize R1-4 per 100 cobs.

• Not sold.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

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Not sold.

Shipowners are earnestly requested to co-operate by offering to take out specimens free of freight; and all who are interested in the commerce and productive prosperity of Jamaica are desired to give their help to an undertaking which must be beneficial to the Colony and all concerned in its fortunes.

As the Exhibition will be made as attractive as possible, the question of hotel accommodation for visitors from all parts of the British Empire, from the Continent of Europe, and the United States and South America will be considered, and details published in good time.

Communications and applications for forms and regulations to be addressed as early as possible to the Chairman, 1, Fen Court, London, E. C.

December 1889.

Regulations for the Jamaica Exhibition, 1891.

1. The Exhibition shall be one of Island Products, Manufactures and Works of Art, together with Exhibits of Works of Art, Machinery and Industrial and Agricultural Products from Great Britain and other countries and Colonies.

2. The Exhibition shall be under the management and conduct of "The Jamaica Exhibition Commissioners" under Law 33 of 1889.

3. The Exhibition will be held in buildings to be erected for the purposes of the Exhibition on the grounds of "Quebec Lodge," conveniently situated on the northern boundary of the City of Kingston.

4. The Exhibition shall be opened on Tuesday the 27th January 1891, and shall remain open for a period of not less than three months.

5. In order to secure uniformity of action there should be in each Country or Colony a Central Committee or a single Commissioner to act on behalf of the Exhibitors. Such Committee or Commissioner should perform the following functions:—

- (a) Distribute the Rules and Regulations, Application Forms, &c., to those likely to become Exhibitors.
- (b) Receive the forms when filled up, the lists of articles for Exhibition, &c.
- (c) Communicate upon all matters directly with the Secretary of the Exhibition, and forward to him, from time to time, any applications for space.
- (d) When the Commissioners shall have decided how much space is available it will be the duty of the Committee or Commissioner to divide it amongst the Exhibitors of such Country or Colony.

There should also be an Agent in Jamaica for each Country or Colony. The same person can, of course, act for more than one Country or Colony.

6. Any expenses of whatsoever nature connected with the representation of any Country or Colony, not borne by the authorities of such Country or Colony, must be defrayed by the Exhibitors themselves.

7. Applications for space must be made in the printed forms prepared by the Commissioners. These must be in the hands of the Secretary on or before the 1st May 1890.

8. The Secretary shall, before the 1st of July 1890, notify the decision of the Commissioners, and shall state what space, if any, has been allotted.

9. The reception of articles in the Exhibition Buildings shall commence on the 1st September 1890, and no articles shall be admitted after the 1st December 1890. Space assigned and not occupied on the 1st December 1890, shall revert to the Commissioners, and shall be subject to re-assignment.

10. All Exhibits shall be arranged under some one of the following groups:—

- Group I.—Raw Materials.
- Group II.—Implements for obtaining Raw Materials.
- Group III.—Machines and Processes used in preparing and making up the Raw Materials into Finished Products.
- Group IV.—Manufactured Goods.
- Group V.—Education.
- Group VI.—Fine Arts, Literature and Science.

Each of these groups is divided into classes, according to the system of general classification annexed to these Regulations (Appendix). This Appendix includes for each class a summary enumeration of the objects which it will comprise.

11. All packages from places in Jamaica containing goods intended for Exhibition must have placed on them the distinctive mark *Jamaica Exhibition*, as well as the name of the Exhibitor, and must contain a detailed list of contents.

12. Packages from Great Britain or other Countries or Colonies must likewise have painted on them the distinctive mark *Jamaica Exhibition*. They must be addressed to the Exhibitor himself or his private Agent, if any, or to the Agent, if any, of the Country or Colony from which they are sent. They must all be marked in such a way as to show distinctly the name of the Country or Colony from whence they come, and they must contain a detailed list of contents, a duplicate copy of which should be sent by post to the Consignee.

13. Every object sent for Exhibition should be accompanied by a label stating the name and address of the Exhibitor and the number of the group to which it belongs.

14. Exhibitors outside Jamaica must provide either personally or through Agents for the despatch and transmission of their goods.

15. The Agents in Jamaica of the Countries or Colonies from which the Exhibits are sent are expected to provide for the reception, unpacking and, at the close of the Exhibition, the removal of the goods.

16. The Exhibits in Jamaica, except in the City of Kingston, shall be received by the Parochial Committees in the several parishes and shall be forwarded by them to the care of the Commissioners in Kingston, who shall arrange them in the Exhibition and return them to the Parochial Committees at the close of the Exhibition, if not otherwise disposed of. Exhibits in Kingston should be forwarded direct to the care of the Commissioners. Individual Exhibitors may, however, if they prefer that course, either personally or through their own Agents, undertake the reception, unpacking, arrangement, and final removal of their goods, subject to the control of the Commissioners.

17. Exhibitors shall not be required to pay rent for the space occupied by Exhibits not intended for sale during the Exhibition. Information as to the renting of space for the sale of goods may be obtained from the Secretary.

18. EXHIBITION SPACES.—The space granted to a Country or Colony within the Building is available for floor space, exclusive of passages for the public.

19. SHOW CASES.—No particular form or design is prescribed for cases, counters, platforms, &c., but they must not exceed the following heights without the special written permission of the Commissioners:—

Show cases and partitions	10 feet above floor.
Counters	3 do. do.
Platforms	1 foot do.

Such structures are to be erected by Exhibitors at their own cost.

20. Railings of a uniform height of 2 feet 6 inches above the floor level may be erected. In every instance the railings must be within the area of the space allotted.

21. The putting up of decorations and sign-boards and the display of printed or written bills shall be subject to any special arrangements made by the Commissioners.

22. Cases must be unpacked as fast as received and the empty cases taken away by the Exhibitors or their Agents. No space will be reserved for empty cases.

23. No Exhibitor shall be allowed to transfer any allotment of space, or to allow any other than his own duly admitted Exhibits to be placed thereon, except by special permission.

24. Exhibitors should mark the selling price of articles intended for sale, for the information of visitors.

25. Objects sold cannot be taken away before the close of the Exhibition without special permission. Special arrangements will be made with regard to perishable Exhibits.

26. Exhibitors of apparatus requiring the use of water, gas, or steam must state on applying for admission the quantity considered necessary. Those who wish to show machinery in motion must state the rate of speed at which the machine is to be driven. The furnishing of all countershafting, pulleys, gas, water, steam, &c., must be at the entire expense of the Exhibitor, but under the direct control of the Commissioners or their appointed Officer.

27. Spirits or alcohol, oil, essences, corrosive substances, and generally all substances which might spoil other articles and inconvenience the public, can be received only in solid and suitable vessels of small size.

28. Percussion caps, fireworks, chemical matches, and other similar objects can be received only when made in imitation and deprived of inflammable ingredients.

29. Articles that are in any way dangerous or offensive shall not be admitted into the Exhibition.

30. No article exhibited may be photographed, drawn, copied, or reproduced, in any way whatsoever, without the special sanction of the Exhibitor.

31. Awards will be made by Committees specially appointed.

32. The Commissioners will not hold themselves responsible for any loss or damage occurring to any Exhibit from any cause whatsoever; but while declining any responsibility it is the intention of the Commissioners to take such precautions as they deem necessary.

33. The Commissioners reserve the right to remove the objects belonging to any Exhibitor who shall not conform to the Regulations.

34. Exhibits brought into Jamaica at any port of entry will be allowed to go forward to the Exhibition Buildings, under such arrangements for supervision by the Customs Officers as may be deemed proper, without examination at the port of entry, and at the close of the Exhibition will be allowed to go forward to the port from which they are to be exported. No duties will be levied upon such goods unless disposed of in Jamaica.

35. Immediately after the close of the Exhibition, Exhibitors whose Exhibits are not under charge of the Commissioners shall remove their effects, and complete such removal within one month. Goods remaining after the expiry of the month will be removed by order of the Commissioners and sold for expenses, or otherwise disposed of under the direction of the Commissioners.

36. Each person who becomes an Exhibitor thereby acknowledges, and undertakes to keep the Rules and Regulations established for the government of the Exhibition.

37. The Commissioners reserve the right to add to, alter, amend or expunge any of the foregoing Regulations.

APPENDIX.

System of General Classification of Exhibits.

GROUP I.

Raw Materials.

Class 1. Raw Materials in the Mineral Kingdom:—

- | | |
|--|--|
| a.—Minerals. | d.—Rocks and their contained Fossils. |
| b.—Ores. | e.—Mineral Springs of Jamaica; their analysis and value. |
| c.—Phosphates and other Natural Manures. | |

Class 2. Raw Materials in the Vegetable Kingdom:—

- | | |
|---|--|
| a.—Foods.—Sugar Canes, Cereals, Roots, Cacao, Kola. | e.—Drugs.—Tobaccos, Coca, Cinchona, &c. |
| b.—Fruits and Vegetables.—Bananas, Oranges, &c. | f.—Condiments and Stimulants.—Coffee, Peppers, Ginger, Pimento, Rum. |
| c.—Fibres.—Sisal Hemp, Manilla Hemp, Cocoanut, Cotton, Ramie. | g.—Dyes.—Logwood, Fustic, Annatto. |
| d.—Timbers. | h.—Oils.—Castor Oil, Cocoanut Oil, Essential Oils. |
| | i.—Ornamental Plants. |

Class 3. Raw Materials in the Animal Kingdom:—

- | | |
|--|--|
| a.—Cattle and Horses, Sheep, Pigs, &c. | c.—Bees and Silk-Worms at work. |
| b.—Poultry, Birds, Fishes, Turtle, &c. | d.—Wool, Horn, Turtle-Shell, Corals, &c. |

GROUP II.

Implements for obtaining Raw Materials.

Class 4. Implements used in—

- | | |
|----------|------------------|
| Mining. | Extracting Ores. |
| Geology. | |

Class 5. Agricultural and Horticultural Implements.

Class 6. Fishing Implements. Guns and Hunting Equipments.

GROUP III.

Machines and Processes used in preparing and making up the Raw Materials into Finished Products.

Class 7. In the Mineral Kingdom:—

- | | |
|------------------------------|--|
| a.—Potter's Wheel, &c. | d.—Cutting and mounting Precious Stones. |
| b.—Glass-blowing. | e.—Metal Work, Blacksmith's Work, &c. |
| c.—Making China, Firing, &c. | |

Class 8. In the Vegetable Kingdom:—

- | | |
|--|---|
| a.—Sugar-machinery, curing Cacao, making Arrowroot, Tapioca, Starch, Corn Shellers and Driers. | d.—Carpentry, Cabinet-making. |
| b.—Fruit Evaporators, packing Oranges, &c. | e.—Making Cigars and Cigarettes. |
| c.—Fibre-extracting, Rope-making, Mat-making, Hat and Basket-making, Weaving Cotton, Paper-making. | f.—Coffee-machinery, Rum-distilling. |
| | h.—Apparatus for expression and distillation of Oils. |

Class 9. In the Animal Kingdom:—

- | | |
|---|--|
| a.—Curing Meat and Fish. | d.—Cutting and preparing Tortoise Shell and Bones. |
| b.—Model Dairy, making Butter. | |
| c.—Preparing Silk and Wool, and Weaving them. | |

GROUP IV.

Manufactured Goods.

Class 10. In the Mineral Kingdom:—

- | | |
|---|---|
| a.—Pottery, Glass, China. | d.—Apparatus for Heating and Lighting, Metal House-accessories. |
| b.—Jewellery. | e.—Steam-engines, Prime Motors. |
| c.—Sewing-Machines, Needles and other Apparatus for making up Clothing. | f.—Goldsmiths' and Silversmiths' work, Bronzes, Clocks and Watches. |

Class 11. In the Vegetable Kingdom:—

- | | |
|--|---|
| a.—Sugar, Chocolate, Starches, Bread and Pastry. | d.—Furniture, Wood-work, Farm Buildings, Model Dwellings. |
| b.—Preserves, Dried and Crystallized Fruit. | e.—Drugs. |
| c.—Thread, Cordage, Mats, Brushes, Paper, Textile Fabrics. | f.—Coffee, Rum, Pepper. |
| | g.—Dye-stuffs. |
| | h.—Oils. |

Class 12. In the Animal Kingdom:—

- | | |
|-------------------------|-----------------------------------|
| a.—Cured Meat and Fish. | c.—Woollen and Silk Goods. |
| b.—Dairy Produce. | d.—Leather, Horn, Bone Goods, &c. |

Class 13. Goods made up of Materials from more than one of the Groups 1, 2, 3.

GROUP V.

Education.

Class 14. Kinder-Garten Appliances.

Class 15. Industrial School Appliances.

Class 16. Organization, Methods, and Appliances for ordinary Education in Schools.

GROUP VI.

Fine Arts, Literature and Science.

Class 17. Fine Arts:—

- | | |
|--|-----------------------|
| <i>a.</i> —Architecture. | <i>c.</i> —Sculpture. |
| <i>b.</i> —Painting, Drawing, Photography. | <i>d.</i> —Music. |

Class 18. Literature and Accessories:—

- | | |
|--|------------------------------------|
| <i>a.</i> —Books, &c., on Jamaica and West Indies. | <i>d.</i> —Books, &c., on America. |
| <i>b.</i> —Books, &c., on British Isles. | <i>e.</i> — „ General. |
| <i>c.</i> — „ „ British Colonies (exclusive of <i>a</i>). | <i>f.</i> —Book-binding. |
| | <i>g.</i> —Printing. |

Class 19. Science:—

- | | |
|--|--|
| <i>a.</i> —Maps and Charts of the West Indies. | <i>b.</i> —Engineering, Sanitation, Gas, Electricity, Astronomy. |
| | <i>c.</i> —Arthropology. |

Scheme of Arrangement of Classes.

I.	1	2	3
II.	4	5	6
III.	7	8	9
IV.	10	11	12
	13		
V.	14	15	16
VI.	17	18	19

JAMAICA EXHIBITION, 1891.

APPLICATION FOR SPACE.

Name in full, or name of Firm	_____
Business or Profession	_____
Address in full	_____
General nature of goods specifying Groups in which it is proposed to exhibit. (For particulars see back.)	_____
Space applied for subject to Rules and Regulations.	_____
Signature	_____
Date	_____

No. of Square Feet.

As the allotment of space must depend upon the number of individual applications it may be found necessary to give precedence to those made at an early date. It is therefore requested that this form may be forwarded before the 1st May 1890, to

LAURENCE R. FYFE, Esq.,
Secretary, Jamaica Exhibition,
Kingston, Jamaica.

On the allotment of space being officially notified Exhibitors will be requested to furnish the necessary information for the Catalogue.

Intending Exhibitors are requested to mark under the Heads set apart for the purpose the Group or Groups in which they propose to exhibit, with such details as at the present date they are able to supply.

Full particulars will be found under the Appendix to the GENERAL REGULATIONS, "SYSTEM OF GENERAL CLASSIFICATION OF EXHIBITS."

GROUP I. Raw Materials.	
GROUP II. Implements for obtaining Raw Materials.	
GROUP III. Machines and Processes used in preparing and making up the Raw Materials into Finished Products.	
GROUP IV. Manufactured Goods.	
GROUP V. Education.	
GROUP VI. Fine Arts, Literature and Science.	

ORDERED, that the foregoing papers be published in the Supplement to the *Gazette of India* for general information, and that copies be forwarded to the

Madras.	Central Provinces.
Bombay.	Burma.
Bengal.	Assam.
North-Western Prov-	Coorg.
vinces and Oudh.	Hyderabad.
Punjab.	Ajmere-Merwara.

Local Governments and Administrations noted on the margin, with a request that the Prospectus, &c., may be published in the Local Gazette, and that such steps may be taken to make it known among

Merchants and Manufacturers as may be considered desirable.

(True extract.)

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for January 1890.

The weather during the past month has maintained the reputation for dryness which the present cold weather season has acquired, owing to the exceptional fineness, over by far the greater part of the country, of the months of October, November and December 1889. Ordinarily January is an unsettled month over a large part of Northern India and to a certain extent in Central India also. Depressions either formed over India or advancing across our frontier from countries further to the westward are generally fairly frequent incidents in this month's weather, and as a rule they are accompanied by general rain on the plains and snow on the hills. During the month under review not only has the record of storms been a singularly light one, but the storms themselves have been exceptionally feeble and the rain and snowfall resulting from them exceedingly light. On the hills to the north of Simla the snowy range during the whole of the month under review was very lightly covered, and snowfall reports subsequently received show that this deficiency is not confined to the ranges adjacent to the plains in Northern India but prevails over a very large area. The Assistant Commissioner, Kulu, reported at the close of the month that the season so far had been the driest and mildest on record, and that foot passengers could still cross the passes of from 10,000 to 11,000 feet in height. The Deputy Commissioner, Kohat, reports that there was a good fall of snow in Thal on the 17th of January, but that the fall was followed by rain, so that only the Sufed Koh and the highest ranges remained white.

On the 1st of January a large high pressure area overlay North-Western India, and extended southward over the west of the Central Provinces as far as the Deccan. A second area of high pressure overlay the Upper Assam valley. From these two high pressure areas readings decreased slowly in all directions and relatively low pressures were reported from Bengal and from both coasts of the Peninsula. The winds blew out from these high pressure areas with the usual anticyclonic circulation of little force and the weather was fine generally. These conditions lasted, with slight modifications, until the 20th when a fall of the barometer commenced in the north-west and a depression began to appear over the Indus Valley. This depression advanced slowly north-eastward

towards the Punjab and completely broke up the high pressure area which had previously obtained there. The disturbance subsequently passed down the Gangetic plain and apparently collapsed over Bengal. It was succeeded by a rapid barometric rise which re-established the distribution formerly prevailing. This distribution lasted until the close of the month.

The only depression then of any importance during the month was that of January 20th to 25th. Over Bengal, as noticed above, pressure was abnormally low throughout the month, and within this low pressure on one or two occasions small local depressions were developed. Of these the least unimportant were those of the 6th, the 20th and the 27th; the first and second of which occasioned somewhat unsettled weather.

Depression of January 20th to 26th.—On the 20th the barometer began to fall in the extreme north-west, and south-easterly winds appeared at one or two stations. On the 21st the wind was south-easterly at Karachi, easterly at Jacobabad and southerly at Quetta where the barometer had fallen. Rain had occurred in the north-west of the Punjab, but this was apparently connected with an independent disturbance occurring over the North-West Himalaya. On the 21st the chart showed that the depression from Sind had advanced north-eastward to the south of the Punjab. A fairly well marked cyclonic circulation of the winds prevailed around it and rain was falling on its northern side. The storm apparently travelled along a curved trajectory the southern extremities of which were over Sind in the west and Bengal in the east, and of which the most northerly point was the south of the Punjab. The abnormal depression of the barometer at its centre increased as the storm travelled eastward and rain fell on its northern side throughout. The following table gives the amount of the barometric abnormalities near the centre for each day:—

Date.	STATION.	Amount of depression.	Date.	STATION.	Amount of depression.
January 21st	Jacobabad	0.112"	January 23rd	Agra	0.199"
	Hyderabad	0.078"		Allahabad	0.198"
	Mooltan	0.107"	" 24th	Saugor Island	0.199"
" 22nd	Jacobabad	0.162"		Calcutta	0.210"
	Hyderabad	0.108"		Burdwan	0.237"
	Kurrachee	0.111"		Berhampore	0.235"
	Mooltan	0.154"		Purneah	0.213"
	Ludhiana	0.156"		Gya	0.230"
	Sirsa	0.154"	" 25th	Dacca	0.188"
" 23rd	Meerut	0.183"		Jessore	0.180"
	Bareilly	0.189"			

Strong squally winds accompanied the storm centre, and dust storms, lightning and unsettled weather were reported from most parts of Northern India during its existence.

Temperature.—The absence of rain on the plains and of snow on the hills has resulted in a generally high temperature throughout India—an excess which

was generally more marked at the hill stations than on the plains. As has been frequently noticed, the temperature anomalies of Northern and Southern India were of opposite signs, thus from the 1st to the 23rd the whole of the northern and central parts of India were steadily the seat of excessive temperatures, while the Peninsula was equally steadily the seat of deficient temperatures. On the 24th a wave of relative cold commenced in the north-west of India, and on the following day the mean temperature all over Madras exceeded the normal average, and throughout the whole period during which this wave of cold was crossing Northern India, the mean temperature of the south of the Peninsula was abnormally high. This wave was much more severe and longer-lived on the plains than on the hills, and hence during its continuance there occurred on reversal occasions that several of the ordinary relation between temperature and altitude which has so frequently been noticed, *i.e.*, the night temperatures at the level of the plains were frequently lower than those at an elevation of 7,000 feet. The following table shows the progression of temperature week by week throughout the month for each Province:—

PROVINCE.	DIFFERENCE OF MEAN TEMPERATURE FROM NORMAL FOR WEEK ENDING JANUARY				Difference of mean temperature from the normal for the month.
	6th.	13th.	20th.	27th.	
Burma	+1'5	+1'6	+1'2	+2'0	+1'7
Bengal	+1'3	+2'3	+2'4	+1'7	+1'3
North-Western Provinces	+3'0	+3'1	+3'7	+1'8	+2'1
Punjab	+3'9	+4'9	+3'1	+0'4	+2'6
Bombay	-0'1	+0'2	+0'6	-1'1	-0'3
Central Provinces and Berar	-0'1	+0'4	+2'7	-0'8	-0'1
Guzerat and Central India	+1'4	+3'3	+2'7	0	+1'4
Sind and Rajputana	+4'1	+6'1	+3'5	+0'8	+3'1
Madras	-1'4	-1'1	-1'1	+0'8	-0'6

Rain.—The table at the close of the Summary shows that in three Provinces in India (*viz.*, North Bengal, Assam-Cachar, and Lower Bengal) and in Lower Burma the rainfall of the month has been in excess and that in all other parts of the Indian region it has been in defect. In Lower Burma and in Assam the excess has been considerable, but in the other two Provinces it has been slight and unimportant. All over the central parts of the country, *i.e.*, from the Central Provinces westward across Rajputana to Sind and across Berar to the Konkan there has been no rain whatever throughout the month, while in Malabar, Behar and Orissa any rainfall has been insignificant. In Upper India the average rainfall was about $\frac{1}{2}$ an inch which was about 1 inch below the normal. The Carnatic received very nearly the average amount, but in Ceylon the rainfall was as deficient as in any part of India where any rain was received.

The following table gives complete data and shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which

the country is divided so far as it is indicated by the telegraphic reports of a few stations in each district:—

DISTRICTS.	Number of Stations.	Normal average rainfall in January.	Actual average rainfall in January 1890.	Difference from the average in January 1890.
Punjab West	7	1'50	0'60	-0'90
„ East	4	1'64	0'60	-1'04
North-Western Provinces, Trans-Gangetic	7	1'39	0'27	-1'12
North-Western Provinces, Cis-Gangetic	3	0'69	0	-0'69
Behar	2	0'55	0'02	-0'53
North Bengal	3	0'36	0'45	+0'09
Assam—Cachar	3	0'82	1'76	+0'94
Lower Bengal and Chutia Nagpur	8	0'40	0'59	+0'19
Orissa—North Circars	5	0'28	0'01	-0'27
Central Provinces, South	7	0'45	0	-0'45
Berar, Khandesh	2	0'43	0	-0'43
Rajputana, Central India, Saugor and Nurbudda	9	0'50	0	-0'50
Sind—Cutch	3	0'43	0	-0'43
Guzerat	3	0'05	0	-0'05
Konkan	4	0'29	0	-0'29
Deccan—Hyderabad	5	0'10	0	-0'10
Malabar	5	0'19	0'07	-0'12
Mysore—Bellary	4	0'46	0'22	-0'24
Carnatic	6	1'23	0'95	-0'28
Lower Burma	7	0'10	1'91	+1'81
Ceylon	1	2'66	0'53	-2'13

W. L. DALLAS,

Assistant Meteorological Reporter to the Govt. of India.

SIMLA,

The 2nd March 1890.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.Weather Review of India for the week ending at 8 a.m. on
Monday, February 24th, 1890.

In the weather review of last week an account was given of the appearance of a depression on the north-western frontier, which crossed North-Western India and passed down the Gangetic plain, after giving fairly general rain to the Punjab. During the period covered by the present review a similar change has occurred, only on a much slighter scale. The depression of the barometer was much smaller and the rainfall accompanying or following the depression was lighter and less general.

The chart of the 18th exhibited the distribution of pressure which has prevailed more or less throughout the whole of the present cold weather. Readings were highest in the north-west of India, low over the Bay and Bengal, and relatively low off the west coast. The winds were north-westerly and westerly over North-Western India and down the Gangetic plain, feebly cyclonic in Bengal, northerly over the head of the Bay, and rather variable over the Peninsula. The weather was very fine, though with slight cloud in a few places. On the 19th the feeble depression noticed above had appeared over Sind; but in other respects the distribution of pressure and the circulation of the winds had hardly changed. South-easterly breezes had, however, sprung up on the hills and the weather had become very cloudy over the Punjab. The chart of the 20th showed that the Sind depression had advanced slightly north-eastward towards the south of the Punjab. Cyclonic winds prevailed over North-Western India and rain had fallen at Peshawar, Murree and Quetta. During the day (the 20th) further rain fell in the submontane districts of the Punjab and North-Western Provinces and snow on the hills. This apparently resulted in a general decrease of temperature in the north-west and a strong outset of air from the hills. This brought about a rapid rise of the barometer over the Punjab on the 21st and a fall of temperature over North-Western India. While this rise was in progress in the north-west, a barometric fall occurred in the extreme south and the edge of a small local squall affected Ceylon and the extreme south of the Peninsula. On the 22nd the distribution of pressure had resumed its normal cold weather condition again, and on the 23rd there was very little change of importance. At Colombo a south-easterly wind had sprung up and nearly one inch of rain had fallen there. On the 24th the unsettled weather from Ceylon had extended over the south of the Peninsula where moderate or light rain had fallen.

Temperature.—There has been an excess of temperature in all provinces of India during the week. The warmest day was the 20th when the mean temperature was 3° or more above the normal average in Bengal, the Punjab, Guzerat or Central India, 4° above in the Central Provinces, and 7° above in Sind and Rajputana.

The coolest day for the whole of India was the 23rd when the weather was affected by cold northerly breezes from the hills noticed above.

In most provinces the weather was abnormally warm throughout the week, but in Burma one day and in the Punjab two days were cooler than usual.

On the hills the excess of temperature has been small relatively to the excess which has occurred there during the past few weeks, and on the 21st there was an actual deficiency.

The following table shows the variations of the mean temperature of the present and of the past week from the normal average :—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	+1'3	+1'7
Bengal	+2'2	+3'3
North-Western Provinces	+4'4	+2'9
Punjab	+5'9	+1'3
Bombay	+2'7	+2'1
Central Provinces	+2'8	+2'7
Guzerat and Central India	+5'0	+8'9
Sind and Rajputana	+6'4	+6'
Madras	—0'6	+0'9

This table shows that except in Burma, Bengal and Madras the mean temperature relatively to the average has fallen, the change being greatest in North-Western India.

Rain.—The table at the close of the summary shows that rain has fallen during the week in three regions, *vis.*, the north-west of India, Assam and the south of the Peninsula. The fall within the first and last of these regions was due to the two disturbances noticed above, while the fall in Assam was owing to circumstances which apparently determine rain to the north-east corner of India when the weather is unsettled in the north-west corner. The only districts in which the rainfall of the week exceeded the normal average of the period were Madras, South-central and South. In all the other districts where rain was recorded the amount received was very light and in defect of the average. In North-Western India, with the exception of Sind, the districts where rain fell were either on or near the hills.

The maximum falls exhibit little worthy of note. In Assam, Cherrapunji and Sibsagar each received $\frac{1}{2}$ inch during the week, in the submontane districts of the North-Western Provinces Pithoragarh received the heaviest fall, *vis.*, $\frac{1}{2}$ inch, in the hill districts of the Punjab Palampur received nearly $\frac{1}{2}$ inch and in the north-western districts of the same province Kallanga (Peshawar district) received $2\frac{1}{4}$ inches. This was by far the largest amount recorded in Northern India. In Sind the slight rain which fell occurred in the Sukker district. In the south of the Peninsula Ponani in the Calicut district of Malabar received $1\frac{1}{2}$ inches, and Ambasamudram in Tinnevely received 3'05 inches. This was the heaviest fall throughout India. In addition to the above, Jubbulpore reports a slight local shower on the 24th. The figures in the final column of the table have not been materially changed by the records of the past week.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of
the Crops.

Madras.—For week ending 1st March.—Rainfall moderate in the Nilgiris and Tinnevely, slight in Tanjore, Madura, Trichinopoly, Coimbatore, Malabar; none elsewhere. Crops generally good but withered in parts of Nellore, Chingleput, South Arcot, Tanjore, Tinnevely, Coimbatore, and Salem. Paddy blighted in parts of North Arcot. Prices generally rising. Prospects fair. More rain has fallen since in Tinnevely.

Bombay.—For week ending 5th March.—Slight rain in parts of Karachi and Ahmedabad. Cotton blighted in parts of Dharwar, and crops generally in some talukas of Sind damaged by blight, frost or locusts. Wheat in Upper Sind, Frontier and crops generally in Poona, Satara and parts of Nasik below average. Prospects otherwise good. Probable outturn of opium in Baroda 12 annas.

Bengal.—For week ending 4th March.—A few local showers of little importance reported in South Bengal, Orissa, and Behar. Rain wanted in places in the Rajshahye and Chittagong divisions, but general agricultural prospects on the whole continue satisfactory. All cold-weather crops, including poppy and tobacco, are generally in good condition, and harvesting in progress. Sugar manufacture proceeding with good results in many districts. Spring rice nearly transplanted and doing well. Cultivation for early rice and jute going on in some districts, and in Behar sowing of indigo begun. Prices remain almost stationary, but at Balasore common rice has fallen from 19 to 21 seers per rupee. In Balasore the two tracts, called Talpada tract and Somnathpur tract, comprising respectively the southern portion of Balasore thana with the north-eastern corner of Soro thana and part of the western side of Balasore thana, are the worst in the area in which distress is apprehended. In Talpada tract test relief works on a small scale opened, and destitute persons being fed at Government expense. In Somnathpur tract no necessity for affording immediate relief, the employment obtainable during the shipping season being sufficient at present.

North-Western Provinces and Oudh.—For week ending 5th March.—Weather generally cloudy with light rain here and there, but more is wanted. Slight hail fell in the Rae Bareilly district but did no injury. Harvesting has begun in most of the eastern districts. Unirrigated crops are suffering in Cawnpore, Sitapore, Agra, and Saharanpore. Poppy is in good condition, but third sowings have partially failed in Ballia. Markets are full, but prices show a tendency to rise.

Punjab.—For week ending 5th March.—Rainfall slight in Lahore, Rawalpindi, and Peshawar. Prices stationary in Ferozepur and Dera Ismail Khan and rising elsewhere. Sowings of extra *rabi* crops in progress. Ploughings for *kharif* commenced in Jullundur and Lahore and sowings in Shahpur. Crops are suffering for want of rain in most districts. If the rain does not fall soon the wheat will be a total failure in Umballa. Locusts visited Amritsar and Tank (Dera Ismail Khan) and caused slight harm to the crops in the latter place. Fodder sufficient except in Hissar, Jullundur, Lahore, Mooltan, Dera Ismail Khan and parts of Rawalpindi.

Central Provinces.—For week ending 5th March.—Cloudy with light rain. *Rabi* crops being harvested. Slight damage by rain and hail in Jubbulpore, and general prospects continue fair. Prices steady.

Burma.—For week ending 1st March.—Slight rain fell in Moulmein and Amherst but nearly 2 inches in Mergui. In Upper Burma no rain fell. The

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 24TH FEBRUARY 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 24TH FEBRUARY 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to February 24th.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0	0	0	19.70	5.33	+270
	Lower Burma	0	0.02	-0.02	8.38	6.30	+33
	Central do.	0	0	0	7.06	4.25	+66
	Upper do.	0	?	?	3.80	?	?
	Arakan	0	0	0	7.59	5.83	+30
BENGAL AND ASSAM.	Eastern Bengal	0	0.16	-0.16	8.23	5.59	+47
	Assam (Surma)	0.14	0.26	-0.12	5.77	5.30	+9
	Do. (Brahmaputra)	0.17	0.33	-0.16	3.30	4.79	-31
	Deltaic Bengal	0	0.25	-0.25	10.30	4.57	+125
	Central do.	0	0.24	-0.24	3.74	3.60	+1
	North do.	0	0.14	-0.14	1.26	3.52	-64
	Orissa	0	0.19	-0.19	15.48	7.05	+120
	Chutia Nagpur	0	0.14	-0.14	3.00	3.37	-41
NORTH-WESTERN PROVINCES AND OUDH.	Behar (South)	0	0.12	-0.12	0.55	2.79	-80
	Do. (North)	0	0.10	-0.10	0.61	2.48	-75
	North-Western Provinces (East)	0	0.12	-0.12	1.23	2.20	-44
	Oudh (South)	0	0.05	-0.05	0.05	1.60	-97
	Do. (North)	0	0.10	-0.10	0.12	1.80	-93
	North-Western Provinces (Central)	0	0.07	-0.07	0.01	1.51	-99
PUNJAB.	North-Western Provinces (West)	0	0.14	-0.14	0.08	1.39	-94
	North-Western Provinces (Sub-montane)	0.02	0.28	-0.26	0.48	2.80	-83
	Punjab (South)	0	0.15	-0.15	0.23	1.63	-86
	Do. (Central)	0	0.18	-0.18	0.36	2.11	-83
	Do. (Sub-montane)	0	0.39	-0.39	0.61	3.71	-84
	Do. (Hill Districts)	0.05	1.08	-1.03	3.30	8.00	-64
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Do. (North-West)	0.07	0.33	-0.28	0.88	3.00	-82
	Do. (West)	0	0.11	-0.11	0.24	1.47	-83
	Malabar	0.15	0.15	0	12.83	11.40	+11
	Madras (South Central)	0.11	0.05	+0.06	7.32	12.84	-43
	Coorg	0.02	0.07	-0.05	12.78	9.20	+39
	Mysore	0	0.07	-0.07	3.03	4.69	-35
CENTRAL PROVIN- CES AND BEHAR.	Konkan	0	0	0	4.90	2.36	+109
	Bombay—Deccan	0	0.01	-0.01	5.10	3.85	+32
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0.04	-0.04	1.26	3.43	-63
	Behar	0	0.02	-0.02	3.14	3.30	-5
	Central Provinces (West)	0	0.08	-0.08	2.95	2.24	+32
BOMBAY (NORTH).	Do. (Central)	0	0.16	-0.16	1.74	1.40	+24
	Do. (East)	0	0.09	-0.09	1.97	2.22	-11
	Guzerat	0	0.03	-0.03	0.02	0.65	-97
	Kathiawar	0	0.02	-0.02	0	0.42	-100
	Sind	0.02	0.06	-0.04	0.93	0.74	+96
	Central India (East)	0	0.11	-0.11	0.13	1.57	-92
RAJPUTANA AND CENTRAL INDIA.	Rajputana (East), Central India (West)	0	0.11	-0.11	0	0.89	-100
	Rajputana (West)	0	0.12	-0.12	0	0.62	-100
	East Coast (North)	0	0.11	-0.11	12.85	9.53	+35
	Do. (North) (a)	0	?	?	9.45	?	?
	Hyderabad (South)	0	10.85	-10.85	2.71	2.47	+10
	Madras (Central)	0	0.03	-0.03	5.06	4.72	+7
MADRAS.	East Coast (Central)	0	0.00	-0.00	10.77	15.46	-30
	Do. (South)	0.04	0.08	-0.04	11.94	18.52	-36
	Madras (South)	0.65	0.11	+0.54	5.45	14.73	-63

SIMLA, 28th February, 1890.

W. L. DALLAS,
Assistant Meteorological Reporter to the
Government of India.
E. C. BUCK,
Secretary to the Government of India.

crop prospect remains good. The price of paddy has fallen in Sandoway, Prome, Bassein, and Thongwa and risen slightly in Thayetmyo. In Upper Burma prices show no fluctuations except in Pynmana where the price has fallen.

Assam.—For week ending 5th February.—Weather seasonable. Slight rain in some districts. Crushing of sugarcane, gathering of mustard and ploughing for early rice still continue. Tea doing well.

Mysore and Coorg.—For week ending 5th March.—In Mysore crops and prospects good. Sowing of paddy and planting of sugarcane completed in parts. Outturn of harvests generally fair. Prices slightly risen in Mysore district.

Slight rain in Coorg.

Berar and Hyderabad.—For week ending 5th March.—In Berar weather slightly warm and cloudy. Harvesting of *rabi* continues. Fodder sufficient except in Ellichpur and Dariapur taluks. Prices almost stationary. Land under preparation for ensuing crops.

No rain in Hyderabad. Weeding of *tabi* crops continues. Harvesting of *rabi* crops commenced. Prices stationary.

Central India.—For week ending 5th March.—Slight rain in Bundelkhand, Baghelkhand and Western Malwa. Water getting scarce in parts. *Rabi* being reaped in Gwalior. Crops damaged and below average in Baghelkhand. Prices high in Goona, rising in Baghelkhand and Dhar and falling in Bhopal. Opium crops damaged in Baghelkhand and Neemuch.

Rajputana.—For week ending 5th March.—Slight rain at Abu, Ajmere, Jeypore, and Bhurtore. Agricultural operations satisfactory except in Kerowlee. Standing crops good. Agricultural stock good except in parts of Ulwar. Pasturage or fodder sufficient, except in Marwar and Dholepore. Prices rising in Meywar and Harowtee, steady elsewhere.

Nepal.—For week ending 27th February.—Slight rain at Sadr station. Weather cold in the mornings and evenings. Prospects of the crops good if rain falls soon.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLV of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column Total Receipts from 1st April to date, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 16TH FEBRUARY, 1889.			WEEK ENDING 15TH FEBRUARY, 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 16TH FEBRUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 15TH FEBRUARY, 1890.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total length open.	RECEIPTS.		Total length open.	RECEIPTS.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
	State Lines worked by Companies.		R	R		R	R	R	R	R	R		
22nd Feb., 1890	East Indian (a)	1,526	9,52,363	644	1,526	9,75,283	639	3,88,29,351	553	3,85,65,889	550	...	3,03,400
22nd ditto	Patna-Gya	57	9,064	159	57	9,754	171	4,25,353	162	4,43,024	168	17,671	...
	Sindia	75	9,034	120	...	(b) ...	...	3,21,626	93	(b) ...	...	...	3,21,626
22nd Feb., 1890	Rajputana-Malwa	1,664	4,31,298	259	1,672	3,65,000	218	1,63,90,638	214	1,69,25,099	221	5,34,461	...
22nd ditto	Bengal-Nagpur (c)	293	61,155	209	501	(d) 56,434	113	15,04,703	162	(d) 17,18,105	115	2,13,402	...
22nd ditto	Southern Mahratta (e)	854	80,972	95	979	92,101	94	34,89,471	89	36,00,600	88	1,71,129	...
	Ditto Mysore Section	140	10,359	74	296	21,046	71	5,11,189	80	8,52,712	70	3,41,523	...
22nd ditto	Indian Midland	392	(f) 50,540	129	746	(g) 84,945	114	(f) 7,99,060	102	(g) 29,04,973	93	21,65,913	...
15th ditto	Villupuram-Guntakal, Nellore Branch	83	4,692	57	83	4,630	56	2,14,868	56	2,16,476	57	1,608	...
15th ditto	Bareilly-Pilibhit	36	2,172	60	36	2,539	71	78,346	49	94,900	60	16,554	...
	TOTAL	5,120	16,11,649	315	5,896	16,11,732	273	6,25,64,605	283	6,54,41,778	257	28,77,173	...
	State Lines worked by Government.												
22nd Feb., 1890	North-Western (h)	2,386	4,77,688	200	2,370	5,19,860	219	2,24,14,609	204	2,53,35,529	233	29,20,920	...
15th ditto	Oudh and Rohilkhand	692	1,42,954	207	692	1,65,504	239	59,64,240	187	68,42,958	215	8,78,709	...
15th ditto	Bengal Central	125	13,765	110	125	13,250	106	6,31,319	110	6,49,111	113	17,792	...
22nd ditto	Wardha Coal	45	11,551	257	45	17,715	394	7,48,802	362	7,01,618	340	47,184	...
15th ditto	Eastern Bengal	673	1,85,494	276	747	2,04,070	273	95,33,429	307	1,02,89,420	309	7,55,991	47,184
22nd ditto	Nalhati	27	2,187	81	27	2,124	78	89,355	75	88,660	74	695	...
22nd ditto	Tirhoot	273	38,371	141	273	63,661	233	14,59,485	125	18,62,091	155	4,02,606	...
15th ditto	Lucknow-Sitapur-Sih-ramau	105	5,016	48	105	8,372	80	2,29,616	48	3,03,089	63	73,473	...
22nd ditto	Jorhat	31	1,217	39	30	1,133	38	54,326	38	53,632	39	...	694
15th ditto	Cherra-Companyganj.	7	54	8	7	274	39	7,857	23	10,560	31	2,703	...
8th ditto	Burma (i)	...	...	...	...	(j) ...	...	(k) 27,06,798	154	(l) 40,38,833	167	13,32,035	...
	TOTAL	4,364	8,78,297	201	4,421	9,95,963	225	4,38,39,845	200	5,01,75,501	220	63,35,656	...
	Lines worked by Guaranteed Companies.												
15th Feb., 1890	Madras	840	1,67,080	199	840	1,69,365	208	74,78,971	193	80,85,297	210	6,06,326	...
15th ditto	South Indian	654	1,11,624	171	654	1,02,885	157	48,54,439	161	50,86,136	170	2,31,697	...
15th ditto	Great Indian Peninsula (m)	1,447	9,35,479	646	1,447	9,04,689	625	3,66,29,681	533	3,14,51,132	475	...	51,78,549
22nd ditto	Bombay, Baroda and Central India (n)	461	3,03,160	658	461	2,74,000	394	1,11,08,332	528	1,11,18,574	526	...	79,758
	TOTAL	3,402	15,17,343	446	3,402	14,51,139	427	6,01,61,423	384	5,57,41,139	357	...	44,20,284
	GRAND TOTAL (GUARANTEED AND STATE)	12,886	40,07,289	311	13,719	40,58,834	296	16,65,65,873	279	17,13,58,418	268	47,02,545	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	8,68,31,608	146	8,93,87,786	140	25,56,178	...
	NET RECEIPTS	...	...	...	...	...	...	7,97,34,265	133	8,19,70,632	128	22,36,367	...
	Assisted Companies.												
22nd Feb., 1890	Tarakshwar	22	7,059	321	22	6,220	283	2,44,017	241	2,40,083	238	...	3,934
8th ditto	Dibru-Sadiya	...	...	...	...	(f) ...	...	(h) 3,77,932	108	(i) 4,06,701	116	28,769	...
22nd ditto	Bengal and North-Western	376	50,174	133	376	50,340	134	19,43,758	112	20,46,868	119	1,03,110	...
15th ditto	Rohilkhand-Kumaun	67	5,408	81	67	7,742	116	2,99,187	101	3,25,501	110	26,314	...
	TOTAL	465	62,641	135	465	64,302	138	28,64,894	115	30,19,153	121	1,54,259	...
	Native States.												
15th Feb., 1890	His Highness the Nizam's Guaranteed	354	46,137	130	354	58,317	165	15,98,021	117	20,95,875	129	4,97,854	...
22nd ditto	His Highness the Gaekwar's	59	3,480	59	59	3,190	54	1,24,262	46	1,21,427	45	...	2,835
22nd ditto	His Highness the Gaekwar's Viramgam	27	1,208	45	27	900	33	40,863	40	45,338	37	4,475	...
22nd ditto	Mehsana-Vadnagar	260	36,269	139	332	31,889	96	9,68,416	103	11,43,857	86	1,75,441	...
22nd ditto	Bhuvanagar-Gondal-	68	3,287	48	94	4,684	50	1,45,200	46	1,67,386	51	22,186	...
15th ditto	Junagarh-Forbandar	124	7,887	64	124	7,100	57	3,07,159	54	3,05,009	54	...	2,150
22nd ditto	Morvi	...	...	...	...	...	...	...	...	...	...	...	...
22nd ditto	Jodhpore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	892	98,268	110	990	1,06,080	107	31,83,921	89	38,78,892	89	6,94,971	...

(a) Includes the Dildarnagar-Ghazipur State Railway.

(b) Included with Indian Midland Railway.

(c) Includes the Katni-Umaria Branch.

(d) Includes the Asansol-Chakradharpur Section of the Bengal-Nagpur Railway.

(e) Includes the Bellary-Kistna State Railway.

(f) Includes the Bhopal-Itarsi State Railway.

(g) Includes the Sindia and Bhopal-Itarsi State Railways.

(h) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.

(i) Includes the Toungoo-Mandalay extension.

(j) Return not received.

(k) Total receipts from 1st April 1888 to 9th February 1889.

(l) Total receipts from 1st April 1889 to 8th February 1890.

(m) Includes the Dhond-Manmad, Khamsaon and Amraoti State Railways.

(n) Includes the Patni Branch.

CALCUTTA,
7th March, 1890.

M. C. BRACKENBURY, Major, R.E.

Under-Secretary.



SUPPLEMENT TO
The Gazette of India.

No. 11. } CALCUTTA, SATURDAY, MARCH 15, 1890.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

**Weekly Report on the State of the Season and Prospects of
the Crops.**

Madras.—No report received.

Bombay.—*For week ending 12th March.*—Slight rain in Khandesh and Sholapur. Crops damaged by blight, frost or locusts in a few talukas of Sind, and below average in Poona and Satara. Cotton in Dharwar blighted and *jowari* in Ahmednagar withering. Crops otherwise satisfactory.

Bengal.—*For week ending 11th March.*—Rain in almost every district, but generally of not much importance, except in Behar and Chota-Nagpore, where the falls were rather more general. More rain wanted in the Rajshahye and Chittagong divisions for cultivation of autumn rice, jute, and other early crops. *Rabi* crops being gathered, and generally reported on well. Spring rice doing well. Opium collection proceeding, but has somewhat suffered from rain. A good crop of tobacco being gathered, and sugar manufacture in many districts reported to be satisfactory. In Behar indigo sowings in progress. Prices of rice continue almost stationary. According to latest account from Balasore Collector, 401 coolies employed on 2nd and 3rd lines of Bahamagar-Talpada road, and 50 persons, chiefly widows, orphans, and lepers, receiving gratuitous relief from private funds.

North-Western Provinces and Oudh.—*For week ending 12th March.*—Cloudy weather continues and slight showers have fallen in most districts. Hail fell in the Banda and Jhansi districts, but no injury from it is reported. Irrigated crops generally promise well, but the outturn of dry crops will be light. Poppy prospects are fair. From Kumaon only is any scarcity of food stocks reported, but prices are unsteady and tend upwards.

Punjab.—For week ending 12th March.—Rain has fallen in all districts except Multan and Dera Ismail Khan. Prices rising in six districts and stationary in others. Sowings of extra *rabi* and ploughing for *khari* in progress in some districts. Crops are suffering in most districts for want of rain. The wheat crop will fail in Amballa if rain does not fall soon. Fodder sufficient except in Hissar, Jullundur, Sialkot, Lahore, Shahpur and parts of Multan and Rawalpindi.

Central Provinces.—For week ending 12th March.—Weather somewhat cloudy with slight showers of rain. *Rabi* crops being harvested. Prospects continue generally favourable. Prices steady.

Burma.—For week ending 8th March.—A little rain fell in Rangoon and Tavoy districts. The crop prospect is generally good. The price of paddy has risen in Pegu, Tharrawaddy, Prome and Henzada and has fallen in Thayetmyo; in the other districts there have been no fluctuations.

Assam.—For week ending 12th March.—Weather windy. Rainfall slight. Ploughing for summer rice and crushing of sugarcane continue; gathering of mustard nearly over; pruning of tea nearly finished.

Mysore and Coorg.—For week ending 12th March.—No report received for Mysore.

Slight rain has fallen generally in South Coorg which is favourable for coffee blossom.

Berar and Hyderabad.—For week ending 12th March.—Slight rain in Berar. Weather warm and cloudy. Harvesting of *rabi* continues. Threshing commenced in some places. Land being prepared for next season. Fodder sufficient except in Ellichpur and Dariapur taluks. Prices almost stationary.

No report received for Hyderabad.

Central India.—For week ending 12th March.—Rain fell in Bundelkhand, Baghelkhand, Western Malwa and Goona. Crops and opium slightly damaged by rain and hail in Western Malwa, Goona and Baghelkhand. Prices falling in Neemuch. No other changes since last report.

Rajputana.—For week ending 12th March.—Slight rain in Marwar, Jhalawar, Harowtee, Ajmere, Kerowli, Bhurtpore and Alwar, moderate in Jeypore. Agricultural operations satisfactory except in Kerowli. Standing crops good. Slight damage done by hail in Jeypore. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholepore. Prices steady generally.

Nepal.—For week ending 6th March.—Slight showers fell during the week. Weather cloudy. Land is prepared for sowing rice and awaits an appreciable fall of rain.

E. C. BUCK,
Secretary to the Government of India

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLVI of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

N.B.—As regards the figures in columns headed "Total Receipts from 1st April 1888 to 23rd February, 1889," and "Total Receipts from 1st April 1889 to 22nd February, 1890," the figures are in thousands of rupees.													
Latest Return received.	RAILWAYS.	WEEK ENDING 23RD FEBRUARY, 1889.			WEEK ENDING 22ND FEBRUARY, 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 23RD FEBRUARY, 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 22ND FEBRUARY, 1890.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total length open.	RECEIPTS.		Total length open.	RECEIPTS.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
			R	R		R	R	R	R	R	R	R	R
<i>State Lines worked by Companies.</i>													
1st Mar., 1890	East Indian (a)	1,526	9,47,412	621	1,526	9,66,188	633	3,97,76,763	555	3,95,32,077	551	...	...
1st ditto	Patna-Gya	57	11,039	194	57	10,770	189	4,36,392	162	4,53,794	169	17,402	...
	Sindia	75	10,048	134	...	(b)...	...	3,31,674	94	(b)...	...	...	3,31,674
1st Mar., 1890	Rajputana-Malwa	1,664	15,248	265	1,672	3,80,000	227	1,68,35,887	215	1,73,14,061	221	4,78,178	...
1st ditto	Bengal-Nagpur (c)	293	1,286	209	501	(d)6,359	122	15,65,989	163	(d)17,85,479	115	2,19,490	...
1st ditto	Southern Mahratta (e)	854	77,570	91	979	77,687	79	35,67,041	89	37,23,533	87	1,56,492	...
1st ditto	Ditto Mysore Section	174	11,644	67	296	17,645	60	5,22,833	79	8,69,331	70	3,46,498	...
1st ditto	Indian Midland	436	(f)52,264	120	746	(g)85,831	115	(f)8,51,324	102	(g)3,59,320	93	22,07,996	...
22nd Feb., 1890	Villupuram-Guntakal, Nellore Branch	83	5,581	67	83	5,437	66	2,20,449	57	2,21,821	57	1,372	...
22nd ditto	Bareilly-Pilibhit	36	2,747	70	36	2,578	99	81,093	50	98,478	61	17,385	...
	TOTAL	5,158	16,24,839	313	5,891	16,08,495	273	6,41,89,445	284	6,70,57,894	257	28,68,449	...
<i>State Lines worked by Government.</i>													
1st Mar., 1890	North-Western (h)	2,386	4,82,052	202	2,370	4,98,568	210	2,28,96,661	204	2,38,34,037	233	29,37,376	...
22nd Feb., 1890	Oudh and Rohilkhand	692	1,29,424	187	692	1,71,428	248	60,93,673	187	70,15,436	216	9,21,763	...
22nd ditto	Bengal Central	125	15,155	121	125	13,520	108	6,40,474	110	6,62,631	113	16,157	...
1st Mar., 1890	Waruha Coal	45	21,633	481	45	17,350	386	7,70,435	364	7,17,872	340	...	52,563
22nd Feb., 1890	Eastern Bengal	673	2,10,320	312	747	1,91,466	256	97,43,749	368	1,04,80,880	307	7,37,131	...
1st Mar., 1890	Nalhati	27	2,278	84	27	2,465	91	91,633	75	91,459	75	...	174
1st ditto	Tirhoot	273	37,210	130	273	58,899	216	14,96,695	125	19,18,045	156	4,21,350	...
22nd Feb., 1890	Lucknow-Sitapur-Sih-ramau	105	6,982	66	105	8,300	79	2,36,598	48	3,11,373	63	74,775	...
22nd ditto	Jorhat	31	1,190	38	30	969	32	55,166	38	54,001	39	...	565
15th ditto	Cherra-Companyganj	...	...	...	(i)...	(j)7,857	23	(h)10,560	31	(i)10,560	31	2,703	...
22nd ditto	Burma (l)	441	1,03,300	234	553	1,35,362	245	29,06,657	157	43,12,840	170	14,06,183	...
	TOTAL	4,798	10,09,544	210	4,967	10,98,261	221	4,49,45,598	201	5,14,09,734	226	64,64,136	...
<i>Lines worked by Guano Companies.</i>													
22nd Feb., 1890	Madras	840	1,04,567	196	840	1,61,882	199	76,43,538	194	82,38,577	209	5,95,030	...
22nd ditto	South Indian	464	99,045	151	654	95,657	146	49,53,484	161	51,85,328	169	2,31,844	...
22nd ditto	Great Indian Peninsula (m)	1,447	8,64,915	598	1,447	8,94,912	618	3,74,94,596	535	3,23,47,815	478	...	51,46,781
1st Mar., 1890	Bombay, Baroda and Central India (n)	461	3,17,698	689	461	2,82,...	612	1,15,16,030	532	1,14,00,632	528	...	1,15,398
	TOTAL	3,402	14,46,225	475	3,402	14,33,351	421	6,16,07,648	385	5,71,72,352	359	...	44,35,296
GRAND TOTAL (GUARANTEED AND STATE)													
		13,398	40,80,608	305	14,265	41,40,107	290	17,07,42,691	280	17,56,39,980	271	48,97,289	...
GROSS ESTIMATED EXPENSES													
		...	...	...	...	...	...	8,88,68,642	146	9,14,64,344	141	25,95,702	...
NET RECEIPTS													
		...	...	...	...	...	...	8,18,74,049	134	8,41,75,636	130	23,01,587	...
<i>Assisted Companies.</i>													
1st Mar., 1890	Tarakeshwar	22	6,372	290	22	7,432	338	2,50,389	242	2,47,515	240	...	2,874
15th Feb., 1890	Dibru-Sadiya	...	...	...	(i)...	(j)3,85,407	...	(k)4,16,979	116	...	...	31,572	...
1st Mar., 1890	Bengal and North-Western	376	50,383	134	376	41,550	111	19,94,141	113	20,64,871	117	70,730	...
22nd Feb., 1890	Rohilkhand-Kumaun	67	4,554	68	67	4,866	73	3,03,741	101	3,30,367	110	26,626	...
	TOTAL	465	61,309	132	465	53,848	116	20,33,678	115	20,59,732	120	1,26,054	...
<i>Native States.</i>													
22nd Feb., 1890	His Highness the Nizam's Guaranteed	354	54,547	154	354	60,188	170	16,52,568	118	21,56,063	130	5,03,493	...
1st Mar., 1890	His Highness the Gaekwar's	59	3,567	60	59	3,636	62	1,27,830	46	1,25,102	45	...	2,781
1st ditto	His Highness the Gaekwar's Viramgam	27	1,243	46	27	1,000	37	42,106	40	46,226	37	4,120	...
22nd Feb., 1890	Mehsana-Vadnagar	260	39,088	150	332	37,420	113	10,07,504	105	11,81,762	87	1,74,258	...
22nd ditto	Bhavanagar-Gondal	68	3,437	51	94	4,725	50	1,48,637	47	1,72,333	51	23,996	...
1st Mar., 1890	Junagadh-Porbandar	124	6,993	56	124	9,200	74	3,14,121	54	3,14,549	54	428	...
	Jodhpore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	892	1,08,845	122	990	1,16,163	117	32,92,766	90	39,06,035	92	7,03,269	...

- (a) Includes the Dildarnagar-Ghaziipur State Railway.
(b) Includes with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Asansol-Chakradharpur Section of the Bengal-Nagpur Railway.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Bhopal-Itarsi State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Includes the Amritsar-Pathankot and Rajpura-Bharinda State Railways.
(i) Return not received.
(j) Total receipts from 1st April 1888 to 16th February 1889.
(k) Total receipts from 1st April 1889 to 15th February 1890.
(l) Includes the Toungoo-Mandalay extension.
(m) Includes the Dhond-Manmad, Khamsaon and Amroli State Railways.
(n) Includes the Patni Branch.

CALCUTTA,
The 13th March, 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first eleven months of the official year 1889-90, and of the eighteen preceding years.
(IN THOUSANDS OF RUPEES.)

FOR THE ELEVEN MONTHS, APRIL TO FEBRUARY.																											
YEAR.	BENGAL.						BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.				YEAR.
	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.			
1871-72	9,67	66,57	23,12	99,36	5,74	44,09	4,22	54,05	4,34	3,46	11,53	12,85	27,84	1,55	4,06	17,79	23,40	2,08,99	1871-72								
1872-73	10,92	63,46	25,56	99,94	5,11	40,48	3,39	48,98	3,97	3,56	11,27	10,34	25,17	2,78	4,77	28,32	35,87	2,13,93	1872-73								
1873-74	10,27	60,67	20,39	91,33	5,85	45,55	3,63	55,03	3,28	3,44	12,72	13,26	29,42	3,03	4,79	22,32	39,14	2,09,20	1873-74								
1874-75	10,86	70,33	17,53	98,72	6,51	45,29	4,23	56,03	3,35	3,37	12,30	12,41	28,08	3,49	6,30	15,44	25,23	2,11,41	1874-75								
1875-76	12,03	68,51	19,11	99,65	6,77	42,10	4,21	53,08	3,32	4,25	12,39	10,44	27,08	3,45	4,86	25,75	34,06	2,17,19	1875-76								
1876-77	12,01	66,19	18,90	91,10	7,78	39,36	1,09	48,23	2,36	4,03	10,96	6,20	22,09	3,81	5,04	22,10	30,95	1,94,73	1876-77								
1877-78	13,26	74,49	19,46	1,07,21	7,92	45,48	1,24	54,64	3,01	5,52	9,09	2,23	16,84	4,55	5,97	20,13	30,65	2,12,35	1877-78								
1878-79	11,87	58,82	19,35	90,04	7,78	41,56	2,17	51,51	2,61	4,98	8,56	4,41	17,95	6,03	6,56	22,33	34,92	1,97,03	1878-79								
1879-80	11,39	54,65	13,86	79,90	8,73	36,93	2,23	47,89	4,04	4,80	9,62	7,08	20,55	6,34	6,54	26,01	38,89	1,91,27	1879-80								
1880-81	12,10	54,84	15,27	82,21	8,11	51,41	2,41	61,03	5,26	4,58	8,88	4,37	17,83	6,79	7,50	33,52	47,81	2,15,39	1880-81								
1881-82	12,31	47,15	17,23	76,63	9,35	44,14	1,77	55,26	3,75	5,02	6	3,53	8,61	7,31	7	40,70	48,08	2,02,85	1881-82								
1882-83	13,08	14	18,11	31,33	9,59	1,01*	1,78	10,36	3,75	4,58	8	5,38	10,94	7,17	12	32,24	39,53	1,92,13	1882-83								
1883-84	13,37	35	17,29	31,01	9,89	52	1,53	11,94	3,94	4,58	8	5,38	10,94	7,17	12	32,24	39,53	96,46	1883-84								
1884-85	11,43	34	13,77	25,54	9,97	47	1,91	12,35	4,29	4,41	5	4,41	8,87	6,82	7	23,08	29,97	81,02	1884-85								
1885-86	12,33	24	15,82	28,39	11,01	53	1,29	12,83	4,86	4,63	10	3,39	8,12	5,96	6	34,43	40,45	94,65	1885-86								
1886-87	13,13	38	13,27	26,78	11,37	52	1,66	13,55	5,73	6,13	17	4,54	10,84	8,64	15	33,90	42,69	99,59	1886-87								
1887-88	11,03	83	17,77	30,53	13,34	80	2,07	16,21	5,51	9,23	16	4,31	13,70	8,16	3	34,21	42,40	1,08,35	1887-88								
1888-89	13,37	5,73	14,83	33,95	13,53	3,71	1,55	18,79	6,10	9,55	87	4,72	15,14	8,03	93	24,46	33,42	1,07,40	1888-89								
1889-90	13,38	8,41	13,47	35,26	14,33	3,65	2,09	20,07	6,23	9,36	79	5,72	15,87	7,67	2,02	35,61	45,30	1,22,73	1889-90								

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,

STATISTICAL BRANCH;

Calcutta, 24th March 1890.

E. J. SINKINSON,
Secretary to the Government of India.

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SUPPLEMENT TO The Gazette of India.

No. 12.} CALCUTTA, SATURDAY, MARCH 22, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.
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GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

FINANCIAL STATEMENT for 1890-91.

CONTENTS. PART I.

IMPERIAL REVENUE AND EXPENDITURE.

	PARA.	PAGE
Preliminary	1	831
I.—Accounts of 1888-89	2	831
II.—Financial position of 1889-90 and 1890-91	3	831
III.—Proposals in connection with the Grant for Famine Relief and Insurance	14	834
IV.—Practical Results of the Policy now adopted	21	836
V.—Financial Prospects in the Future	23	837

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE.

I.—Accounts of 1888-89	1	838
II.—Revised Estimates of 1889-90 and Budget Estimates of 1890-91	6	840
LAND REVENUE	12	842
OPIMUM	16	844

A

	PARA.	PAGE
II.—Revised Estimates of 1889-90 and Budget Estimates of 1890-91— <i>continued.</i>		
SALT	17	845
STAMPS	24	848
EXCISE	25	849
PROVINCIAL RATES	26	850
CUSTOMS	27	850
ASSESSED TAXES	30	851
FORESTS	31	852
INTEREST ON DEBT	32	853
POST OFFICE, TELEGRAPH, AND MINT	35	855
CIVIL DEPARTMENTS	36	856
MISCELLANEOUS	38	857
FAMINE RELIEF AND INSURANCE	39	857
RAILWAY FINANCE	40	858
IRRIGATION	52	864
BUILDINGS AND ROADS	54	865
ARMY	56	866
SPECIAL DEFENCES	59	867
III.—Progress in Upper Burma	60	868
IV.—Ways and Means—Home Treasury	61	869
" " India	63	871
SAVINGS BANKS	65	871
LOANS TO MUNICIPALITIES, &c.	66	872
V.—Summary	68	872

APPENDIX I.

DESPATCH FROM HER MAJESTY'S SECRETARY OF STATE FOR INDIA, TO THE GOVERNMENT OF INDIA, NO. 378, DATED 17TH DECEMBER 1885	875
TELEGRAM FROM THE GOVERNMENT OF INDIA, TO HER MAJESTY'S SECRETARY OF STATE FOR INDIA, DATED 5TH MARCH 1890	875
TELEGRAM FROM HER MAJESTY'S SECRETARY OF STATE FOR INDIA, TO THE GOVERNMENT OF INDIA, DATED 6TH MARCH 1890	875

APPENDIX II.

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	878—879
A.—STATEMENT of the REVENUE of INDIA, in INDIA and ENGLAND	880—881
B.—STATEMENT of the EXPENDITURE chargeable on the REVENUES of INDIA, in INDIA and in ENGLAND	882—885
C.—STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	886—889
D.—ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE, and held at the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACTS	890
E.—STATEMENT of NET REVENUE and EXPENDITURE—ENGLAND and INDIA	891

FINANCIAL STATEMENT for 1890-91.

PART I.

IMPERIAL REVENUE AND EXPENDITURE.

Preliminary.

THE Financial Statement for the coming year has been divided into two Parts: Part I deals with the financial position of the Government of India and takes into account only the Imperial Revenue and Expenditure as distinguished from that which is Provincial or Local; Part II contains an explanation of the Indian Budget as a whole. This change has been made with the object of presenting an outline of the financial position which will be sufficient for the ordinary reader. Such an outline will be found in Part I. Those who desire fuller information will find it in the second Part of the Statement.

Section I.—Accounts of 1888-89.

2. Since the last Financial Statement was made the Accounts of the year 1888-89 have been finally closed. They show a surplus of Rx. 37,000.

The Budget Estimate of that year, framed in March 1888, showed a deficit of Rx. 698,000. The Revised Estimate of the year, framed in March 1889, showed a reduced deficit of Rx. 201,700; the Accounts, as I have just said, show that the year has closed with a surplus of Rx. 37,000.

The improvement in the financial position during 1888-89 is satisfactory, but the important question of to-day is the position of the finances during the current and the coming year.

Section II.—Financial position of 1889-90 and 1890-91.

3. The Estimate of the current year, as framed in March last, showed a surplus of Rx. 106,300.

The Revised Estimate, if compiled in the same way as the Budget Estimate, would now show a surplus of Rx. 2,733,200, and the Estimate of the coming year would show a surplus of Rx. 304,900. Certain special arrangements are proposed which will affect the surplus of 1889-90 and of 1890-91, but it will be convenient to keep these arrangements out of sight until it has been explained how it happens that the Budget surplus of the current year has grown into Rx. 2,733,200, while the Estimate of the year 1890-91, if compiled on the same basis, would show a surplus of only Rx. 304,900. Indian finance is subject from year to year to disturbing causes which have a serious temporary effect, and for this reason a surplus in any year can no more be said to prove that the finances are in a sound state, than a deficit in a single year can be held to prove that their condition is unsound. It is important that it should be clearly understood whether the high or low surplus, or, it may be, deficit, of any year is due to permanent or temporary causes, and I shall endeavour to explain to what extent the improvement in the financial position is due to lasting influences and to what extent it is only temporary.

4. In the first place I propose to offer a few remarks on the subject of Exchange, so as to clear that question out of the way at the beginning. I have seen it stated that the improvement in the current year is largely or mainly due to the rise in the rate of Exchange. This is not the case. The rate of Exchange taken in the Budget Estimate was 1s. 4.38d.—one rupee. Although

the rate of Exchange is now considerably higher than that rate, it was lower during a large portion of the year, and the average rate of Exchange for the whole year 1889-90 is now taken at only Rs. 4.552d. per rupee. The rise is therefore only slightly greater than one sixth of a penny per rupee. The rate of Exchange affects so many of our transactions that it would be a difficult and tedious task to calculate precisely the amount of improvement which a rise of one-sixth of a penny per rupee has produced. For present purposes it will be sufficient to put the improvement at Rs. 200,000 in round numbers. In the explanation I am about to give I shall distribute this improvement of Rs. 200,000 among the several heads affected.

5. Although the improvement in the position has not been mainly due to the rise in Exchange, the cessation of the long continued fall in the gold value of the rupee has been a most welcome relief to the finances. From 1873 to 1890 there have only been two other years (1879-80 and 1883-84) in which the actual rate of Exchange exceeded or was equal to the rate taken in the Budget, and the average yearly fall from 1873-74 to 1889-90 has been '36 of a penny per rupee or more than twice the rise in the current year.

Although the cessation of the hitherto continuous fall in the value of the rupee measured in gold has greatly improved the financial position for the time being, the uncertainty as to the future relations of the precious metals constitutes a very serious danger, and one which it would be worth our while to make great sacrifices to escape. The future of the Currency question appears to rest at the present time in the hands of the United States of America.

6. The chief improvement in the current year appears under the head of Opium. There is an increase of Rs. 286,400 in Opium Revenue; there is a decrease of Rs. 708,800 in Opium Expenditure. The total improvement under Opium is consequently Rs. 995,200. In the Budget Estimate the price of Bengal Opium was taken at Rs. 1,070 a chest. It has proved to be Rs. 1,136; this accounts for the improvement in Opium Revenue, an improvement which I regret to say is not likely to be maintained during the coming year, as the price of Bengal opium at this month's sale was only Rs. 1,040 a chest, though the market price has since risen.

The decrease in Expenditure is due to a poor crop of Bengal opium. The total crop of Bengal opium is purchased by Government at a fixed price per seer. A good crop means heavy expenditure in the purchase of opium; a poor crop means a saving in expenditure. The quantity of opium produced in any season does not immediately affect the quantity of opium which is sold, as some time elapses before the new crop comes into the market, and Government maintains a reserve with the object of equalizing the quantity sold from year to year. As it happens, the bad crop of the year has not done us material injury, because the reserve of opium was very high and is still sufficient. The improvement under Opium in the current year must be considered as merely temporary. In a series of years we shall no doubt get average crops, and the present selling price of opium is much below the average price of the year about to close.

7. In addition to the improvement under Opium, there has been, during the current year, a very satisfactory increase of revenue under what is known as the other Principal Heads of Revenue, which include Land Revenue, Salt, Excise, Stamps, Provincial Rates, Customs, Assessed Taxes, Forests, Registration, and Tributes from Native States. This increase is partly Imperial, partly Provincial, partly Local.

The large improvement in Revenue which is shown under the Principal Heads of Civil Revenue (excluding Opium) is of a permanent nature, or in other words, we can safely reckon on obtaining the same increase in future years. If there is any falling-off under some heads it will be balanced by increase under other heads. This improvement amounts to Rs. 766,500 on Imperial account and

is mainly due to an increase of Rs. 298,400 under Land Revenue, of Rs. 149,600 under Salt, of Rs. 79,100 under Excise, of Rs. 31,500 under Stamps, of Rs. 69,600 under Customs, and of Rs. 112,700 under Forests.

The improvement under Opium and the growth of Revenue under the other Principal Heads accounts in all for an improvement of Rs. 1,761,700 in 1889-90, of which more than 40 per cent. is a permanent increase of the public revenue, the rest being temporary.

8. On Special Defences, there has been a reduction of expenditure amounting to Rs. 344,500, which merely represents postponement of charges which will be incurred hereafter, and under Interest not charged against Railways and Canals there has been a net improvement of Rs. 230,900. The improvement in the net Interest charge is due to the high rate of interest obtained by the Secretary of State on that portion of his cash balance which he was able to invest, to the saving from the issue of a loan of 2 crores very nearly at par last year as compared with the estimated charge for the issue of a loan of $2\frac{1}{2}$ crores at a discount, to the rise in Exchange, and to other causes.

There has also been a net improvement of Rs. 118,600 under Army, notwithstanding the expenditure on the Chin-Lushai Expedition, and of Rs. 73,900 in the Railway Account. Under all other heads there is a net improvement of Rs. 97,300. The total net improvement of the year is Rs. 2,626,900.

9. The explanation of the large surplus in 1889-90 may then be briefly stated as follows: in the current year Opium has given a net improvement of Rs. 995,200; other Principal Heads of Revenue have given an improvement of Rs. 766,500; Special Defences show a reduction of expenditure amounting to Rs. 344,500; Interest gives an improvement of Rs. 230,900. All other heads give a further net improvement of Rs. 289,800. The total net improvement of the year is Rs. 2,626,900, and adding the Budget surplus of Rs. 106,300, the surplus with which the year is expected to close is estimated at Rs. 2,733,200. Of this net improvement of Rs. 2,626,900, about Rs. 200,000 has been caused by the rise in Exchange, which has favourably affected Revenue and Expenditure under various heads. As the Accounts almost invariably show a better result than the Revised Estimate, I have little doubt that this surplus will be found to have been exceeded when the accounts of the year are finally closed.

10. We are now in a position to explain in a few words why the surplus of 1890-91 is so small as compared with that of 1889-90. In the first place, we lose the temporary increase from Opium to which I have just referred; the loss on this account is actually Rs. 992,400; in the next place, we receive in 1889-90 a special contribution from Local Governments of Rs. 490,000; there is no such contribution in 1890-91; in the third place the Budget Estimate of net Military Expenditure in 1890-91 shows an increase over the Revised Estimate of no less than Rs. 611,000. On these three accounts—Opium, Contribution from Local Governments, and Military Expenditure—the financial position of 1890-91 is worse than that of 1889-90 by no less than Rs. 2,093,400. Adding to this a net falling-off under Interest of Rs. 113,400 and an increase of expenditure amounting to Rs. 133,900 under Special Defences, we get a falling-off of Rs. 2,340,700. The surplus of 1889-90 being Rs. 2,733,200 this deterioration of Rs. 2,340,700 would of itself be sufficient to cause the large surplus of 1889-90 to be replaced by a surplus of Rs. 392,500. It so happens that under all other heads there is a net deterioration of Rs. 87,600, which reduces the surplus to Rs. 304,900.

11. Although the net deterioration under the heads to which I have just referred is only Rs. 87,600, there are considerable fluctuations under particular heads. Thus the increase of Revenue under Principal Heads, excluding Opium, is no less than Rs. 171,500, of which nearly Rs. 100,000 is due to the raising of the duty on imported spirit and the imposition of a duty on beer brewed in India. There is also a moderate increase of net revenue from Railways and Irrigation

while there is an increase in expenditure of Rx. 85,000 on account of the coming Census, and a reduction in Miscellaneous receipts of Rx. 53,500.

12. The increased expenditure on the Army in 1890-91 is due to the purchase of Magazine rifles and ammunition for them, to the cost of 21 more batteries of 12-pr. breech-loading guns, to the purchase of machinery for making ammunition for the guns in India, and to the provision of Rx. 200,000 for the Chin-Lushai expedition and of Rx. 60,000 to complete the arrangements for prompt mobilisation of the 1st Army Corps. The total cost on the accounts I have stated is no less than Rx. 1,361,300.

13. Summing up the whole case, and putting aside all matters of minor importance, it may be said that in 1889-90 we have a large surplus owing to a temporary improvement under Opium, to a general growth of revenue which will be maintained and will affect future years, to short expenditure on Special Defences, and in connection with the Army, to reduction in the Interest charge, to improvements in the Railway Revenue Account, and to a rise in the rate of Exchange. In 1890-91 we have only a moderate surplus, because we lose the temporary improvement under Opium, because we no longer receive the special contribution of Rx. 490,000 from Local Governments, because there are special demands in connection with the equipment of the Army, and because there is an increase in the net Interest charge, as well as an increase in the expenditure on Special Defences.

Section III.—Proposals in connection with the Grant for Famine Relief and Insurance.

14. It will be seen from what I have just said, that the estimates for next year would have shown a very considerable surplus but for the heavy and special demands that have fallen on them in connection with the Army. These special demands come to no less than Rx. 1,361,300, exclusive of a provision of Rx. 892,300 on account of Special Defences. It is reasonably certain that there will be special demands of a somewhat similar nature in 1891-92, but it is not probable that they will be so heavy as in the coming year. Nor are the finances of 1891-92 exposed to any special dangers, so far as can now be seen, other than those vicissitudes which must always attend Indian finance. On the other hand, we may look forward during 1890-91 to the normal growth of revenue. There are, therefore, strong grounds for holding that in 1891-92 we shall at least find ourselves in a position of comparative ease, with a surplus in hand, moderate in amount, but sufficient to allow of some improvement in financial conditions.

15. In view of this comparatively favourable prospect the Government of India has decided to anticipate the future to some extent and to take immediate steps for the partial restoration of the Famine Grant. This can be done by measures which I shall now explain; but in the first place I propose to refer briefly to the nature of the Famine Grant and its history.

The policy of strengthening the finances in connection with Famine was originally adopted in order to protect the country against the financial effects of Famine. It was calculated that Famine would cost, either directly in expenditure intended to relieve distress, or indirectly through loss of revenue, no less than Rx. 15,000,000 every ten years, and it was therefore decided that in ordinary years the Government should take measures for providing a surplus of Rx. 1,500,000. This surplus would be used either to reduce debt directly by buying up and cancelling public obligations, or to indirectly reduce debt by diminishing borrowing.

16. It has been sometimes assumed that the object of this policy was the provision of funds for the actual relief in time of famine of persons who were in distress, and it was argued that when the money so provided was no longer

available, the people could not be relieved in case of famine, and must perish. This was not the case. Whether a surplus exists or not the Government recognises its obligations in case of famine, and the actual amount of cash in the treasury is regulated from time to time by considerations which are quite independent of the absorption or maintenance of the Famine Grant. The objects which the Famine Grant is intended to secure are purely financial. So long as it is maintained we have in ordinary years a surplus of Rx. 1,500,000, and this surplus of Rx. 1,500,000 in ordinary years will, it may reasonably be hoped, balance the deficits which must occur from time to time in a country of which the financial conditions are so uncertain. The policy of maintaining a surplus in ordinary years was devised with special reference to the injurious effect on the finances which is produced by famine, but in practice it is an insurance against temporary financial disaster of any kind, because to strengthen the finances by creating a surplus has precisely the same effect whatever may be the object of those who take measures to strengthen them. In any case the finances are strengthened and are able to better meet any special demands on them.

17. The misapprehension as to the nature and effects of the Famine Grant seems to have arisen, to some extent, from the manner in which the policy was carried out in years subsequent to its first adoption. The Famine surplus was intended, in the first instance, to operate in the direction of reducing debt. At a subsequent period it was decided to use one half of it for the construction of Railways and Canals which would protect the country from famine. I think this was, under the circumstances of the case, a wise and prudent measure, but it was a slight departure from the objects of the original policy. These were, as I have said, purely financial. In so far as the Protective Canals and Railways constructed from the Famine Grant returned a fair profit, or lessened the cost of relieving famine, in so far the original purpose of strengthening the finances was maintained. In so far as they failed to return this profit the original purpose was departed from. On the other hand it was an important consideration that the construction of these Railways and Canals might have the effect of mitigating famine to the extent of preserving human life, which would otherwise have been lost.

18. The Government of India was willing in past years to go further in the direction of using the Famine Grant for the construction of Protective Works, than was actually done, and would have appropriated it to meet any loss that might arise on Protective Railways constructed by means of borrowed money; in 1886 the Secretary of State did actually agree that the interest charge on the Indian Midland and the Bengal-Nagpur Railways should be a charge against the Famine Grant. These Railways were held to be of importance for the protection of the country against famine, and it was only on the understanding I have stated that their construction was sanctioned. The decision of the Secretary of State is contained in a Despatch which is published as an Appendix to this Statement. This matter has somewhat fallen out of sight in recent years, because shortly after the decision of the Secretary of State was given, the financial difficulties of the Government became so great that the Famine Grant was practically abolished for the time, and there was no special reason for calling attention to the fact that a portion of it went to meet the loss on the Indian Midland and Bengal-Nagpur Railways.

19. The Government of India and the Secretary of State have, however, always attached importance to the maintenance of the Grant for Famine Relief and Insurance. If the Indian finances show bare equilibrium in normal years, the deficits of bad years can only be met by borrowing; such borrowing must in time lead to a large growth of debt incurred for non-productive purposes.

The provision of what is really a yearly surplus of Rx. 1,500,000 is the most effective means of preventing the growth of debt of this character.

20. The manner in which it is proposed to partially restore the Famine Grant at once will now be explained.

We receive this year a special contribution of Rx. 490,000 from Local Governments. This transaction is carried out by debiting the amount to the balances of Local Governments and crediting it to the Government of India. It is practically the same thing to all parties whether the transaction is carried out this month or next month. The credit is therefore postponed till next month, and the effect on the finances is to diminish our surplus of this year by Rx. 490,000 and to increase that of next year by an equal amount.

After this change is made there will be a surplus of Rx. 2,243,200 in 1889-90 and of Rx. 794,900 in 1890-91. In both these years a certain amount of expenditure is already shown under the Grant for Famine Relief and Insurance, partly on account of the construction of Protective Canals and partly for relief of distress. Of the surplus of 1889-90, a sum of Rx. 433,500 will be utilised to raise the total Famine Grant to Rx. 600,000; of the surplus of 1890-91, a sum of Rx. 524,500 will be utilised to raise the Famine Grant of that year to a like amount. The surplus of the Revised Estimate will then stand at Rx. 1,809,700 and the surplus of the Budget Estimate of 1890-91 will be Rx. 270,400.

The amount provided to meet the net charge on account of the Indian Midland Railway and the Bengal-Nagpur Railway is Rx. 458,100 in 1889-90, and Rx. 432,800 in 1890-91.

The final result then of the policy which the Government of India has decided to adopt is that in the current year we have provided in all Rx. 1,058,100 (Rx. 600,000 *plus* Rx. 458,100) on account of the Famine Grant, that in the coming year we have provided Rx. 1,032,800 (Rx. 600,000 *plus* Rx. 432,800), on the same account, and that we have nevertheless a surplus of Rx. 1,809,700 in 1889-90 and of Rx. 270,400 in 1890-91; these surpluses are available for the reduction of borrowing and will in practice be used for that purpose.

The sums provided under the Grant for Famine Relief and Insurance *plus* the sums that go to meet the net charge on the Indian Midland and Bengal-Nagpur Railways, together with the surpluses of the current and coming years, amount to Rx. 4,171,000 in the aggregate, so that, practically, the Famine Grant has been more than restored for the years 1889-90 and 1890-91, as we have in the two years a sum of Rx. 4,171,000 available for the purposes for which the policy of the yearly grant of Rx. 1,500,000 for Famine Relief and Insurance was adopted.

Section IV.—Practical Results of the Policy now adopted.

21. The general effect on our borrowing of the surpluses of 1889-90 and 1890-91, which amount to Rx. 2,080,100, and of the sums now set aside for Reduction of Debt, amounting to Rx. 958,000, making Rx. 3,038,100 in all, is shown by the following facts.

The Government of India has arranged to spend in 1890-91 the sum of Rx. 3,750,000 on the construction of Railways and Canals, not chargeable against Revenue.

Under ordinary circumstances we must have borrowed largely in the open market on this account. As our balances now stand we expect to be able to find this sum of Rx. 3,750,000 in addition to Rx. 907,000, on account of loans to be made by Government for local purposes, without raising a loan this year. This result is mainly due to the existence of the sum of Rx. 3,038,100 to which I have just referred, which enables us to avoid borrowing a like amount and in this way effects a permanent saving of about Rx. 120,000 yearly in interest. To this extent the finances of the country have been strengthened.

22. A further advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments. The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892 and included in the contracts that will then be made.

Section V.—Financial Prospects in the Future.

23. In the Statement of last year I made the following remarks on the financial position of the Government of India: "My deliberate conclusion is, that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates is only Rx. 106,300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement." These remarks were not universally accepted: those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement. The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last. Only twelve months have elapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable.

In 1889-90 and 1890-91 we have partially restored the grant for Famine Relief and Insurance; we have a large surplus in 1889-90, and a moderate surplus in 1890-91 after making provision for altogether special demands for the equipment of the Army. Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889-90, I look forward, in the absence of unforeseen disaster, to still further improvement in 1891-92.

24. But my remarks regarding the signs of improvement in the finances had another effect which I did not anticipate at the time. It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory, and that the Government of India might at once with safety enter upon schemes which their promoters held would have the best effects on the country, but which certainly involved very heavy expenditure at the outset. Nothing was further from my intention than to convey any such impression, or to give the slightest encouragement to those who wish to mortgage the future of our finances for the sake of entering upon hazardous speculations.

I said last year that there were signs of improvement. I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvement in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, that the finances are exposed to many dangers, and that unforeseen disaster might for a time upset our calculations. There is every need for caution and for economy, and I should greatly regret if anything I now say, or have said in the past, conveyed the impression that the Government of India is in a position to embark on a policy of adventure of any description.

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE.

Section I.—Accounts of 1888-89.

In the Revised Estimates of 1888-89 prepared in March last the Revenue of that year was taken at Rx. 81,585,500 and the Expenditure, including outlay on Special Defence Works, at Rx. 81,787,200, the net result being an anticipated deficit of Rx. 201,700.

As the accounts were compiled, it was seen that the year would close with a small surplus, and this fact was brought to notice in the Financial Statement presented to Parliament by the Under-Secretary of State for India.

2. The actual figures of the accounts for 1888-89 as now finally closed, are—Revenue Rx. 81,696,678 and Expenditure Rx. 81,659,660, showing a surplus of Rx. 37,018. The following statement compares the Actuals for 1888-89 with the Revised Estimate, and complete details will be found in the Appropriation Audit Report published in the *Gazette of India* of 8th March 1890.

		1888-89.		Accounts, Better.	Accounts, Worse.
		Revised Estimate.	Accounts.		
REVENUE.					
India (Imperial, Provincial, and Local) Rx.		81,106,100	81,212,210	106,110	...
England Rx.	£	327,200	330,631	3,431	...
Exchange Rx.		152,200	153,837	1,637	...
TOTAL Rx.		81,585,500	81,696,678	111,178	...
EXPENDITURE.					
India—					
Imperial Rx.		37,651,100	37,556,716	94,384	...
Provincial and Local . . Rx.		21,897,300	21,863,169	34,131	...
Adjustment of Provincial and Local Surplus Rx.		+ 203,100	+ 285,118	...	82,018
England Rx.	£	15,941,500	14,932,221	58,279	...
Exchange Rx.		6,994,200	6,971,430	22,704	...
TOTAL Rx.		81,787,200	81,659,660	127,540	...
DEFICIT Rx.		201,700	...	238,718	...
SURPLUS Rx.		...	37,018		

It will be seen from the figures in this statement that, compared with the estimate framed in March 1889, there was an improvement in the Total Revenue in India (Imperial, Provincial, and Local) of Rx. 106,110 and a saving in the Total Expenditure in India of Rx. 128,515. The sum of these two amounts, less the increase of Rx. 82,018 in the Provincial adjustment, or Rx. 152,607, represents the net Imperial improvement in the Indian portion of the accounts of 1888-89, excluding Exchange; adding to this figure the net improvement in England and also the improvement in Exchange, we get a total improvement of Rx. 238,718, which accounts for the difference between the deficit of Rx. 201,700 expected in the Revised Estimate and the surplus of Rx. 37,018 with which the accounts of the year have closed. It may be mentioned that the increase in the Provincial adjustment means that the surplus of Provincial and Local Revenue over Provincial and Local Expenditure was more by Rx. 82,018 than was anticipated when the Revised Estimate was prepared.

3. The increases of Revenue result chiefly from improved receipts aggregating Rx. 234,700 under State Railways, Irrigation, and Army, counterbalanced by a falling off in Land Revenue of Rx. 185,896 due to scanty harvests in some provinces and to suspensions. Of the saving of Rx. 94,384 in Imperial Expenditure, Rx. 50,528 occurred under Opium and Rx. 27,409 under Army. There was an excess of Rx. 45,440 under Guaranteed Railways, chiefly due to a change in the date of payment of surplus profits, which brought into the accounts of the year expenditure which, under the previous practice, would have fallen into the following year. The reduction in Provincial and Local Expenditure occurred principally under Land Revenue, Police, and Education, and the gain in the English Account was chiefly due to reduced expenditure under Army and Special Defence Works.

4. The difficulties which stand in the way of preparing in March an accurate Estimate of the Revenue and Expenditure of the year which is about to close have been explained more than once, but I do not think that attention has been specially called to the remarkable fact that the Actuals almost invariably show better results than the Revised Estimate.

In every year since, and including, 1882-83, the Accounts have shown an improvement over the Revised Estimates. For 1882-83 the improvement was Rx. 646,800; for 1883-84 it was Rx. 1,116,100; for 1884-85 it was Rx. 566,500; for 1885-86 it was Rx. 89,100; for 1886-87 it was Rx. 177,900; for 1887-88 it was Rx. 987,900; for 1888-89, as I have just explained, it was Rx. 238,700.

The explanation is simple. The latest figures of receipts and disbursements under the different heads can always be obtained from the Treasuries. Under certain heads the Treasury receipts and issues correspond closely with the Revenue and Expenditure, and if we know the Receipts and Issues to the end of February, or even of January, and the head be one under which transactions occur with regularity throughout the year, we have no difficulty in calculating with great precision the probable Revenue and Expenditure of the remaining portion of the year.

But in other cases transactions do not proceed with the same regularity throughout the year, and the receipts and issues of the Treasuries afford a very imperfect guide. Such heads are Land Revenue, Public Works of all kinds, and the expenditure under the head of Army. For Public Works and Army the receipts and issues at the Treasuries are only an imperfect guide to the Revenue and Expenditure.

In the case of the important heads I have just mentioned, as well as of others, we have to depend on the judgment of local officers, and, on the whole, the forecasts of these officers are marked by caution. No officer, apparently, will estimate for more revenue than he feels sure he will obtain, and every officer puts down the very maximum of expenditure which he may possibly incur. The inevitable result is that in nine cases out of ten the total Revenue of the year exceeds, and the total Expenditure of the year falls short of, the amounts that have been entered in the Revised Estimate.

5. There was also a saving in expenditure not charged against Revenue. The Capital Expenditure on Railways was Rx. 1,178,111 and on Productive Irrigation Works Rx. 459,890 against Rx. 1,364,800 and Rx. 493,000 provided in the Revised Estimate, the saving being Rx. 186,689 and Rx. 33,110 respectively. The former was chiefly due to reduced expenditure in England on stores for Railways. These reductions do not, of course, affect the surplus of the year 1888-89, which, as stated before, was Rx. 37,018, after including in the expenditure the sum of Rx. 789,595, spent on Special Defence Works.

Section II.—Revised Estimates of 1889-90 and Budget Estimates of 1890-91.

6. The Budget Estimate of Revenue for the current year was Rx. 82,935,300, and of Expenditure Rx. 83,469,800. Of the latter, Rx. 640,800 was chargeable to accumulated Provincial and Local balances, and not against the revenue of the year. The expenditure chargeable against revenue was therefore Rx. 82,829,000, and the resulting surplus was estimated at Rx. 106,300.

The surplus is now expected to be Rx. 1,809,700, and the following table shows how much of it is due to increase of Revenue and how much to decrease of Expenditure:—

	Budget Estimate.	Revised Estimate.	Revised Estimate + Better — Worse than Budget.
	Rx.	Rx.	Rx.
Revenue	82,935,300	84,636,300	+ 1,701,000*
Expenditure	83,469,800	82,474,100	+ 995,700
Provincial deficit	—640,800	+ 352,500	—993,300

7. The improvement of Rx. 1,701,000 in Revenue occurs mainly under *Land Revenue, Opium, Salt, Stamps, Excise, Provincial Rates, Customs, Assessed Taxes, Forest, Interest, Miscellaneous, State Railways, and Irrigation*, while there is a considerable falling off in receipts from *Exchange*, and a heavy one under *Guaranteed Railways*, owing to the great and sudden diminution of traffic on the Great Indian Peninsula Line. The contribution of Rx. 490,000 from Provincial to Imperial revenues, for which credit was taken in the Budget Estimate of 1889-90, has also been transferred, for reasons explained in Part I, to the Estimates of 1890-91. It will be understood that this transaction has no effect on the total revenue of the year; what is lost by the Imperial Government being gained by the Local Governments. The main increases and decreases in Revenue are as follows:—

Better than Estimate.		Worse than Estimate.	
	Rx.		Rx.
Land Revenue	425,600	Exchange	73,900
Opium	286,400	Guaranteed Railways	460,000
Salt	162,600		
Stamps	101,000		
Excise	110,100		
Provincial Rates	87,800		
Customs	68,900		
Assessed Taxes	51,800		
Forests	176,800		
Interest	133,500		
Miscellaneous	98,400		
State Railways	256,800		
Irrigation	96,000		

8. The decrease in expenditure is mainly due to the rise in the rate of *Exchange*, and to less expenditure under *Opium production and manufacture, Interest, Police, Education, Working Expenses of State Railways, Surplus profits of Guaranteed Railways, and Defence works*. The chief increases of expenditure occur under *Marine, Famine Relief and Insurance, Miscellaneous, Railway Expenditure, and Irrigation*. The meaning of the large excess under

Famine Relief and Insurance is that the improvement in the financial position has enabled the Government to take measures for gradually restoring the *Famine Insurance* Grant, which has been in abeyance since 1885-86.

The Budget Estimate of net expenditure in England was £14,956,100, and the Exchange on it, Rx. 6,954,500; the Revised Estimate of that expenditure is £14,751,200, and the Exchange on it, Rx. 6,638,000. In the Budget the rate of Exchange was taken at 1s. 4.38d. = R1; in the Revised it is taken at 1s. 4.552d. = R1 (R145 = £10).

The following table shows the principal variations from the Estimate of Expenditure:—

Better than Estimate.		Estimate.	
	Rx.		Rx.
Opium	708,800	Marine	92,600
Interest	96,300	Famine Relief and Insurance	507,000
Police	58,800	Miscellaneous	
Education	51,000	Railway Expenditure	72,700
State Railways—Working Expenses	78,400	Irrigation	94,600
Surplus profits of Guaranteed Companies	182,100		
Defence works	344,500		

Provincial deficit less (owing partly to postponement to 1890-91 of special contribution of Rx. 490,000 made by Local Governments) 993,300

9. The Budget Estimate of 1890-91 is framed for, Revenue Rx. 84,932,100 and Expenditure 85,419,400, of which Rx. 757,700 is chargeable against Provincial and Local balances. The expenditure chargeable to Revenue is therefore Rx. 84,661,700 and the estimated surplus is Rx. 270,400.

The following table compares the Revenue and Expenditure as estimated at an interval of a year:—

	Budget Estimate, 1889-90.	Budget Estimate, 1890-91.	Budget, 1890-91 + better — worse than Budget, 1889-90.
	Rx.	Rx.	Rx.
Revenue	82,935,300	84,932,100	+ 1,996,800
Expenditure	83,469,800	85,419,400	—1,949,600
Provincial deficit	—640,800	—757,700	+ 116,900
Surplus	+ 106,300	+ 270,400	+ 164,100

10. As explained last year, the extension of railways and the changes in their status involve considerable additions annually to both Revenue and Expenditure. In 1889-90 the gross transactions of the Oudh and Rohilkhand Railway came on both sides of the Estimates, whereas, while it was a Guaranteed line, only the net earnings were shown as Revenue and the interest charged as Expenditure. In 1890-91 a re-arrangement of the same nature is necessary, as from the 31st December 1890 it is expected that the South Indian Railway will become a State line. In 1890-91 Railway Revenue is estimated higher by Rx. 464,900 than it was a year ago and Railway Expenditure Rx. 304,800 higher. The transfer of the Provincial contribution mentioned above adds Rx. 490,000 to the Imperial Revenue of the year, though, as explained above, it does not mean that the total revenues are increased by that amount. The further improve-

ment in Revenue occurs mainly under *Land Revenue, Salt, Stamps, Excise, Provincial Rates, Customs, Forests, Interest, and Irrigation*, while lower receipts than those estimated a year ago are expected under *Opium, Exchange, and Guaranteed Railways*. The following statement indicates generally in what respect the position has changed in the course of twelve months:—

Better than Budget Estimate of 1889-90.		Worse than Budget Estimate of 1889-90.	
	Rx.		Rx.
Land Revenue	482,700	Opium	56,700
Salt	203,600	Exchange	83,800
Stamps	75,400	Guaranteed Railways	218,000
Excise	117,200		
Provincial Rates	91,400		
Customs	142,700		
Forest	144,800		
Interest	55,700		
State Railways	673,800		
Irrigation	145,700		

11. The very large increase in the Estimates of Expenditure is mainly the result of the following variations:—

Less than Budget Estimate of 1889-90.		More than Budget Estimate of 1889-90.	
	Rx.		Rx.
Opium	59,500	Land Revenue collection	84,300
Interest	62,300	Minor Departments (chiefly Census)	79,400
Guaranteed Railways, surplus profits	81,000	Salaries and Expenses of Civil Departments other than Minor Departments	226,200
Defence works	210,600	Stationery and Printing	82,100
		Famine Relief and Insurance	499,500
		Railways (excluding surplus profits)	385,800
		Irrigation	124,700
		Civil Works	234,900
		Army	530,400

The rate of Exchange has been taken at Rs. 4'552d., as in the Revised Estimate.

The Estimates of both years are examined in detail in the remaining paragraphs of this section.

LAND REVENUE.

12. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Increase of Revised Estimate over Budget Estimate of 1889-90.	Increase of Budget Estimate, 1890-91, over Revised Estimate, 1889-90.
	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue (including Land Revenue due to Irrigation)	24,021,100	24,486,700	24,562,500	465,600	75,800
Expenditure	3,629,100	3,632,900	3,713,400	3,800	80,500
NET	20,392,000	20,853,800	20,849,100	461,800	-4,700

With the exception of the districts directly administered by the Government of India, in which a small decrease is anticipated, and Assam, where the original Estimate has undergone no alteration, all Provinces participate in the

improvement of Rx. 465,600 in Revenue expected in the Revised Estimate of 1889-90. Of this improvement, Rx. 142,600, or nearly 31 per cent., has been contributed by Burma, in the proportion of Rx. 70,900 by Lower and Rx. 71,700 by Upper Burma. With the restoration of order, cultivation has greatly extended, and assessments and collections are being made with more regularity. It may also be mentioned that Rx. 20,000 of the increase in Upper Burma represents the first instalment of rent paid by the Ruby Mines Company for its lease. After Burma, the greatest increase is expected from the temporarily-settled zemindari provinces, namely, the Central Provinces, the North-Western Provinces and Oudh, and the Punjab, which, between them, account for an improvement of Rx. 125,900, or 27 per cent. of the whole. In these Provinces the settlements are falling in, and fresh settlement operations, the effect of which is reflected in the gradual increase in the revenue demand, are in active progress. Of the remaining increases, Bombay furnishes Rx. 76,100, due to large sales of waste lands, the introduction of revised settlements, and a favourable season; Madras finds Rx. 69,500, and Bengal Rx. 55,000, most of which represents the recovery of arrears.

13. The Estimate of Revenue for next year provides for a further increase of Rx. 75,800, towards which Upper Burma contributes Rx. 54,000 and Lower Burma Rx. 50,000. In Bengal there is a decrease of Rx. 37,100, and in Bombay of Rx. 37,200, the explanation of which is that there have been special and non-recurring receipts in the current year, as explained above.

It should be mentioned that it is possible that the failure of the winter rains in Upper India and the scanty north-east monsoon in Madras may to some extent interfere with the realisation of these estimates.

14. The increase of the Revenue demand in one year from Rx. 24,021,100 to Rx. 24,562,500 or by Rx. 541,400 is remarkable, as hitherto the growth of this branch of revenue has been slow and has scarcely responded to the large outlay incurred by Government on canals and railways. The relation of the settlements now in progress in the three temporarily-settled Provinces of Northern India to the improvement in the revenue will be seen from the following statement, which contrasts the revenue demand of 1890-91 as measured by the Budget Estimate of that year, with the revenue demand of four years ago ascertained from the average receipts of the three years 1884-85 to 1886-87:—

	Demand of 1886.	Demand of 1890-91.	Increase in 1890-91.
	Rx.	Rx.	Rx.
Central Provinces	612,700	665,300	+ 52,600
Punjab	2,148,500	2,286,900	+ 138,400
North-Western Provinces and Oudh	5,812,200	5,935,000	+ 122,800

The figure Rx. 122,800 does not represent the full measure of increase in the North-Western Provinces and Oudh, for in two of the years (1884-85 and 1886-87) from which the demand of 1886 is calculated, the receipts were unusually high. The figures, however, sufficiently illustrate the effect, now beginning to be felt, of the revision of the settlements.

15. The total of the Revised Estimate of Expenditure agrees very closely with that of the original Estimate, the difference between them being only Rx. 3,800; but the following important variations are noticeable in the details. An increase of Rx. 12,900 is provided for in Upper Burma to meet additional expenditure on surveys of (what used to be) Royal lands, and of Rx. 36,300 in Madras owing to the introduction of a revised scale of allowances to

Subordinate Revenue Officers; while a decrease of Rx. 17,800 is expected in Bombay. For 1890-91 the estimate is framed for an increase of Rx. 80,500, which is distributed among all Provinces except the North-Western Provinces and Oudh, where the expenditure is expected to be less by Rx. 6,300. The principal increases occur in the Central Provinces, Upper and Lower Burma, Bengal, and Punjab, and, except in Bengal where the excess arises from revision of establishments, are due generally to the extension of survey and settlement operations.

OPIUM.

16. The following are the figures:—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx.	Rx.	Rx.
Revenue	8,260,000	8,546,400	8,203,300
Expenditure	2,364,300	1,655,500	2,304,800
Net	5,895,700	6,890,900	5,898,500

The net receipt in the current year is expected to exceed the Estimate made a year ago by no less than Rx. 995,200. Of this sum, Rx. 286,400 represents improvement in Revenue, and Rx. 708,800 saving in Expenditure. The increase in Revenue is entirely due to the high average price obtained at the Calcutta sales. The estimated average was Rs. 1,070 a chest, whereas, till the sale held in February, the price was always much higher. The highest figure was reached in September when the price realised was Rs. 1,215 a chest and the lowest in the present month when it was Rs. 1,040. The average price of the year was Rs. 1,136.

These violent fluctuations indicate how difficult it is to make any satisfactory estimate, and it may be noted that, so long as the number of chests sold is maintained at the present figure, a difference of Rs. 100 a chest in the price of Bengal opium represents a difference of Rx. 570,000 in revenue.

The revenue from the pass duty on Malwa opium was estimated at Rx. 1,953,000 on 30,000 chests. The general course of the weighments has coincided with our expectations, but owing to a slackness recently observed the estimate of revenue has been reduced to Rx. 1,850,000.

The expenditure charged under *Opium* is—except to a very inconsiderable extent—incurred in Bengal. The estimate is based on the forecasts of produce of the standing crop rendered by the Opium Agents in January and February, and it amounted to Rx. 2,358,800 for an expected production of 58,800 chests. Almost immediately after the publication of the Financial Statement, it was reported that, in consequence of unfavourable weather, the produce would be far short of the Estimate. The actual production has been 38,305 chests, and the saving in expenditure will be Rx. 708,800.

In view of the low prices that prevail at present and the prospect of better crops in Malwa and China, it has been decided to adopt the Rs. 1,060 as the estimate of the average price for Bengal opium next year.

Owing to the favourable crop expected in the current season in Central India, the estimate for receipts from pass duty on Malwa Opium has been placed higher than the sum taken for the Revised Estimate, namely, at Rx. 1,950,000 as against Rx. 1,850,000.

Turning to the Expenditure, the Opium Agents give, as their latest estimate of production, opium sufficient to make about 55,000 chests. The estimated expenditure has been taken at Rx. 2,300,000.

Before last year's manufacture the reserve on 31st December 1890 was estimated at the inconveniently large figure of 51,505 chests. The short crop of last year has largely reduced the reserve. Assuming the forecast of the current year's crop to be fulfilled, the reserve will stand as follows:—

	Chests.
On 31st December 1890	31,010
" " 1891	29,010

SALT.

17. The Estimates are—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Revenue	8,029,900	8,192,500	8,233,500
Expenditure	462,000	420,900	453,000

The consumption of salt up to the latest date (28th February), for which returns have been received, is compared below (in thousands of maunds) with the consumption in the same period of the previous three years:—

	1886-87.	1887-88.	1888-89.	1889-90.
Bengal and Orissa	8,963	8,824	8,596	8,241
Madras	6,073	6,051	6,074	6,217
Bombay	6,635	6,789	6,124	6,800
Sind	205	211	211	221
Northern India	6,227	6,204	6,117	6,631
Total	28,103	28,079	27,122	28,110
Burma	1,249	1,841	253	1,060

18. The figures in the following statement give the consumption (in thousands of maunds) (excluding Burma), for the four years previous to the present one, for the periods 1st April to 28th February, and 1st to 31st March, and also for the whole year, of salt on which duty at the full rate, Rs. 2-8 a maund, was paid.

	INDIA (BURMA EXCLUDED).		
	From 1st April to 28th Feb- ruary.	From 1st to 31st March.	Whole year.
1885-86	27,100	2,689	29,789
1886-87	28,103	2,973	31,076
1887-88	28,079	2,360	30,439
1888-89	27,122	2,703	29,825
1889-90	28,110	2,900 Estimate	31,010

The yearly totals differ materially from those shown in paragraph 78 of the Financial Statement of 1889-90, which dealt with consumption only and did not therefore distinguish between salt paying varying rates of duty. The salt produced at the Kohat mines across the Indus is taxed at 8 annas only on each 102 lbs., which is equal to 6½ annas a maund of 82½ lbs.; and the incidence of the British share of the duty on the salt produced in the Mandi State and imported

under treaty into British Territory, is 5 annas a maund. The aggregate consumption of both these descriptions was about 775,000 maunds in 1888-89. Clearly, for the purpose of testing the estimate of revenue by the progress of consumption, this lightly-taxed salt must be separated from the salt which bears the full duty. The estimate for 1889-90 as shown above should be increased by 800,000 maunds, as representing the consumption of the Kohat and Mandi salt, for the purpose of ascertaining the consumption of the whole of India.

In Burma an import of about 1,150,000 maunds is indicated by the latest figures. The estimate of consumption in Burma of locally produced salt is placed, by the most competent authorities, at about 560,000 maunds.

19. It was explained in the Financial Statements for 1888-89 and 1889-90 that the increase in the duty in January 1888 was followed by a general falling off in the revenue. But it is not clear that there was a decrease in salt actually consumed proportional to the reduction in the quantity of salt cleared for consumption. It is certain that to some extent the dealers in salt deferred making new purchases, on which the higher rate of duty had to be paid, until they had exhausted the stocks on which the lower duty had been paid, and had secured the profit to be obtained by selling them at a price which was increased in full proportion to the increase in the duty.

20. The following figures for Burma, where the duty was raised from 3 annas to R 1 a maund from the 19th January 1888, are, for imported salt only :—

	To 28th February.	From 1st to 31st March.	Total.
1884-85	1,594	93	1,687
1885-86	954	169	1,123
1886-87	1,249	325	1,574
1887-88	1,841	90	1,931
1888-89	253	61	314
1889-90	1,060	90 Estimate	1,150

The decline following on the rise in the duty is remarkable, but the explanation is simple.

Very large importations had been made towards the end of the previous year, some knowledge or suspicion of the intention of Government to raise the duty having probably been circulated, and the stocks were therefore abnormally large. Local manufacture also received a stimulus from the increase of the import duty; for the duty on locally manufactured salt is light and is levied by means of a half yearly fee, and until July last year, when this fee was doubled, the local manufacturer had a substantial advantage over the importer of salt. These two circumstances combined to reduce the apparent consumption of imported salt in Burma to a very low level. A revival in the demand for imported salt, which was doubtless due to the approaching exhaustion of the imported stocks, set in about the commencement of the current financial year. The competition of locally-produced salt was also regulated by the doubling of the fee. The question of the measures to be taken for equalising the incidence of the duty on locally-made and imported salt is one of importance. The question is surrounded by difficulties, as the manufacture of salt in Burma is carried on at places and under conditions which practically render any effective check on production impossible. A specially qualified officer of the Northern India Salt Department was deputed last year to investigate the matter on the spot, and his report is now under consideration.

21. In Northern India also there was a pause in consumption in the year following the increase of duty, but the reduction was so slight that it was pro-

bably caused by the action of holders of stocks. In the present year there has been a substantial increase, the consumption of both Sambhar salt and the rock salt of the Punjab Mines having been large.

In Madras in 1888-89 prices rose to a high level, the rise being ascribed, at least in part, to a combination of manufacturers. Partial resumption of manufacture by the State was begun and prices have since fallen, while consumption shows a satisfactory increase.

22. The only province in which consumption has not fully recovered is Bengal, and there the imposition of the increased duty has not been the only cause of the falling off, which is largely attributable to the increase in price resulting from the action of the English Salt Syndicate and the higher level of freights. The average maximum prices in Calcutta of Liverpool salt (exclusive of duty) have been as follows per 100 maunds since January 1888 :—

	1888.	1889.	1890.
January	88'2	97'8	102
February	149'	96'25	97
March	154'25	94'25	
April	138'75	94'	
May	137'4	90'	
June	133'5	92'2	
July	94'63	94'25	
August	94'	94'4	
September	74'25	99'75	
October	83'	111'83	
November	91'25	105'75	
December	96'75	105'6	

Before January 1888 the average highest price varied between 61 and 72 rupees; prices rose after the increase of the duty to a high point, falling again to almost their normal level, but the formation of the Salt Syndicate raised them towards the end of the year, and they have remained high ever since. The increase in price (exclusive of duty) may be taken to be from four to five annas a maund.

The falling off in the imports into Bengal does not, however, imply an equivalent falling off in consumption. Both Sambhar salt and rock salt from the Punjab Mines have found a market in a wider zone in Bengal, since the increased price of Liverpool salt has enabled them to compete with it lower down the railway line. The competition would have been more active and effective but for the action of the East Indian and Oudh and Rohilkhand Railway lines in raising the rate of freight. The question of these higher rates of freight is under consideration.

23. The Revised Estimate provides for a consumption in India (excluding Burma) of—

	Maunds.
Fully taxed salt	31,010,000
Lightly taxed salt (about)	800,000
TOTAL	31,810,000

This is the figure with which those of paragraph 78 of last year's Financial Statement are comparable. The figures are continued up to 1890-91 below—

	Consumption of Salt in Maunds.
1882-83	28,720,000
1883-84	29,338,000
1884-85	31,348,000
1885-86	30,606,000
1886-87	32,200,000
1887-88	31,186,000
1888-89	30,600,000
1889-90 Estimate	31,810,000
1890-91 „	31,930,000

The Revised Estimate also takes into account a consumption in Burma of—

	Maunds.
Imported Salt	1,150,000
Locally-made Salt	560,000
TOTAL	1,710,000

The Budget Estimate of Revenue is Rx. 8,233,500 or Rx. 41,000 in excess of the Revised, and provides for an increased consumption of about 200,000 maunds in India and Burma.

The estimates of expenditure for both years are on a higher scale than previously, principally in Burma, Bengal, and Madras. In Burma, the imposition of fees at higher rates on locally-made salt involves a proportionate increase in the commission payable on collections. In Bengal, provision has been made for payments on account of new scales of an improved type. In Madras, the opening of new salt works on account of Government will involve increased expenditure.

STAMPS.

24. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx.	Rx.	Rx.
Revenue	3,959,500	4,060,500	4,034,900
Expenditure	134,300	134,700	143,100
Net	3,825,200	3,925,800	3,891,800

The Revenue promises to be better than the Estimate by Rx. 101,000, the improvement being contributed by Burma (Upper and Lower), Assam, the North-Western Provinces and Oudh, Madras, and Bombay. The increases in the North-Western Provinces and Oudh and Madras are considerable, namely, Rx. 25,000 and Rx. 35,000, and the slight falling away in the estimated revenue of 1890-91 is due to the fact that it is not thought desirable to reckon on these increases being maintained.

The variations in the Expenditure are unimportant and are mainly due to the charges in England. A larger quantity of Stamps is to be supplied in 1890-91, and this accounts for the increased charge.

The question has been a good deal discussed in recent years whether the revenue derived from the sale of Court-fee Stamps did or did not greatly exceed the cost of the Administration of Civil Justice. An enquiry was undertaken in 1886 with the view of ascertaining and putting beyond question what the true facts are. The result of this enquiry was published in a Resolution in the *Gazette of India* of the 11th January last, in which it was shown that including all India there was a yearly loss of Rx. 125,100, and that instead of surpluses there were deficits in every Province except (1) Bengal, and (2) Madras, where the receipts and charges were practically equal.

EXCISE.

25. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx.	Rx.	Rx.
Revenue	4,727,300	4,837,400	4,844,500
Expenditure	154,200	154,200	172,600
NET	4,573,100	4,683,200	4,671,900

In the current year the improvement in Revenue is Rx. 110,100, and the Revenue is better than the Estimate in all Provinces except Bengal, where the decrease is Rx. 30,000 and in Upper Burma where it is Rx. 13,400. The large increases occur in Madras, Rx. 60,000, and Lower Burma, Rx. 31,400.

The Excise question has been discussed at great length in the collection of papers published in the *Gazette of India* of 1st March, and nothing more need be said on the subject in this place. It was to be expected that the changes in system which are being made in Bengal would be attended at first with some loss of revenue, though the falling off is also largely due to bad seasons. The falling off in Upper Burma is due to the fact that the estimate first made was a mere conjecture. The Revenue Officers had no facts to guide them and they framed their estimates too high.

The rapid advance in the Madras Revenue is worthy of notice. It is due to better management, to an efficient preventive service, to the gradual and systematic enhancement of the rate of taxation which has now in some districts reached the tariff rate, and to the extension of the Bombay system of taxing the trees from which toddy for consumption or manufacture into spirit is drawn. In Lower Burma the increase is due to raising the duty on spirits locally manufactured.

The estimate of Revenue for 1890-91 varies only slightly from the Revised Estimate. A decrease is expected in Bombay owing to a partial modification of the method hitherto followed in fixing the "minimum guarantee," and a further increase is expected in Madras and Lower Burma.

The Expenditure is increasing mainly in Bengal and Madras. In Bengal the re-establishment of Central Distilleries under proper supervision, with a considerable strengthening of the Excise establishments, accounts for the growth of expenditure. In Madras, as the tree-tax system extends, the preventive establishment necessarily expands also.

PROVINCIAL RATES.

26. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, Better + than Budget Estimate of 1889-90.	Budget Estimate, 1890-91, Better + than Revised Estimate of 1889-90.
	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	3,258,000	3,345,800	3,349,400	+ 87,800	+ 3,600
Expenditure	60,500	54,900	43,500	+ 5,600	+ 11,400
NET	3,197,500	3,290,900	3,305,900	+ 93,400	+ 15,000

The rates and cesses credited under this head are assessed at varying percentages on Land Revenue; and as a large increase in Land Revenue is estimated for in both years, the Estimates of the rates necessarily respond. This is the general explanation of the increase, but the following special items deserve notice. In Madras an increase of Rx. 52,400 is expected, the bulk of which is due to the fact that the original Estimate, which was prepared on a consideration of the actual receipts of past years, was too low. In the North-Western Provinces and Oudh, the Patwari cess promises to produce Rx. 6,300 more than the Estimate.

The variations in the Estimates of Expenditure are comparatively trifling, and the only point which requires notice is that in the Punjab the discontinuance, with effect from 1st October 1889, of the payment of fees to Patwaris for the collection of the rates and cesses causes a reduction of Rx. 7,500 in the Revised Estimate, and of a further sum of Rx. 9,300 in the Budget Estimate for 1890-91. It must also be borne in mind that the Expenditure recorded under this head represents only the cost of collection of the cesses.

CUSTOMS.

27. The Estimates are—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Revenue	1,418,400	1,487,300	1,561,100
Expenditure	138,300	134,500	138,600
Refunds	49,400	48,700	44,000

The Revised Estimate provides for an improvement of Rx. 68,900 over the Budget, most of which is contributed by Burma. In Bengal the estimate will not be realised.

28. For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been :—

	1886-87.	1887-88.	1888-89.	1889-90.
	Rx.	Rx.	Rx.	Rx.
Arms, &c.	18,500	18,200	20,200	19,500
Malt Liquor	8,600	10,400	12,700	13,900
Spirit	350,900	375,800	405,500	403,100
Wines, &c.	38,500	42,500	41,100	40,200
Petroleum	...	...	97,100	131,200
	<u>416,500</u>	<u>446,900</u>	<u>576,600</u>	<u>607,900</u>

In the export revenue there has been a considerable increase in the ten months of the present year. The figures are :—

	Rx.
1886-87	411,000
1887-88	453,000
1888-89	363,000
1889-90	458,000

This increase is due to the unusually large export of rice from Burma, the export of rice from Bengal having declined materially in consequence of high prices following on unsatisfactory crops.

29. In the estimate for 1890-91 the continuance of the favourable conditions of the current year is not fully reckoned on, though a recovery is looked for in Bengal. The increase estimated for is wholly due to the additional revenue which will be yielded by the enhanced tax on imported spirits. At Rs a gallon the average net receipts from the duty on spirits are about Rx. 480,000. We therefore estimate the additional revenue, due to the increase of the duty by Rx. 1, at about Rx. 92,500. The reasons which have influenced the Government in deciding to raise the duty have been explained in introducing the Bill to amend the Tariff Act, and in this place it will suffice to give a very brief recapitulation of them.

The reasons are :—

- (1) On general grounds, it is desirable to increase, within reasonable limits, the cost to the consumer of intoxicating liquors, by increasing the duty on them.
- (2) It is an accepted principle of Excise administration in India to endeavour to gradually raise the duty on spirits made in India to the tariff rate, which practically sets a limit to the increase. It has been found possible in some places to increase the duty to the tariff rate, so that the occasion for a further increase of that rate has arrived.
- (3) It is hoped that the increase may check the increasing import of cheap deleterious foreign spirit.
- (4) The increased duty will make a substantial addition to the public revenue.

The estimates of expenditure and refunds are fairly constant and call for no remarks.

ASSESSED TAXES.

30. The Estimates are—

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Revenue	1,515,300	1,567,100	1,558,700
Expenditure	28,800	28,000	31,200

The Revised Estimate provides for an increase in Revenue of Rx. 51,800, to which all Provinces contribute except the districts directly administered by the Government of India. The chief increases are, Rx. 11,300 in the Punjab, due to revision of assessments, and Rx. 10,000 in Madras, to realisation of arrears.

The variations of the receipts from year to year are necessarily small, and the Budget for 1890-91 virtually repeats the Revised Estimate for 1889-90.

The variations in the estimate of expenditure are trifling, the increase occurring in Bengal and representing provision for a separate assessing establishment.

The net collections amounted to Rx. 1,477,514 in 1888-89, or more by Rx. 94,706 than the collections of the previous year. The following table shows how this increase is distributed:—

	Income-tax collections, 1886-87.	Income-tax collections, 1887-88.	Income-tax collections, 1888-89.	Percentage of total collections, 1888-89.	Increase (+) or Decrease (—) in 1888-89, compared with 1887-88.
	Rx.	Rx.	Rx.		Rx.
India	122,406	133,874	139,787	9'4	+ 5,913
Central Provinces	39,836	40,348	42,464	2'9	+ 2,116
Burma	16	29	50,036	3'4	+ 50,007
Assam	19,905	22,661	22,232	1'5	—429
Bengal	333,626	364,122	381,648	25'8	+ 17,526
North-Western Provinces and Oudh.	213,639	213,963	218,150	14'8	+ 4,187
Punjab	105,652	106,639	113,271	7'7	+ 6,632
Madras	138,674	162,658	164,877	11'1	+ 2,219
Bombay	303,756	338,514	345,049	23'4	+ 6,535
TOTAL	1,277,510	1,382,808	1,477,514	100	+ 94,706

More than half of the total increase occurred in Burma, to portions of which the tax was extended from 1st April 1888. Leaving that Province out of account, the collections in India shew an increase of Rx. 44,699, or 3'23 per cent., of which rather more than a third occurred in Calcutta.

FORESTS.

31. The following statement shows the present state of the Forest Revenue:—

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Revenue	1,269,600	1,446,400	1,414,400
Expenditure	801,300	815,700	847,900
Surplus	+468,300	+630,700	+566,500

The increase of gross revenue indicated in the Revised Estimate is Rx. 176,800, of which the greater part is due to an exceptionally favourable season for floating down timber and to rising prices in Upper and Lower Burma, the improvement having produced Rx. 45,100 in Upper and Rx. 91,500 in Lower Burma. Bombay shows an advance of Rx. 17,100, due to increased operations, and the North-Western Provinces, the Punjab, and Bengal between them contribute an additional revenue of about Rx. 19,300, due to sale of railway sleepers in the first Province, supply of fuel for railways in the second, and improved sales of timber in the third.

The increased expenditure involved by these more active operations is expected to be only Rx. 14,400. The surplus for the current year is expected

to be Rx. 73,700 better than that of 1888-89, which was about Rx. 157,000 higher than that of any previous year.

The Budget Estimate of Revenue is Rx. 32,000 less than the sum expected in the current year. There is a general increase in all Provinces except Burma, where the falling off means that the continuance of the exceptionally favourable conditions of the current year cannot be reckoned on. The proportion of expenditure to income has fallen from 59 per cent. in 1888-89 to 56 per cent. in the current year.

INTEREST ON DEBT.

32. The Estimates are:—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx.	Rx.	Rx.
Receipts	734,200	867,700	789,900
Expenditure	4,358,600	4,262,300	4,296,300
Net	3,624,400	3,394,600	3,506,400

The explanation of the expected increase in the receipts in the current year is that the Secretary of State has had control of a high cash balance and has been able to invest a large portion of it temporarily at a high rate of interest. The explanation of the reduction in the expenditure is (1) that the Budget provided for a loan in India of 2½ crores at a discount, whereas a loan of only 2 crores was raised at about par; (2) that no temporary loans were required in England; (3) that a loan of only £3,500,000 was raised in sterling in place of one of £3,750,000 anticipated at the time the Budget was framed; (4) because the charges transferred from this head to the Railway Revenue Account for interest on advances to Companies were larger than anticipated, on account of advances being made at earlier dates, and (5) because the rate of Exchange on the sterling payments is better than the Estimate.

33. The following figures show in thousands of £ the amount of the sterling debt of the Government of India at the end of each year from 1881-82, the amount of interest paid during the year, and the distribution of the total amounts between ordinary debt and that held on account of Railways:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90, Revised.	1890-91, Budget.
Sterling Debt—										
Ordinary Account	58,620	59,094	56,910	56,758	60,207	65,714	65,626	66,184	65,881	65,881
Railway Account	9,522	9,492	11,199	12,513	13,600	18,514	18,514	28,850	32,350	38,745
TOTAL	68,142	68,586	68,109	69,271	73,807	84,228	84,140	95,034	98,231	104,626
Interest—										
Ordinary Account	2,512	2,481	2,442	2,610	2,429	2,597	3,365	2,662	2,402	2,482
Railway Account	353	348	312	353	366	566	552	632	914	988
TOTAL	2,865	2,829	2,754	2,963	2,795	3,163	3,917	3,294	3,316	3,470
Interest Receipts—										
Ordinary Account	56	24	30	35	9	41	66	135	134	62

It will be seen from these figures that in nine years the debt on ordinary account has increased by £7,261,000, while the Railway debt has increased by £29,223,000. The addition to the ordinary debt really represents the cost of Railway Construction, the Public Works loans in 1885-86 and 1886-87 having been raised in England, but as the transfer from ordinary to Railway account is always

made in the Indian portion (that is, the rupee portion) of the Accounts whether the debt is created in England or India, the amounts raised in England have been added to the ordinary sterling debt, while a corresponding reduction has been made in the ordinary rupee debt. The conversion of £53,261,820 four per cent. into three and a half per cent. stock resulted in a net saving of £266,310 a year.

Of the total increase in the Railway portion of the sterling debt a sum of £3,500,000 has been raised in the current year under the Oudh and Rohilkhand Railway Purchase Act for making advances to Railway Companies, and it is proposed to raise a similar loan of £1,700,000 next year. The practice is obviously economical, as the Secretary of State can borrow at less than 3 per cent. while the Companies have to pay higher rates for their debentures. The rest of the increase in the nine years represents the purchase money paid for the Oudh and Rohilkhand and South Indian Railways and the redemption of liabilities incurred by the acquisition of the Sind, Punjab and Delhi, the Eastern Bengal, and the East Indian Railways. It will thus be seen that the greater portion of the increase to the debt is only nominal, having been incurred to extinguish existing liabilities which were shown in the Railway Revenue Account under other heads than Interest on Debt. The charges on account of interest have correspondingly increased, but there has been a much larger reduction under other heads, notably under Interest payable to Guaranteed Companies.

34. The following are the details of the debt in India :—

	Thousands of Rx.								
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90, Revised.	1890-91, Budget.
Permanent Debt—									
Ordinary Account .	35,770	35,993	21,633	14,459	8,234	10,693	11,457	9,869	6,083
Railway Account .	54,919	57,198	71,551	78,245	84,420	87,397	89,422	92,890	96,640
Special Loans .	1,953	1,809	1,799	1,782	1,782	1,781	1,781	1,780	1,780
Service Funds, &c.	951	1,000	1,056	1,082	1,137	1,179	1,227	1,275	1,326
Savings Banks .	3,744	4,017	4,722	5,116	5,836	6,721	7,664	7,631	7,890
TOTAL	97,337	100,017	100,761	100,684	101,409	107,771	111,551	113,445	113,719

A large portion of the public debt has been incurred for the purpose of advancing funds on easy terms to Municipalities and other Public Bodies, and to Native States. Rx. 6,250,000 of it also represents the investment of the currency reserve. The following figures show the net charge in India on account of interest on ordinary account, as well as the interest on the Capital expenditure on Railways and Irrigation Works :—

	Thousands of Rx.								
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90, Budget.	1890-91, Revised.
Charged to Interest on Debt .	1,719	1,517	1,371	1,137	737	662	811	803	779
Recovered .	670	820	668	687	614	653	643	690	673
Net Charge	1,049	697	703	450	123	9	168	113	106
Interest on Railways .	1,621	1,785	1,959	2,182	2,423	2,558	2,692	2,779	2,770
" Irrigation Works .	816	895	932	965	993	1,018	1,041	1,065	1,061
Total	2,437	2,680	2,891	3,147	3,416	3,576	3,733	3,844	3,831

The net charge on ordinary account in 1887-88 was unusually low, partly because about Rx. 90,000 of the charges remained unpaid at the end of the year and were paid in the following years, and partly because about Rx. 40,000 were received during the year on account of arrears of interest on the Kidderpore Dock loan. The singular and interesting fact which this statement reveals, is that there is now an actual net receipt on account of the ordinary rupee debt. In other words the interest on the investments held on account of Government, and on the advances made to Public Bodies and others by Government, exceeds the interest payable on that portion of the rupee debt which is not actually represented by Railways and Irrigation Works.

POST OFFICE, TELEGRAPH, AND MINT.

35. The net result of the working of these three *quasi*-Commercial Departments will be apparent from the following figures :—

	1888-89.	1889-90.		1890-91, Budget.
		Budget.	Revised.	
Post Office—	Rx.	Rx.	Rx.	Rx.
Revenue	1,281,540	1,348,000	1,304,300	1,386,200
Expenditure	1,342,452	1,402,800	1,366,100	1,419,900
NET	—60,912	—54,800	—61,800	—33,700
Telegraph Capital Account—				
Receipts	1,191	...	...	...
Expenditure	158,858	180,100	157,000	222,300
NET	—157,667	—180,100	—157,000	—222,300
Telegraph Revenue Account—				
Revenue	740,957	752,100	768,300	793,200
Expenditure	545,234	582,300	562,900	578,200
NET	195,723	169,800	205,400	215,000
Mint—				
Revenue	221,138	228,600	267,100	244,000
Expenditure	99,967	103,100	119,100	108,200
NET	121,171	125,500	148,000	135,800

These figures do not profess to give a complete account of the profit and loss of the Departments, but merely show the difference between the revenue and expenditure as recorded in the accounts and estimates. As regards the Post Office, the somewhat unfavourable result of the current year is mainly due to a change in the system of accounting. Hitherto it has been the practice to credit as revenue, (1) the cost of Postage Stamps sold by Treasuries to Postmasters, whether disposed of to the public within the year or not, and (2) all postage due on articles remaining undelivered at the end of the year, by debit to advances. In future only the sum received for stamps actually sold to the public and postage actually realized will be credited as revenue of the year. The effect of this change has been to reduce the revenue of the current year by about Rx. 41,000.

The Revenue Account of the Telegraph Department indicates a gradual expansion of traffic and a slowly increasing surplus. The increase in the capital expenditure is due to the contemplated construction of new lines, most of which are necessitated by the extension of Railway communications.

The imports and coinage of silver during the three closing months of the current year will be very heavy. This large coinage, and the higher gain on the copper coinage resulting from the reduced price of copper, account for the improvement shown under Mint.

CIVIL DEPARTMENTS.

36. The Estimates of the several heads which fall into this group are compared below:—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90, Better + Worse — than Budget Estimate of 1889-90.	Budget Estimate, 1890-91, Better + Worse — than Revised Estimate of 1889-90.
	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts	1,464,200	1,518,700	1,521,500	+54,500	+2,800
Salaries and expenses	13,291,200	13,282,500	13,596,800	+8,700	—314,300
Net Expenditure	11,827,000	11,763,800	12,075,300	+63,200	—311,500

The improvement in Revenue does not call for special notice, as, with few exceptions, it results from a number of minor variations.

The Revised Estimate of Expenditure approximates closely in the aggregate to the original Estimate for 1889-90, but the following variations call for a few words of explanation:—

	Expenditure less.	Expenditure more.
	Rx.	Rx.
18. General Administration	25,800	...
20. Police	58,800	...
21. Marine	...	92,600
22. Education	51,000	...
25. Political	...	37,000
TOTAL	+135,600	—129,600

Of the improvement under *Administration*, Rx. 16,600 is the result chiefly of economies effected in the offices of the Government of India, and Rx. 13,400 occurs in England and Exchange. The smaller expenditure under *Police* is almost entirely due to savings in the District Executive Force and Special Police charges in Burma, rendered possible by the restoration of order and decrease of crime in that Province. The considerable increase in *Marine* Expenditure is due to provision having been made for the purchase of a steamer for the Andamans and a steam launch for the Port Officer, Calcutta, to the payment of the balance of the purchase-money of a steamer to replace the *Undaunted*, and to a large supply of Stores from England. The improvement under *Education* is distributed in small amounts over all Provinces, and the increase under *Political* is chiefly due to the payment of arrears of subsidy to the Amir of Afghanistan.

37. The increase of expenditure provided for in the Budget Estimate for 1890-91 is expected under all heads except *Marine*, where the absence of provision for the special items of expenditure referred to above results in a reduction of Rx. 55,400 from the amount provided in the Revised Estimate. The following are the principal items of increase: *Courts of Law*, Rx. 51,300, owing chiefly to provision having been made for additional Judicial Establishments in Burma and in Bengal; *Fails* Rx. 35,300; *Police*, Rx. 63,000, of which 29,300 is provided in Lower Burma principally on account of additional Police to be entertained in place of men under training, and the balance in the Punjab, Madras, and Bombay as the result of revision of establishments, contemplated or in pro-

gress; *Education*, Rx. 92,400, in consequence generally of an increase in the number of Government Schools and in the grants-in-aid to private Educational Institutions in all Provinces; and *Scientific and Other Minor Departments*, Rx. 64,100, resulting almost entirely from the provision for the forthcoming Census.

MISCELLANEOUS.

38. The Estimates are as follows:—

	1888-89, Accounts.	Budget.	1889-90, Revised.	1890-91, Budget.	Increase (+) or Decrease (—) of Revised, as com- pared with Budget Estimates, 1889-90.	Increase (+) or Decrease (—) of Budget, 1890-91, as compared with Revised Esti- mates, 1889-90.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	1,793,000	1,340,300	1,325,500	1,243,000	—14,800	—82,500
Expenditure	4,884,000	4,823,200	4,848,700	4,945,400	+25,500	+96,700

The variations in revenue occur mainly in the receipts under Exchange, which were Rx. 951,500 in 1888-89, and are estimated at Rx. 527,300 and Rx. 453,400 in the Budget and Revised Estimates of 1889-90, and Rx. 443,500 in the Budget Estimate of 1890-91. It has been explained in previous years that these receipts accrue almost entirely in connection with the capital transactions of the subsidised Railways, the most important of which are the Southern Mahratta, Indian Midland, and Bengal-Nagpur Railways. The gradual falling off in the receipts is due to the smaller capital expenditure on these Railways, some of which have already been completed and others are approaching completion. Excluding *Exchange*, the revenue under this group amounted to Rx. 841,300 in 1888-89, and is estimated at Rx. 813,000 and Rx. 872,100 in the Budget and Revised Estimates of 1889-90, and at Rx. 799,500 in the Budget Estimate of 1890-91. The balance of the deposits of the Military Orphan Fund having been exhausted in 1888-89, the credit which used to be taken to revenue from this balance on account of the net payments made for the Fund, ceased in that year and accounts for a falling off of about Rx. 35,000. In the current year, however, this falling off has been more than compensated by special receipts, of which the principal are, a fine of Rx. 20,000 from a Karen Chief, and a recovery of Rx. 21,900 from the Bombay Port Trust on account of their non-interest-bearing debt, which represents the value of land purchased, and buildings constructed, from revenue and taken over by the Trust.

The increase in Expenditure is chiefly attributable to increasing superannuation allowances and to increased demands for Stationery and Printing, following on the growth of public business and the multiplication of public offices.

FAMINE RELIEF AND INSURANCE.

39. The Estimates are:—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Famine Relief	20,500	100,000	10,500
Construction of Protective Irrigation Works	80,000	74,000	65,000
Reduction of Debt	...	433,500	524,500
TOTAL	100,500	607,500	600,000

In the Budget Estimate for the current year Rx. 20,000 were provided for the relief of the scarcity in Behar. When the estimates were prepared it was not thought that the scarcity in Ganjam would be of a nature to require expenditure on direct relief. It is well known that in both districts the scarcity turned out to be more serious than was at first anticipated. Rx. 50,000 were spent on direct relief operations in Behar and the same sum in Madras. An outlay of Rx. 32,500 was also incurred on the Rushikuliya Canal and helped to alleviate the distress in Ganjam. Most of the rest of the outlay on the irrigation works charged to this head represents the cost of construction of the Nira Canal in Bombay. Next year's grants provide for further progress on the two works mentioned above, and a precautionary provision of Rx. 10,000 is made for direct relief in Bengal.

It has been explained elsewhere that the great improvement in the financial outlook has enabled the Government to take steps for the gradual restoration of the Famine Insurance Grant, and no detailed explanation is therefore required of the entries against *Reduction of Debt*.

RAILWAY FINANCE.

40. The extent to which the Indian Budget is influenced by the condition of Railway Traffic and Construction will be apparent from the following figures:—

	REVENUE.				EXPENDITURE.		
	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.		Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.		Rx.	Rx.	Rx.
	16,686,200	16,503,000	17,151,100	India	10,503,400	10,273,000	10,727,900
	200	200	200	England	5,603,900	5,609,600	5,717,200
	100	100	100	Exchange	2,605,800	2,524,300	2,572,800
Loss on the Railway Account	2,026,600	1,903,600	1,866,500	TOTAL	18,713,100	18,406,900	19,017,900
TOTAL	18,713,100	18,406,900	19,017,900				

Of the various items of Revenue which enter into the Estimates, Land Revenue alone furnishes a larger contribution to the Treasury than the gross Railway Revenue; and the Expenditure on the working of Railways and in paying the interest on the money spent in constructing them, is second only to that incurred on the Army.

41. For the current year, the Revised Estimate compares with the Budget as follows:—

RECEIPTS.

	Budget.	Revised.	Better + Worse—.
	Rx.	Rx.	Rx.
State Railways (gross Traffic Receipts)	13,103,500	13,360,300	+ 256,800
Guaranteed Railways (net Traffic Receipts)	3,560,000	3,100,000	— 460,000
Subsidized Companies (Repayment of advances of interest)	23,000	43,000	+ 20,000
TOTAL	16,686,500	16,503,300	— 183,200

EXPENDITURE.

	Budget.	Revised.	Better + Worse—.
	Rx.	Rx.	Rx.
State Railways	14,454,000	14,310,700	+ 143,300
Guaranteed Railways (Surplus Profits, Land and Supervision and Interest)	4,089,100	3,866,900	+ 222,200
Subsidized Companies	87,500	74,100	+ 13,400
Miscellaneous Railway Expenditure	82,500	155,200	— 72,700
		NET	+ 306,200

The receipts are therefore expected to be Rx. 183,200 worse, and the expenditure Rx. 306,200 better, than the estimate, the whole of the deterioration in Receipts and most of the improvement in Expenditure appearing against "Guaranteed Railways." Low earnings of course mean that low surplus profits have to be paid; in other words, that a part of the loss of Revenue comes back to us in the shape of reduction of Expenditure.

42. *State Railways Traffic Receipts and Working Expenses.*—The most marked variations from the receipts as originally estimated occur on the following lines:—

	Rx.
North-Western Railway	265,000
Eastern Bengal	75,000
Rajputana-Malwa	60,000
Oudh and Rohilkhand	45,000
Toung-hoo Mandalay	42,500
Tirhoot	40,000
Indian Midland	180,000
Bengal-Nagpur	52,500
Southern Mahratta	25,000

and the working expenses are heavier on the—

	Rx.
North-Western Railway, by	50,000
Rajputana-Malwa	47,500
Toung-hoo-Mandalay	23,500
Burma	22,500
Bengal-Nagpur	21,000

but fall short of the Estimate on the—

	Rx.
Indian Midland, by	132,500
East Indian	75,000
Sindia	14,600

The large increase in the receipts on the North-Western Railway is due to a very favourable grain traffic. The Rajputana-Malwa line has carried more grain and cotton; and the Eastern Bengal Railway an exceptional quantity of jute. The failure to realise the estimates in the case of the three State lines leased to Companies is due partly to the conjectural nature of the estimates, as there were no data available for framing them; and partly to various sections of the lines not having been opened to traffic as early as anticipated.

Heavy traffic leads to increased working expenses, and this is the explanation generally of the increased expenditure. The original estimate for the East Indian Railway provided for a larger renewal of locomotives than was made; and the saving on the Sindia line is due to the fact that the provision

made for the settlement of a long outstanding claim preferred by the Bombay, Baroda and Central India Railway was not utilised, as the claim is yet under consideration.

43. *Guaranteed Railways.*—As already explained, the failure of the estimate of receipts and also most of the saving in Expenditure have occurred in connection with the guaranteed lines. The falling off occurs almost entirely on the Great Indian Peninsula Railway, the gross receipts being now estimated at Rx. 510,000 below the Budget figure. This is due mainly to a decrease in the wheat traffic, resulting from (1) poor crops in the localities served by the Railway, (2) a reduced demand for export owing to favourable crops in Europe and America, and (3) unusually large exports from the Punjab. There was also a falling off in the linseed traffic, and in the carriage of materials for Railway construction owing to the completion of the Indian Midland line.

The Madras Railway has, without any sensible increase in its expenditure, improved its receipts by Rx. 70,000 over the Estimate.

44. *Miscellaneous Railway Expenditure.*—The increase from Rx. 82,500 to Rx. 155,200 is principally due to the cost of material for a few miles of an experimental railway (the Abt) with a rack rail, and also to a large outlay on surveys, among which may be mentioned the Bikanir Desert Survey, the East Coast Survey, the Hyderabad-Umarkot Survey, Surveys in the Shan Hills, and on the Chindwin, and also on the North-West Frontier.

CAPITAL EXPENDITURE.

45. *Construction of State Railways (not charged against Revenue).*—The Budget Estimate provided for an outlay of Rx. 3,562,000. The present estimate is for Rx. 3,066,200, or a reduction of Rx. 495,800. The greater portion of the reduction occurs in the sterling expenditure in England which is now expected to be less than the estimate by £236,500. No progress has been made on the Peshawar-Jumrood or Burrakar lines or on the Kistna Bridge, for which Rx. 200,000 were provided in the Estimates. The year's record of construction is as follows:—

The Assam-Bihar Railway, the Tounghoo-Mandalay Railway, the Sind-Sagar Railway, and the Chenab Bridge have been practically completed; considerable progress has been made with the Villapuram-Dharmavaram line, and with the Chaman Tunnel and extension. The Mu Valley line has been commenced, and the Jammu-Kashmir line is in progress.

BUDGET ESTIMATE, 1890-91.

45. The Budget Estimate for 1890-91 compares with the Revised Estimate of the current year as follows:—

RECEIPTS.

	Revised.	Budget, 1890-91.	Better + Worse—.
	Rx.	Rx.	Rx.
State Railways (gross Traffic Receipts)	13,360,300	13,777,300	+ 417,000
Guaranteed Railways (net Traffic Receipts)	3,100,000	3,342,000	+ 242,000
Subsidized Companies (Repayment of advances of interest)	43,000	32,100	—10,900
TOTAL	16,503,300	17,151,400	+ 648,100

EXPENDITURE.

	Revised.	Budget, 1890-91.	Better + Worse—.
	Rx.	Rx.	Rx.
State Railways	14,310,700	14,841,900	—531,200
Guaranteed Railways (Surplus Profits, Land and Supervision and Interest)	3,866,900	4,012,700	—145,800
Subsidized Companies	74,100	52,000	+ 22,100
Miscellaneous Railway Expenditure	155,200	111,300	+ 43,900
TOTAL	18,406,900	19,017,900	—611,000

An increase of Rx. 648,100 in receipts and of Rx. 611,000 in expenditure is, therefore, estimated for, the net improvement being Rx. 37,100.

47. *State Railways, Traffic Receipts and Working Expenses.*—The chief improvements in receipts are expected on the following lines:—

	Rx.
South Indian (owing to change of status)	132,500
Midland	130,000
Bengal-Nagpur	102,500
Southern Mahratta	70,000
Oudh and Rohilkhand	35,000
Burma	30,000
Tounghoo-Mandalay	22,500
East Indian	10,000
Villapuram-Guntakal (Nellore Branch)	7,100

and the only material falling off on the

North Western	165,000
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The improvement in the Midland and Bengal-Nagpur lines is anticipated for the reason that the former will be completely open for traffic throughout the year, and the latter for a portion of it. The estimates are, however, to some extent conjectural, and it is well to bear in mind that the results of the current year have not accorded with the anticipations on which the estimates were framed a year ago. The completion of the Southern Mahratta system explains the expected increase of Rx. 70,000 on that line. The traffic on the Oudh and Rohilkhand line is developing in a satisfactory manner, and both the Burma lines have done remarkably well and promise to continue to do so. The following figures for the Upper Burma line have some interest:—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Receipts	115,000	137,500	180,000
Working Expenses	100,000	123,500	130,000
Net	15,000	34,000	50,000

The improvement on the Villapuram-Guntakal (Nellore Branch) line is not altogether real, as owing to the change of status of the South Indian Railway, through which agency this line is at present worked, the receipts will be adjusted monthly instead of half-yearly, thus throwing the transactions of 15 months into the accounts of 1890-91. A falling off on the North-Western line of Rx. 165,000 is expected; in the current year the grain traffic has been unusually heavy, and with the failure of the winter rains in the Punjab its continuance on the same scale cannot be looked for.

In *Working Expenses* the increase is estimated at Rx. 300,300, and may be stated generally to be proportionate to the increased traffic expected.

The addition to the *Interest* charge is Rx. 230,900. This, of course, represents the interest on the additional outlay on construction and on the additional capital deposited by the Assisted Companies during the year.

48. *Guaranteed Railways*.—In consequence of its change of status on 31st December 1890, the net earnings of the South Indian line for nine months only come into the Estimates. On the Madras and Bombay, Baroda and Central India lines slight increases aggregating Rx. 20,000 are expected. The increase of Rx. 242,000 is due to the more favourable view taken of the prospects of the Great Indian Peninsula line. The partial collapse of the traffic, and the special reasons for it, have already been alluded to. A recovery set in in November, and as it is understood that the wheat crop in the Central Provinces is a fair one, there is reason to hope that the improvement may be maintained. The Estimate provides for Gross Earnings at Rx. 4,000,000 and working expenses at Rx. 1,960,000, giving net earnings of Rx. 2,040,000 and a net increase of Rx. 260,000. The following figures show that with ordinary conditions this is not a sanguine estimate :—

Net earnings (actual)—		Rx.
1886-87	.	2,114,300
1887-88	.	2,142,400
1888-89	.	2,209,100
Budget Estimate	1889-90	{ 2,270,000
Revised Estimate		
Budget	1890-91	2,040,000

The *Surplus profits* and *Interest* are more by Rx. 145,800 than in the current year; the greater portion of which is the consequence of the higher estimate of earnings, and the rest of additional capital outlay on which interest has to be paid.

49. Under *Miscellaneous Railway Expenditure* the improvement of Rx. 43,900 is nominal, as the current year bears the exceptional charge for the Abt experimental material. The provision of Rx. 111,300 is for surveys.

Before leaving the subject of Railway Revenue and Expenditure it is desirable to call attention to the magnitude of the transactions and to the impossibility of framing a close estimate of the probable traffic earnings. The Budget Estimates for the current year promise to be fulfilled within an inconsiderable margin; but this is not because each estimate has proved a good one: on the contrary, the variations from expectation, on the Great Indian Peninsula line in particular, and on the Midland and Bengal-Nagpore in a less degree, indicate the perplexing nature of the task. This liability to fluctuation in the net earnings of our great Railway system adds one more cause of uncertainty to those which already affect Indian finance.

CAPITAL EXPENDITURE.

50. The provision in 1890-91 for construction of Railways not charged to Revenue is Rx. 362,000 less than the original provision of the current year thus :—

	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
1889-90	1,697,100	1,273,000	591,900	3,562,000
1890-91	1,960,200	855,000	384,800	3,200,000

The works on the Chaman Extension, for which a heavy grant was made in 1889-90, are now far advanced and require a very much smaller grant in 1890-91 to provide for their completion. The Chenab Bridge is practically completed. The Sind-Pishin, Sind-Sagar, and Assam-Bihar Railways and the Mandalay Extension, on which considerable sums were expended during the past year, are now finished, and the expenditure next year will be restricted to requirements which the exigencies of traffic or safe working may prove to be necessary.

The expenditure on the Villapuram-Guntakal Railway, under construction on behalf of the State by the South Indian Railway, will still be high, and provision to the extent of Rx. 968,600 has been made in the estimates. It is expected that 160 miles of this line will be sufficiently far advanced to be open for traffic about January next.

During the current year, the Mu Valley Railway, the Durbhunga-Bairagnia Branch of the Tirhoot State Railway, and an extension of the Sind-Sagar Railway from Mianwali to Mari were sanctioned, and work on them is now in progress. The grants allotted to these projects in 1890-91 are Rx. 500,000, Rx. 75,400, and Rx. 195,000, respectively. The allotments to the two last named projects provide for their completion during the coming year.

Provision to the extent of Rx. 250,000 is made for either the Panchnpara-Ganjam or East Coast project now under investigation. Other important grants are, Rx. 63,600 for improving the gradients on the North-Western Railway between Jhelum and Rawalpindi, and Rx. 62,800 for completing the reserve of material which it has been decided to maintain for future possible extensions of the Frontier Railways.

51. The following figures shew the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880 :—

Date.	Number of miles open.
31st March 1880	8,382
" 1881	9,134
" 1882	9,437
" 1883	9,748
" 1884	10,188
" 1885	10,824
" 1886	11,173
" 1887	12,000
" 1888	12,915
" 1889	13,648
" 1890 (Revised Estimate)	14,437

Between March 1880 and March 1890 the number of miles open has increased from 8,382 to 14,437, or by more than 72 per cent.

The following Table gives the Total Capital outlay on Railway Construction up to date :—

	State Railways.	State Railways constructed through the Agency of Companies.	Guaranteed lines.	TOTAL.	Annual progress.
	Rx.	Rx.	Rx.	Rx.	Rx.
To end of—					
1879-80	28,007,395	...	96,829,969	124,837,364	...
1880-81	67,224,624	...	66,348,478	133,573,102	8,735,738
1881-82	70,569,867	...	67,021,756	137,591,623	4,018,521
1882-83	72,800,428	468,270	67,431,448	140,700,146	3,108,523
1883-84	76,653,281	704,155	68,769,369	146,126,805	5,426,659
1884-85	81,389,391	3,126,906	69,904,427	154,420,724	8,293,919
1885-86	90,863,111	4,775,059	67,883,682	163,521,852	9,101,128
1886-87	108,456,220	7,915,378	57,046,325	173,417,923	9,896,071
1887-88	110,788,941	12,979,680	57,694,898	181,463,519	8,045,596
1888-89	111,989,453	18,097,843	58,313,774	188,401,070	6,937,551
1889-90, Revised	124,329,814	20,284,543	49,499,263	194,113,620	5,712,550
1890-91, Budget	127,534,564	22,631,443	50,281,163	200,447,170	6,333,550

IRRIGATION.

52. The Irrigation revenue makes satisfactory progress. The figures are—

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Revenue	1,889,300	1,985,300	2,035,000
Expenditure	2,614,700	2,709,300	2,739,400
Net	—725,400	—724,000	—704,400

It must be recollected that these figures include the transactions classed as "minor works" as well as the revenue transactions of the productive or 'major works.' The broad distinction between the two classes is that the *Capital* cost of minor works is charged against Revenue, while the cost of construction of major works is charged to Debt. The distinction is not absolute, for there are works classed as "Major Works" on which there has been large capital expenditure from Revenue, that is, charged against the grant for Famine Insurance. In the current year most of the improvement in revenue arises through the extension of irrigation in the Punjab, and is mainly due to the approaching completion of the distributaries of the Sirhind Canal. In 1890-91, the increase is shared between the Punjab and the North-Western Provinces, the former contributing Rx. 58,700 more than the estimate of a year ago, and the latter Rx. 21,300. Extension of distributaries and an advance in popular favour are the general explanation of the increase in both cases. There is, however, a special influence in the case of the North-Western Provinces. It may be recollected that in 1886, the irrigation from the Lower Ganges Canal system was stopped by the collapse of the Nadrai aqueduct. The reconstruction of the aqueduct has now been completed and therewith a large area is again brought within reach of canal water.

53. *Construction of Irrigation Works (not charged against Revenue).*—The Estimates are—

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
	527,500	401,900	550,000

The reduction of the Estimate from Rx. 527,500 to Rx. 401,900 in the current year is due to the postponement of the construction of the Jhelum Canal. The conversion of the Chenab Inundation Canal into a perennial Canal has taken the place of the Jhelum project for the present.

In 1890-91 the outlay will be almost entirely in the Punjab (Rx. 191,200), Madras (Rx. 130,000), and the North-West Provinces and Oudh (Rx. 105,000). In the Punjab, the Chenab and Sirsa Canals will be proceeded with; the outlay in Madras represents the progress on the Perriar project, and in the North-Western Provinces it is distributed over the Ganges and Jumna Canals.

It may be mentioned that it has been arranged to apply a fixed sum of Rx. 550,000 from loan funds to construction for each of the next few years, in addition to construction charged under "minor works" and against the Famine Grant.

BUILDINGS AND ROADS.

54. This head comprises both Military and Civil Works. The Estimates are :—

RECEIPTS.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Military and Civil Works	603,700	649,200	589,400

EXPENDITURE.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Military Works	1,157,400	1,158,000	1,160,700
Civil Works	4,325,000	4,281,400	4,556,600

In the Revised Estimate the expected improvement in revenue, Rx. 45,500, is almost entirely due to the sale of the Burrakur iron-works to a Company. The price was Rx. 45,000, which was received and credited in the current year.

The Military Works expenditure is composed of a grant of Rx. 1,000,000 which has been regularly made for several years, *plus* Rx. 150,000 for Burma, with an addition for Exchange on the small English expenditure.

55. By far the greatest portion of the Civil Works Expenditure is Provincial and Local. The Imperial share is only Rx. 822,500 in the Revised Estimate,

and a large part of this, namely, Rx. 304,000, represents the cost of the progress made during the year in equipping Upper Burma with Jails, Court-houses, and Roads. The expenditure classified as Local, that is, incurred mainly through the agency of District and Local Boards, amounts to Rx. 1,493,300 and is not far short of the sum spent by Provincial Governments.

The Provincial expenditure is largely determined by the state of the Provincial balances. The increase in the total grant for Civil Works is considerable, but it only means that Local Governments have abundant balances, and having arranged their programmes for utilising their surplus funds, are now carrying them out. Provincial expenditure on Civil Works was estimated at a high figure in the Budget of the current year, but a considerably higher provision is made for next year. The figures are :—

	Budget, 1889-90.	Budget, 1890-91.	Increase.
	Rx.	Rx.	Rx.
Provincial Civil Works Outlay	1,970,900	2,221,900	+ 251,000

ARMY.

56. The Estimates are :—

RECEIPTS.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
India and England	944,600	1,022,100	982,600

EXPENDITURE.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
India	15,107,000	14,950,000	14,806,000
England	4,005,300	4,126,600	4,620,100
Exchange	1,862,400	1,857,000	2,079,000
TOTAL	20,974,700	20,933,600	21,505,100

The increase in the Revised Estimate of receipts represents increased sales of stores to Civil Hospitals and Dispensaries and to the forces engaged in the Sikkim and Chin-Lushai Expeditions.

Notwithstanding the heavy outlay on the Chin-Lushai Expedition, the Revised Estimate of expenditure in India is expected to be appreciably less than the Budget grant for the year. The main causes of this somewhat unexpected result are the following: considerable economies have been effected in the Upper Burma charges; the rate of exchange for the conversion of the pay of British troops is $\frac{1}{4}d.$ better than that provided in the Budget; and the actual strength of the Army was less than that provided for.

In the English expenditure there is a considerable increase, but it is an increase which will give relief to the Estimates of future years. A special payment of £150,000 to the War Office has been provided for on

account of arrears of what are technically described as "Home Charges on account of British troops serving in India—effective," and a provision of £70,000 on the same account has been made in the Estimates of 1890-91. These charges represent the amount payable by India on account of the raising and equipment of the British Army in India; the method of assessing them has been under discussion for many years, and is at present being considered by a Committee over which Lord Northbrook presides. It is understood that the payment of this £220,000 will extinguish, or almost extinguish, all liabilities on this account other than current ones.

57. It will be noticed that in 1890-91 there is a decrease of expenditure in India, but a very large increase in the English expenditure. The decrease in India, however, requires explanation. The Estimates of both 1889-90 and of 1890-91 include provision for considerable expenditure of a special and temporary nature. The decrease expected in 1890-91 is not a decrease in the ordinary charges for the Army, but merely means that the Estimates are burthened with a smaller sum for exceptional services. Next year shows an improvement over the current one in the following respects—

- Better Exchange for payment of British troops, *i.e.*, 1s. 5d. in place of 1s. 4d.
- Less expenditure on Commissariat requirements.
- Reduced provision on account of troops in Sikkim.
- Reduced expenditure in Upper Burma.
- Reduction in mobilisation charges.

The aggregate improvement on these accounts is not far short of Rx. 700,000, so that for purposes of comparison the ordinary charges included in the Budget Estimate of 1889-90 may be reckoned at about Rx. 14,400,000 as compared with the actual Estimate of Rx. 15,107,000 in all. The Budget of 1890-91 provides for an expenditure of Rx. 14,806,000, and the difference between that figure and Rx. 14,400,000 or Rx. 406,000 may be taken roughly as the measure of the special charges to be met in the coming year. The greater portion of this is due to a provision of Rx. 200,000 made for operations in the Chin-Lushai country, Rx. 60,000 for mobilization, and the rest to numerous causes, of which may be mentioned (1) extra grants for Volunteer Corps, and (2) the disbandment of certain Madras Regiments and the substitution for them of corps for local service in Burma.

58. The increase in the English charges is very great, namely, £614,800, and practically represents the cost of re-arming the British troops throughout with the new rifle, and of supplying 21 more batteries of 12-pounder breech-loading guns. The increase in the estimated cost of Ordnance stores over the actual cost in 1888-89 is no less than £745,600 [945,800—200,200]. The re-arming of the Army is a reform that had to be undertaken sooner or later and which could not safely be postponed. The increase in the Home charges is thus not permanent, but incidental and temporary, and we may hope for some reduction in liabilities in the Budget of 1891-92.

SPECIAL DEFENCES.

59. The Estimates are :—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
	1,102,900	758,400	892,300

In the current year the expenditure is much below the grant in both India and England. The grant for India was Rx. 545,000 and the lapse is expected to be no less than Rx. 139,000. The lapse on the English grant, due to the slower supply of heavy ordnance and stores than was reckoned on, is £137,800, and the resulting saving in Exchange Rx. 67,700. The grant for next year is Rx. 425,800 for India, the highest expenditure in India in one year hitherto having been Rx. 447,800.

Section III.—Progress in Upper Burma.

60. The recent financial progress of Upper Burma may appropriately be noticed.

The following statement shows the Revenue and Expenditure as they were estimated in the Budget Statements of 1888-89 and 1889-90, and as they are estimated in 1890-91 :—

REVENUES.

	1888-89.	1889-90.	1890-91.
	Rx.	Rx.	Rx.
Civil Revenue	547,000	755,200	901,100
State Railway Receipts	...	115,000	180,000
TOTAL .	547,000	870,200	1,081,100

EXPENDITURE.

	1888-89.	1889-90.	1890-91.
Civil Expenditure —	Rx.	Rx.	Rx.
Police	732,000	868,200	838,100
Other Departments	339,000	366,400	450,200
Railways (including interest on Capital)	...	192,800	226,400
Military Works	190,000	150,000	150,000
Civil Works	314,000	298,100	290,000
Irrigation	23,000	20,000	30,000
Army Special Expenditure	824,000	600,000	450,000
TOTAL	2,422,000	2,495,500	2,434,700

Thus the deficit in 1888-89 was estimated at Rx. 1,875,000, in 1889-90 at Rx. 1,625,300, and in 1890-91 it is expected to be Rx. 1,353,600. The actual results have recently turned out considerably better than the anticipations of them, and we may hope for a considerable reduction in the expected deficit of Rx. 1,353,600 by the end of the year. The increase of revenue is remarkable, and has been referred to in the remarks on Land Revenue in paragraphs 12 and 13 and in those on Railways in paragraph 47.

Section IV.—Ways and Means—Home Treasury.

61. The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1889-90 compare as follows :—

	Budget.	Revised.
<i>Net Receipts.</i>		
Council Bills	£ 14,689,900	£ 15,400,900
Permanent Debt for Advances to Companies	3,750,000	3,500,000
Capital Receipts from Railway Companies	515,000	1,540,900
Deposits and Advances	...	1,800
Add Opening Balance	3,849,797	3,259,933
TOTAL	22,804,697	23,703,533
<i>Net Outgoings.</i>		
Excess of expenditure over Revenue	14,956,100	14,751,200
Capital expenditure of Government in England	1,273,000	1,038,800
Permanent Debt—Discharge of 4 per cent. stock	300,000	300,000
" " " 5 per cent. stock	...	2,600
Issues to Railway Companies on Capital Account	3,056,700	2,258,200
Deposits and Advances	2,700	...
On account of Remittances from India	1,069,500	848,900
Add Closing Balance	2,146,697	4,503,833
TOTAL	22,804,697	23,703,533

The most important variations from the Budget Estimate have occurred in Council Bills, in the amount of debt created for making advances to Railway Companies, and in the Capital Receipts from, and the net issues to, them for expenditure. These variations are briefly explained below :—

COUNCIL BILLS.

Throughout the current year the demand for remittances from England to India has been strong, and it is expected that the Secretary of State will sell bills for a considerably larger amount than that anticipated. The excess drawing gives a corresponding relief to next year, in which the drawings would otherwise have been unusually high, in consequence of the large increase in the net expenditure in England.

DEBT INCURRED, AND CAPITAL RECEIPTS FROM, AND ADVANCES MADE
TO, RAILWAY COMPANIES.

It was explained in paragraph 95 of last year's Financial Statement that the Secretary of State proposed to borrow, under the powers conferred by the Oudh and Rohilkhand Railway Purchase Act, for the purpose of advancing funds to the "Aided" Railway Companies, and that provision had been made for a loan of £3,750,000 for this purpose. Soon after the Financial Statement was issued, it was found that the requirements of the Railway Companies had been overestimated and that a loan of £3,500,000 would be sufficient. It will be understood that this sum provides for Capital outlay by the Companies (Southern Mahratta, Indian Midland, Bengal-Nagpur, and Bengal Central) receiving the advances, both in England and India. • Three per cent. stock for

this amount was accordingly issued in May 1889 at a premium of £1—1s. 5d. per cent. The large increase in the amount received from Companies is due chiefly to £600,300 raised by the Great Indian Peninsula Railway Company and £583,200 by the Indian Midland Railway Company which, it was expected, would be raised in 1888-89. The issues to Companies in England on Capital account were overestimated; the Revised Estimate of £2,258,200 on this account includes £600,000 for discharge of debentures, the balance representing purchase of Stores, &c.

62. The following is the Secretary of State's Budget Estimate of Ways and Means for 1890-91 :—

<i>Net Receipts.</i>	£
Council Bills	14,989,000
Permanent Debt for Advances to Companies and discharge of Oudh and Rohilkhand Railway Debentures	2,200,000
Permanent Debt for Purchase of the South Indian Railway	3,200,000
Capital Receipts from Railway Companies	2,732,300
Deposits and Advances	2,200
Add Opening Balance	4,503,833
TOTAL	27,627,333
<i>Net Outgoings.</i>	
Excess of expenditure over Revenue	15,674,300
Capital expenditure of Government in England	857,800
Permanent Debt—Discharge of the Oudh and Rohilkhand Railway Debentures	500,000
Issues to Railway Companies on Capital Account	4,045,600
Capital charge involved in redemption of liabilities	3,200,000
On account of Remittances from India	1,197,200
Add Closing Balance	2,152,433
TOTAL	27,627,333

The most important feature of this Estimate is the provision for the proposed purchase of the South Indian Railway. The terms have not yet been finally settled, but it should be noted that in the case of this Company the purchase can only be effected under the contract by actual payment and not by an annuity. Under the contract, the Secretary of State has to pay the equivalent of the mean market value of the share capital of the Company during the three years ending on the 1st March 1890, and to accept the liability for the debentures and debenture stock issued by the Company which now amounts to £1,495,000. But as it is proposed that the management of the Railway, after its acquisition by the State, shall be entrusted to a Company which will provide a small portion of the capital, it will not be necessary to provide for the redemption of the whole existing share capital. It is accordingly proposed to raise only £3,200,000 on account of the purchase, although the capital of the Company amounts to £3,208,952, the mean value of which, according to the terms of the contract, would be about £4,200,000. The entries on account of the transfer of liability of the debentures and debenture stock are omitted from both sides of the abstract account given above. They appear on both sides of the account in Statement C of the Appendix. The Secretary of State also proposes to raise a loan of £2,200,000 for advances to Railway Companies in India and England under the Oudh and Rohilkhand Railway Purchase Act and for the discharge of debentures for £500,000 of the Oudh and Rohilkhand Railway. Of the payments to Companies on Capital Account £1,804,300 represent discharge of debentures. He also proposes to draw £14,989,000 by Council Bills

during the year. It should be understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and that the amounts to be raised by bills or by loans may be varied from time to time as may seem expedient.

Ways and Means—India.

63 The Ways and Means Estimate of India is as follows :—

	1889-90.		1890-91.
	Budget.	Revised.	Budget.
NET RECEIPTS.	Rx.	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	22,016,900	23,198,900	22,998,100
2. Public Loan	2,500,000	2,000,000	...
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	629,700	14,100	309,600
4. Appropriation from Revenue for Reduction of Debt	...	433,500	524,500
3. <i>For Remittance to Secretary of State</i>	1,112,300	891,400	1,179,400
Add Opening Balance	12,900,001	13,305,189	14,596,889
	39,158,901	39,843,089	39,608,489
NET OUTGOINGS.			
6. Expenditure charged to Provincial Balances	640,800	—352,500	757,700
7. Capital Expenditure of Government in India	2,224,600	1,961,900	2,506,100
8. Loans to Municipalities, &c	827,700	709,900	907,000
9. Other items	170,400	—552,500	—177,700
10. <i>Issues on Capital Account to Railway Companies</i>	1,221,400	985,800	887,200
11. Council Bills. <i>Sterling Account</i>	14,690,900	15,509,300	14,921,900
12. Do. <i>Exchange</i>	6,829,800	6,984,300	6,712,200
Add Closing Balance	12,553,301	14,596,889	13,094,089
	39,158,901	39,843,089	39,608,489

The headings in italics are connected with and explained by the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

64. In the Budget Estimate, provision was made for a loan of Rx. 2,500,000 in India. By the 29th June, on which date the Notification calling for tenders was issued, the partial failure of the opium crop was known and the consequent saving in Expenditure was assured. The Revenue receipts also indicated an improvement over the Estimate. Under these circumstances it was determined to reduce the amount of the loan offered for subscription to Rx. 2,000,000. This was taken up at an average rate of Rs. 99-14-11½ per 100 rupees yielding Rx. 1,998,697.

In 1890-91 it is not proposed to raise any loan in India, notwithstanding a contemplated Capital Expenditure on Railways and Canals of Rx. 3,750,000. The large surplus expected in the current year, both on Imperial and Provincial account, and the provision made under Famine Insurance for reduction of debt in both years, and which appears against item No. 4 in the statement above, will enable us, we hope, to avoid borrowing in 1890-91. This is the present intention of the Government, but full liberty is reserved to modify this intention to any extent that circumstances may require.

SAVINGS BANKS.

65. The influences which determined Government to reduce the limits of deposits in Savings Banks were mentioned in paragraph 101 of last year's Financial Statement. It was to be expected that for the first year the effect of this

change would be marked, as deposits, which at the date of change were in excess of the new maximum (Rs. 2,000), had to be reduced below that sum before further sums could be received to credit of the same account. The effect of the change of rule will be evident from the following figures :—

YEAR.	Net addition to deposits in the year (cash).	Interest.	Total net addition.
	Rx.	Rx.	Rx.
1887-88	+ 656,300	+ 224,000	+ 880,300
1888-89	685,200	+ 261,800	+ 947,000
1889-90 } Estimates {	- 320,500	+ 281,500	- 39,000
1890-91 }	- 34,400	+ 288,800	+ 254,400

The objections which might be taken to an alteration of rule which leads to such results are obvious. But it was impossible for the Government to continue a system under which the sum held at call had approached to an amount nearly equal to the minimum cash balance necessary for the discharge of public business, and which promised to further increase at the rate of nearly a crore a year.

LOANS TO MUNICIPALITIES AND PRESIDENCY CORPORATIONS.

66. The net figures for Local loans in 1889-90 and 1890-91 are Rs. 709,900 and Rs. 907,000, of which Rs. 300,000 and Rs. 370,000 represent the balances of the advances made by Local Governments under the system described in paragraphs 114 to 118 of last year's Financial Statement. Judged from the demands made by Local Governments, the system has proved very acceptable to them.

In the current year a total sum of Rs. 420,000 will be advanced to the Port Commissioners on account of the Kidderpore Docks, and in 1890-91 a sum of Rs. 553,200. The Bombay Port Trust only asks for Rs. 20,000, and that in the current year.

The advances made to these two Corporations on account of the Docks will stand thus :—

	Calcutta. Rx.	Bombay. Rx.
Up to 1888-89	1,377,600	848,600
Advanced in 1889-90 } Estimates {	420,000	20,000
„ 1890-91 }	553,200	...
TOTAL	2,350,800	868,600

67. Owing to the favourable nature of the year the closing balance on 31st March 1890, which was estimated at Rs. 12,553,000 a year ago, is now expected to be Rs. 14,597,000, notwithstanding provision for an increase of Secretary of State's drawings of £818,400. In 1890-91 provision is made for payments of Secretary of State's Bills to the extent of £14,922,000, and the year is expected to close with a balance of Rs. 13,094,000.

Section V.—Summary.

68. The principal features in this Statement are :—

(a) The Accounts for 1888-89 have closed with a surplus of Rs. 37,018 after including in the Expenditure Rs. 789,595 spent on Defence Works.

(b) The Revised Estimates of 1889-90 show a surplus of Rs. 1,809,700 after restoring the Famine Grant to Rs. 600,000 (or Rs. 1,058,100 including the net charge on the revenues on account of the Protective Railways con-

structed through the Agency of Companies), and postponing the contribution of Rs. 490,000 from Provincial resources for which credit was taken in the Budget Estimate, to 1890-91. All the main Revenue heads have contributed to this improvement. The saving in Opium expenditure, owing to a scanty crop, is Rs. 708,800. The Estimate of Exchange, which was taken in the Budget at 1s. 4'38d.=Rs. 1, is placed at 1s. 4'552d.=Rs. 1, and yields a saving of about Rs. 200,000. Rs. 758,400 spent on Defence Works are included in the Expenditure.

(c) The Budget Estimates show a surplus of Rs. 270,400. Exchange is taken at 1s. 4'552d. as in the Revised Estimate. Extra taxation has been imposed on imported spirits and Indian brewed beer has been made subject to the same tax as is levied on imported beer, the expected addition to the revenues being estimated at about Rs. 100,000. Credit has been taken for the contribution of Rs. 490,000 from Provincial Revenues, originally estimated for as a receipt of 1889-90. The Famine Relief and Insurance Grant has been maintained at Rs. 600,000. Including the net charge on the revenues on account of the Protective Railways the grant is Rs. 1,032,800. Army Expenditure is unusually heavy, being estimated at about Rs. 1,203,300 more than the expenditure in 1888-89, chiefly owing to the contemplated re-armament to be carried out next year. The Estimate of Expenditure includes Rs. 892,300 for Defence Works. In view of the heavy charges that fall on the revenues of the year in connection with the re-armament, the result is considered satisfactory.

(d) The Capital outlay on Railways and Irrigation Works is estimated at Rs. 3,468,100 in 1889-90 and at Rs. 3,750,000 in 1890-91.

(e) The Secretary of State proposes to sell £14,989,000 of Council Bills, also to borrow £5,400,000 for purchase of the South Indian Railway, for making advances to Companies engaged in constructing Railways for the State, and for paying off debentures. This announcement is accompanied by the usual reserve that, though these are the present intentions of the Secretary of State, he will remain entirely at liberty to vary the amounts to be raised by bills or by loans as he may find occasion.

(f) Although the estimates provide for a Capital outlay of Rs. 3,750,000 on Railways and Canals and for Rs. 907,000 to be advanced to Port Commissioners and Local Governments for local purposes, it is not expected that a loan will be necessary in India in 1890-91. It is mainly owing to the partial restoration of the Famine Insurance Grant, and the high cash balances resulting from the surplus of 1889-90, and the estimated surplus of 1890-91, that the Government expects to be able to find funds for the Capital outlay on Public Works without having recourse to borrowing. No pledge is, however, given that Government will not borrow in India during the year.

(g) The warning against desponding and pessimist views in connection with Indian Finance given last year is justified by the course of events. Further improvement in the financial position is anticipated, but prudence and economy are needed to meet the dangers and difficulties of the future.

D. BARBOUR.

CALCUTTA;
March 21, 1890.

APPENDIX I.

Despatch from Her Majesty's Secretary of State for India, to the Government of India, No. 378, dated 17th December 1885.

In my Despatch of the 10th instant, No. 367, I authorized your Government to charge against the Famine Insurance Grant the amount payable during the next five years as interest on capital raised by Companies for the purpose of constructing any of the lines which are mentioned by your Government as being, in your opinion, needed for the protection of the country against famine, but which you are not at present able to construct through State agency.

2. It was not my intention thereby in any way to interfere with the new form of account suggested in my despatch of the 27th of August, No. 237, by which all charges on account of the working expenses and interest payable for railways are to be collected into one group, apart from the capital expenditure on the construction of such works.

3. I have, accordingly, to request that the interest mentioned in the first paragraph of this despatch may be placed under the head of Railways (Expenditure on Revenue Account); and that under Famine Relief and Insurance a note may be appended, stating that there is a further sum (to be specified) which has been charged under the head of Railways, for interest paid to Companies formed for the construction of lines calculated to protect the country against famine.

Telegram from the Government of India, to Her Majesty's Secretary of State for India, dated 5th March 1890.

Please refer to paragraph 3 of Your Lordship's Financial Despatch No. 378, dated 17th December 1885. We suggest that in future the net charge on the revenues, i.e., interest less net earnings, on account of Protective Railways constructed through the agency of Companies, namely, the Indian Midland and the Bengal-Nagpur Railways, be shown in the note under the head "Famine Relief and Insurance" instead of interest. Please télégraph reply as quickly as possible.

Telegram from Her Majesty's Secretary of State for India, to the Government of India, dated 6th March 1890.

Your telegram in the Finance Department, dated 5th March last, regarding note under the head Famine Relief and Insurance. I agree to your proposal.

APPENDIX II.

ACCOUNTS AND ESTIMATES.

Accounts	1888-89.
Revised Estimates	1889-90.
Budget Estimates	1890-91.

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	878 & 879
A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND	880 & 881
B.—STATEMENT of the EXPENDITURE chargeable on the REVENUES of INDIA, in INDIA and in ENGLAND	882—885
C.—STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	886—889
D.—ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE, and held at the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACTS	890
E.—STATEMENT of NET REVENUE and EXPENDITURE—ENGLAND and INDIA	891

*General Statement of the Accounts and Estimates of the Revenue
India, in India*

	For detail vide Statement.	RECEIPTS.			
		ACCOUNTS, 1888-89.	BUDGET ESTIMATE, 1889-90.	REVISED ESTIMATE, 1889-90.	BUDGET ESTIMATE, 1890-91.
Revenue—		Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—					
Land Revenue	...	23,016,404	23,391,700	23,817,300	23,874,400
Opium	...	8,562,319	8,260,000	8,546,400	8,203,300
Salt	...	7,675,634	8,029,900	8,192,500	8,233,500
Stamps	...	3,927,088	3,959,500	4,060,500	4,034,900
Excise	...	4,705,346	4,727,300	4,837,400	4,844,500
Other Heads	A	8,333,970	8,575,400	8,979,700	9,005,300
TOTAL, PRINCIPAL HEADS	A	56,220,761	56,943,800	58,424,800	58,195,900
Interest	"	841,822	734,200	867,700	789,900
Post Office, Telegraph, and Mint	"	2,244,826	2,328,700	2,339,700	2,423,400
Receipts by Civil Departments	"	1,507,961	1,464,200	1,518,700	1,521,500
Miscellaneous	"	1,792,778	1,340,300	1,325,500	1,243,000
Railways	"	15,520,696	16,686,500	16,503,300	17,151,400
Irrigation	"	1,900,718	1,889,300	1,985,300	2,035,000
Buildings and Roads	"	604,753	603,700	649,200	589,400
Receipts by Military Departments	"	1,062,363	944,600	1,022,100	982,600
TOTAL REVENUE	...	81,696,678	82,935,300	84,636,300	84,932,100
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	13,487,881	5,871,400	5,077,400	6,359,000
Unfunded Debt (net Incurred)	"	990,374	629,700	14,100	309,600
Deposits and Advances (net)	"	...	...	891,700	710,200
Loans and Advances by Provincial Governments	"	5,468	...	...	...
Remittances (net)	"	...	43,800	732,200	...
Secretary of State's Bills drawn	"	14,262,859	14,689,900	15,400,900	14,989,000
TOTAL RECEIPTS	...	110,443,260	104,170,100	106,752,600	107,999,900
Balance on 1st April—India	...	13,883,701	12,900,001	13,305,189	14,596,889
England	...	5,900,697	3,849,797	3,259,933	4,503,833
GRAND TOTAL*	...	130,227,658	120,919,898	123,317,722	126,400,622

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 21st March 1890.

E. W. KELLNER,
Deputy Comptroller General.

*and Expenditure and Receipts and Disbursements of the Government of
and in England.*

Figures nearest to 100 in columns for Estimates.

	For detail vide Statement.	DISBURSEMENTS.			
		ACCOUNTS, 1888-89.	BUDGET ESTIMATE, 1889-90.	REVISED ESTIMATE, 1889-90.	BUDGET ESTIMATE, 1890-91.
Expenditure—		Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues	B	9,737,896	9,730,000	9,014,500	9,775,500
Interest	"	4,712,259	4,358,600	4,262,300	4,296,300
Post Office, Telegraph, and Mint	"	2,146,511	2,268,300	2,205,100	2,328,600
Salaries and Expenses of Civil Departments	"	13,013,543	13,291,200	13,282,500	13,596,800
Miscellaneous Civil Charges	"	4,884,376	4,823,200	4,848,700	4,945,400
Famine Relief and Insurance	"	78,336	100,500	607,500	600,000
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	22,401	10,200	5,900	4,800
Railway Revenue Account	"	17,754,088	18,713,100	18,406,900	19,017,900
Irrigation	"	2,622,964	2,614,700	2,709,300	2,739,400
Buildings and Roads	"	5,310,732	5,482,400	5,439,400	5,717,300
Army Services	"	20,301,841	20,974,700	20,933,600	21,505,100
Special Defence Works	"	789,595	1,102,900	758,400	892,300
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	81,374,542	83,469,800	82,474,100	85,419,400
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+343,140	+24,600	+385,100	+7,700
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—58,022	—665,400	—32,600	—765,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	81,659,660	82,829,000	82,826,600	84,661,700
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	End of B	1,638,001	4,089,500	3,468,100	3,750,000
Capital charge involved in redemption of liabilities	...	10,336,049	...	...	4,695,000
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	354,414	19,700	...	...
Loans to Native States and Presidency Corporations, &c. (net advances)	"	572,446	463,600	409,900	537,000
Loans and Advances by Provincial Governments	"	...	364,100	300,000	370,000
Capital of Railway Companies (net Payments)	"	4,031,539	3,763,100	1,703,100	2,200,500
Remittances (net)	"	39,455	...	...	18,000
Secretary of State's Bills paid	"	15,039,972	14,690,900	15,509,300	14,921,900
TOTAL DISBURSEMENTS	...	113,662,536	106,219,900	104,217,000	111,134,100
Balance on 31st March—India	...	13,305,189	12,553,301	14,596,889	13,094,089
England	...	3,259,933	2,146,697	4,503,833	2,152,433
GRAND TOTAL	...	130,227,658	120,919,898	123,317,722	126,400,622

Revenue	Rx.	81,696,678	Rx.	82,935,300	Rx.	84,636,300	Rx.	84,932,100
Expenditure chargeable thereon	Rx.	81,659,660	Rx.	82,829,000	Rx.	82,826,600	Rx.	84,661,700
Surplus (+) or Deficit (—)		+37,018		+106,300		+1,809,700		+270,400

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.
G 2

INDIA, in India and in England.

ESTIMATE, 1889-90.			BUDGET ESTIMATE, 1890-91.							
England.	Exchange.* 1-4/5sd.	TOTAL.	Increase + Decrease - of Revised, as com- pared with Budget Estimates, 1889-90.	INDIA.		England.	Exchange. 1-4/5sd.	TOTAL.	Increase + Decrease - of Budget, 1890-91, as compared with Budget, 1889-90.	Increase + Decrease - of Budget, 1890-91, as compared with Revised Estimates, 1889-90.
				Imperial.	Provincial and Local.					
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	...	23,817,300	+ 425,600	15,303,700	8,570,700	...	...	23,874,400	+ 482,700	+ 57,100
...	...	8,546,400	+ 286,400	8,203,300	...	...	...	8,203,300	- 56,700	- 343,100
...	...	8,192,500	+ 162,600	8,200,500	33,000	...	...	8,233,500	+ 203,600	+ 41,000
...	...	4,060,500	+ 101,000	1,180,300	2,854,600	...	...	4,034,900	+ 75,400	- 25,600
...	...	4,837,400	+ 110,100	3,626,800	1,217,700	...	...	4,844,500	+ 117,200	+ 7,100
...	...	3,345,800	+ 87,800	600	3,348,800	...	...	3,349,400	+ 91,400	+ 3,600
...	...	1,487,300	+ 68,900	1,546,400	14,700	...	...	1,561,100	+ 142,700	+ 73,800
...	...	1,567,100	+ 51,800	896,600	662,100	...	...	1,558,700	+ 43,400	- 8,400
...	...	1,446,400	+ 176,800	722,000	692,400	...	...	1,414,400	+ 144,800	- 32,000
...	...	346,700	+ 15,600	173,900	171,600	...	...	345,500	+ 14,400	- 1,200
...	...	777,400	- 5,600	776,200	...	...	...	776,200	- 6,800	- 1,200
...	...	58,424,800	+ 1,481,000	40,630,300	17,565,600	...	...	58,195,900	+ 1,252,100	- 228,900
134,300	60,400	867,700	+ 133,500	597,600	102,400	62,000	27,900	789,900	+ 55,700	- 77,800
...	...	1,304,300	- 43,700	1,379,200	7,000	...	...	1,386,200	+ 38,200	+ 81,900
16,400	7,400	768,300	+ 16,200	769,300	400	16,200	7,300	793,200	+ 41,100	+ 24,900
...	...	267,100	+ 38,500	244,000	...	...	...	244,000	+ 15,400	- 23,100
16,400	7,400	2,339,700	+ 11,000	2,392,500	7,400	16,200	7,300	2,423,400	+ 94,700	+ 83,700
...	...	348,300	+ 21,500	23,400	318,400	...	...	341,800	+ 15,000	- 6,500
...	...	275,800	+ 5,700	38,000	251,300	...	...	289,300	+ 19,200	+ 13,500
...	...	367,200	+ 21,200	22,400	335,700	...	...	358,100	+ 12,100	- 9,100
...	...	189,600	+ 4,900	76,500	115,900	...	...	192,400	+ 7,700	+ 2,800
...	...	202,700	- 9,700	1,200	203,200	...	...	204,400	- 8,000	+ 1,700
8,600	1,200	58,700	+ 3,500	700	57,000	2,600	1,200	61,500	+ 5,300	+ 1,800
...	...	74,400	+ 7,400	3,000	68,600	300	100	74,000	+ 6,000	- 1,400
3,400	1,600	1,521,500	+ 57,300	1,521,500	2,900	1,300	1,521,500	+ 57,300	+ 57,300	+ 2,800
104,100	46,800	371,500	- 43,600	178,600	41,200	98,700	44,400	368,900	- 52,200	- 8,600
...	...	69,900	+ 4,300	27,500	45,300	...	...	72,800	+ 7,200	+ 2,900
...	...	453,400	- 73,900	443,500	...	...	...	443,500	- 83,800	- 9,900
3,600	1,600	430,700	+ 98,400	81,600	278,600	2,500	1,100	363,		

exchange rates calculated in accordance with the average Rate obtained for Bill and Telegraphic Transfers sold during the year.

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in foreign

Revenues of India, in India and in England.

ESTIMATE, 1889-90.			BUDGET ESTIMATE, 1890-91.						Increase + Decrease — of Budget, 1890-91, as compared with Budget, 1889-90.	
England.	Exchange. † 1-4/552d.	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimates, 1889-90.	INDIA.		England.	Exchange. 1-4/552d.	TOTAL.	Rx.	Rx.
				Imperial.	Provincial and Local.					
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	...	239,000	+ 17,900	153,900	65,700	...	...	219,600	- 1,500	- 19,400
...	...	1,551,400	+ 10,000	566,300	946,700	...	...	1,513,000	- 28,400	- 38,400
600	300	3,632,900	+ 3,800	341,100	3,371,100	800	400	3,713,400	+ 84,300	+ 80,500
1,100	500	1,655,500	- 708,800	2,303,900	...	600	300	2,304,800	- 59,500	+ 649,300
200	100	420,900	- 41,100	445,300	7,600	100	...	453,000	- 9,000	+ 32,100
34,500	15,500	134,700	+ 400	- 12,300	97,800	39,700	17,900	143,100	+ 8,800	+ 8,400
200	100	154,200	...	128,700	43,800	100	...	172,600	+ 18,400	+ 18,400
...	...	54,900	- 5,600	...	43,500	...	...	43,500	- 17,000	- 11,400
100	...	134,500	- 3,800	50,000	88,300	200	100	138,600	+ 300	+ 4,100
...	...	28,000	- 800	16,100	15,100	...	...	31,200	+ 2,400	+ 3,200
1,700	800	815,700	+ 14,400	391,900	452,200	2,600	1,200	847,900	+ 46,600	+ 32,200
...	...	192,800	- 1,900	97,900	96,900	...	...	194,800	+ 100	+ 2,000
38,400	17,300	9,014,500	- 715,500	4,482,800	5,228,700	44,100	19,900	9,775,500	+ 45,500	+ 761,000
2,402,300	1,081,000	3,815,400	- 87,600	174,700	66,700	2,482,300	1,117,000	3,840,700	- 62,300	+ 25,300
300	100	446,900	- 8,700	452,900	2,300	300	100	455,600	...	+ 8,700
2,402,600	1,081,100	4,262,300	- 96,300	627,600	69,000	2,482,600	1,117,100	4,296,300	- 62,300	+ 34,000
72,300	32,500	1,366,100	- 36,700	1,182,900	114,200	84,700	38,100	1,419,900	+ 17,100	+ 53,800
101,600	45,700	719,900	- 42,500	586,000	500	147,600	66,400	800,500	+ 38,100	+ 80,600
11,600	5,200	119,100	+ 16,000	98,200	...	6,900	3,100	108,200	+ 5,100	- 10,900
185,500	83,400	2,205,100	- 63,200	1,867,100	114,700	239,200	107,600	2,328,600	+ 60,300	+ 123,500
240,800	108,400	1,754,100	- 25,800	605,600	812,000	242,600	109,200	1,769,400	- 10,500	+ 15,300
4,300	1,900	2,708,600	- 13,900	107,300	2,648,700	2,700	1,200	2,759,900	+ 37,400	+ 51,300
...	...	852,600	+ 10,800	173,200	714,200	...	...	887,900	+ 40,100	+ 35,300
...	...	3,885,200	- 58,800	925,300	3,023,900	...	...	3,949,200	+ 4,200	+ 65,000
110,300	49,600	674,600	+ 52,600	315,900	147,000	107,800	48,500	619,200	+ 37,200	- 55,400
1,600	700	1,303,400	- 51,000	21,700	1,371,600	1,700	800	1,395,800	+ 41,400	+ 92,400
200	200	159,900	- 4,100	166,800	...	300	100	167,200	+ 3,200	+ 7,300
500	3,000	781,400	- 10,800	37,000						

4,971,600	2,237,200	34,240,000	BUDGET ESTIMATE, 1880-91.				
REVISED ESTIMATE, 1880-90.							
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Ru.	£	Ru.	Ru.	Ru.	£	Ru.	Ru.
332,700	2,402,300	1,081,000	3,815,400	241,400	2,482,300	1,117,000	3,840,700
3,750,000	914,100	411,400	4,091,000	2,891,000	988,400	444,800	4,324,200
1,061,100	...	...	1,061,100	1,053,200	...	...	1,033,200
4,169,100	3,316,400	1,492,400	8,971,900	4,215,600	3,470,700	1,561,800	9,248,100

and Insurance as representing the net charge on the Revenues on account of Protective railways constructed through the agency of Companies :-

HEADS OF EXPENDITURE.		ACCOUNTS, 1888-89.					REVISED	
		INDIA.		England.	Exchange. 1-4-37½d.	TOTAL.	INDIA.	
		Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
		Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues—								
1.—Refunds and Drawbacks		152,174	76,444	...	...	228,618	167,400	71,600
2.—Assignments and Compensations		549,218	937,017	...	...	1,486,235	575,400	976,000
Charges in respect of Collection, viz. :—								
3.—Land Revenue		259,038	3,254,063	584	272	3,513,957	304,100	3,327,900
4.—Opium (including cost of Production)		2,596,772	...	773	360	2,597,905	1,653,900	...
5.—Salt (including cost of Production)		410,257	2,341	260	121	412,979	410,800	9,800
6.—Stamps		—9,221	94,136	47,265	21,992	154,172	—12,000	96,700
7.—Excise		101,341	36,420	123	57	137,941	114,800	39,100
8.—Provincial Rates		...	59,383	...	...	59,383	...	54,900
9.—Customs		48,377	85,343	121	56	133,897	48,700	85,700
10.—Assessed Taxes		15,196	11,932	...	...	27,128	14,600	13,400
11.—Forest		386,476	402,019	2,392	1,113	792,000	373,300	439,900
12.—Registration		97,173	96,508	...	...	193,681	96,800	96,000
TOTAL		4,606,801	5,055,606	51,518	23,971	9,737,896	3,747,800	5,211,000
Interest—								
13.—Interest on Debt* other than that charged to Railways and Irrigation Works		326,798	47,390	2,662,056	1,238,609	4,274,853	278,800	53,300
14.—Interest on other Obligations		434,662	2,341	175	128	437,406	444,200	2,300
TOTAL		761,460	49,731	2,662,331	1,238,737	4,712,259	723,000	55,600
Post Office, Telegraph, and Mint—								
15.—Post Office		1,106,403	111,286	85,146	39,617	1,342,452	1,148,000	113,300
16.—Telegraph		559,558	453	98,330	45,751	704,092	572,100	500
17.—Mint		89,118	...	7,404	3,445	99,967	102,300	...
TOTAL		1,755,079	111,739	190,880	88,813	2,146,511	1,822,400	113,800
Salaries and Expenses of Civil Departments—								
18.—General Administration		593,342	798,077	241,412	112,325	1,745,156	590,300	814,600
19.—Law and Justice { Courts		83,812	2,609,501	641	298	2,694,252	94,100	2,608,400
Jails		158,187	675,996	...	...	834,183	164,700	687,900
20.—Police		880,736	2,873,558	...	...	3,754,294	934,300	2,951,900
21.—Marine (including river Navigation)		276,424	151,808	102,364	47,628	578,284	345,600	169,100
22.—Education		15,200	1,276,871	1,085	504	1,293,660	15,600	1,285,500
23.—Ecclesiastical		156,050	7	545	254	156,856	159,200	...
24.—Medical		33,076	729,174	6,813	3,170	772,233	36,200	733,600
25.—Political		659,555	53,013	29,772	13,853	756,193	633,100	52,200
26.—Scientific and other Minor Departments		252,361	148,478	18,831	8,762	428,432	253,900	144,300
TOTAL		3,108,743	9,316,543	401,463	186,794	13,013,543	3,227,000	9,449,500
Miscellaneous Civil Charges—								
27.—Territorial and Political Pensions		516,905	...	18,257	8,495	543,657	527,900	...
28.—Civil Furlough and Absentee Allowances		1,180	...	216,503	100,735	318,418	1,600	...
29.—Superannuation Allowances and Pensions		86,778	665,716	1,612,200	750,129	3,114,823	88,300	700,000
30.—Stationery and Printing		57,126	388,802	53,535	24,909	524,372	100,500	394,100
31.—Exchange		...	...	...	...	...	...	...
32.—Miscellaneous		128,138	203,414	35,184	16,370	383,106	55,000	186,800
TOTAL		790,127	1,257,932	1,935,679	900,638	4,884,376	773,300	1,280,900
Famine Relief and Insurance—								
33.—Famine Relief		...	7,799	...	...	7,799	...	100,000
34.—Construction of Protective Railways		...	...	...	...	...	...	...
35.—Construction of Protective Irrigation Works		70,537	...	...	...	70,537	74,000	...
36.—Reduction of Debt		...	...	...	...	...	433,500	...
TOTAL*		70,537	7,799	...	...	78,336	507,500	100,000
Carried over		11,092,747	15,790,350	5,241,871	2,438,953	34,572,921	10,801,000	16,210,800

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	.	.	.	.	.

† See footnote to Statement A.

* The following further sums, which are included under XXVI and all State Railways, are chargeable to the grant for Famine Relief

	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
Indian Midland Railway	210,886	214,000	181,500
Bengal Nagpur Railway	219,396	243,500	290,500
Total	430,282	457,500	472,000

Commerce of India, in India and in England—continued.

Figures nearest to 100 in columns for B&W

[illegible]

* See foot-note to Statement A.

*Revenues of India, in India and in England—continued.**Figures nearest to 100 in columns for Estimate.*

ESTIMATE, 1889-90.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1889-90.	BUDGET ESTIMATE, 1890-91.					Increase + Decrease— of Budget, 1890-91, as com- pared with Budget, 1889-90.	Increase + Decrease— of Budget, 1890-91, as compared with Revised Estimates, 1889-90.
England.	Exchange* 1-4-552d.	TOTAL.		INDIA.		England.	Exchange, 1-4-552d.	TOTAL.		
				Imperial.	Provincial and Local.					
£	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	
4,971,600	2,237,200	34,220,600	-351,200	11,655,300	16,448,500	5,130,200	2,308,600	35,542,600	+970,800	+1,322,000
...	...	5,900	-4,300	...	4,800	...	...	4,800	-5,400	-1,100
...	...	6,795,700	-78,400	6,235,000	861,000	...	...	7,096,000	+221,900	+300,300
861,500	387,700	3,999,700	-22,100	2,380,000	491,600	865,400	389,400	4,126,400	+104,600	+126,700
1,687,800	759,500	2,447,300	-25,300	...	...	1,690,000	760,800	2,451,400	-21,200	+4,100
52,600	23,700	76,300	+7,000	...	...	123,000	55,400	178,400	+109,100	+102,100
670,600	301,700	991,700	-24,500	19,400	...	669,200	301,100	989,700	-26,500	-2,000
...	...	467,000	-182,100	569,000	...	...	...	569,000	-81,000	+101,100
2,337,100	1,051,700	3,399,000	-40,100	8,600	...	2,369,000	1,066,100	3,443,700	+4,600	+44,700
...	...	74,100	-13,400	32,000	15,000	...	...	52,000	-35,500	-22,100
...	...	...	...	...	...	...	...	...	...	...
...	...	155,200	+72,700	88,000	23,300	...	...	111,300	+28,800	-43,900
5,609,600	2,524,300	18,406,900	-366,200	9,337,000	1,390,900	5,717,200	2,572,800	19,017,900	+304,800	+611,000
...	...	724,300	+32,400	360,000	368,800	...	...	728,800	+36,900	+4,500
...	...	1,061,100	-4,000	564,000	518,300	...	...	1,083,200	+18,100	+22,100
700	300	923,900	+66,200	305,400	617,400	3,200	1,400	927,400	+69,700	+3,500
700	300	2,709,300	+94,600	1,230,300	1,504,500	3,200	1,400	2,739,400	+124,700	+30,100
16,000	7,200	1,158,000	+600	1,126,200	...	23,800	10,700	1,160,700	+3,300	+2,700
115,400	51,500	4,281,400	-43,600	625,300	3,781,100	103,600	46,600	4,556,600	+231,600	+275,200
131,400	59,100	5,439,400	-43,000	17,51,500	3,781,100	127,400	57,300	5,717,300	+234,900	+277,900
2,071,800	932,300	17,046,300	-39,100	13,911,500	...	2,098,100	1,119,600	17,519,200	+433,800	+472,900
2,054,800	924,700	3,887,300	-2,000	894,500	...	2,132,000	959,400	3,985,900	+96,600	+98,600
4,126,600	1,857,000	20,933,600	-41,100	14,806,000	...	4,620,100	2,079,000	21,505,100	+530,400	+571,500
243,000	109,400	758,400	-344,500	425,800	...	321,700	144,800	892,300	-210,600	+133,900
5,082,900	6,787,300	82,474,100	-995,700	39,205,900	23,129,800	15,919,800	7,163,900	85,419,400	+1,949,600	+2,945,300
		+385,100			+7,700			+7,700		
		-32,600			-765,400			-765,400		
		82,826,600			22,372,100			84,661,700		

REVISED ESTIMATE, 1889-90.				BUDGET ESTIMATE, 1890-91.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
1,563,300	1,036,500	466,400	3,066,200	1,960,200	855,000	384,800	3,200,000
398,600	2,300	1,000	401,900	545,900	2,800	1,300	550,000
1,961,900	1,038,800	467,400	3,468,100	2,506,100	857,800	386,100	3,750,000
...	...	...	...	...	4,695,000	...	4,695,000

* See foot-note to Statement A.

C.—Statement of Receipts and Disbursements other than Revenue.

	ACCOUNTS, 1888-89.			REVISED ESTIMATE, 1889-90.			BUDGET ESTIMATE, 1890-91.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Revenue (from Statement A)	81,212,210	330,631	81,542,841	84,155,300	331,700	84,487,000	84,570,100	245,500	84,821,600
Exchange added to Revenue	153,837	...	153,837	149,300	...	149,300	110,500	...	110,500
TOTAL	81,366,047	330,631	81,696,678	84,304,600	331,700	84,636,300	84,680,600	245,500	84,932,100
Permanent Debt incurred—									
<i>Sterling Debt—</i>									
3½ p. c. India Stock	...	4,039,678	...	...	...	...	...	...	...
3 p. c. Stock	...	6,921,049	...	...	3,500,000	...	...	5,400,000	...
Debenture and Debenture Stock	...	3,415,000	...	...	601,000	...	...	1,495,000	...
<i>Rupee Debt—</i>									
4 p. c. Rupee Loan	3,000,000	...	...	2,000,000	...	...	...	...	...
Stock Notes	2,073	...	...	...	...	...	...	...	...
TOTAL	3,002,073	14,300,727	17,302,800	2,000,000	4,101,000	6,101,000	...	6,895,000	6,895,000
NET	...	...	13,487,881	...	...	5,077,400	...	...	6,359,000
Unfunded Debt—									
Treasury Notes	933	...	...	1,300	...	1,000	...	...	...
Deposits of Service Funds	128,454	...	...	129,200	...	131,600	...	...	...
Savings Bank Deposits	5,343,103	...	...	3,271,000	...	3,402,300	...	...	...
TOTAL	5,472,490	...	5,472,490	3,402,300	...	3,402,300	3,594,900	...	3,594,900
NET	...	...	990,374	...	...	14,100	...	...	309,600
Deposits and Advances—									
Balances of Provincial Allotments	343,140	...	...	385,100	...	7,700	...	...	...
Appropriation for reduction of Debt	...	...	...	433,500	...	524,500	...	...	...
Excluded Local Funds	700,998	...	...	656,000	...	649,200	...	...	...
Political and Railway Funds	254,877	...	...	212,500	...	273,200	...	...	...
Departmental and Judicial Deposits	13,861,523	...	...	14,086,500	...	13,791,800	...	...	...
Advances	9,679,831	5,137	...	10,703,200	4,500	8,978,200	7,100	...	...
Suspense Accounts	165,053	...	...	32,300	...	11,300	...	...	...
Exchange on Remittance Accounts, net	...	...	...	113,500	...	833,600	...	...	...
Miscellaneous	379,513	...	...	75,400	700	71,700	...	...	...
TOTAL	25,384,935	5,137	25,390,072	26,783,900	5,200	26,794,100	25,144,500	7,100	25,151,600
• NET	...	...	0	...	...	891,700	...	...	710,200
Carried over	115,225,545	14,702,495	...	110,495,600	4,497,900	113,426,000	7,147,600	...	...

and Expenditure of the Government of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

	ACCOUNTS, 1888-89.			REVISED ESTIMATE, 1889-90.			BUDGET ESTIMATE, 1890-91.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Expenditure, Imperial and Provincial (from Statement B)	59,419,885	14,983,221	74,403,106	60,603,990	15,082,900	75,686,890	62,335,700	15,919,800	78,255,500
Exchange, charged as Expenditure	6,971,436	...	6,971,436	6,787,300	...	6,787,300	7,163,900	...	7,163,900
Add—Provincial Surpluses, transferred to "Deposits"	343,140	...	343,140	385,100	...	385,100	7,700	...	7,700
Deduct—Provincial Deficits, charged against "Deposits"	—58,022	...	—58,022	—32,600	...	—32,600	—765,400	...	—765,400
TOTAL	66,676,439	14,983,221	81,659,660	67,743,790	15,082,900	82,826,690	68,741,900	15,919,800	84,661,700
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	500,382	776,378	...	1,961,000	1,038,800	...	2,506,100	857,800	...
Capital Charge involved in Redemption of Liabilities	...	10,336,049	...	...	...	...	...	4,695,000	...
Add—Exchange on Expenditure not charged to Revenue	361,241	...	...	467,400	...	...	386,100	...	...
TOTAL	861,623	11,112,427	11,974,050	2,429,300	1,938,800	3,468,100	2,892,200	5,552,800	8,445,000
Permanent Debt discharged—									
<i>Sterling Debt—</i>									
India 5 p. c. Stock	...	18	...	...	2,600	...	...	...	...
India 3½ p. c. Debentures	...	...	...	...	661,000	...	...	...	...
India 4 p. c. Stock	...	3,667,608	...	...	300,000	...	...	...	...
Oudh and Rohilkund Railway Debentures	...	...	...	...	...	...	...	500,000	...
<i>Rupee Debt—</i>									
5½ p. c. Loans	300	...	...	...	...	...	...	...	...
5 p. c. Loans	150	...	...	...	...	...	...	...	...
4½ p. c. Loans	210,915	...	...	31,000	...	...	21,000	...	...
4 p. c. Loans	210	...	...	50,700	...	...	...	...	...
Provincial Debentures	...	...	...	30,100	...	...	12,000	...	...
Stock Notes	1,718	...	...	2,200	...	...	3,000	...	...
TOTAL	213,293	3,667,626	3,880,919	120,000	963,600	1,083,600	36,000	500,000	536,000
NET	...	...	0	...	...	0	...	...	0
Unfunded Debt—									
Special Loans	221	...	...	500	...	...	500	...	...
Treasury Notes	82	...	...	...	...	...	...	...	...
Deposits of Service Funds	81,295	...	...	82,000	...	...	82,100	...	...
Savings Bank Deposits	4,400,518	...	...	3,305,500	...	...	3,202,700	...	...
TOTAL	4,482,116	...	4,482,116	3,388,000	...	3,388,000	3,285,300	...	3,285,300
NET	...	...	0	...	...	0	...	...	0
Deposits and Advances—									
Balances of Provincial Allotments	58,022	...	...	32,600	...	...	765,400	...	...
Excluded Local Funds	678,468	...	...	681,300	...	...	678,400	...	...
Political and Railway Funds	348,131	...	...	256,100	...	...	283,000	...	...
Departmental and Judicial Deposits	13,694,114	...	...	14,213,200	...	...	13,724,900	...	...
Advances	9,483,433	5,346	...	10,596,700	3,100	...	8,926,700	4,900	...
Suspense Accounts	85,539	...	...	30,500	...	...	17,100	...	...
Exchange on Remittance Accounts, net	512,798	...	...	...	...	...	...	...	...
Miscellaneous	878,574	61	...	88,600	300	...	41,000	...	...
TOTAL	25,739,079	5,407	25,744,486	25,899,000	3,400	25,902,400	24,436,500	4,900	24,441,400
NET	...	...	354,414	...	...	0	...	...	0
Carried over	97,972,550	29,768,681	...	99,580,000	17,088,700	...	99,391,900	21,977,500	...

C.—Statement of Receipts and Disbursements other than Revenue.

	ACCOUNTS, 1888-89.			REVISED ESTIMATE, 1889-90.			BUDGET ESTIMATE, 1890-91.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	115,225,545	14,702,415		116,495,600	4,497,000		113,426,600	7,147,600	
Loans to Native States and Presidency Corporations, &c.	92,983	...	92,983	111,300	...	111,300	97,200	...	97,200
NET	...	...	0	...	...	0	...	...	0
Loans and Advances by Provincial Governments	203,440	...	203,440	169,700	...	169,700	220,700	...	220,700
NET	...	...	5,463	...	...	0	...	...	0
Capital Receipts from Railway Companies— On account of Subscribed Capital Repayments	...	1,705,701		...	1,536,700		...	1,732,300	
	1,412,915	13,890		1,278,400	4,200		1,230,600	...	
TOTAL	1,412,915	1,719,591	3,132,506	1,278,400	1,540,900	2,819,300	1,230,600	2,732,300	3,962,900
NET	...	...	0	...	...	0	...	...	0
Remittances—									
Inland Money Orders	12,781,372	...		14,285,700	...		15,385,700	...	
Other Departmental Accounts	494,597	...		630,600	...		659,500	...	
Net Receipts by Civil Treasuries from—									
Post Office	1,056,970	...		247,700	...		473,000	...	
Guaranteed Railways	3,654,820	...		3,594,200	...		3,624,800	...	
Net Receipts from Civil Treasuries by—									
Telegraph	233	...		14,100	...		1,700	...	
Marine	242,400	...		298,900	...		256,900	...	
Military	13,307,708	...		13,500,100	...		13,445,800	...	
Public Works	2,787,517	...		1,780,300	...		1,859,000	...	
Remittance Account between England and India	1,223,277	155,303		1,200,900	182,100		1,303,300	134,300	
TOTAL	35,913,909	155,303	35,769,353	35,357,800	182,100	35,539,900	37,009,700	134,300	37,144,000
NET	...	...	0	...	...	732,200	...	...	0
Secretary of State's Bills drawn	...	14,262,859	14,262,859	...	15,100,900	15,400,900	...	14,989,600	14,989,000
TOTAL RECEIPTS	152,548,870	30,840,308		153,442,800	21,621,800		151,084,200	23,003,200	
Opening Balance	13,883,701	5,900,697		13,305,189	3,259,933		14,599,880	4,593,833	
GRAND TOTAL	166,432,580	36,741,005		166,747,989	24,881,733		165,684,080	27,597,033	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 21st March 1890.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure of the Govt. of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

	ACCOUNTS, 1888-89.			REVISED ESTIMATE, 1889-90.			BUDGET ESTIMATE, 1890-91.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	97,972,550	29,768,681		99,530,000	17,088,700	...	99,391,600	21,977,500	...
Loans to Native States and Presidency Corporations, &c.	665,429	...	665,429	521,200	...	521,200	634,200	...	634,200
NET	...	...	572,446	...	...	409,900	...	...	537,000
Loans and advances by Provincial Governments	197,978	...	197,978	499,700	...	499,700	590,700	...	590,700
NET	...	...	0	...	...	300,000	...	...	370,000
Payments to Railway Companies on Capital Account—									
For discharge of Debt	...	200	...	...	600,000	...	...	1,804,300	...
For Expenditure	4,719,964	2,443,881		2,264,200	1,658,200		2,117,800	2,241,300	
TOTAL	4,719,964	2,444,081	7,164,045	2,264,200	2,258,200	4,522,400	2,117,800	4,045,600	6,163,400
NET	...	...	4,031,539	...	...	1,703,100	...	...	2,200,500
Remittances—									
Inland Money Orders	12,758,144	...		14,285,700	...		15,385,700	...	
Other Local Remittances	40,816	...		...	...		...	...	
Other Departmental Accounts	498,680	...		630,900	...		659,700	...	
Net Payments into Civil Treasuries by—									
Post Office	1,019,690	...		247,700	...		473,000	...	
Guaranteed Railways	3,654,820	...		3,594,200	...		3,624,800	...	
Net Issues from Civil Treasuries to—									
Telegraph	659	...		14,100	...		1,700	...	
Marine	237,343	...		208,900	...		256,900	...	
Military	13,362,487	...		13,409,400	...		13,445,800	...	
Public Works	2,798,852	...		1,196,300	...		1,859,000	...	
Remittance Account between England and India	139,001	1,268,310		129,500	1,031,000		123,900	1,331,500	
TOTAL	34,540,498	1,268,310	35,808,808	33,776,700	1,031,000	34,807,700	35,830,500	1,331,500	37,162,000
NET	...	...	39,455	...	...	0	...	...	18,000
Secretary of State's Bills paid	15,030,972	...	15,030,972	15,509,300	...	15,509,300	14,921,900	...	14,921,900
TOTAL DISBURSEMENTS	153,127,391	33,481,072		152,151,100	20,377,900		153,487,000	27,354,600	
Closing Balance	13,305,189	3,259,933		14,596,889	4,503,833		13,094,089	2,152,433	
GRAND TOTAL	166,432,580	36,741,005		166,747,989	24,881,733		166,581,089	29,507,033	

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Accounts, 1888-89.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Balance at end of 1887-88(a)	12,544	271,955	200,188	78,024	553,034	399,893	376,617	1,117,462	782,034	3,789,351
Added in 1888-89	...	38,676	8,278	26,317	...	47,149	30,177	130,720	61,823	343,140
Spent in 1888-89	622	...	...	...	57,400	...	...	...	...	58,022
Balance at end of 1888-89	11,922	310,631	208,466	104,911	495,634	444,042	406,794	1,248,182	843,857	4,074,469
Revised Estimate, 1889-90.										
Balance at end of 1888-89 (by Accounts)	11,922	310,631	208,466	104,911	495,634	444,042	406,794	1,248,182	843,857	4,074,469
Added in 1889-90	...	...	(b) 700	10,900	92,700	83,400	39,800	82,600	30,800	385,100
Spent in 1889-90	700	31,900	(c) 44,200	...	...	...	...	...	...	32,600
Balance at end of 1889-90	11,222	278,731	253,366	115,841	588,334	527,442	446,594	1,330,782	874,657	4,426,969
Budget Estimate, 1890-91.										
Balance at end of 1889-90 (by Revised Estimate)	11,222	278,731	253,366	115,841	588,334	527,442	446,594	1,330,782	874,657	4,426,969
Added in 1890-91	...	...	...	...	...	7,700	...	...	...	7,700
Spent in 1890-91	300	84,300	(b) 7,200	42,500	31,000	...	47,300	223,100	299,800	765,400
Balance at end of 1890-91	10,922	194,431	216,266	73,341	557,334	535,142	399,294	1,107,682	574,857	3,669,269

(a) See Appropriation Report, Abstract D.
(b) Upper Burma.
(c) Lower Burma.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 21st March 1890.

E.—Statement of Net Revenue and Expenditure—England and India.

Net Revenue.

Figures to nearest 100.

	ACCOUNTS, 1888-89.				REVISED ESTIMATE, 1889-90.				BUDGET ESTIMATE, 1890-91.			
	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.	Gross Revenue.	Refunds and Drawbacks.
Land Revenue	23,016,404	46,147	22,970,257	3,513,957	19,456,300	23,817,300	54,400	23,762,900	3,632,900	20,130,000	23,874,100	42,200
Opium	8,562,319	49	8,562,270	2,597,905	5,964,365	8,546,300	100	8,546,200	1,635,500	6,910,700	8,203,300	100
Salt	7,675,614	45,337	7,630,277	412,979	7,217,298	8,192,300	35,200	8,157,100	420,900	7,736,200	8,233,500	36,500
Stamps	3,927,088	43,761	3,883,327	154,172	3,729,155	4,000,300	45,000	3,955,300	134,700	3,820,600	4,034,000	45,500
Excise	4,705,316	26,406	4,678,910	137,941	4,540,969	4,837,400	29,000	4,808,400	154,200	4,654,200	4,844,500	27,200
Provincial Rates	3,054,254	16,880	3,037,374	59,383	2,977,991	3,435,500	79,000	3,356,500	54,900	3,301,600	3,349,400	7,400
Customs	1,332,784	30,923	1,301,861	133,897	1,167,964	1,487,300	48,700	1,438,600	134,500	1,304,100	1,501,100	44,000
Assessed Taxes	1,520,916	16,208	1,504,708	27,128	1,477,580	1,567,100	15,300	1,551,800	28,000	1,523,800	1,558,700	13,900
Forest	1,349,047	1,863	1,347,184	792,000	555,184	1,446,400	2,500	1,443,900	815,700	628,200	1,444,100	1,900
Registration	331,712	954	330,758	193,681	137,077	346,700	900	345,800	192,800	153,000	345,500	1,100
Tributes from Native States	745,233	...	745,233	...	745,233	777,400	...	777,400	...	777,400	776,200	...
DEDUCTIONS—Assignments and Compensations	56,220,761	228,618	55,992,143	8,023,043	47,969,100	58,424,800	239,000	58,185,800	7,224,100	50,961,700	58,195,900	219,600
TOTAL NET REVENUE					46,482,865					49,410,300		

Net Expenditure.

	ACCOUNTS, 1888-89.				REVISED ESTIMATE, 1889-90.				BUDGET ESTIMATE, 1890-91.			
	Gross Expenditure.	Receipts.	Net Expenditure.	Charges in respect of Collection.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Charges in respect of Collection.	Net Expenditure.	Gross Expenditure.	Receipts.
Interest	4,712,259	841,822	3,870,437	3,870,437	3,870,437	4,262,300	807,700	3,454,600	3,454,600	3,454,600	4,296,300	780,900
Post Office, Telegraph, & Mint.	2,146,511	2,244,826	98,315	98,315	2,339,700	2,205,100	1,384,600	1,155,100	1,155,100	2,339,700	2,423,400	84,800
Civil Departments.	13,013,543	1,597,901	11,415,642	11,415,642	11,415,642	13,282,500	1,518,700	11,703,800	11,703,800	13,596,800	13,596,800	...
Miscellaneous Civil Charges	4,884,376	1,702,778	3,181,598	3,181,598	3,181,598	4,848,700	1,325,300	3,523,400	3,523,400	4,945,400	4,945,400	...
Famine Relief and Insurance	78,336	...	78,336	78,336	78,336	607,500	...	607,500	607,500	607,500	607,500	...
Construction of Rys. (charged against Rev. in addition to that under Famine Insurance)	22,401	...	22,401	22,401	22,401	5,000	...	5,000	5,000	5,000	4,800	...
Railways Revenue Account	17,754,688	15,526,696	2,227,992	2,227,992	2,227,992	18,406,000	1,903,600	16,502,400	16,502,400	19,017,900	19,017,900	...
Irrigation	2,622,994	1,900,718	722,276	722,276	722,276	2,709,300	1,985,300	724,000	724,000	2,709,300	2,709,300	...
Buildings and Roads	5,310,732	604,753	4,705,979	4,705,979	4,705,979	5,430,400	640,200	4,790,200	4,790,200	5,717,300	5,717,300	...
Army Services	20,301,841	1,002,363	19,299,478	19,299,478	19,299,478	20,933,600	1,022,100	19,911,500	19,911,500	21,505,100	21,505,100	...
Special Defence Works	789,595	...	789,595	789,595	789,595	753,400	...	753,400	753,400	892,300	892,300	...
Provincial and Local Surpluses and Deficits	71,636,646	25,475,917	46,160,729	46,160,729	46,160,729	73,459,600	26,711,500	47,248,100	47,248,100	75,643,900	75,643,900	...
TOTAL NET EXPENDITURE					46,482,865					49,410,300		

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 21st March 1890.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

APPENDIX.

TABLE I.—Miscellaneous.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
Recorded Revenue compared with the recorded Expenditure, excluding Capital Expenditure on Public Works not charged against Revenue—	3,553,451	674,837	1,570,707	386,416	2,501,726	178,127	2,253,832	37,018	1,809,700	270,400
Surplus	2,754,519	4,001,124	3,571,405	4,226,613	5,275,364	5,670,454	2,753,832	1,678,001	3,408,130	3,750,000
Capital Expenditure on Public Works not charged against Revenue—	—468,835	3,981,721	2,002,253	1,193,924	3,581,579	9,727,583	5,131,759	13,187,881	5,077,190	6,339,100
Net Public Debt Incurred, including Capital transactions with	—822,201	4,881,170	9,219,981	501,966	7,733,943	4,801,192	4,801,192	9,436,312	3,371,340	4,158,500
Guaranteed Railway and other Companies	80,740,000	87,152,000	85,176,000	89,231,000	85,176,000	88,450,000	90,231,000	97,000,000	64,100,000	64,100,000
Value of commodities exported, including Gold and Silver	48,113,000	52,983,000	55,579,000	55,703,000	55,956,000	6,777,100	6,777,100	6,777,100	6,777,100	6,777,100
Imported, ditto	—	—	—	—	—	—	—	—	—	—
Exports of Exports over Imports, excluding Gold and Silver	82,935,400	31,339,000	3,182,000	27,552,000	25,225,000	29,639,000	25,539,000	27,639,000	25,539,000	25,539,000
Net Imports of Gold.	4,541,700	4,001,700	5,403,000	4,572,000	2,799,000	2,177,000	2,002,000	2,514,000	2,514,000	2,514,000
Ditto of Silver	5,556,000	7,140,000	6,500,000	7,240,000	11,000,000	7,150,000	5,225,000	9,245,000	9,245,000	9,245,000
TOTAL NET IMPORTS OF GOLD AND SILVER	10,097,700	11,141,700	11,903,000	11,812,000	14,379,000	9,338,000	12,221,000	12,759,000	12,759,000	12,759,000
Exports of Exports over Imports, including Gold and Silver	22,637,000	14,978,000	21,029,000	15,654,000	13,555,000	17,309,000	13,918,000	15,518,000	15,518,000	15,518,000
Gold and Silver	113,450,001	150,076,000	157,944,000	158,817,000	158,125,000	163,021,000	170,900,000	182,100,000	182,100,000	182,100,000
Exports of Exports over Imports, including Gold and Silver	22,637,000	14,978,000	21,029,000	15,654,000	13,555,000	17,309,000	13,918,000	15,518,000	15,518,000	15,518,000
Exports of Exports over Imports, including Gold and Silver	22,637,000	14,978,000	21,029,000	15,654,000	13,555,000	17,309,000	13,918,000	15,518,000	15,518,000	15,518,000

* Includes Capital charge involved in redemption of Liabilities.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—Sea-borne Trade for the year.

(Principal articles arranged in order of their declared value)

No.	EXPORTS.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
1	COTTON— Raw— Quantity Cwt. Value Rx. Average declared value { Annas per lb.— { Pence, at average exchange	5,066,957 13,286,367 As. 3 9	4,189,718 10,777,204 As. 3 8	5,432,648 13,468,429 As. 3 6	5,371,542 14,412,842 As. 3 10	5,331,536 15,045,618 As. 4 0
	Twist and yarn— Quantity Lbs. Value Rx. Average declared value per lb. Other manufactures—Value Average declared value { Grey or unbleached per yard— { Coloured, printed or dyed Percentage of manufactures on whole value exported	65,897,183 2,441,101 As. 5 11 896,920 As. 1 6 20'08	73,241,771 2,755,252 As. 5 8 880,258 As. 1 9 25'22	91,804,244 3,336,861 As. 5 10 945,614 As. 1 10 24'13	113,451,375 4,077,380 As. 5 9 1,150,542 As. 1 10 26'62	128,906,764 5,207,100 As. 6 6 1,167,464 As. 1 11 29'76
2	OPPIUM— Quantity Chests Value Rx. Average declared value per chest in Rupees	86,578 10,882,600 1,257	87,956 10,735,518 1,221	95,839 11,077,600 1,166	90,096 10,067,764 1,117	87,789 10,508,081 1,197
3	JUTE— Raw and manufactured—Value Rx Average declared value of { Rupees raw jute per cwt.— { Shillings, at average exchange Percentage of manufactures on whole value exported	6,205,238 5 9 1 8'00 21'88	5,486,171 5 9 6 8'50 20'61	6,021,672 5 13 10 8'52 19'13	7,786,730 6 4 3 8'82 22'43	10,468,631 7 7 9 10'21 24'56
4	SEEDS— Quantity Cwt. Value Rx. Average declared value of { Rupees linseed per cwt.— { Shillings, at average exchange	18,250,688 10,745,203 5 9 10 9'03	17,280,147 9,918,350 5 13 1 8'85	15,866,604 9,198,560 5 15 9 8'70	16,060,400 9,385,024 5 13 8 8'24	15,569,978 9,561,756 5 15 8 8'16
5	RICE AND PADDY— Quantity Cwt. Value Rx. Average declared value of { Rupees husked rice per cwt.— { Shillings, at average exchange	22,051,532 7,192,198 3 4 6 5'28	28,222,595 9,247,126 3 4 0 5'01	26,870,272 8,836,827 3 5 0 4'81	28,534,057 9,291,086 3 4 5 4'61	23,144,641 7,915,409 3 7 2 4'71
6	WHEAT— Quantity Cwt. Value Rx. Average declared value { Rupees per cwt.— { Shillings, at average exchange	15,830,754 6,309,140 3 15 9 0'41	21,060,510 8,002,350 3 12 0 5'78	22,263,320 8,625,804 3 14 0 5'63	13,538,169 5,562,373 4 1 9 5'79	17,610,081 7,522,676 4 4 4 5'83
7	TEA— Quantity Lbs. Value Rx. Average declared value { Annas per lb.— { Shillings, at average exchange	64,162,055 4,044,759 As. 10 1 1'01	68,784,240 4,300,133 As. 10 0 '95	78,702,857 4,727,992 As. 9 7 '87	87,514,505 5,174,440 As. 9 0 '84	97,011,112 5,267,315 As. 8 8 '74
8	HIDES AND SKINS— Quantity No. Value Rx. Percentage of dressed or manufactured on whole value exported	29,164,677 4,934,340 42'07	32,376,309 5,334,002 43'91	31,860,787 5,149,218 45'40	30,914,151 4,852,382 52'07	32,357,166 4,743,546 55'11
9	INDIGO— Quantity Cwt. Value Rx. Average declared value { Rupees per cwt.— { Sterling, at average exchange	154,629 4,068,970 203 2 3 2'17	132,495 3,783,160 235 8 6 2'17	138,396 3,691,677 266 11 11 19'38	139,644 3,890,619 278 9 9 19'62	142,447 3,943,594 277 3 1 18'92
10	COFFEE— Quantity Cwt. Value Rx. Average declared value { Rupees per cwt.— { Shillings, at average exchange	328,317 1,245,506 37 15 0 61'05	371,027 1,348,395 36 5 6 55'28	370,458 1,502,251 40 8 10 58'94	273,775 1,529,080 55 14 0 78'68	365,299 1,884,243 51 9 4 70'41
11	WOOL— Raw and manufactured—Value Rx. Average declared value { Annas of raw wool per lb.— { Pence, at average exchange	831,919 As. 6 0 7'24	953,069 As. 6 0 6'85	985,484 As. 6 2 6'72	1,086,404 As. 6 6 6'86	1,090,858 As. 7 1 7'25
12	SILK— Raw and manufactured—Value Rx. Average declared value { Rupees of raw silk per lb.— { Shillings, at average exchange	792,354 2 15 4 4'70	661,835 2 4 11 3'51	802,443 3 0 11 4'44	860,107 2 15 4 4'17	807,238 2 7 1 3'33
13	TEAK WOOD— Quantity Cubic Tons. Value Rx. Average declared value { Rupees per cubic ton— { Sterling, at average exchange	47,556 532,129 111 14 4 9'00	50,076 550,515 109 15 0 8'36	23,916 223,154 93 3 1 6'77	40,446 307,274 90 12 11 6'39	52,609 575,263 109 5 7 7'46
14	SUGAR— Value Rx.	546,060	525,412	504,803	465,820	550,339
15	OILS— Value Rx.	534,941	395,563	458,812	471,055	430,306
16	SALTPETRE— Quantity Cwt. Value Rx. Average declared value { Rupees per cwt.— { Shillings, at average exchange	451,017 425,000 9 6 0 15'14	402,174 370,260 9 3 3 14'00	397,572 370,001 9 7 4 13'75	386,366 361,016 9 6 9 13'27	420,503 401,801 9 8 11 13'04
17	LAC— Value Rx.	599,390	588,286	520,169	501,888	401,078

TABLE III.—*Sea-borne Trade for the first eleven months of the year*—continued.

No.	EXPORTS.	Eleven months, 1st April to the end of February.				
		1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
1	COTTON, RAW Cwt. Value Rx. Average value per lb. . . . R	3,387,909 8,786,171 0-3-8	4,536,417 11,226,193 0-3-6	4,657,287 12,332,010 0-3-9	4,343,723 12,209,711 0-4-0	5,069,912 14,737,932 0-4-2
	„ MANUFACTURES—					
	Twist and yarn Lbs. Value Rx. Average value per lb. . . . R	69,489,658 2,445,421 0-5-8	82,676,694 3,018,559 0-5-10	103,729,341 3,717,994 0-5-9	115,742,920 4,670,186 0-6-5	129,797,600 5,271,136 0-6-6
	Other manufactures—value Rx.	805,155	865,600	1,043,887	1,089,368	923,963
	TOTAL COTTON (RAW AND MANUFACTURED) Rx.	12,036,747	15,110,352	17,093,891	17,969,265	20,933,031
2	JUTE (raw and manufactured)—Value . . Rx.	5,016,489	5,430,353	7,259,139	9,722,431	10,692,867
3	SEEDS Cwt. Value Rx. Average value per cwt. . . R	15,760,875 9,029,893 5-11-8	14,849,048 8,590,881 5-12-7	15,077,692 8,789,736 5-13-3	14,602,851 8,956,138 6-2-2	14,559,630 9,818,981 6-12-0
4	OPIUM Chests. Value Rx. Average value per chest . . R	80,382 9,822,278 1,221-15-2	88,070 10,191,881 1,157-4-0	82,613 9,232,336 1,117-8-8	79,069 9,400,586 1,196-8-0	79,417 9,483,369 1,194-2-0
5	RICE AND PADDY Cwt. Value Rx. Average value per cwt. . . R	21,408,823 7,133,649 3-5-4	20,587,925 6,968,866 3-6-2	22,411,006 7,409,021 3-4-11	17,551,552 6,101,814 3-7-7	21,785,531 8,325,427 3-13-2
6	WHEAT Cwt. Value Rx. Average value per cwt. . . R	20,216,118 7,685,903 3-12-10	21,659,241 8,373,503 3-13-10	13,031,489 5,348,318 4-1-9	16,826,208 7,165,307 4-4-2	13,407,061 5,616,613 4-3-0
7	TEA Lbs. Value Rx. Average value per lb. . . R	67,827,916 4,245,219 0-10-0	77,543,424 4,665,307 0-9-8	86,831,319 5,137,612 0-9-6	95,823,643 5,209,695 0-8-8	100,815,411 5,159,257 0-8-2
8	HIDES AND SKINS Cwt. Value Rx. Average value per cwt. . . R	963,103 4,650,631 48-6-1	875,558 4,561,806 52-1-8	770,128 4,291,598 55-11-7	757,970 4,273,509 56-6-1	712,347 4,104,798 57-10-0
9	INDIGO Cwt. Value Rx. Average value per cwt. . . R	126,044 3,629,759 287-15-7	128,902 3,472,657 269-6-5	129,018 3,638,526 282-0-3	133,955 3,740,382 281-1-10	147,159 3,665,578 249-1-4
10	WOOL (raw and manufactured)—Value . . Rx.	853,955	917,475	992,513	1,005,633	1,125,579
11	COFFEE Cwt. Value Rx. Average value per cwt. . . R	273,609 975,846 35-10-8	294,071 1,125,480 38-4-4	210,142 1,183,220 56-4-11	285,559 1,420,314 49-15-2	170,036 1,050,870 61-12-10
12	SUGAR Rx.	463,269	470,272	424,369	473,890	905,810
13	SILK (raw and manufactured)—Value . . Rx.	602,723	702,303	763,774	713,041	814,335
14	TEAK WOOD Cubic tons Value Rx. Average value per cubic ton . . R	47,480 524,417 110-7-2	21,607 200,158 92-10-2	36,409 323,902 88-15-5	48,476 531,616 109-10-8	65,733 704,931 107-3-10
15	OILS Rx.	352,454	406,925	417,470	381,316	597,776
16	LAC Rx.	529,711	458,583	458,524	353,398	410,716
17	SALTPETRE Cwt. Value Rx. Average value per cwt. . . R	370,623 340,199 9-2-10	350,257 329,148 9-6-4	349,351 329,515 9-6-11	387,800 369,517 9-8-5	367,240 357,642 9-11-10

	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
Value of commodities Exported, excluding gold and silver	Rx. 74,380,930	Rx. 70,157,402	Rx. 81,360,106	Rx. 85,405,227	Rx. 92,290,489
Value of commodities Imported, excluding gold and silver	50,404,672	50,029,006	58,544,193	63,503,187	62,702,394
EXCESS EXPORTS	23,976,258	23,127,736	22,816,913	23,042,040	29,588,095
Net Imports of silver	10,180,734	6,158,858	8,061,245	7,040,564	9,064,276
Net Imports of gold	2,309,208	1,730,585	2,951,713	2,300,924	4,431,692
TOTAL NET IMPORTS OF GOLD AND SILVER	12,549,942	7,889,443	11,012,958	9,350,488	13,495,968
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS	139,521,800	146,442,972	153,822,459	162,375,711	172,008,999

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—Sea-borne Trade for the first eleven months of the year—concluded.

No.		IMPORTS.		ELEVEN MONTHS, 1ST APRIL TO THE END OF FEBRUARY.					
				1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	
1	COTTON—	{ Quantity	lbs.	41,038,974	43,504,220	46,008,000	48,244,135	41,803,272	
	Twist and yarn	{ Value	Rx.	2,852,513	2,990,518	3,189,532	3,449,925	3,152,378	
		{ Average value per lb.	R	0-11-1	0-10-11	0-11-1	0-11-5	0-12-1	
		{ Ditto in sterling at average exchange		18. 0 3/4 d.	18.	11 1/2 d.	11 1/2 d.	18. 0 3/4 d.	
	Other manufactures—Value		Rx.	18,973,791	23,578,344	21,593,492	25,234,768	23,082,711	
	TOTAL COTTON GOODS—Gross imports		Rx.	21,820,214	26,538,862	24,785,994	28,680,793	26,835,089	
	Re-exports—								
	Twist and yarn	{ Quantity	lbs.	1,008,115	1,252,289	910,704	1,525,894	1,132,134	
		{ Value	Rx.	6,032	70,005	58,858	105,081	81,041	
		{ Average value per lb.	R	0-9-9	0-9-10	0-10-1	0-11-1	0-11-5	
	Other manufactures—Value		Rx.	1,267,783	1,351,181	1,481,772	1,537,878	1,615,814	
	Total Re-exports		Rx.	1,320,415	1,427,876	1,540,630	1,643,859	1,696,855	
	TOTAL COTTON GOODS—Net imports		Rx.	20,499,799	25,110,986	23,245,364	27,036,934	25,138,234	
2	METALS		Value Rx.	4,502,023	4,262,191	4,952,260	3,949,321	5,439,082	
3	SILK (raw and manufactured)		"	1,732,387	2,000,998	2,088,346	2,390,400	2,045,654	
4	RAILWAY PLANT AND ROLLING-STOCK		"	3,854,058	3,117,910	3,322,923	3,504,251	2,023,812	
5	OILS		"	821,644	1,235,081	1,337,580	1,884,820	2,374,903	
6	MACHINERY AND MILLWORK		"	979,235	1,252,302	1,049,838	2,184,092	2,289,343	
7	SUGAR		"	1,370,888	1,059,382	1,848,820	1,581,145	1,033,833	
8	WOOLLEN MANUFACTURES		"	1,380,889	1,581,179	1,719,112	1,019,054	1,508,591	
9	PROVISIONS		"	1,104,391	1,081,045	1,380,890	1,472,321	1,491,063	
10	LIQUORS		"	1,204,426	1,317,005	1,340,099	1,374,400	1,337,960	
11	COAL (excluding coke and patent fuel) —	{ Quantity	Tons.	679,475	648,051	708,599	739,732	597,019	
		{ Value	Rx.	1,097,144	1,076,688	1,307,428	1,726,081	1,214,970	
		{ Average value per ton	R	16-2-4	16-0-7	18-4-0	23-13-2	20-6-10	
12	APPAREL		Value Rx.	871,117	909,040	1,055,797	1,053,751	1,109,107	
13	SPICES		"	659,516	608,298	845,118	755,248	799,192	
14	SALT	{ Quantity	Tons.	332,291	370,017	411,158	394,424	347,530	
		{ Value	Rx.	542,266	695,293	700,708	805,274	754,408	
		{ Average value per ton	R	16-5-1	18-5-1	18-8-0	22-1-7	21-11-4	

TABLE IV.—Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December in each year.
(Prices of March 1873=100).

IN LONDON—(prices quoted from the LONDON ECONOMIST.)	MEASURED IN GOLD.								MEASURED IN SILVER.*							
	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.
Scotch Pig Iron (Warrants)	41	36	36	35	37	37	35	50	49	42	43	45	48	49	50	68
Coals, Hetton, Wallsend (London)	54	54	52	51	51	49	49	51	63	63	62	60	67	66	71	86
Copper, Chili Bars	73	65	54	45	43	95	87	55	87	76	64	58	50	1	121	75
Straits Tin	04	58	52	64	69	115	68	67	76	68	62	81	80	153	95	92
Wheat	74	70	57	53	61	56	55	55	88	82	68	69	80	74	78	75
Flour, town-made	71	67	54	53	50	75	67	87	110	113	117	95	97	100	95	119
Beef, inferior	97	97	98	75	75	54	61	57	85	78	65	68	71	73	85	78
Cotton, No. 40, mule twist	70	69	70	64	60	62	65	64	84	81	83	82	77	84	91	88
Wool, Southdown Hogs	59	61	52	51	59	55	54	59	71	71	63	65	76	73	75	80
Sugar Foreign Muscovado	62	64	44	60	42	50	53	45	74	75	52	77	55	75	75	61
Coffee	74	83	69	65	80	102	101	112	88	97	79	83	111	136	142	153
Saltpetre	90	87	81	78	77	77	77	78	108	102	97	100	99	103	107	107
Gold	84	85	84	79	77	75	71	73	119	117	119	127	130	134	140	137
Silver	84	85	84	79	77	75	71	73	119	117	119	127	130	134	140	137

IN CALCUTTA (prices quoted from the CALCUTTA PRICE CURRENT).																
Grey shirtings (81 lbs)	75	74	76	80	81	79	81	76								
Mule twist, white, good, No. 40	75	75	72	71	62	72	75	74								
" " Turkey red, No. 40 (12 lbs.)	55	65	58	57	58	58	57	57								
" " orange, No. 40—60	80	82	78	73	75	86	85	85								
Copper, sheathing	70	77	95	58	65	90	69	69								
Iron, flat, bolt, bar and square	60	62	54	50	53	59	65	79								
Spelter, hard	125	70	84	97	109	128	107	144								
Hides, buffalo, slaughtered	87	72	71	77	80	60	74	Nom.								
Indigo, good	101	110	103	110	72	82	93	76								
Jute, picked	96	104	110	118	131	153	192	192								
Lac dye, fine	27															
Shell lac, fine, orange	80	98	56	59	68	76	102	102								
Linseed, fine, bold, clean	86	95	95	101	98	04	112	115								
Rice, Ballam	100	138	189	170	100	118	147	165								
Silk, raw, Cossimbazar	78	60	60	73	80	64	76	87								
Tea, good, Souchong	59	04	55	04	55	50	52	50								
Wheat, Doodiah	84	85	60	72	81	70	87	81								
Gold	115	112	119	122	123	131	135	131								

* 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.

COMMERCIAL AND FINANCIAL STATISTICS.

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.

	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.		1890-91.
						Budget Estimate.	Revised Estimate.	Budget Estimate.
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
Open mileage at end of official year	4,528	*3,921	3,896	3,912	†3,241	3,219½	3,241	3,241
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gross traffic receipts	7,606,685	7,809,537	7,280,512	7,241,465	7,403,415	6,917,500	6,475,000	6,662,000
Working expenses	4,128,385	4,084,462	3,633,396	3,604,795	3,752,607	3,357,500	3,375,000	3,320,000
Percentage of working expenses on receipts	54.27	52.30	49.91	49.78	50.68	48.54	52.12	49.83
Net traffic receipts	3,478,300	3,725,075	3,647,116	3,636,670	3,650,808	3,560,000	3,100,000	3,342,000
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	3,479,336	3,725,075	3,647,116	3,636,670	3,650,808	3,560,000	3,100,000	3,342,000
Gross guaranteed interest paid in India	29,650	49,767	10,648	25,595	6,672	30,100	10,200	8,600
Ditto in London£	3,217,240	3,180,735	2,696,976	2,694,920	2,697,388	2,327,000	2,337,100	2,369,000
Total guaranteed interest (sterling payments converted at the average exchange of the year)	4,028,654	4,231,707	3,721,864	3,852,947	3,959,108	3,439,100	3,399,000	3,443,700
Surplus paid to Railway Companies	431,495	397,129	534,598	662,622	570,195	612,500	436,100	530,000
Land and Supervision	61,457	79,553	66,235	51,436	44,344	37,500	31,800	39,000
Interest on Revenue balances	1,865	1,419	1,827	2,265	3,288	...	...	...
Net loss on receipts and disbursements of Capital in India calculated in the same way as the gain	...	48,006	115,343	78,683	86,909	92,010	131,200	93,300
Total Expenditure	4,523,471	4,757,814	4,439,867	4,647,953	4,663,844	4,181,110	3,998,100	4,106,000
Net Expenditure from the Public Treasury	1,044,135	1,032,739	792,751	1,011,283	1,013,036	621,110	898,100	764,000
Net Revenue	...	...	...	...	...	...	...	...

* The Sind, Punjab and Delhi Railway, 691 miles, was purchased by the State on 1st January 1886, and the mileage is shown under State Railways.

† The Oudh and Rohilkhand Railway, 692 miles, was purchased by the State on 1st January 1889, and the mileage is shown under State Railways.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—Actual Capital expenditure on State Railways in 1888-89, and estimated expenditure on such works in 1889-90 and 1890-91, and to end of 1890-91.

RAILWAYS.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	To end of 1890-91.	Sanctioned outlay.	Balance remaining unspent.
OPEN LINES.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
East Indian	—3,611	200,600	30,000	14,423,724	14,423,724	...
Dildarnagar-Ghazipur	320	—70,600	...	...	...	...
Rajputana-Malwa	51,269	7,000	—6,600	9,304,594	9,304,594	...
Holkar	1,697	2,800	2,400	1,303,492	1,303,492	...
Rewari-Ferozepore	4,306	8,800	3,000	1,276,069	1,276,069	...
Bhopal	...	...	11,600	142,657	142,657	...
Wardha Coal	—2,895	260	20,000	728,584	728,584	...
Umari Colliery	8,723	7,000	6,100	96,039	96,039	...
Burma	84,680	46,300	...	...	...	...
Toungoo-Mandalay	757,006	63,920	13,400	5,139,340	5,139,340	...
Jorhat	3,491	1,200	1,500	75,274	75,274	...
Cherra-Companygunj	1,620	850	750	77,754	77,754	...
Eastern Bengal	122,122	186,090	65,700	6,779,622	6,779,622	...
Assam-Bihar—Tirhoot Section	76,868	...	...	...	...	...
Tirhoot	18,327	15,860	15,100	2,134,373	2,134,373	...
Patna-Gya	6,171	3,000	2,400	438,046	438,046	...
Nalhati	735	—790	1,100	35,427	35,427	...
Kaunia-Dhurla	—1,080	—200	2,500	97,448	97,448	...
Oudh and Rohilkhand	—36,082	48,800	34,300	10,383,067	10,383,067	...
Cawnpore-Achnera	—6,134	5,400	2,000	1,149,617	1,149,617	...
Bareilly-Pilibhit	122	1,200	...	153,286	153,286	...
Lucknow-Sitapur-Seramau	18,370	4,000	...	393,372	393,372	...
North Western { Military requirements	6,510	83,200	40,000	...	...	...
{ Ordinary Works	—35,967	168,100	...	...	...	...
Sind-Sagar—Western Section	180,369	25,000	...	...	...	...
Bolan (high level line)	91,464	—34,585	171,500	31,957,565	31,957,565	...
Sind-Pishin—Main line	253,790	70,370	...	...	...	...
Amritsar-Pathankot	485	1,650	...	561,864	561,864	...
Villupuram-Guntakul—Nellore Branch	10,009	—4,000	5,000	637,675	637,675	...
South Indian	...	...	5,695,000	5,695,000	5,695,000	...
Dhond and Manmad	2,468	1,350	2,300	1,101,562	1,101,562	...
Bezvada Extension	46,752	4,500	5,300	142,182	142,182	...
Total	1,662,001	847,075	6,124,350	94,227,033	94,227,033	...
LINES UNDER CONSTRUCTION.						
Assam-Bihar—Assam-Bihar Section	225,425	122,600	50,000	1,204,861	1,226,667	21,806
Tirhoot—Durbhunga-Bairagnia Branch	...	133,570	77,250	210,820	241,823	31,003
North Western—Gradient Improvements	6,436	30,000	63,600	183,327	*500,000	316,673
Mianwali-Mari Branch	...	20,000	165,000	215,000	250,000	35,000
Mu Valley	...	193,500	500,000	693,500	837,941	144,441
Chenab Bridge	203,525	200,200	1,500	414,437	427,000	12,563
Sind-Pishin—Chaman Extension—Construc- tion	452,617	656,000	189,450	1,487,506	1,487,388	—208
Petroleum Operations	8,085	7,700	—1,500	14,285	14,285	...
Jammu-Kashmir	12,867	13,400	3,000	29,207	32,500	3,233
Frontier Railway Reserve	—102,736	10,500	62,800	347,695	347,695	...
Villupuram-Guntakul	85,854	817,000	968,600	1,903,373	*2,561,418	658,045
Kistna Bridge	...	400	...	400	*300,000	299,600
East Coast	...	...	250,000	250,000	*5,800,000	5,550,000
Reserve	...	...	250,000	250,000	250,000	...
Total	892,074	2,204,930	2,609,700	7,204,561	14,276,717	{ 7,072,364 —208 }
Carried forward	2,554,075	3,054,005	8,734,050	101,432,194	108,504,350	{ 7,072,364 —208 }

* Approximate estimates.
† Revised Estimate under consideration.

‡ Debt to be created for redemption of share Capital 3,200,000
Amount of Capital to be retained by working Company 1,000,000
Debenture Stock to be taken over 425,000
Debentures to be taken over 1,070,000
5,695,000

APPENDIX.

TABLE V.—Actual Capital expenditure on State Railways in 1888-89, and estimated expenditure on such works in 1889-90 and 1890-91, and to end of 1890-91—contd.

RAILWAYS.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	To end of 1890-91.	Sanctioned outlay.	Balance remaining unspent.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought over	2,554,075	3,054,005	8,734,050	101,432,194	108,504,350	{ 7,072,364 —208 }
LINES UNDER SURVEY.						
Hindupur Extension Survey	370	—2,100	300	2,191	2,191	...
LINES IN ABEYANCE OR TRANS- FERRED TO COMPANIES.						
Sindia	—920,975	...	...	...	...	...
Katni-Umaria	—485,681	...	...	...	...	...
Ranaghat-Bhagwangola	60	...	...	30,244	30,244	...
Southern Mahratta	...	...	...	*52,707	52,707	...
Bellary-Kistna	331	700	...	1,655,596	1,655,596	...
Bilaspur-Etawah	...	...	...	7,514	7,514	...
Vizagapatam-Raipur	...	...	...	24,504	24,504	...
Total	—1,406,265	700	...	1,770,565	1,770,565	...
Stores and Reserve	52,332	—82,055	165,400	199,969	199,969	...
Nagpur-Chhattisgarh Deprecia- tion Account	...	103,500	...	103,500	103,500	...
GRAND TOTAL	1,200,512	3,072,050	8,899,750	103,508,419	110,580,575	{ 7,072,364 —208 }
Distributed as under:—						
Capital expenditure on Public Works (not charged against Revenue)—						
State Railways—Construction	1,178,111	3,066,200	8,895,000	94,662,191	...	...
Famine Relief and Insurance—						
Protective Railways	...	...	...	2,933,979	...	...
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	22,401	5,850	4,750	5,912,249	...	...
Total as above	1,200,512	3,072,050	8,899,750	103,508,419	...	...

* Represents depreciation on works and stores allowed by Government on transfer to the Company.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—Capital Expenditure on Irrigation—Major Works, in 1888-89, and estimated expenditure on such works in 1889-90, 1890-91, and to the end of 1890-91, &c.

	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Total Actual and Estimated outlay to end of 1890-91.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IRRIGATION WORKS.						
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.						
<i>Bengal.</i>						
* Orissa canals	62,344	32,500	45,668	2,431,896	3,110,213	678,317
* Midnapore canal	266	3,000	2,632	832,233	832,233	...
* Hidgellee Tidal canal	...	6,300	31,000	216,849	256,464	39,615
* Sone canals	14,845	11,100	15,700	2,555,209	2,788,870	233,661
<i>North-Western Provinces and Oudh.</i>						
* Ganges canal	6,282	7,784	13,845	2,683,632	2,923,442	239,810
* Lower Ganges canal	93,716	67,858	79,983	3,168,459	3,272,332	103,873
* Agra canal	4,558	3,835	4,487	850,543	871,670	21,127
* Eastern Jumna canal	8,699	12,423	6,685	322,442	344,191	21,749
<i>Punjab.</i>						
Western Jumna canal	16,840	7,100	2,700	1,060,558	1,078,050	17,492
Bari Doab canal	14,324	10,000	17,200	1,593,986	1,579,860	—14,126
Sirhind canal (State outlay)	29,243	8,100	4,930	2,246,571	2,226,440	—20,131
Chenab canal	56,335	60,000	100,000	466,541	998,500	531,959
* Sirsa Branch canal (State outlay)	...	14,400	52,670	67,070	289,269	222,199
<i>Madras.</i>						
Godavari Delta System	9,519	7,521	4,200	1,087,796	1,108,933	21,137
Kistna " "	52,849	51,097	42,800	928,149	1,391,978	463,829
Sangam Anicut " "	6,880	5,020	3,200	300,008	306,500	6,492
Periyar Project	59,293	75,000	78,200	239,592	542,500	302,908
<i>Bombay.</i>						
Desert canal	3,764	390	...	121,832	123,479	1,647
Begari " "	...	...	...	162,561	162,561	...
Eastern Nara Works	7,645	8,940	10,766	517,411	527,670	10,259
† Mutha canals	4,139	3,263	4,100	609,306	605,324	—3,982
<i>Other projects</i>	17,340	18,727	65,904	3,311,273	...	...
	468,881	414,358	586,670	25,773,977	...	...
<i>Deduct—Outlay incurred from Ordinary Revenues</i>	8,991	12,458	36,670	5,484,507	...	...
TOTAL	459,890	401,900	550,000	20,289,470	...	...
FAMINE RELIEF AND INSURANCE.						
PROTECTIVE IRRIGATION WORKS.						
<i>North-Western Provinces and Oudh.</i>						
Betwa canal	3,279	2,700	2,570	397,847	425,141	27,294
<i>Punjab.</i>						
Swat River canal	4,677	7,000	2,000	346,928	354,581	7,653
<i>Madras.</i>						
Rushikulya project	26,072	32,500	35,000	174,049	260,139	86,090
<i>Bombay.</i>						
Nira canal	36,083	30,982	23,700	486,284	487,938	1,654
<i>Other Projects</i>	426	818	1,730	410,816	...	...
	70,537	74,000	65,000	1,815,924	...	...
<i>Deduct—Other outlay incurred from Ordinary Revenues</i>	...	...	...	285,434	...	...
TOTAL	70,537	74,000	65,000	1,530,490	...	...
GRAND TOTAL	530,427	475,900	615,000	21,819,960	...	...

* These works are constructed on the financial responsibility of the respective Local Governments.

† The further expenditure on this work will be met from Ordinary Revenues.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VII.—Gross receipts, working expenses, and net traffic receipts of Guaranteed and State Railways for five years ending 1888-89, with Revised Estimates for 1889-90 and Budget Estimates for 1890-91.

	ACCOUNTS.					Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.		
	M.	M.	M.	M.	M.	M.	M.
GUARANTEED RAILWAYS.							
Open mileage at beginning of year	4,636	4,528	3,921*	3,896	3,912	†3,241	3,241
<i>Gross receipts.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Eastern Bengal	82,325	...	...	...	...	...	...
Madras	716,965	760,952	794,264	821,527	861,715	920,000	925,000
South Indian	423,774	450,440	512,196	506,398	551,270	575,000	437,000
Bombay, Baroda and Central India	1,221,595	1,318,202	1,343,613	1,227,163	1,300,596	1,290,000	1,300,000
Great Indian Peninsula	3,514,397	3,654,192	3,971,652	3,984,601	4,208,148	3,690,000	4,000,000
Oudh and Rohilkhund	517,633	571,517	658,787	701,776	481,686	...	...
Sind, Punjab and Delhi	1,129,996	1,054,234	...	...	...	...	...
TOTAL	7,606,685	7,809,537	7,280,512	7,241,465	7,403,415	6,475,000	6,662,000
<i>Working expenses.</i>							
Eastern Bengal	85,153	...	...	...	...	...	...
Madras	424,121	439,380	504,611	513,922	498,676	515,000	515,000
South Indian	281,515	297,325	346,206	372,378	382,017	395,000	295,000
Bombay, Baroda and Central India	550,449	543,498	562,972	520,158	559,640	555,000	550,000
Great Indian Peninsula	1,779,690	1,850,110	1,857,344	1,842,185	1,999,032	1,910,000	1,960,000
Oudh and Rohilkhund	307,793	367,053	362,263	356,152	313,242	...	...
Sind, Punjab and Delhi	699,664	587,096	...	...	...	...	...
TOTAL	4,128,385	4,084,462	3,633,396	3,604,795	3,752,607	3,375,000	3,320,000
<i>Net traffic receipts.</i>							
Eastern Bengal	—2,828	...	...	...	...	...	...
Madras	292,844	321,572	289,653	307,605	363,039	405,000	410,000
South Indian	142,259	153,115	165,990	134,020	169,253	180,000	142,000
Bombay, Baroda and Central India	671,146	774,704	780,641	707,005	740,956	735,000	750,000
Great Indian Peninsula	1,734,707	1,804,082	2,114,308	2,142,416	2,209,116	1,780,000	2,040,000
Oudh and Rohilkhund	209,840	204,464	296,524	345,624	168,444	...	...
Sind Punjab and Delhi	430,332	467,138	...	...	...	...	...
TOTAL	3,478,300	3,725,075	3,647,116	3,636,670	3,650,808	3,100,000	3,342,000

* The Sind, Punjab and Delhi Railway, 691 miles, was purchased by the State on 1st January 1886, and the mileage is shown under State Railways.

† The Bellary Branch of the Madras Railway, 33 miles in length, having been transferred to the Southern Mahratta Railway, the mileage is shown under State Railways.

* The Oudh and Rohilkhund Railway, 692 miles, was purchased by the State on 1st January 1889, and the mileage is shown under State Railways.

APPENDIX.

STATE RAILWAYS.	ACCOUNTS.					Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	M.	M.
Open mileage at beginning of year	M. 5,632	M. (a) 6,966	M. 7,227	M. 8,081	M. 8,979	(b) 10,407	11,196
<i>Gross receipts.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
East Indian	4,310,425	4,703,587	4,707,202	4,603,216	4,471,119	4,470,300	4,480,300
Rajputana-Malwa	1,399,592	1,665,023	1,688,259	1,698,296	1,903,833	1,940,000	1,925,000
Cawnpore-Achnera	92,930	95,819	130,092	45,739	37,080	7,100	...
Sindia	36,833	39,408	39,183	4,976	5,512	7,900	12,500
Bhopal	1,281	2,643	3,505	7,900	8,442	82,000	71,000
Wardha Coal	67,822	64,820	74,742	137,477	163,517	217,500	320,000
Bengal Nagpur	136,239	147,349	131,760	8,125	...	...	...
Katni-Umaria	...	...	3,326	11,447	17,822	25,500	36,000
Umaria Colliery	1,572	2,224	6,873	331,041	314,241	350,000	380,000
Burma	216,640	233,585	291,663	...	31,901	157,500	180,000
Tounggoo-Mandalay	...	...	...	...	5,964	6,000	6,000
Jorhat	383	3,624	3,911	1,220	620	1,200	1,200
Cherra-Companygunj	...	...	226	...	...	...	...
EASTERN BENGAL { Eastern Bengal	463,346	455,588	537,136	958,431	1,070,589	1,145,000	1,150,000
Northern Bengal	216,628	233,920	262,401	...	...	...	...
Kaunia-Dhurla	15,676	12,981	14,543	...	...	...	...
Dacca	2,559	12,723	27,997	180,506	170,854	220,000	225,000
Tirhoot	124,972	128,026	159,921	9,405	10,459	10,100	10,100
Nalhati	7,638	7,880	8,654	52,887	49,895	51,900	51,500
Patna-Gya	51,793	51,750	53,645	75,538	72,389	74,500	77,000
Bengal Central	...	54,129	34,575	...	174,788	785,000	820,000
Oudh and Rohilkhand	...	...	...	175	700	...	...
Benares Branch	...	...	...	30,563	108,154	320,000	450,000
Indian Midland	...	...	9,234	4,833	4,604	...	...
Dildarnagar-Ghazipur	4,673	4,650	4,738	9,558	9,350	11,000	11,000
Bareilly-Pilibhit	899	8,393	10,126	18,305	25,428	31,400	37,500
Lucknow-Sitapur-Seramau	...	...	1,656	2,188,185	2,573,190	2,865,000	2,700,000
North Western	1,126,401	1,808,224	2,373,245	7,350†	8,738†	10,100†	11,200†
Amritsar-Pathankot	19,958	28,985	7,320†	...	...	...	...
Jammu-Kashmir	...	...	...	...	...	...	...
South Indian	...	...	...	...	...	132,500	...
Villupuram-Guntakal	...	...	...	...	...	15,000	...
" " Nellore Branch	...	...	...	4,845	23,566	25,400	32,500
Bellary-Kistna	...	...	...	6,181	...	...	...
Dhond and Manmad*	20,427	22,062	23,376	22,734	25,545	24,900	25,000
Southern Mahratta	33,244	102,818	182,317	326,423	399,806	415,000	485,000
Mysore	...	...	37,401	51,481	59,014	98,500	123,000
Bezvada Extension	...	...	...	...	...	7,500	9,000
TOTAL	8,351,931	9,890,211	10,829,027	10,871,926	11,827,120	13,360,300	13,777,300
<i>Working expenses.</i>							
East Indian	1,829,235	1,882,269	1,721,762	1,662,581	1,689,946	1,650,000	1,640,000
Rajputana-Malwa	772,169	897,238	899,303	907,154	970,424	1,025,000	1,012,500
Cawnpore-Achnera	68,492	79,222	80,728	...	...	...	...
Sindia	19,572	19,440	19,472	21,322	17,703	3,400	14,500
Bhopal	1,746	3,731	2,556	4,457	4,977	7,900	11,000
Wardha Coal	47,603	51,594	59,627	68,028	61,323	57,000	55,000
Bengal Nagpur	80,480	94,705	80,370	86,760	127,058	166,000	220,000
Katni-Umaria	...	...	2,588	9,600	...	...	...
Umaria Colliery	1,379	9,265	8,149	2,634	20,363	22,500	28,000
Burma	134,468	174,769	173,250	175,841	189,876	202,500	205,000
Tounggoo-Mandalay	...	...	...	...	32,545	123,500	130,000
Jorhat	725	4,229	5,376	6,441	5,707	6,000	5,800
Cherra-Companygunj	...	...	2,361	3,716	2,116	2,600	2,200
EASTERN BENGAL { Eastern Bengal	197,262	298,637	326,752	481,139	490,105	505,000	510,000
Northern Bengal	152,031	149,034	141,174	...	...	...	...
Kaunia-Dhurla	11,980	11,019	11,229	...	...	...	...
Dacca	707	18,458	28,699	...	...	...	...
Carried over	3,317,849	3,693,610	3,563,396	3,429,673	3,612,143	3,771,400	3,834,000

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

† Net Receipts.

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

(b) Includes the length of the Oudh and Rohilkhand Railway.

APPENDIX.

Working expenses—continued.	ACCOUNTS.					Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	Rx.	Rx.
Brought forward	3,317,849	3,693,610	3,563,396	3,429,673	3,612,143	3,771,400	3,834,000
Tirhoot	96,847	91,558	98,583	106,156	96,254	95,500	100,000
Nalhati	7,213	6,678	6,711	6,192	8,541	7,600	8,000
Patna-Gya	29,825	27,179	27,898	24,613	23,786	24,600	24,500
Bengal Central	...	54,713	43,351	67,611	51,147	47,000	54,000
Oudh and Rohilkhand	...	...	...	...	54,558	350,000	360,000
Benares Branch	...	...	...	69	80	...	...
Indian Midland	...	...	8,199	20,098	69,512	217,500	280,000
Dildarnagar-Ghazipur	2,727	2,436	2,461	2,245	2,195	...	...
Bareilly-Pilibhit	1,385	6,113	7,675	6,766	6,592	7,500	7,500
Lucknow-Sitapur-Seramau	...	...	1,207	14,998	18,153	20,800	22,500
North Western	600,255	845,651	1,316,886	1,633,529	1,742,526	1,830,000	1,830,000
Amritsar-Pathankot	17,535	24,171	—2,218	...	...	...	...
Jammu-Kashmir	...	...	...	...	...	...	...
South Indian	...	...	...	...	...	...	82,500
Villupuram-Guntakal	...	...	...	...	...	...	10,000
" " Nellore Branch	...	...	...	9,154	27,060	18,500	25,000
Bellary-Kistna	...	...	...	8,519	...	...	...
Dhond and Manmad*	...	...	...	...	...	...	...
Southern Mahratta	33,183	81,302	125,596	222,138	298,965	312,500	355,000
Mysore	...	...	20,144	42,426	47,744	87,000	96,500
Bezvada Extension	...	...	...	...	...	5,800	6,500
Exchange	38,795	...	...	...	...	...	...
TOTAL	4,145,614	4,833,411	5,219,889	5,594,187	6,059,256	6,795,700	7,006,000
<i>Net Traffic receipts.</i>							
East Indian	2,481,190	2,821,318	2,985,440	2,940,635	2,781,173	2,820,300	2,840,300
Rajputana-Malwa	627,423	767,785	788,956	791,142	933,409	915,000	912,500
Cawnpore-Achnera	24,438	16,597	49,364	...	...	...	...
Sindia	17,261	19,968	19,711	24,417	19,377	3,700	—14,500
Bhopal	—465	—1,088	949	519	535	...	1,500
Wardha Coal	20,219	13,226	15,115	9,993	27,119	25,000	16,000
Bengal Nagpur	55,759	52,644	51,390	50,717	36,459	51,500	100,000
Katni-Umaria	...	...	738	—1,475	...	...	...
Umaria Colliery	193	—7,041	—1,276	8,813	—2,541	3,000	8,000
Burma	82,172	58,816	118,413	155,200	124,365	147,500	175,000
Tounggoo-Mandalay	...	...	...	...	—644	34,000	50,000
Jorhat	—342	—605	—1,465	—1,473	257	...	200
Cherra-Companygunj	...	...	—2,135	—2,496	—1,496	—1,400	—1,000
EASTERN BENGAL { Eastern Bengal	266,084	156,951	210,384	477,292	580,484	640,000	640,000
Northern Bengal	64,597	84,886	121,227	...	...	...	...
Kaunia-Dhurla	3,696	1,962	3,314	...	...	...	...
Dacca	1,852	—5,735	—702	...	...	...	...
Tirhoot	28,125	36,468	61,338	74,350	74,600	124,500	125,000
Nalhati	425	1,202	1,943	3,213	1,918	2,500	2,100
Patna-Gya	21,968	24,571	25,747	28,274	26,109	27,300	27,000
Bengal Central	...	—584	—8,776	7,927	21,242	27,500	23,000
Oudh and Rohilkhand	...	...	...	...	120,230	435,000	460,000
Benares Branch	...	...	...	106	620	...	...
Indian Midland	...	...	1,035	10,465	38,642	102,500	170,000
Dildarnagar-Ghazipur	1,946	2,214	2,277	2,588	2,409	...	...
Bareilly-Pilibhit	—486	2,280	2,451	2,792	2,758	3,500	3,500
Lucknow-Sitapur-Seramau	...	...	449	3,307	7,275	10,600	15,000
North Western	526,146	962,573	1,056,359	554,656	830,664	1,035,000	870,000
Amritsar-Pathankot	2,423	4,814	9,538	7,350	8,738	10,100	11,200
Jammu-Kashmir	...	...	...	...	...	...	...
South Indian	...	...	...	...	...	...	50,000
Villupuram-Guntakal	...	...	...	...	...	...	5,000
" " Nellore Branch	...	...	...	—4,309	—3,494	6,900	7,500
Bellary-Kistna	...	...	...	—2,338	...	...	...
Dhond and Manmad*	20,427	22,062	23,376	22,734	25,545	24,900	25,000
Southern Mahratta	61	21,516	56,721	104,285	100,841	102,500	130,000
Mysore	...	...	17,257	9,055	11,270	11,500	26,500
Bezvada Extension	...	...	...	...	...	1,700	2,500
Exchange	—38,795	...	...	...	...	...	...
TOTAL	4,206,317	5,056,800	5,609,138	5,277,739	5,767,864	6,564,600	6,681,300

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

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—Gross receipts, working expenses and net earnings of Irrigation—Major Works, for five years ending 1888-89, with Revised Estimate for 1889-90, and Budget Estimate for 1890-91.

	ACTUALS.					Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.		
DIRECT RECEIPTS—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Orissa canals	14,358	20,735	17,961	22,304	24,351	26,500	28,000
Midnapore canal	25,796	26,249	23,419	23,438	25,180	26,500	25,000
Hidgellie Tidal canal	4,351	5,245	5,440	4,186	5,517	4,100	6,000
Sone canals	86,247	106,264	91,843	60,395	84,380	87,300	86,000
Ganges canal	201,662	104,967	220,926	197,254	213,014	210,000	215,640
Lower Ganges canal	169,434	135,688	105,666	106,614	123,382	136,000	136,930
Agra canal	79,190	40,689	61,338	48,148	46,622	54,000	61,380
Eastern Jumna canal	79,374	61,034	69,804	70,305	71,154	71,100	68,670
Betwa canal	...	...	2,070	3,057	7,313	8,000	7,480
Western Jumna canal	160,237	82,635	83,898	135,366	90,170	108,500	119,000
Chenab canal	...	...	...	25	3,768	10,000	10,000
Bari Doab canal	105,421	118,887	129,138	126,141	139,232	140,000	140,000
Sirhind canal	3,249	13,497	35,491	69,900	113,233	146,500	150,000
Swat River canal	...	25	2,672	10,326	22,753	24,000	24,000
Godavari Delta System	9,601	10,738	10,601	12,431	10,653	11,500	10,650
Kistna " "	3,300	3,522	3,791	4,394	4,669	4,550	4,600
Sangam Anicut " "	...	...	...	86	142	40	160
Desert canal	2,865	2,158	3,735	3,697	7,037	5,088	4,340
Begari " "	3,456	3,131	4,544	2,549	5,097	3,092	3,186
Eastern Nara Works	1,804	1,872	1,772	1,599	1,681	1,838	2,005
Mutha canals	14,069	15,055	18,340	18,958	21,640	20,830	21,830
Nira canal	...	24	274	768	1,029	2,670	3,170
Other projects	20,612	16,388	17,041	29,020	39,776	47,992	45,859
TOTAL	1,075,026	864,773	909,824	950,961	1,061,802	1,151,000	1,173,900
PORTION OF LAND REVENUE DUE TO IRRIGATION—							
Ganges canal	44,301	44,301	44,301	44,301	44,301	44,301	44,301
Lower Ganges canal	20,783	20,783	20,783	20,783	20,059	20,059	20,059
Eastern Jumna " "	22,151	22,153	22,153	22,154	22,153	22,153	22,153
Western Jumna " "	5,832	5,833	5,832	5,140	5,275	5,500	2,200
Bari Doab canal	27,557	34,250	60,497	37,526	40,409	40,000	40,000
Godavari Delta System	160,678	173,995	178,140	183,853	195,020	190,215	203,015
Kistna " "	101,609	110,592	113,667	132,273	142,302	145,825	150,765
Sangam Anicut " "	...	3,970	5,824	8,041	8,541	11,305	14,250
Desert canal	10,834	9,389	6,072	8,254	11,030	13,510	14,050
Begari " "	20,386	23,651	19,377	19,391	25,223	28,514	29,414
Eastern Nara Works	17,880	19,039	22,753	28,020	34,586	37,703	41,276
Mutha canals	...	—345	—476	—468	—562	...	...
Nira canal	...	...	—6	—31	—44	...	...
Other projects	33,804	95,206	98,552	93,318	120,828	100,319	105,785
TOTAL	465,818	562,607	597,469	602,555	671,041	669,364	688,168
TOTAL REVENUE—							
Orissa canals	14,358	20,735	17,961	22,304	24,351	26,500	28,000
Midnapore canal	25,796	26,249	23,419	23,438	25,180	26,500	25,000
Hidgellie Tidal canal	4,351	5,245	5,440	4,186	5,517	4,100	6,000
Sone canals	86,247	106,264	91,843	60,395	84,380	87,300	86,000
Ganges canal	335,963	239,268	265,227	241,555	257,315	254,301	259,941
Lower Ganges canal	190,217	156,471	126,449	127,397	144,341	150,959	157,889
Agra canal	79,190	46,689	61,338	48,148	46,622	54,000	61,380
Eastern Jumna canal	101,528	83,187	92,017	92,459	93,307	93,253	90,823
Betwa canal	...	...	2,070	3,057	7,313	8,000	7,480
Western Jumna canal	166,069	88,468	89,730	140,506	95,445	114,000	121,200
Chenab canal	...	...	...	25	3,768	10,000	10,000
Bari Doab canal	132,978	153,137	189,635	163,667	179,701	180,000	180,000
Sirhind canal	3,249	13,497	35,491	69,900	113,233	146,500	150,000
Swat River canal	...	25	2,672	10,326	22,753	24,000	24,000
Godavari Delta System	170,279	184,433	188,741	196,284	206,573	210,715	213,665
Kistna " "	104,909	114,114	117,458	136,667	147,031	150,375	155,365
Sangam Anicut " "	...	3,970	5,824	8,127	8,683	11,345	14,410
Desert canal	13,609	11,517	9,807	11,951	18,067	18,598	18,390
Begari " "	23,842	26,782	23,921	21,940	30,320	32,506	32,600
Eastern Nara Works	10,684	20,911	24,525	29,619	36,267	39,601	43,281
Mutha canals	13,752	14,710	17,864	18,490	21,078	20,830	21,830
Nira canal	...	24	268	737	985	2,670	3,170
Other projects	54,733	111,684	115,593	122,338	160,604	148,311	151,644
TOTAL	1,540,844	1,427,380	1,507,293	1,553,516	1,732,843	1,820,364	1,862,068

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—Gross Receipts, working expenses and net earnings of Irrigation—Major Works, for five years ending 1888-89, with Revised Estimate for 1889-90 and Budget Estimate for 1890-91—concluded..

	ACTUALS.					Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.		
WORKING EXPENSES—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Orissa canals	31,573	34,258	50,193	48,131	38,717	44,350	43,100
Midnapore canal	22,317	20,985	22,637	24,007	20,035	21,000	21,600
Hidgellie Tidal canal	3,689	4,862	2,284	6,490	7,535	3,300	4,900
Sone canals	60,396	55,237	58,146	71,731	75,522	75,000	72,300
Ganges canal	92,609	86,026	85,535	88,300	91,931	84,779	92,538
Lower Ganges canal	82,154	81,327	79,186	86,397	96,850	94,805	85,420
Agra canal	26,565	26,313	28,337	24,478	24,113	26,699	24,903
Eastern Jumna canal	19,164	18,128	20,562	19,266	25,467	25,204	24,018
Betwa canal	...	208	6,995	8,295	10,444	10,630	10,050
Western Jumna canal	44,177	47,834	48,869	55,527	47,536	45,300	53,500
Chenab canal	...	...	...	5,733	7,835	10,000	10,000
Bari Doab canal	47,289	52,014	55,781	49,665	56,561	58,100	58,500
Sirhind canal	14,022	21,276	23,071	34,537	53,647	60,000	60,000
Swat River canal	...	2,372	5,243	8,375	8,745	10,400	10,000
Godavari Delta System	50,476	56,486	48,594	51,680	52,221	48,392	49,800
Kistna " "	27,091	29,413	32,514	32,663	32,299	34,702	34,300
Sangam Anicut " "	...	468	2,577	4,369	4,170	4,566	5,400
Desert canal	3,149	2,848	4,075	4,041	2,718	3,181	2,890
Begari " "	5,835	5,042	5,300	6,126	6,452	6,308	5,870
Eastern Nara Works	6,488	6,467	6,443	5,474	8,393	7,391	6,900
Mutha canals	6,831	6,120	6,838	6,034	6,246	6,911	6,800
Nira canal	...	1,256	1,822	1,673	1,716	2,551	4,250
Other projects	26,998	34,210	31,771	34,615	42,523	40,731	41,761
TOTAL	571,423	593,150	626,773	677,607	721,676	724,300	728,800
NET REVENUE—							
Orissa canals	—17,215	—13,523	—32,232	—25,827	—14,366	—17,850	—15,100
Midnapore canal	3,479	5,264	782	—569	5,145	5,500	3,400
Hidgellie Tidal canal	662	383	3,156	—2,304	—2,018	800	1,100
Sone canals	25,851	51,027	33,997	—17,336	8,867	12,300	13,700
Ganges canal	243,354	153,242	179,692	153,255	165,384	169,522	167,403
Lower Ganges canal	108,063	75,144	47,263	41,000	47,491	62,154	72,469
Agra canal	52,625	20,376	33,001	23,670	22,509	27,301	36,477
Eastern Jumna canal	82,364	65,059	71,455	73,193	67,840	68,049	66,805
Betwa canal	...	—208	—4,925	—5,238	—3,131	—2,630	—2,570
Western Jumna canal	121,892	40,634	40,861	84,979	47,909	68,700	67,700
Chenab canal	...	...	...	—5,708	—4,067	...	...
Bari Doab canal	85,689	101,123	133,854	114,002	123,140	121,900	121,500
Sirhind canal	—10,773	—7,809	12,420	35,363	59,586	86,500	90,000
Swat River canal	...	—2,347	—2,571	1,951	14,008	13,600	14,000
Godavari Delta System	119,803	127,947	140,147	144,604	154,352	162,323	163,865
Kistna " "	77,218	84,701	84,944	104,004	114,732	115,673	121,065
Sangam Anicut " "	...	3,502	3,247	3,758	4,513	6,779	9,010
Desert canal	10,550	8,699	5,732	7,910	15,349	15,417	15,500
Begari " "	18,007	21,740	18,621	15,814	23,868	26,198	26,730
Eastern Nara Works	13,196	14,444	18,082	24,145	27,874	32,210	36,381
Mutha canals	6,921	8,590	11,026	12,456	14,832	13,919	15,030
Nira canal	...	—1,232	—1,554	—936	—731	119	—1,080
Other projects	27,735	77,474	83,822	87,723	118,081	107,580	109,883
TOTAL	969,421	834,230	880,520	875,909	1,011,167	1,096,064	1,133,268

APPENDIX.

Capital Account of Guaranteed and Subsidized Railways.

TABLE IX.—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized Railways, 1889-90 and 1890-91.

RAILWAYS.	AMOUNT IN RUPEES.			AMOUNT OF EXCHANGE.			AMOUNT IN POUNDS STERLING.		
	1889-90.		Budget, 1890-91.	1889-90.		Budget, 1890-91.	1889-90.		Budget, 1890-91.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
GUARANTEED RAILWAYS.	R	R	R	R	R	R	£	£	£
RECEIPTS.									
Madras	22,00,000	23,75,000	23,00,000	1,83,000	1,98,000	1,92,000	201,700	217,700	210,800
South Indian	18,50,000	21,25,000	16,50,000	77,000	89,000	69,000	177,300	203,600	158,100
Bombay, Baroda and Central India	23,50,000	25,50,000	24,00,000	1,96,000	2,12,000	2,00,000	215,400	233,800	220,000
Great Indian Peninsula	70,00,000	68,00,000	70,00,000	5,83,000	5,67,000	5,83,000	641,700	623,300	641,700
TOTAL	1,34,00,000	1,38,50,000	1,33,50,000	10,39,000	10,66,000	10,44,000	1,236,100	1,278,400	1,230,600
ADVANCES.									
Madras	20,00,000	19,50,000	19,50,000	1,67,000	1,63,000	1,63,000	183,300	178,700	178,700
South Indian	11,50,000	11,50,000	9,50,000	48,000	48,000	40,000	110,200	110,200	91,000
Bombay, Baroda and Central India	15,50,000	13,00,000	14,75,000	1,29,000	1,08,000	1,23,000	142,100	119,200	135,200
Great Indian Peninsula	49,00,000	38,50,000	50,00,000	4,08,000	3,21,000	4,17,000	449,200	352,900	458,300
TOTAL	96,00,000	82,50,000	93,75,000	7,52,000	6,40,000	7,43,000	884,800	761,000	863,200
NET RECEIPTS.									
Madras	2,00,000	4,25,000	3,50,000	16,000	35,000	29,000	18,400	39,000	32,100
South Indian	7,00,000	9,75,000	7,00,000	29,000	41,000	29,000	67,100	93,400	67,100
Bombay, Baroda and Central India	8,00,000	12,50,000	9,25,000	67,000	1,04,000	77,000	73,300	114,600	84,800
Great Indian Peninsula	21,00,000	29,50,000	20,00,000	1,75,000	2,46,000	1,66,000	192,500	270,400	183,400
TOTAL	38,00,000	56,00,000	39,75,000	2,87,000	4,26,000	3,01,000	351,300	517,400	367,400
SUBSIDIZED RAILWAYS.									
RECEIPTS.									
Southern Mahratta	...	...	...	85,000	1,73,000	93,000	—8,500	—17,300	—9,300
Mysore	...	...	...	5,000	750	12,000	—500	—75	—1,200
Gain on remittances to India	...	...	...	9,78,000	3,34,000	3,80,000	—97,800	—33,400	—38,000
Bengal Central	...	...	...	...	1,400	900	...	—140	—90
Bengal-Nagpur	...	...	...	5,71,000	4,82,000	8,98,000	—57,100	—48,200	—89,800
Rohilkhand-Kumaon	...	...	...	...	1,400	...	...	—140	...
TOTAL	...	...	...	16,39,000	9,92,550	13,83,900	—163,900	—99,255	—138,390
WITHDRAWALS.									
Southern Mahratta, including Belary-Kistna	21,62,000	19,12,000	13,31,000	3,60,000	3,18,670	2,21,830	180,200	159,333	110,917
Mysore	9,00,000	12,60,000	6,23,000	2,25,000	3,15,000	1,55,750	67,500	94,500	46,725
Indian Midland	40,47,000	38,92,000	20,17,000	8,09,400	7,78,400	4,03,400	323,760	311,360	161,360
Bengal Central	2,03,000	2,45,000	3,50,000	58,000	70,000	1,00,000	14,500	17,500	25,000
Bengal-Nagpur	1,06,98,000	1,05,86,000	92,65,000	24,70,000	24,43,000	21,38,000	822,800	814,300	712,700
Rohilkhand-Kumaon	...	1,00,000	8,50,000	...	30,000	2,55,000	...	7,000	59,500
TOTAL	1,80,10,000	1,79,95,000	1,44,36,000	39,22,400	39,55,070	32,73,980	1,408,760	1,403,993	1,116,202
Net Withdrawals	1,80,10,000	1,79,95,000	1,44,36,000	22,83,400	20,62,520	18,90,080	1,572,660	1,503,248	1,254,592
GUARANTEED AND SUBSIDIZED RAILWAYS.									
Net Withdrawals	1,42,10,000	1,23,95,000	1,04,61,000	19,96,400	25,36,520	15,89,080	1,221,350	985,848	887,192

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, March 3rd, 1890.

Feebly unsettled conditions have prevailed over a large part of the Indian region during the week under review. The high pressure area in the north-west, which is characteristic of the cold season in India, has been, during part of this week, much less pronounced than in previous weeks. Hence barometric gradients and air movements have been slight, while the power of the sun has increased considerably. In consequence conditions have been favourable to the production and development of small local depressions which have resulted in thunder or dust storms and slight rainfall. There has been no serious storm during the week, but a depression, which appeared over Guzerat on the 3rd, though slight in itself, produced, owing to the high pressures which temporarily prevailed in the Punjab, steep gradients for easterly winds in North-Western India, and the weather in that region became very unsettled.

The chart of the 25th exhibited a somewhat complicated distribution of pressure. Relatively high readings were reported from the north-west of the Punjab, the Upper Assam Valley, and the south of the Peninsula, while low readings were shown over the west of the North-Western Provinces and the north of Bengal. Irregular cyclonic movements of the wind prevailed in the neighbourhood of the two depressions, and a northerly current was shown over Sind, Guzerat, and the Bay area, but in other parts of the Indian region the directions were variable. There was a good deal of cloud, except in Rajputana, the Peninsula, and parts of Bengal, and the weather was somewhat unsettled over Northern and Central India. On the 26th the only change of importance was the enlargement of the Bengal depression by the advance eastward of the depression from the North-Western Provinces. The general wind circulation was the same as that on the previous day. The weather in the northern and central parts of the country remained somewhat unsettled. The chart of the 27th showed that the Bengal depression was filling up, that the barometer had risen in the north-west, and that the general distribution was such as is characteristic of the cold season. The weather was fine. On the 28th conditions were practically unaltered, and on March 1st the only important feature in the changes was a rapid barometric fall in the Punjab. During this day (the 1st), there was probably a fall of snow and rain over the mountains to the west and north-west of the Punjab, as the next morning's observations showed a brisk fall of temperature and rise of pressure in north-west of the Punjab. At Colombo, the wind had shifted to east, but these were the only important alterations. On the 3rd the barometer was still rising in the Punjab, but it had fallen in Guzerat and Kattiawar, where a well marked depression had appeared. There was a general indraught of wind towards this depression from surrounding regions. The easterly wind noticed at Colombo on the 2nd had extended over the south of the Peninsula.

Temperature—Though less high than in the preceding week, has been generally above the average. The warmest day, relatively to the average, was the 25th; the coolest the 28th. In Burma, the Punjab and Bombay on every

day of the week the mean temperature was more or less excessive, and in Bengal, the Central Provinces, Guzerat, Central India, Sind, and Rajputana, there was only one day on which the weather was cooler than usual. In the other Provinces the days of excessive and of deficient temperature were nearly equal. On the hills the variations from the normal have been comparatively slight.

The following table shows the variations of the mean temperature of the present and of the past week from the normal, according to Provinces:—

PROVINCE.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	+1'7	+1'3
Bengal	+3'3	+1'2
North-Western Provinces	+2'9	+1'4
Punjab	+1'3	+1'8
Bombay	+2'1	+1'1
Central Provinces	+2'7	+1'5
Guzerat and Central India	+3'6	+1'8
Sind and Rajputana	+3'6	+2'0
Madras	+0'9	—0'1

These figures show that, except in the Punjab, the weather relatively to the average has been considerably cooler during the week under review than during the preceding week. At Sholapur on the 1st the maximum temperature exceeded 100° (100°·7).

Rain.—The area of rainfall this week is much larger than that recorded during many weeks past. At twenty-seven out of the fifty-one rainfall divisions rain has been recorded. The amounts are not large, the average rainfall of the division only exceeding $\frac{1}{2}$ inch in four cases and being below $\frac{1}{10}$ of an inch in sixteen cases, but it is nevertheless a substantial improvement on the records of many weeks past. The regions in which the rainfall was heaviest are the south-west of the Peninsula and the Tenasserim division of Burma, while the regions without rainfall include the following divisions, *viz.*,—Central and Upper Burma and Arakan, Central and North Bengal, North-Western Provinces, West, and the Punjab, South and Central, all the divisions in the west, centre and east of the Peninsula, the west of the Central Provinces, the west of Rajputana, and the whole of Sind, Guzerat and Kattiawar. The rainfall in all parts of the Indian region was scattered throughout the week. The maximum falls exhibit very few amounts calling for notice. The following were the largest amounts:—Tavoy 1 $\frac{3}{4}$ inches; Ghazipur (North-Western Provinces) 2 $\frac{3}{4}$ inches; Bansdeh (Ballia, North-Western Provinces) 1 $\frac{1}{2}$ inches; Badagara (Calicut) 4 $\frac{1}{4}$ inches; Cunoor (Nilgiris) 8 inches; Bilaspur (Central Provinces) 6 inches; and Ambassamudram (Tinnevely) 2 $\frac{3}{4}$ inches.

The state of the seasonal fall as shown by the concluding column of the following table has been very little modified by the slight falls here recorded.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 3RD MARCH 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 3RD MARCH 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 3rd March.	Excess or defect of (seasonal) rainfall expressed as a percentage.
BURMA	Tenasserim	Inches. 0'61	Inches. 0	Inches. +0'61	Inches. 20'31	Inches. 5'33	+281
	Lower Burma	0'05	0'05	0	8'43	6'35	+33
	Central do.	0	0	0	7'06	4'25	+66
	Upper do.	0	?	?	3'80	?	?
	Arakan	0	0'07	—0'07	7'59	5'89	+29
BENGAL AND ASSAM	Eastern Bengal	0'13	0'19	—0'06	8'36	5'77	+45
	Assam (Surma)	0'01	0'87	—0'86	5'78	6'17	—6
	Do. (Brahmaputra)	0'11	0'29	—0'18	3'41	5'07	—33
	Deltaic Bengal	0'08	0'24	—0'16	10'38	4'81	+116
	Central do.	0	0'10	—0'10	3'74	3'79	—1
	North do.	0	0'05	—0'05	1'26	3'57	—65
	Orissa	0'14	0'13	+0'01	15'61	7'13	+117
	Chutia Nagpur	0'06	0'08	—0'02	3'06	3'44	—11
	Behar (South)	0'10	0'01	+0'09	0'65	2'80	—77
NORTH-WESTERN PROVINCES AND OUDH.	Do. (North)	0'01	0'01	0	0'62	2'50	—75
	North-Western Provinces (East)	0'14	0'08	+0'06	1'37	2'28	—40
	Oudh (South)	0'03	0'05	—0'02	0'07	1'06	—96
	Do. (North)	0'01	0'13	—0'12	0'13	1'93	—93
	North-Western Provinces (Central)	0'05	0'06	—0'01	0'06	1'57	—96
	North-Western Provinces (West)	0	0'12	—0'12	0'08	1'51	—95
	North-Western Provinces (Sub-montane)	0'08	0'18	—0'10	0'56	2'98	—81
	Punjab (South)	0	0'29	—0'29	0'23	1'93	—88
	Do. (Central)	0	0'18	—0'18	0'37	2'29	—84
PUNJAB	Do. (Submontane)	0'01	0'26	—0'25	0'62	3'97	—84
	Do. (Hill-Districts)	0'10	0'99	—0'89	3'30	9'89	—67
	Do. (North-West)	0'07	0'39	—0'32	0'95	5'39	—82
	Do. (West)	0'03	0'16	—0'13	0'27	1'64	—84
	Malabar	0'69	0'05	+0'64	13'32	12'24	+9
	Madras (South Central)	0'88	0'02	+0'86	8'20	10'19	—46
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Coorg	0'01	0'05	—0'04	12'79	9'25	+38
	Mysore	0	0'03	—0'03	3'03	4'72	—36
	Konkan	0	0'02	—0'02	4'90	2'38	+106
	Bombay—Deccan	0	0'03	—0'03	5'10	3'88	+31
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0'03	—0'03	1'26	3'46	—64
CENTRAL PROVINCES AND BERAR.	Berar	0	0'04	—0'04	3'14	3'33	—6
	Central Provinces (West)	0	0'05	—0'05	2'96	2'29	+29
	Do. (Central)	0'09	0'11	—0'02	1'82	2'51	—27
BOMBAY (NORTH)	Do. (East)	0'34	0'02	+0'32	2'31	2'24	+3
	Guzerat	0	0'03	—0'03	0'02	0'68	—97
	Kattiawar	0	0'01	—0'01	0	0'43	—100
RAJPUTANA AND CENTRAL INDIA	Sind	0	0'05	—0'05	0'03	0'79	—96
	Central India (East)	0	0'06	—0'06	0'14	1'63	—91
	Rajputana (East), Central India (West)	0'02	0'03	—0'01	0'02	0'92	—98
MADRAS	Rajputana (West)	0	0'09	—0'09	0	0'71	—100
	East Coast (North)	0	0'07	—0'07	12'85	9'59	+34
	Do. do. (a)	0	?	?	9'45	?	?
	Hyderabad (South)	0	0'02	—0'02	2'71	2'49	+9
	Madras (Central)	0	0'02	—0'02	5'05	4'74	+7
	East Coast (Central)	0	0'02	—0'02	10'77	15'48	—30
	Do. (South)	0'01	0'10	—0'09	11'95	18'61	—36
	Madras (South)	0'90	0'14	+0'76	6'35	14'87	—57

W. L. DALLAS,

SIMLA, the 6th March, 1890.

Assistant Meteorological Reporter to the
Government of India.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, March 10th, 1890.

From a consideration of the weather reports of the past week, it appears that we have now entered on the period known as the spring storm rainfall of India. This period has set in somewhat earlier than usual—an effect due probably to the high temperatures and low pressures which, during the past two months, have resulted from the absence of the normal winter rainfall. This storm rainfall, to which all parts of India except perhaps the west of the Peninsula are liable, originates in all probability in the increasing effect of the ascending sun on the land surface of India. This effect causes, more particularly during the day, a large flow of moist air from the sea to the land areas, and the great contrasts of humidity which exist between the land and sea generated currents of air occasion small local storms during which the vapour of the damper current is precipitated with considerable electrical disturbance.

During the week under review these causes have been operative over the greater part of India and though the rainfall has been light the area over which rain has fallen is larger than that shown in any previous week since the monsoon rains of last year. Only in Burma, the west coast of the Peninsula and the normally dry provinces of Guzerat, Kathiawar and Sind has there been no rain and at a great number of the rainfall divisions the average amount of rain received has exceeded the normal of the week.

The chart of the 4th showed that a shallow depression which had appeared over Sind on the 3rd had advanced eastward and covered the North Konkan, Khandeish and a large part of the Central Provinces, while the highest readings were reported from the submontane parts of the North-Western Provinces, hence feeble gradients for easterly winds prevailed over Northern India and rain was falling all over the region intervening between the areas of high and low pressures. A shallow depression also existed to the south of the Peninsula and the weather was unsettled at the more southern stations. Fresh winds prevailed in several parts of the Indian region, but the directions were variable. On the 5th the depression, now very slight, lay near Allahabad and the weather was rainy and unsettled over the whole of the Gangetic plain and the Punjab. The fall of snow on the hills had apparently resulted in a strong outset of heavy cool air from the Himalayas, so that northerly winds and a rising barometer prevailed along the line of the hills. In the south the weather was unaltered. On the 6th the normal cold weather distribution, *viz.*, high pressures over North-Western and Central India and low pressures over the Peninsula, the Bay and Bengal, was established and the weather had become much finer. On the following day, the 7th, a similar distribution existed and the weather was fine all over Northern India. A slight depression had formed over the Peninsula and slight rain was falling in the east and south. Pressure was, however, giving way briskly in the north-west. On the 8th, under the influence of the fall noticed on the preceding day, the high pressure area had deserted North-Western India, and advanced south-eastward to Central India and the North-Western Provinces, while the small depression over the Peninsula had advanced northward to Berar, and rain had fallen over the Central Provinces. On the 9th a moderate depression was shown over Sind and gradients between Sind and the north-west of the Punjab were rather steep. In other parts of the Indian region pressure was uniform with numerous very slight local depressions, and very variable winds. The chart of the 10th showed that the depression from Sind had advanced south-eastward to Guzerat, Kathiawar and the North Konkan, but that there was very little other change.

Temperature.—A cold period set in over India early in the week and lasted till its close. It commenced in Sind and Rajputana on the 4th, but was not

felt in the other provinces until the 5th. The cold was most severe on the 6th, after which the intensity decreased until the 8th, when it again increased, and the 10th was almost as cold as the 6th. In Madras, the variations were to a certain extent the reverse of those existing in other parts of India, the weather at the close of the week being warmer than the normal.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average according to Provinces:—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	+1'3	—0'2
Bengal	+1'2	—1'7
North Western Provinces	+1'4	—1'4
Punjab	+1'8	—2'5
Bombay	+1'1	—0'3
Central Provinces	+1'5	—2'2
Guzerat and Central India	+1'8	—0'2
Sind and Rajputana	+2'0	—0'2
Madras	—0'1	+0'1

This table shows that compared with the normal the mean temperature, in all provinces, except Madras, where, as previously stated, the variations are frequently the reverse of those existing in other parts of India, has fallen quickly since the preceding week and that the temperature has been low for the season. The greatest relative fall has been in the Punjab and exceeds 4°. The maximum temperature on no occasion exceeded 100° during the week under review.

Rain.—Fell in some parts of India on each day of the week under review. It is reported from forty out of the fifty-two rainfall districts into which India is divided, the heaviest average fall being in Malabar. There was no rain over Burma or in the Konkan, the Bombay Deccan, Guzerat, Kathiawar, Sind or the Jeypore district of North Madras, but in all these divisions the rainfall expected is either nil or exceedingly slight. The rainfall was in excess of the normal in one or two divisions in Bengal, in several divisions in the North-Western Provinces, in the submontane division of the Punjab, all over the south of the Peninsula and at all the Central India, Rajputana and Central Provinces divisions. Elsewhere it was defective, but generally by small amounts. The maximum falls exhibited large variations. In Bengal and Assam the only large fall reported was 3 inches at Sudiya in Lakhimpur. In the North-Western Provinces the maximum falls were generally about $\frac{1}{2}$ inch, but Bora, in the Allahabad District received 3 inches; and Muskara (Hamirpur) 1 inch. In the southern parts of the Punjab the maxima were also generally about $\frac{1}{2}$ inch, but in the submontane and north-western divisions they generally exceeded 1 inch and in Pipli in Umballa the fall equalled $1\frac{1}{2}$ inch. In the south of the Peninsula the falls were larger Palghat (Calicut) received 4 inches; Cotlayam (Travancore) 3 inches; Salyanagar (Coimbatore) $4\frac{1}{2}$ inches; Katagari (Nilgiris) 3 inches; in the central parts of the country the maxima were relatively small, seldom exceeding 1 inch, and in Rajputana and Central India they were even smaller.

The final column of the concluding table shows that in Chota Nagpur and several divisions of the North-Western Provinces, the Punjab, and Central India, there has been a considerable improvement in the seasonal rainfall.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of
the Crops.

Madras.—For week ending 8th March.—No rain in Godaveri, Cuddapah, Kurnool, Madras and Chingleput; moderate in Tinnevely, Nilgiris and Malabar, and slight elsewhere. Crops generally good, but withered in parts of Nellore, Chingleput, South Arcot, Tanjore, Tinnevely and Coimbatore. Paddy blighted in parts of North Arcot. Prices generally steady. Prospects fair.

For week ending 15th March.—No rain in Bellary, Anantapur, Madras, Chingleput, South Arcot, Tanjore, Trichinopoly and South Canara; slight elsewhere. Crops generally good, but withering in parts of Nellore, Chingleput, South Arcot, Tanjore, Trichinopoly, Coimbatore and Tinnevely; crops blighted in parts of North Arcot. Outturn of paddy and dry grains below average in many districts. Prices generally rising. Prospects fair.

Bombay.—For week ending 19th March.—Slight rain in two talukas of Sind. Crops damaged by locusts in Shikarpur, poor in Nasik and below average in Satara. *Fowari* in Ahmednagar withered and cotton in Dharwar blighted. Prospects otherwise satisfactory.

Bengal.—For week ending 18th March.—Rainfall more important than for some weeks past, being rather general in South-West and East Bengal, Orissa, and Chota Nagpore. Cultivation for early crops proceeding, but in North Bengal rain much wanted. *Boro* or spring rice doing well. *Rabi* crops being gathered with generally fair results. Sugarcane harvest nearly over, and new cuttings being planted out. Opium collection satisfactory, but in Mozufferpore and Sarun it has suffered from high wind and cloudy weather. In Hajipore Sub-Agency outturn of opium will be below the average. In Chota Nagpore rain has done some damage to the *mohwa* crop. Price of rice remains steady and high. Nothing further to report regarding Balasore.

North-Western Provinces and Oudh.—For week ending 19th March.—Weather warmer and occasionally cloudy, but no rain. The *rabi* on dry lands in Kumaon is nearly withered, elsewhere harvesting is in progress, and opium collection has begun, in Pertabgarh the flow of juice is reported to be poor. Summer crops are being irrigated and cane and indigo being sown. Grain is scarce in Kumaon and prices high, but elsewhere markets are fairly supplied, though prices are still unsteady.

Punjab.—For week ending 19th March.—Slight rain has fallen in parts of Ferozepore and Rawalpindi. Prices rising in Hissar, Multan, Rawalpindi, Dera Ismail Khan and Peshawar, stationary elsewhere. Sowings of extra *rabi* in progress in Lahore. Ploughings and sowings of *kharif* commenced in Jullundur, Sialkot and Lahore. Crops are said to be average in irrigated tracts and indifferent elsewhere. Outturn is expected below average. More rain urgently needed throughout the Province. Fodder is reported scarce in Hissar, Delhi, Jullundur, Lahore and parts of Multan and Rawalpindi. Poppy sowings completed in Amritsar.

Central Provinces.—For week ending 19th March.—Weather cloudy in southern and eastern districts with some heavy showers in Sambalpur. Hail has caused some damage in Saugor, Seoni and Raipur, but the prospects of the *rabi* crops continue generally favourable. Prices steady.

Burma.—For week ending 15th March.—Slight rain fell in Akyab in Lower Burma; and rain fell in ten districts in Upper Burma. The crop prospect is on the whole good. In Lower Burma there is a rise in the price of paddy in Akyab and Thayetmyo, elsewhere no fluctuations are shown. In Upper Burma there is a fall in the price in Pokokku; elsewhere no changes.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 10TH MARCH 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 10TH MARCH 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to March 10th.	Excess or defect of (seasonal) rainfall expressed as a per- centage
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA . . .	Tenasserim . . .	0	0.05	-0.05	20.31	5.38	+278
	Lower Burma . . .	0	0	0	8.43	0.35	+33
	Central do. . .	0	0	0	7.06	4.25	+60
	Upper do. . .	0	?	?	3.80	?	?
	Arakan . . .	0	0.06	-0.06	7.59	5.95	+28
BENGAL AND ASSAM	Eastern Bengal . . .	0.03	0.77	-0.74	8.30	6.55	+28
	Assam (Surma) . . .	0.02	0.87	-0.85	5.80	7.04	-18
	Do. (Brahmaputra) . . .	0.42	0.27	+0.15	3.83	5.34	-28
	Deltaic Bengal . . .	0.23	0.48	-0.25	10.01	5.20	+101
	Central do. . .	0.31	0.22	+0.09	4.00	4.01	+1
	North do. . .	0.01	0.18	-0.17	1.27	3.75	-66
	Orissa . . .	0.16	0.23	-0.07	15.77	7.41	+113
	Chutia Nagpur . . .	0.70	0.27	+0.43	3.78	3.71	+2
	Behar (South) . . .	0.10	0.13	-0.03	0.75	2.93	-74
	Do. (North) . . .	0.08	0.15	-0.07	0.70	2.65	-74
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East) . . .	0.38	0.19	+0.19	1.75	2.48	-29
	Oudh (South) . . .	0.17	0.12	+0.05	0.24	1.77	-86
	Do. (North) . . .	0.10	0.17	-0.07	0.23	2.10	-89
	North-Western Provinces (Central) . . .	0.21	0.07	+0.14	0.27	1.64	-84
	North-Western Provinces (West) . . .	0.13	0.09	+0.04	0.21	1.59	-87
	North-Western Provinces (Sub-montane) . . .	0.13	0.31	-0.18	0.69	3.29	-79
PUNJAB	Punjab (South) . . .	0.22	0.25	-0.03	0.44	2.17	-80
	Do. (Central) . . .	0.25	0.25	0	0.02	2.54	-76
	Do. (Sub-montane) . . .	0.53	0.41	+0.12	1.15	4.39	-73
	Do. (Hill Districts) . . .	1.03	1.12	-0.09	4.33	11.01	-61
	Do. (North-West) . . .	0.43	0.65	-0.22	1.38	6.04	-77
	Do. (West) . . .	0.11	0.21	-0.10	0.37	1.85	-80
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar . . .	1.28	0.13	+1.15	14.60	12.37	+18
	Madras (South Central) . . .	0.00	0.07	+0.83	9.10	12.93	-29
	Coorg . . .	1.09	0.11	+0.98	13.88	9.36	+48
	Mysore . . .	0.60	0.04	+0.56	3.02	4.76	-24
	Konkan . . .	0	0	0	4.90	2.38	+100
	Bombay—Deccan . . .	0	0.02	-0.02	5.11	3.90	+31
	Hyderabad (North) . . .	...	...	...	...	...	...
	Khandeish . . .	0.01	0.03	-0.02	1.27	3.49	-64
CENTRAL PROVIN- CES AND BERAR.	Berar . . .	0.07	0.02	+0.05	3.21	3.35	-4
	Central Provinces (West) . . .	0.21	0.02	+0.19	3.17	2.31	+37
	Do. (Central) . . .	0.36	0.06	+0.30	2.18	2.57	-15
	Do. (East) . . .	0.45	0.26	+0.19	2.76	2.50	+10
BOMBAY (NORTH)	Guzerat . . .	0	0	0	0.02	0.68	-97
	Kathiawar . . .	0	0.01	-0.01	0	0.44	-100
	Sind . . .	0	0.14	-0.14	0.03	0.92	-97
RAJPUTANA AND CENTRAL INDIA.	Central India (East) . . .	0.16	0.02	+0.14	0.50	1.65	-82
	Rajputana (East), Central India (West) . . .	0.06	0.05	+0.01	0.09	0.07	-91
	Rajputana (West) . . .	0.02	0.01	+0.01	0.02	0.72	-97
	East Coast (North) . . .	0.07	0.15	-0.08	12.91	9.74	+33
MADRAS	Do. (North) (a) . . .	0	?	?	9.45	?	?
	Hyderabad (South) . . .	0.02	0.08	-0.06	2.72	2.57	+6
	Madras (Central) . . .	0.10	0.09	+0.01	5.16	4.83	+7
	East Coast (Central) . . .	0.21	0.06	+0.15	10.98	15.54	-29
	Do. (South) . . .	0.08	0.09	-0.01	12.02	18.70	-36
	Madras (South) . . .	0.58	0.16	+0.42	6.92	15.03	-54

SIMLA, 10th March, 1890.

W. L. DALLAS,
Assistant Meteorological Reporter to the
Government of India.

E. C. BUCK,
Secretary to the Government of India.

Assam.—*For week ending 19th March.*—Weather seasonable. Rainfall almost general. Sowing of early rice commenced. Pressing of sugarcane and gathering of mustard still continue. Plucking of tea leaves begun in some gardens.

Mysore and Coorg.—*For week ending 12th March.*—Some rain in the civil and military station and in parts of Bangalore and Hassan districts. Crops and prospects good. Outturn of harvests favourable. Prices slightly risen in Tumkur and fallen in Mysore district.

For week ending 19th March.—Standing crops in good condition in Mysore. Rain required in Kolar. Prospects favourable. Harvesting continues. Prices slightly fallen in Shimoga.

No rain in Coorg. Coffee blossoms out.

Berar and Hyderabad.—*For week ending 12th March.*—No rain at Hyderabad. Weeding of *tabi* crops and reaping of *rabi* crops continue. Prices stationary.

For week ending 19th March.—In Berar the weather is warm and cloudy. Threshing of *rabi* in progress. Land under preparation for next season. Fodder sufficient except in Ellichpur and Dariapur taluks. Prices stationary.

Central India.—*For week ending 19th March.*—No rain fell during week. Crops and opium in Baghelkhand reported damaged by frost and rain. No other change of importance since last week.

Rajputana.—*For week ending 19th March.*—Drops of rain in Marwar and Jeypore. Agricultural operations satisfactory except in Kerowli. Standing crops good; slight damage by recent rain in parts of Kotah, Jeypore and Bhurt-pore. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholepore. Prices rising in Kerowli and Ulwar; steady elsewhere.

Nepal.—*For week ending 13th March.*—No rain. Weather is beginning to be warm. Prospects fair.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

SCHEME FOR GIVING IMPERIAL PROTECTION TO PATENTS, DESIGNS AND TRADE MARKS IN THE UNITED KINGDOM, INDIA, AND THE COLONIES.

CIRCULAR No. $\frac{532}{72-2}$ P.

Extract from the Proceedings of the Government of India, Revenue and Agricultural Department (Patents), dated Calcutta, the 13th March 1890.

PATENTS.

The following Despatch from Her Majesty's Secretary of State for India relative to a proposed scheme for giving Imperial protection to Patents, Designs, and Trade-marks in the United Kingdom, India, and the Colonies, is published for general information:—

No. 10 (Statistics), dated India Office, London, the 23rd January 1890.

From—The RIGHT HON'BLE VISCOUNT CROSS, G.C.B., Her Majesty's Secretary of State for India,

To—The Government of India.

I forward, for the consideration of Your Excellency's Government, a copy of a memorial from the Associated Chambers of Commerce, and of the reply which I have caused to

be sent thereto upon the subject of a scheme for giving Imperial protection to patents, designs, and trade-marks in the United Kingdom, India, and the Colonies.

2. The patent business of India has increased very little since 1859; the latest return received from your Government shows 30 patents filed in the year 1860 and only 217 in 1886; while the same return shows no design registered under Act XIII of 1872. In the United Kingdom there were 9,226 patents sealed, 26,165 designs registered, and 5,520 trade-marks registered for the year 1887. If a practicable scheme is suggested for realizing the objects supported by the Associated Chambers, and if such scheme should be accepted by Great Britain and the Colonies, then it might be for the advantage of India to come under such a scheme, provided that no share in the patents charges of other countries fell upon India, and provided that no increase in expense was caused to inventors or designers seeking protection in India only.

3. I shall keep your Government informed if anything further comes of the suggestions now put forward by the Associated Chambers. Meanwhile I suggest that Your Excellency should take steps for ascertaining the views of commercial bodies in India, and of other persons who may be interested upon the matter. And I shall be glad to learn hereafter what views your Government may form of the probable advantages, disadvantages, and difficulties of the scheme which has been put forward.

• *To—The RIGHT HON'BLE VISCOUNT CROSS, G.C.B., Her Majesty's Secretary of State for India.*

The humble memorial of the Associated Chambers of Commerce of the United Kingdom.

SHEWETH—

1. That much inconvenience is at the present time caused to traders having interests in patents, designs, and trade-marks by the necessity which exists for separate grants and registrations of such patents, designs and trade-marks in the United Kingdom and in the various colonies and dependencies of the Empire.

2. That in many instances, especially with regard to trade-marks, conditions are laid down in the colonies which preclude the attainment by traders there of the privileges which, in respect of the same premises, they have been able to obtain in the United Kingdom.

3. That a desire exists in the colonies for a scheme of Imperial protection of patents, designs, and trade-marks upon application made in the applicant's place of origin, and that such desire was pointedly expressed at the Colonial Conference held at the Foreign Office in 1887 by the representatives of the colonies.

4. That the Association are fully aware of the practical difficulties which stand in the way of the realisation of a scheme of Imperial protection for patents, designs, and trade-marks, but they believe that these difficulties in no way affect the principle of such a scheme but relate only to its details, and are, moreover, such as by mutual concessions between the colonies and the mother country may be readily removed.

5. That any difficulties which at present exist to the realisation of a scheme of Imperial protection of patents, designs, and trade-marks must of necessity be increased by lapse of time, inasmuch as interests adverse to those of existing patentees and owners of registered designs and trade-marks may grow up in the various colonies and dependencies of the Empire until they in themselves create a formidable obstacle to the realization of the project, the subject of this memorial, and for this reason it is the opinion of the Associated Chambers of Commerce that it is a matter of great regret that no steps have been taken in this direction since the subject was mooted at the Colonial Conference in 1887, and it appears to the Association that the matter is one of urgency which should be taken in hand without any further delay.

6. And lastly, the Association is of opinion that the realization of a scheme of this description whereby the mother country and her colonies and dependencies will be welded together for a practical purpose, namely, the protection of their common interests in industrial property of great value and importance, would be, if only a partial, yet at the same time a most practical realization of the general aspirations of men of all parties in the Empire in the direction of Imperial Federation.

Given under the common seal of this Association the first day of January 1890.

No. R. & S. 9, dated India Office, the 23rd January, 1890.

From—SIR HORACE WALPOLE, Under-Secretary of State for India,
To—The President of the Associated Chambers of Commerce.

I am directed by the Secretary of State for India in Council to acknowledge the receipt of a memorial in which the Associated Chambers of Commerce of the United Kingdom

916 SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 22, 1890.

remark upon the inconvenience caused by the existence of different Patent and Designs laws in India and other parts of the British Empire, and urge the adoption of some scheme whereby Imperial protection, over the whole of Great Britain and the Colonial and Indian possessions of Her Majesty, might be given to patents, designs and trade-marks.

In reply, I am directed to say that your representation will be forwarded for the consideration of the Government of India.

ORDER.—Ordered, that the foregoing despatch, with enclosures, be published in the Supplement to the *Gazette of India* for general information, and that copies be forwarded to the Governments of Madras, Bombay, Bengal, and the North-Western Provinces and Oudh, and the Chief Commissioner of Burma, with the request that the views of the Chambers of Commerce and other persons interested in the matter may be obtained and communicated to the Government of India.

(True Extract.)

E. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

OFFICES TO WHICH THE RULES REGULATING APPOINTMENTS TO THE SECRETARIAT CLERICAL SERVICE OF THE GOVERNMENT OF INDIA APPLY.

No. 12R
708/26.

Extract from the Proceedings of the Government of India in the Home Department (Public),—
under date Calcutta, the 19th March 1890.

READ—

Home Department Resolution No. 22—1368-82, dated the 5th August 1889.

RESOLUTION.

In paragraph 18 of Home Department Resolution No. 1817, dated 3rd July 1888, enumerating the offices to which the rules regulating appointments to the Secretariat Clerical Service of the Government of India apply, the Governor General in Council is pleased to direct that for the words "The Consulting Engineers for Railways" shall be substituted the words "Consulting Engineer to the Government of India for Railways, Calcutta."

ORDER.—Ordered that a copy of this Resolution be forwarded to all Departments of the Government of India, to the Heads of Offices under the Home Department, and to the Governments of Bengal, North-Western Provinces and Oudh and the Punjab, and the Chief Commissioner, Central Provinces, in continuation of endorsement No. 22—1368-1382, dated 5th August 1889.

Ordered also that the Resolution be published in the *Gazette of India* for general information.

(True Extract.)

C. J. LYALL,

Offy. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLVII of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 2ND MARCH, 1889.			WEEK ENDING 1ST MARCH, 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 2ND MARCH, 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 1ST MARCH, 1890.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total length open.	RECEIPTS.		Total length open.	RECEIPTS.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
			R	R		R	R	R	R	R	R		
State Lines worked by Companies.													
8th Mar., 1890	East Indian (a) . . .	1,526	10,06,128	659	1,526	10,00,079	655	4,07,82,891	557	4,05,32,156	554	...	2,50,735
8th ditto	Patna-Gya . . .	57	11,148	190	57	8,970	157	4,47,540	103	4,02,764	169	15,224	...
...	Sindia . . .	75	(b) 5,549	74	...	(c) ...	...	(d) 3,37,223	94	(e) ...	...	...	3,37,223
8th Mar., 1890	Rajputana-Malwa . . .	1,664	4,52,251	272	1,672	3,96,000	237	1,72,88,137	216	1,77,16,030	222	4,27,893	...
8th ditto	Bengal-Nagpur (e) . . .	293	45,025	154	500	(f) 57,303	115	16,11,015	163	(f) 18,42,782	116	2,31,767	...
8th ditto	Southern Mahratta (g) . . .	857	73,287	80	979	85,612	87	36,40,228	88	37,95,757	87	1,55,529	...
8th ditto	Ditto Mysore Section . . .	219	11,857	54	296	18,603	63	5,34,690	78	8,90,628	70	3,55,938	...
8th ditto	Indian Midland (h) . . .	479	61,410	128	746	80,817	108	9,12,774	104	31,40,993	94	22,28,259	...
1st ditto	Villupuram-Guntakal, Nellore Branch . . .	83	8,657	104	83	5,040	61	2,29,106	58	2,27,627	57	...	1,479
1st ditto	Bareilly-Pilibhit . . .	36	2,817	78	36	2,578	72	83,910	51	1,01,144	61	17,234	...
	TOTAL . . .	5,289	16,78,130	317	5,895	16,55,002	281	6,58,67,474	268	6,87,09,881	255	28,42,407	...
State Lines worked by Government.													
8th Mar., 1890	North-Western (i) . . .	2,386	4,60,959	193	2,370	5,67,431	239	2,33,57,620	204	2,64,01,468	233	30,43,848	...
1st ditto	Oudh and Rohilkhand . . .	692	1,30,973	198	692	1,52,184	220	62,30,646	188	71,52,875	215	9,22,229	...
1st ditto	Bengal Central . . .	125	14,208	114	125	13,520	108	6,63,682	110	6,76,151	113	15,469	...
8th ditto	Wardha Coal . . .	45	22,887	508	45	9,945	221	7,93,322	367	7,30,532	339	...	62,790
1st ditto	Eastern Bengal . . .	673	2,01,573	300	747	2,08,340	279	99,45,322	285	1,00,89,220	307	7,43,898	...
8th ditto	Nalhati . . .	27	2,235	83	27	2,076	77	93,868	75	93,902	75	34	...
8th ditto	Tirhoot . . .	273	31,371	115	273	53,456	196	15,28,066	125	19,69,416	157	4,41,350	...
1st ditto	Lucknow-Sitapur-Sih-ramau . . .	105	6,711	64	105	6,363	61	2,43,309	48	3,17,098	63	73,789	...
1st ditto	Jorhat . . .	31	966	31	30	909	30	50,132	38	55,510	39	...	622
1st ditto	Cherra-Companyganj . . .	7	50	7	7	215	31	7,956	24	11,022	33	3,066	...
1st ditto	Burma (j) . . .	473	1,15,875	245	553	1,42,831	258	30,22,532	160	44,54,857	172	14,32,325	...
	TOTAL . . .	4,837	9,93,808	205	4,974	11,57,270	233	4,59,39,455	198	5,25,52,051	222	66,12,596	...
Lines worked by Guaranteed Companies.													
1st Mar., 1890	Madras . . .	840	1,77,136	211	840	1,88,477	224	78,20,674	194	84,06,466	209	5,85,792	...
1st ditto	South Indian . . .	654	97,032	149	654	1,07,667	165	50,51,116	161	52,96,031	169	2,44,915	...
1st ditto	Great Indian Peninsula (k) . . .	1,447	8,34,101	576	1,447	9,05,797	626	3,83,28,697	536	3,32,57,453	481	...	50,71,244
8th ditto	Bombay, Baroda and Central India (l) . . .	461	3,03,575	659	461	3,07,000	666	1,18,19,606	534	1,17,19,095	531	...	1,00,511
	TOTAL . . .	3,402	14,12,444	415	3,402	15,08,941	444	6,30,20,093	386	5,86,79,045	360	...	43,41,048
GRAND TOTAL (GUARANTEED AND STATE)													
	GROSS ESTIMATED EXPENSES . . .	13,528	40,84,382	302	14,271	43,21,213	303	17,48,27,022	273	17,99,40,977	259	51,13,955	...
	NET RECEIPTS . . .	...	...	...	...	...	...	8,40,25,733	131	8,64,21,371	129	23,95,638	...
Assisted Companies.													
8th Mar., 1890	Tarakeswar . . .	22	10,554	480	22	5,735	261	2,60,943	247	2,53,250	241	...	7,693
22nd Feb., 1890	Dibru-Sadiya . . .	...	...	...	...	(m) ...	...	(n) 3,94,780	108	(o) 4,20,915	116	31,835	...
8th Mar., 1890	Bengal and North-Western . . .	376	40,653	108	376	43,520	116	20,34,794	113	21,31,938	118	97,144	...
1st ditto	Rohilkhand-Kumaun . . .	67	6,689	100	67	5,873	88	3,10,430	101	3,35,923	109	25,493	...
	TOTAL . . .	465	57,896	125	465	55,128	119	30,00,947	115	31,47,726	121	1,46,779	...
Native States.													
1st Mar., 1890	His Highness the Nizam's Guaranteed . . .	354	52,757	149	354	63,688	183	17,05,325	118	22,19,751	131	5,14,426	...
8th ditto	His Highness the Gaekwar's . . .	59	3,024	51	59	3,550	60	1,30,854	46	1,28,732	46	...	2,122
8th ditto	His Highness the Gaekwar's Virangam . . .	27	1,010	37	27	900	33	43,117	40	47,104	36	3,987	...
8th ditto	Mehsana-Vadnagar . . .	260	37,693	145	332	36,973	111	10,45,197	106	12,24,578	88	1,79,381	...
1st ditto	Bhavanagar-Gondal . . .	68	2,945	43	94	5,349	57	1,51,582	46	1,77,954	51	20,372	...
8th ditto	Junagadh-Forbandar . . .	124	6,910	50	124	9,700	78	3,21,032	54	3,24,282	55	3,250	...
	TOTAL . . .	892	1,04,339	117	990	1,20,160	121	33,97,107	91	41,22,401	93	7,25,294	...

(a) Includes the Dildarnagar-Ghaziipur State Railway.
(b) Receipts for five days ending 28th February 1889.
(c) Included with Indian Midland Railway.
(d) Total receipts from 1st April 1888 to 28th February 1889.
(e) Includes the Katni-Umaria Branch.
(f) Includes the Asansol-Chakradharpur Section of the Bengal-Nagpur Railway.
(g) Includes the Bellary-Kistna State Railway.

(h) Includes the Sindia and Bhopal-Itarsi State Railways.
(i) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(j) Includes the Toungoo-Mandalay.
(k) Includes the Dhond-Manmad, Khamsaon and Amraoti State Railways.
(l) Includes the Patri Branch.
(m) Return not received.
(n) Total receipts from 1st April 1888 to 23rd February 1889.
(o) Total receipts from 1st April 1889 to 22nd February 1890.

CALCUTTA,
The 20th March, 1890.M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1890.

[illegible]

* Net sold.

* Net sold.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

[illegible]

Not sold.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

* Not sold

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1890—continued.

DISTRICTS.	QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.											
	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Madras—												
Madrasi Coast—												
Madrasi	8 10	8 10	10 2	10 2	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
S. Canara	9 2	9 2	11 14	11 14	11 14	11 14	11 14	11 14	11 14	11 14	11 14	11 14
South, central—												
Coimbatore	11 8	10 11	11 11	11 5	12 11	11 13	12 11	11 13	21 13	21 13	21 13	21 13
Ningurs	10 11	10 11	12 3	11 3	14 2	12 13	14 2	12 13	21 13	21 13	21 13	21 13
Salem	10 3	11 2	11 13	12 5	13 0	13 8	28 5	29 6	23 8	23 8	23 8	23 8
Central—												
Bellary	16 5	15 6	12 13	12 13	14 0	14 0	33 0	33 0	34 0	34 0	34 0	34 0
Anantapur	11 8	11 8	12 13	12 13	14 0	14 0	33 0	33 0	34 0	34 0	34 0	34 0
Cuddapah	13 3	13 3	10 5	10 5	10 11	11 6	24 0	21 14	23 13	23 13	23 13	23 13
Kurnool	12 11	12 11	10 5	10 5	10 11	11 6	24 0	21 14	23 13	23 13	23 13	23 13
East Coast, north—												
Ganjam	8 14	8 14	9 0	9 0	10 0	10 0	27 8	27 8	29 11	29 11	29 11	29 11
Vijayapattam	10 0	10 0	15 13	15 13	17 0	17 0	28 13	28 13	24 10	24 10	24 10	24 10
Godavari	9 14	9 14	13 2	13 11	13 13	14 5	19 0	19 0	24 6	24 6	24 6	24 6
East Coast, central—												
Kinnia	10 6	10 14	10 10	10 10	12 11	12 11	22 11	22 11	24 11	24 11	24 11	24 11
Nellore	11 8	10 10	10 8	10 8	11 3	11 3	11 6	11 6	19 6	19 6	19 6	19 6
East Coast, south—												
Madras	10 0	10 0	10 8	10 8	11 8	11 8	14 8	14 8	10 3	10 3	10 3	10 3
Chingleput	9 11	9 11	10 2	10 2	11 5	11 5	12 2	12 2	19 14	19 14	19 14	19 14
N. Arcot	8 3	8 3	10 6	10 6	11 6	11 6	12 8	12 8	21 13	21 13	21 13	21 13
Tanjore	9 10	9 10	11 3	11 3	12 13	12 13	14 11	14 11	21 13	21 13	21 13	21 13
Trichinopoly	8 10	8 10	11 3	11 3	12 13	12 13	14 11	14 11	21 13	21 13	21 13	21 13
Southern—												
Tinnevely	8 14	8 8	9 8	9 8	10 13	10 13	11 3	11 3	19 6	19 6	19 6	19 6
Madura	9 13	10 8	10 14	10 14	12 14	12 14	11 6	11 6	19 6	19 6	19 6	19 6
Mysore—												
Mysore	11 4	10 4	12 4	12 4	12 12	12 12	10 4	10 4	35 0	35 0	35 0	35 0
Bangalore	10 0	10 0	10 8	10 8	11 8	11 8	12 8	12 8	24 0	24 0	24 0	24 0
Kolar	11 0	11 0	10 8	10 8	11 8	11 8	12 8	12 8	24 0	24 0	24 0	24 0
Hankur	11 8	11 8	10 6	10 6	11 6	11 6	12 8	12 8	21 13	21 13	21 13	21 13
Hassan	11 0	11 0	10 4	10 4	11 0	11 0	12 8	12 8	21 13	21 13	21 13	21 13
Kadur	12 0	12 0	10 0	10 0	11 0	11 0	12 8	12 8	21 13	21 13	21 13	21 13
Shimoga	14 11	14 11	12 10	12 10	14 11	14 11	15 12	15 12	30 8	30 8	30 8	30 8
Chitaldroog	13 0	13 0	15 0	15 0	16 0	16 0	17 0	17 0	34 0	34 0	34 0	34 0
Coorg—												
Coorg	9 0	9 0	11 8	11 8	14 8	14 8	10 3	10 3	10 3	10 3	10 3	10 3
Aden	8 0	8 0	6 3	6 3	8 0	8 0	10 3	10 3	10 3	10 3	10 3	10 3

* Not sold.

FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch)E. J. SINKINSON,
Secretary to the Government of India.GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

REPORT ON THE CASH BALANCES AND MOVEMENT OF FUNDS FOR THE PAST YEAR.

No. 1964, dated Calcutta, the 22nd February 1890.

From—The Comptroller and Auditor General,

To—The Secretary to the Government of India, Finance and Commerce Department.

I have the honour to submit my report on the cash balances and resource operations of our treasuries for the twelve months from October 1888 to September 1889.

Minimum Balances.

2. The following table gives the estimated minimum balance for all India and its distribution among the several provinces for each month from October 1889 to September 1890. The figures are again distributed between District Treasuries and Reserve Treasuries and Presidency Banks in the accompanying statements marked A and B. As explained in the last report, these balances are computed with the object of providing a sum of eight crores in December, and such amounts in the previous four or five months as will admit of a steady fall from July to November and still leave the eight crores in December. As the estimates for the year are framed on the understanding that a considerable part of our Public Works expenditure is met from loans raised in July or August, the estimated amounts to be so received are duly added to the balances of August and September in addition to the net probable transactions of those months. Sufficient margin is allowed for such fluctuations in expenditure as may be produced by a sudden demand for telegraphic transfers from London or by a bumper opium crop. The balances so estimated, it must be remembered, are minimum balances, and they will be found to be lower than are usually reached in the several months of the year. The Provincial figures represent the most economical distribution of this minimum, and are safe practical guides for working our treasuries, since they enable Accountants General to ascertain the amount of help that may actually be required in any particular months.

(In lakhs of Rupees.)

MONTH.	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Estimated gross issues.
1st October 1889	2,68	55	77	22	1,05	1,27	94	1,02	2,10	10,60	8,20
„ November „	1,82	49	48	18	1,05	1,00	83	1,00	1,80	8,65	8,24
„ December „	1,64	40	40	15	1,00	1,06	75	1,00	1,60	8,00	8,32
„ January 1890	1,58	33	40	22	1,00	1,29	84	1,24	1,65	8,55	9,37
„ February „	1,83	39	40	21	1,15	1,09	1,02	2,01	2,00	10,70	8,85
„ March „	2,14	49	62	26	1,15	1,59	96	1,89	1,90	11,00	10,76
„ April „	2,53	47	82	27	1,65	1,57	99	2,10	2,10	12,50	10,04
„ May „	1,81	42	83	33	1,05	1,36	1,01	1,64	2,25	10,70	9,43
„ June „	2,03	52	77	29	1,10	1,68	94	1,27	2,40	11,00	8,27
„ July „	2,88	64	66	25	1,15	2,19	1,12	1,36	2,25	12,50	8,31
„ August „	2,55	61	62	26	1,30	2,28	1,26	1,32	2,30	12,50	8,14
„ September „	2,47	56	64	22	1,10	1,75	1,21	1,15	2,10	11,20	8,42

3. It was stated in my last report that the method of providing a sufficient balance for one month's expenditure was more useful in limited areas than when applied to the whole of India. The principle involved in this method is that the solvency of the treasuries for one month is ensured by providing for the gross expenditure without regard to the expected receipts of the month. I have noted above in the last column the estimated gross issues for each month, and the details of the calculation are given below. It will be seen that these gross issues are larger than our working minimum in the period of pressure, while for the revenue season they are necessarily much lower than the expected balances. Practically, however, we cannot depend on the month's gross expenditure plan

in detail for the whole of India. For instance, we cannot ordinarily have in balance at Calcutta or Bombay on the 1st of each month the whole of the Presidency payments of the month, including Council Bills. On the other hand, some allowances must always be made for the delay and difficulty, to say nothing of the expense, of moving surplus funds from district treasuries, these operations being, as a rule, directed by the local Accountants General on receipt of the month's cash balance report, and time must be given even for bringing collections of revenue from the interior of the district to the head-quarter station where payments are made. A balance equal to the gross expenditure of the month forms an ample provision when the money has been already brought to head-quarters, but when land revenue is in course of receipt at twenty sub-treasuries in an extensive district (as may happen in Madras or Bombay), it may not be available for the head-quarters payments which occur mostly at the beginning of the month.

4. It is evident, therefore, that if the plan of providing a balance of a month's gross expenditure were tried in practice, it would be necessary in many cases to make large additions in the following table; however, I have not done so, but even without them the minimum in the months of pressure (October to December) would still on this principle exceed that which is in practice found sufficient:—

	Oct.	Nov.	Dec.	Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sep.
India	86	1,18	71	71	90	86	1,03	1,12	72	71	88	76
Central Provinces	20	19	19	19	20	23	21	20	21	22	20	20
Burma	40	40	42	45	46	60	41	44	41	41	41	42
Assam	11	10	12	12	11	14	13	11	11	11	10	11
Bengal	78	85	90	1,05	1,02	1,22	1,36	92	96	96	1,02	1,08
N.-W. Provinces	1,18	1,04	1,11	1,13	1,09	1,28	1,70	1,37	1,15	1,08	1,23	1,22
Punjab	88	90	85	86	87	1,18	96	91	88	92	82	88
Madras	88	91	86	86	89	98	89	90	86	89	91	88
Bombay	1,35	1,17	1,16	1,40	1,31	1,87	1,25	1,36	1,17	1,31	1,17	1,47
Council Bills	6,70	6,74	6,32	6,87	6,85	8,36	7,94	7,33	6,47	6,61	6,74	7,02
	1,50	1,50	2,00	2,50	2,00	2,40	2,10	2,10	1,80	1,70	1,40	1,40
Total gross issues	8,20	8,24	8,32	9,37	8,85	10,76	10,04	9,43	8,27	8,31	8,14	8,42

Cash Balances.

5. The following statement shews the distribution of the actual balances, in thousands of rupees, on the first day of each month during 1888-89, with the corresponding figures of the previous year:—

	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	September closing balances.
1888-89.													
Reserve Treasuries	2,29,79	1,80,20	70,04	58,77	69,24	58,86	1,33,87	1,12,54	82,43	1,22,71	87,55	1,73,60	86,98
Presidency Banks	1,93,45	1,49,17	1,30,03	1,71,24	1,54,09	1,61,82	1,13,84	1,70,87	1,62,14	1,55,10	1,71,94	1,64,05	2,04,47
District Treasuries	8,48,68	7,38,60	7,24,90	7,57,03	9,10,59	9,10,65	10,53,80	9,74,21	10,14,30	10,59,18	10,10,73	9,14,79	8,15,89
TOTAL	12,71,92	10,37,97	9,34,96	9,87,04	11,41,82	11,41,33	13,30,51	12,04,12	12,58,87	13,37,29	12,70,22	12,81,44	11,07,34
1887-88.													
Reserve Treasuries	1,87,79	1,51,19	1,71,01	82,97	1,59,55	1,42,86	71,87	1,41,81	90,80	1,05,27	3,04,51	2,79,88	2,29,79
Presidency Banks	1,38,06	1,93,39	1,69,31	1,56,69	1,72,60	1,87,80	1,36,72	1,72,39	1,76,60	2,07,28	1,95,23	1,06,46	1,93,45
District Treasuries	7,52,18	6,92,97	7,15,45	7,90,21	9,89,99	9,91,24	11,79,78	8,97,63	9,04,84	10,37,28	9,81,51	8,81,50	8,48,68
TOTAL	10,78,03	10,37,55	10,55,80	10,29,87	13,22,13	13,21,90	13,88,37	12,11,83	11,81,33	13,49,83	15,41,25	13,27,84	12,71,92

6. The balances on the 1st of November were practically the same for the two years, but owing to a great scarcity of money in the Indian markets, large telegraphic transfers were granted from London in January and February 1889, and the payments in India during those months in bills and transfers amounted to 572 lakhs. Temporary loans aggregating 45 lakhs were also granted to one of the Presidency Banks at its own minimum rate of interest to relieve the pressure, and the cash balances in February and March were allowed to run down lower than they had been for many years.

7. In connection with these cash balances, it may be observed that the period of revenue collections being coincident with the large export season, it is often alleged that Government might lend its balances to assist trade. This and other similar allegations were discussed in paragraphs 108 to 111 of the last Financial Statement, where it was pointed out that, considering the special conditions affecting the Indian money market, the large area over which the balance is distributed, and other circumstances, the fact of the cash balance being large is no proof that it is larger than is required for the wants of Government. To give a more precise idea of the diffusion of the Government balance, I now append a statement, marked E, showing the actual distribution of the amounts on 1st April 1889. From this statement it will be seen that, while the nine Civil Accountants General and Comptrollers are supposed to incorporate in their accounts the cash transactions of about 250 treasuries, including the head offices and branches of the Presidency Banks, these treasuries include the transactions of over one thousand sub-treasuries and tehsils; and, though a balance of 13 crores in itself may appear very high, the fact that it is scattered over more than 1,250 different localities forms an important element in the question how far it can be utilised.

8. If this statement be studied, it will be manifest why at the close of the financial year the actual cash is always so much in excess of the minimum working balance, and also why so apparently large a minimum as 8 crores is required. On the 1st April, the season for collection of revenue is at its height, and at hundreds of points the receipts are just ready to be moved to the centres of expenditure. On the other hand, if from these 13 crores, 5 are subtracted to bring the total to the minimum, it will be seen that after providing for the centres, the remainder will furnish but a meagre working balance for more than a thousand treasuries that remain.

9. Comparison is often made between the amounts of the Government balances in India and in England, and as I am not aware that this subject has ever been fully explained in an official report, I take this opportunity of doing so.

10. In England, the balance shown in the Finance Accounts is simply the so-called Exchequer Balance at the Bank of England in London and at the Bank of Ireland in Dublin; this does not even include the balances of the Collectors of revenue or of the Paymaster General in those cities, and it in fact answers more nearly to our Reserve Treasury balances at Calcutta and Bombay than to anything else in India, and these on the 1st April last were $\text{£}1,14,01,833$ against $\text{£}5,992,002$ or $\text{₹}8,84,97,260$ in London and Dublin.

11. When in England, some years ago, I took an opportunity to ask an experienced officer of the English Treasury what additions he thought should be made to this to compare fairly with our Indian Public balances, after a little consideration he gave me a rough estimate, that taking—

(a) Revenue in the hands of Collectors,

(b) Paymaster General's balances (including one million for treasure-chests and deposits),

(c) Money in the hands of Paying sub-accountants,

the total additions to be made to the Exchequer Balance would be

adding then the Exchequer Balances on 31st March 1889 $\text{£}10,600,000$
 $\text{₹}5,992,002$

the Public Cash Balances in England at the close of the year would be

or at the actual Bank rate of exchange on the date (1s. $4\frac{1}{4}$ d.) : $\text{₹}16,592,002$
 $\text{₹}24,50,51,106$

12. Thus it will be seen that in the comparatively small area of the United Kingdom, with the high state of financial organisation which Mr. Gladstone has compared with what he described as the crude and backward state in India, a balance of nearly double the amount is required that we are able to work with; but even this is not all; in the estimate given me for England nothing is said of the balances of the Local Boards, the country Municipal Corporations, the Law Courts throughout the Kingdom, or the local Savings Banks, all of whose balances, as well as the Bank balances of the great system of State and Guaranteed Railways, are included in our Indian Public moneys, but are excluded from those of England. I have no hesitation in affirming that, com-

paring like with like, the Public Cash balances in England are much more than double those of India.

13. The following is the net result of inter-provincial remittances during the year, the details of which are given in the statement, marked C, annexed to this report:—

	Funds supplied to other Provinces.	Funds received from other Provinces.	Net received + Net supplied.	Previous year. Net received + Net supplied.
	R	R	R	R
India, General	7,95,67,491	18,73,27,782	+10,77,60,291	+7,31,97,727
Central Provinces	20,05,800	20,70,500	+70,700	+2,70,618
Burma	72,57,811	23,30,200	-49,27,611	+59,34,743
Assam	33,93,500	20,92,000	-13,01,500	-8,75,980
Bengal	12,33,21,766	94,23,650	-11,38,98,116	-11,29,43,283
N.-W. Provinces and Oudh	1,52,08,811	1,07,92,560	-44,16,251	+16,10,155
Punjab	39,66,000	1,51,09,986	+1,11,43,986	+1,33,27,906
Madras	3,81,73,563	3,41,02,350	-40,71,213	-2,38,41,904
Bombay	5,55,59,151	6,51,98,865	+96,39,714	+4,33,20,018
TOTAL	32,84,53,893	32,84,53,893	...	...

14. The larger items noted above, as well as the more important of the local remittances, may be classified as follows:—

(In Lakhs of Rupees)

Nature of operations.	FORM OF REMITTANCE.						REMARKS.
	Currency notes.	Specie.	Bills.	Bank and Telegraph transfers.	Currency transfers.	TOTAL.	
Supplies drawn to Calcutta (from Provinces included in the Bengal Presidency)	1.74	67	1.38	60	1.34	5.73	
Supplies from Calcutta to Provinces included in the Bengal Presidency	32	10*	15	1	90	1.48	* Chiefly in small silver and copper.
Supplies from Bombay to Calcutta	...	...	...	50	1.76	2.26	
Supplies from Calcutta to Bombay	...	...	8	3.36	84	4.28	
Supplies from districts to Head Quarters in the Bombay Presidency	46	77	4	84	68	2.79	
Supplies from Head Quarters to district treasuries in the Bombay Presidency and to Central India and Berar	50	58	41	10	23	1.82	
Supplies from districts to Head Quarters in the Madras Presidency	54	1.55	15	3.28	10	5.62	
Supplies from Head Quarters to district treasuries in the Madras Presidency	20	87	6	...	3	1.16	
Supplies from Madras to Calcutta	...	...	86	18	-30	74	
Supplies from Madras to Bombay	...	...	1.45	17	-1.95	-33	
Supplies from Ajmere and Sambhar Surplus	97	69	...	...	...	1.66	
Supplies from Bengal and N.-W.P. Treasuries to opium districts	...	1.42	5	...	...	1.47	
Supplies to Punjab	11	49	24	...	90	1.74	
Supplies to Military Stations (a)	51	86	...	...	...	1.37	(a) Quetta, Indore, Poona.
Currency Remittance of Specie—							
Bombay to Calcutta	...	2.82	...	...	...	2.82	
" " Madras	...	1.60	...	...	...	1.60	
" " Allahabad	...	20	...	...	...	20	
" " Kurrachee	...	60	...	...	...	60	

15. The most noticeable point in the above statements is again the large transfers from Calcutta to Bombay through the Banks. These transfers are allowed at a small premium to assist trade, and remittances of coin are made from Bombay to Calcutta at Government expense to meet the demands. As explained in former reports, the tendency of trade being to move coin from head-quarters to the interior, while our resource operations are directed to the collection of surplus to head-quarters for Council Bill payments, these collections are made, as far as possible, either by bills or transfers, and when these are insufficient, coin remittances become necessary. The most important of the coin remittances

are made from Bombay, where the greater portion of the silver imported into India is tendered for coinage. As a general rule, when specie is withdrawn from districts which are local centres of trade, the operation has to be reversed later either by Government or the public, and advantage has been taken of this fact to dispose of the treasury surplus by issue of bills at a small premium. The system under which this becomes possible by making use of the large cash balances held as the Paper Currency Reserve, while keeping this reserve in tact, was explained in the last Financial Statement. The Accountant General, Bengal, reports as follows on the working of the plan in his province during the past year:—

The treasuries situated near the several centres of trade, against which supply bills were drawn and telegraphic transfers ordered during the year, are chiefly as follows:—

(1) Jalpaiguri, (2) Dinajpur, (3) Rungpur, (4) Bogra, (5) Mymensing, (6) Serajganj, (7) Maldah, (8) Rajshahye, (9) Purneah, (10) Chittagong, (11) Backerganj, and (12) Balasore.

The drawings of the current year show an increase of Rs. 20,36,000 over those of the preceding year. This favourable result has been attained chiefly by transferring periodically to temporary currency chests the surplus balance in whole rupees of the treasuries above named, which were re-transferred to the respective treasuries at particular seasons when there was a demand for bills and drawn against. By this method the advantage of being able to dispose of the surplus specie of the treasuries named and those of the neighbouring treasuries which were remitted to them, at a premium, had been gained to the great advantage of local trade, and the incidental costs in remitting the surplus specie periodically to Calcutta, which would otherwise have been incurred, saved. The general principle observed in these transactions is never to remove a single coin that will have to be replaced within a short time by Government or the public. Thus the surplus of the jute-producing districts is stored until the jute season comes on, and then is entirely removed by bills to Calcutta. If wanted in the meantime, it is deposited in a temporary currency chest and credit given in Calcutta.

16. Other means are also adopted for regulating our resource operations with the demands of trade. Large amounts of the local surplus at mofussil treasuries are taken by the Presidency Banks by opposite payment at Presidency towns. In the North-Western Provinces, the surplus revenue is collected generally at treasuries banking with branches of the Bank of Bengal, and, if not immediately taken up, it is transferred to temporary currency chests from which it is gradually withdrawn as demands arise. In Madras, the total sum withdrawn from district treasuries amounted to 5.62, of which 3.28 lakhs were transferred through the Bank's branches. The actual trade demand on the head-quarters treasury is represented by a sum of 2.82 lakhs in Council Bills and transfers, and 2.65 in Bank Bills purchased, amounting in the aggregate to 5.47 lakhs, of which 3.28 was met by means of Bank transfers as stated above, and 68 lakhs by coin remittance, leaving a deficiency of 1.51 lakhs, to cover which a large currency remittance of silver from Bombay was necessary.

17. I may also mention that when the treasury balances are not sufficient to meet the transfers required for trade, they are granted through the Currency Department at a premium. This arrangement, together with the system of currency transfers for treasury purposes noted above, no doubt reduces, to a considerable extent, our charges for coin remittances, but at the same time the distribution of the currency balances is greatly affected. For instance, a large part of the coin balance held against the currency circulation in Bengal and the North-Western Provinces, is ordinarily locked up in temporary currency agencies, while in Rangoon, we allow a larger balance to accumulate than would be justified by the circumstances of the Burma Circle. The following statement gives the amount of transfers granted through the currency during the year 1888-89, and the premium realised on them. The largest of these remittances are made between Calcutta, Rangoon, and Bombay. The remittances to Rangoon are chiefly made for financing the rice crop, while those from Bombay are, no doubt, due to the large coinage of silver at that place. The remittances of silver to Rangoon are now made by Government steamers which are available in the transport season. In the case of district agencies in Bengal and the North-Western Provinces, no coin remittances are necessary, but the plan is resorted to to avoid treasury remittances that would otherwise be required. Hence the whole of the premium realised on the currency transfers in these provinces is a gain to Government.

Statement of Telegraphic Transfers granted to Banks, Merchants and others, through the Currency Department, during 1888-89.

Money received at	MONEY PAID AT																	
	CALCUTTA.		ALLAHABAD.		LAHORE.		BOMBAY.		KARACHI.		MADRAS.		CALICUT.		RANGOON OR BASSEIN.		TOTAL.	
	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.
CALCUTTA	...	...	55,00,000	5,188	9,00,000	375	16,50,000	1,031	...	...	...	...	...	...	1,20,00,000	30,000	2,00,50,990	36,591
Allahabad	20,00,000	2,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,00,000	2,500
Lahore	5,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BOMBAY	1,75,00,000	15,312	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,99,00,000	16,500
Karachi	...	...	...	...	...	...	...	...	19,00,000	562	5,00,000	626	...	...	...	...	...	...
MADRAS	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Calicut	...	...	...	...	...	...	...	...	...	...	...	...	11,60,000	...	...	...	11,60,000	...
RANGOON.	87,23,000	17,112	...	...	...	...	59,27,000	7,759	...	...	21,41,000	4,204	...	...	...	...	1,67,91,000	29,075
TOTAL	2,87,23,000	34,924	55,00,000	5,188	9,09,000	375	75,77,000	8,790	19,00,000	562	26,41,000	4,830	11,60,000	...	1,20,90,000	30,000	6,04,01,000	84,669

18. During the twelve months under report, the demands for Supply Bills in Upper Burma fell off to a considerable extent, owing, it is believed, to the good crops of the year, which much reduced the import of rice from the Lower Provinces. Considerable remittances of silver had to be made to that country to replace the large withdrawals of Burmese coin. These coin remittances were made from Lower Burma, and Burma, as a whole, was able for the first time since the recent annexation to render assistance to India, the amount so drawn in the twelve months under review being Rs. 49,27,611 as entered in the statement in paragraph 13. This assistance comprised 32 lakhs transferred through currency, over 18 lakhs sent to the Calcutta Mint in Burmese coin, and two lakhs in foreign circle notes sent to the different provinces. On the other hand, Burma received three lakhs in small silver and copper and ten lakhs in subscriptions to the loan of rupees two crores. Allowing for issues of foreign remittance transfer receipts, the net surplus of receipts over disbursements in Burma amounted to about 22 lakhs. The remittances by Bengal and the North-Western Provinces to the opium districts were small owing to the poor crop of the year, and of the sum of 1,47 lakhs so sent as noted above, 12½ lakhs had to be withdrawn from Patna to Calcutta through the Bank of Bengal. Bombay required less help from other provinces than was necessary in the preceding twelve months, as its cash balance on 30th September 1888 was very high, and was reduced by 2,25 lakhs in the subsequent twelve months. It will be understood that in these remarks only local cash transactions are regarded; nothing is shown by them of the surplus or deficit of a province as affecting Revenue or Charge.

19. In connection with the large cash remittances, I should report to Government a change of system which has been introduced during the past year; hitherto, for the sake of economy, advantage has been taken of Government steamers to distribute coin from Bombay to Calcutta, Madras, Karachi, and Rangoon; for the last two places the same arrangement will continue, but for Calcutta and Madras it appeared that, considering the relations between Government and the Railway Companies and the risk of loss by sea, it would be desirable to try and arrange for the transit of large remittances of coin on moderate terms by railway.

20. I accordingly addressed the East Indian, the Great Indian Peninsula, and the Madras Railway Companies, and obtained their consent to the following arrangement. For some years past a reduced rate of one pie per maund per mile has been levied on consignments of 20 lakhs or upwards; it is now agreed that on consignments of 50 lakhs from Bombay to Calcutta or Madras ⅔ pie per maund per mile shall be charged; at their reduced rate I propose in future to send all these large remittances by land instead of by sea.

Small Silver and Copper Coin.

21. A statement D is annexed giving the circulation of small coin during the twelve months under review, as compared with the previous three years, and it shows that the absorption of these coins in all the provinces continues as large

as before. There is a slight decline in the demands for single pice in the Central Provinces as the Railway lines through that province are approaching completion. On the other hand, the construction of the Bengal-Nagpur Railway through Chota Nagpore has increased the demand in Bengal as compared with previous years, and the large and still increasing consumption in Assam deserves notice. The copper coin of native mintage in Burma has not been accepted in Government treasuries from 1st October last, and the demand for British coins is steadily increasing. The rise in the Punjab is ascribed to the enforcement of the Metal Tokens Act of 1889, which drove out of circulation Mansuri pice from the eastern districts of the province.

Shroff-marked Coin.

22. The following statement shews the collection and recoinage of shroff-marked coins during the year under review, as compared with the three previous years:—

	(In thousands.)									
	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Opening Balance	50	4	4	1	9	93	98	34	22	3,15
Sent to Calcutta Mint	2,59	...	2	...	10	—2,29	...	87	...	1,29
„ Bombay „	...	...	...	...	...	...	...	6	1,02	1,08
Closing Balance	40	18	7	2	10	10,60	19,51	18	10	31,16
Net Receipts, 1888-89	2,49	14	5	1	11	7,38	18,53	77	90	30,38
„ 1887-88	1,64	12	2	1	12	9,12	30,54	1,13	92	43,62
„ 1886-87	1,25	12	95	1	23	11,77	11,93	1,59	1,34	29,19
„ 1885-86	99	20	3	2	19	11,91	16,64	1,77	1,81	33,56
„ 1884-85	98	45	1	3	23	14,46	10,66	1,28	2,21	30,31

23. The diminished withdrawals of shroff-marked coin in the North-Western Provinces point to the progressive purification of the coinage. In the Punjab, over 40 lakhs of rupees were received from the Patiala and Kashmir States for railway construction, and a part of these amounts appears to have been paid in shroff-marked coin. The total amount of Burmese Peacock coin withdrawn from circulation up to 31st December last is 77½ lakhs.

A. Statement shewing the estimated minimum Cash Balances in the District Treasuries of each Province (excluding Head Offices of Presidency Banks and Reserve Treasuries) at the beginning of each month of the years 1881-82 to 1889-90.

Year.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
1881-82	45,40	44,40	43,40	42,40	40,40	40,40	42,40	41,40	42,40	42,40	40,40	40,40
1882-83	46,40	45,40	44,40	43,40	41,40	41,40	43,40	42,40	43,40	43,40	41,40	41,40
1883-84	47,40	46,40	45,40	44,40	42,40	42,40	44,40	43,40	44,40	44,40	42,40	42,40
1884-85	48,40	47,40	46,40	45,40	43,40	43,40	45,40	44,40	45,40	45,40	43,40	43,40
1885-86	49,40	48,40	47,40	46,40	44,40	44,40	46,40	45,40	46,40	46,40	44,40	44,40
1886-87	50,40	49,40	48,40	47,40	45,40	45,40	47,40	46,40	47,40	47,40	45,40	45,40
1887-88	51,40	50,40	49,40	48,40	46,40	46,40	48,40	47,40	48,40	48,40	46,40	46,40
1888-89	52,40	51,40	50,40	49,40	47,40	47,40	49,40	48,40	49,40	49,40	47,40	47,40
1889-90	53,40	52,40	51,40	50,40	48,40	48,40	50,40	49,40	50,40	50,40	48,40	48,40
1881-82	16,00	15,00	14,00	13,00	12,00	12,00	14,00	13,00	14,00	14,00	12,00	12,00
1882-83	17,00	16,00	15,00	14,00	13,00	13,00	15,00	14,00	15,00	15,00	13,00	13,00
1883-84	18,00	17,00	16,00	15,00	14,00	14,00	16,00	15,00	16,00	16,00	14,00	14,00
1884-85	19,00	18,00	17,00	16,00	15,00	15,00	17,00	16,00	17,00	17,00	15,00	15,00
1885-86	20,00	19,00	18,00	17,00	16,00	16,00	18,00	17,00	18,00	18,00	16,00	16,00
1886-87	21,00	20,00	19,00	18,00	17,00	17,00	19,00	18,00	19,00	19,00	17,00	17,00
1887-88	22,00	21,00	20,00	19,00	18,00	18,00	20,00	19,00	20,00	20,00	18,00	18,00
1888-89	23,00	22,00	21,00	20,00	19,00	19,00	21,00	20,00	21,00	21,00	19,00	19,00
1889-90	24,00	23,00	22,00	21,00	20,00	20,00	22,00	21,00	22,00	22,00	20,00	20,00
1881-82	4,50	4,50	4,50	4,50	4,50	4,50	4,50	4,50	4,50	4,50	4,50	4,50
1882-83	5,00	5,00	5,00	5,00	5,00	5,00	5,00	5,00	5,00	5,00	5,00	5,00
1883-84	5,50	5,50	5,50	5,50	5,50	5,50	5,50	5,50	5,50	5,50	5,50	5,50
1884-85	6,00	6,00	6,00	6,00	6,00	6,00	6,00	6,00	6,00	6,00	6,00	6,00
1885-86	6,50	6,50	6,50	6,50	6,50	6,50	6,50	6,50	6,50	6,50	6,50	6,50
1886-87	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00
1887-88	7,50	7,50	7,50	7,50	7,50	7,50	7,50	7,50	7,50	7,50	7,50	7,50
1888-89	8,00	8,00	8,00	8,00	8,00	8,00	8,00	8,00	8,00	8,00	8,00	8,00
1889-90	8,50	8,50	8,50	8,50	8,50	8,50	8,50	8,50	8,50	8,50	8,50	8,50
1881-82	18,00	17,00	16,00	15,00	14,00	14,00	16,00	15,00	16,00	16,00	14,00	14,00
1882-83	19,00	18,00	17,00	16,00	15,00	15,00	17,00	16,00	17,00	17,00	15,00	15,00
1883-84	20,00	19,00	18,00	17,00	16,00	16,00	18,00	17,00	18,00	18,00	16,00	16,00
1884-85	21,00	20,00	19,00	18,00	17,00	17,00	19,00	18,00	19,00	19,00	17,00	17,00
1885-86	22,00	21,00	20,00	19,00	18,00	18,00	20,00	19,00	20,00	20,00	18,00	18,00
1886-87	23,00	22,00	21,00	20,00	19,00	19,00	21,00	20,00	21,00	21,00	19,00	19,00
1887-88	24,00	23,00	22,00	21,00	20,00	20,00	22,00	21,00	22,00	22,00	20,00	20,00
1888-89	25,00	24,00	23,00	22,00	21,00	21,00	23,00	22,00	23,00	23,00	21,00	21,00
1889-90	26,00	25,00	24,00	23,00	22,00	22,00	24,00	23,00	24,00	24,00	22,00	22,00
1881-82	58,00	57,00	56,00	55,00	54,00	54,00	56,00	55,00	56,00	56,00	54,00	54,00
1882-83	59,00	58,00	57,00	56,00	55,00	55,00	57,00	56,00	57,00	57,00	55,00	55,00
1883-84	60,00	59,00	58,00	57,00	56,00	56,00	58,00	57,00	58,00	58,00	56,00	56,00
1884-85	61,00	60,00	59,00	58,00	57,00	57,00	59,00	58,00	59,00	59,00	57,00	57,00
1885-86	62,00	61,00	60,00	59,00	58,00	58,00	60,00	59,00	60,00	60,00	58,00	58,00
1886-87	63,00	62,00	61,00	60,00	59,00	59,00	61,00	60,00	61,00	61,00	59,00	59,00
1887-88	64,00	63,00	62,00	61,00	60,00	60,00	62,00	61,00	62,00	62,00	60,00	60,00
1888-89	65,00	64,00	63,00	62,00	61,00	61,00	63,00	62,00	63,00	63,00	61,00	61,00
1889-90	66,00	65,00	64,00	63,00	62,00	62,00	64,00	63,00	64,00	64,00	62,00	62,00
1881-82	6,20	6,20	6,20	6,20	6,20	6,20	6,20	6,20	6,20	6,20	6,20	6,20
1882-83	6,30	6,30	6,30	6,30	6,30	6,30	6,30	6,30	6,30	6,30	6,30	6,30
1883-84	6,40	6,40	6,40	6,40	6,40	6,40	6,40	6,40	6,40	6,40	6,40	6,40
1884-85	6,50	6,50	6,50	6,50	6,50	6,50	6,50	6,50	6,50	6,50	6,50	6,50
1885-86	6,60	6,60	6,60	6,60	6,60	6,60	6,60	6,60	6,60	6,60	6,60	6,60
1886-87	6,70	6,70	6,70	6,70	6,70	6,70	6,70	6,70	6,70	6,70	6,70	6,70
1887-88	6,80	6,80	6,80	6,80	6,80	6,80	6,80	6,80	6,80	6,80	6,80	6,80
1888-89	6,90	6,90	6,90	6,90	6,90	6,90	6,90	6,90	6,90	6,90	6,90	6,90
1889-90	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00
1881-82	59,00	58,00	57,00	56,00	55,00	55,00	57,00	56,00	57,00	57,00	55,00	55,00
1882-83	60,00	59,00	58,00	57,00	56,00	56,00	58,00	57,00	58,00	58,00	56,00	56,00
1883-84	61,00	60,00	59,00	58,00	57,00	57,00	59,00	58,00	59,00	59,00	57,00	57,00
1884-85	62,00	61,00	60,00	59,00	58,00	58,00	60,00	59,00	60,00	60,00	58,00	58,00
1885-86	63,00	62,00	61,00	60,00	59,00	59,00	61,00	60,00	61,00	61,00	59,00	59,00
1886-87	64,00	63,00	62,00	61,00	60,00	60,00	62,00	61,00	62,00	62,00	60,00	60,00
1887-88	65,00	64,00	63,00	62,00	61,00	61,00	63,00	62,00	63,00	63,00	61,00	61,00
1888-89	66,00	65,00	64,00	63,00	62,00	62,00	64,00	63,00	64,00	64,00	62,00	62,00
1889-90	67,00	66,00	65,00	64,00	63,00	63,00	65,00	64,00	65,00	65,00	63,00	63,00
1881-82	1,05,00	1,04,00	1,03,00	1,02,00	1,01,00	1,01,00	1,03,00	1,02,00	1,03,00	1,03,00	1,01,00	1,01,00
1882-83	1,06,00	1,05,00	1,04,00	1,03,00	1,02,00	1,02,00	1,04,00	1,03,00	1,04,00	1,04,00	1,02,00	1,02,00
1883-84	1,07,00	1,06,00	1,05,00	1,04,00	1,03,00	1,03,00	1,05,00	1,04,00	1,05,00	1,05,00	1,03,00	1,03,00
1884-85	1,08,00	1,07,00	1,06,00	1,05,00	1,04,00	1,04,00	1,06,00	1,05,00	1,06,00	1,06,00	1,04,00	1,04,00
1885-86	1,09,00	1,08,00	1,07,00	1,06,00	1,05,00	1,05,00	1,07,00	1,06,00	1,07,00	1,07,00	1,05,00	1,05,00
1886-87	1,10,00	1,09,00	1,08,00	1,07,00	1,06,00	1,06,00	1,08,00	1,07,00	1,08,00	1,08,00	1,06,00	1,06,00
1887-88	1,11,00	1,10,00	1,09,00	1,08,00	1,07,00	1,07,00	1,09,00	1,08,00	1,09,00	1,09,00	1,07,00	1,07,00
1888-89	1,12,00	1,11,00	1,10,00	1,09,00	1,08,00	1,08,00	1,10,00	1,09,00	1,10,00	1,10,00	1,08,00	1,08,00
1889-90	1,13,00	1,12,00	1,11,00	1,10,00	1,09,00	1,09,00	1,11,00	1,10,00	1,11,00	1,11,00	1,09,00	1,09,00
1881-82	1,03,00	1,02,00	1,01,00	1,00,00	99,00	99,00	1,01,00	1,00,00	1,01,00	1,01,00	99,00	99,00
1882-83	1,04,00	1,03,00	1,02,00	1,01,00	1,00,00	1,00,00	1,02,00	1,01,00	1,02,00	1,02,00	1,00,00	1,00,00
1883-84	1,05,00	1,04,00	1,03,00	1,02,00	1,01,00	1,01,00	1,03,00	1,02,00	1,03,00	1,03,00	1,01,00	1,01,00
1884-85	1,06,00	1,05,00	1,04,00	1,03,00	1,02,00	1,02,00	1,04,00	1,03,00	1,04,00	1,04,00	1,02,00	1,02,00
1885-86	1,07,00	1,06,00	1,05,00	1,04,00	1,03,00	1,03,00	1,05,00	1,04,00	1,05,00	1,05,00	1,03,00	1,03,00
1886-87	1,08,00	1,07,00	1,06,00	1,05,00	1,04,00	1,04,00	1,06,00	1,05,00	1,06,00	1,06,00	1,04,00	1,04,00
1887-88	1,09,00	1,08,00	1,07,00	1,06,00	1,05,00	1,05,00	1,07,00	1,06,00	1,07,00	1,07,00	1,05,00	1,05,00
1888-89	1,10,00	1,09,00	1,08,00	1,07,00	1,06,00	1,06,00	1,08,00	1,07,00	1,08,00	1,08,00	1,06,00	1,06,00
1889-90	1,11,00	1,10,00	1,09,00	1,08,00	1,07,00	1,07,00	1,09,00	1,08,00	1,09,00	1,09,00	1,07,00	1,07,00
1881-82	1,03,00	1,02,00	1,01,00	1,00,00	99,00	99,00	1,01,00	1,00,00	1,01,00	1,01,00	99,00	99,00
1882-83	1,04,00	1,03,00	1,02,00	1,01,00	1,00,00	1,00,00	1,02,00	1,01,00	1,02,00	1,02,00	1,00,00	1,00,00
1883-84	1,05,00	1,04,00	1,03,00	1,02,00	1,01,00	1,01,00	1,03,00	1,02,00	1,03,00	1,03,00	1,01,00	1,01,00
1884-85	1,06,00	1,05,00	1,04,00	1,03,00	1,02,00	1,02,00	1,04,00	1,03,00	1,04,00	1,04,00	1,02,00	1,02,00
1885-86	1,07,00	1,06,00	1,05,00	1,04,00	1							

B.

Statement shewing the minimum Cash Balances in the Head Offices of Presidency Banks and the Reserve Treasuries at the beginning of each month of the years 1881-82 to 1889-90.

	Year.	(In thousands of rupees.)											
		October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
India.	1881-82	1,110,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1882-83	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1883-84	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1884-85	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1885-86	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1886-87	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1887-88	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1888-89	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1889-90	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1881-82	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1882-83	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
	1883-84	1,100,000	80,000	1,200,000	1,40,000	1,40,000	1,40,000	1,60,000	80,000	1,80,000	80,000	80,000	1,00,000
Bengal.	1881-82	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1882-83	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1883-84	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1884-85	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1885-86	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1886-87	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1887-88	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1888-89	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1889-90	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1881-82	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1882-83	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1883-84	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Madras.	1881-82	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1882-83	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1883-84	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1884-85	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1885-86	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1886-87	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1887-88	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1888-89	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1889-90	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1881-82	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1882-83	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
	1883-84	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Bombay.	1881-82	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1882-83	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1883-84	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1884-85	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1885-86	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1886-87	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1887-88	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1888-89	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1889-90	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1881-82	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1882-83	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	1883-84	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
TOTAL		4,28,65,862	2,49,83,505	1,50,24,000	5,36,04,026	10,07,76,500	9,12,00,000	32,84,53,893					

C.

Statement of Inter-provincial Remittances from October 1888 to September 1889.

PROVINCE.	Specie.	Currency Notes.	Bank Bills.	Transfers through Presidency Banks.	Transfers through Currency Department.	Transfers Bengal to India through Bank of Bengal.	TOTAL.
	R	R	R	R	R	R	R
Remittances issued.							
India	1,55,72,650	50,47,815	4,74,000	3,38,23,026	2,46,50,000	...	7,95,67,491
Central Provinces	5,800	...	...	...	20,00,000	...	20,05,800
Burma	18,82,171	1,75,640	...	...	52,00,000	...	72,57,811
Assam	...	33,93,500	...	...	...	...	33,93,500
Bengal	1,81,35,466	1,39,86,300	...	...	...	9,12,00,000	12,33,21,766
N.-W. Provinces and Oudh	4,03,811	1,05,000	...	14,00,000	1,33,00,000	...	1,52,08,811
Punjab	...	...	...	9,66,000	30,00,000	...	39,66,000
Madras	2,28,563	...	1,45,50,000	1,23,95,000	1,10,00,000	...	3,81,73,563
Bombay	66,37,401	22,75,250	...	50,20,000	4,16,26,500	...	5,55,59,151
TOTAL DEBITS	4,28,65,862	2,49,83,505	1,50,24,000	5,36,04,026	10,07,76,500	9,12,00,000	32,84,53,893
Remittances received.							
India	2,41,18,752	1,94,68,030	74,75,000	1,05,66,000	3,45,00,000	9,12,00,000	18,73,27,782
Central Provinces	14,00,000	4,50,000	...	...	2,26,500	...	20,76,500
Burma	3,30,200	...	...	...	20,00,000	...	23,30,200
Assam	20,92,000	...	...	...	...	...	20,92,000
Bengal	94,23,650	...	...	...	...	...	94,23,650
N.-W. Provinces and Oudh	9,21,500	6,71,060	...	...	92,00,000	...	1,07,92,560
Punjab	42,85,600	10,96,360	...	78,026	96,50,000	...	1,51,09,986
Madras	2,88,500	9,63,850	...	3,50,000	3,25,00,000	...	3,41,02,350
Bombay	5,660	23,34,205	75,49,000	4,26,10,000	1,27,00,000	...	6,51,98,865
TOTAL CREDITS	4,28,65,862	2,49,83,505	1,50,24,000	5,36,04,026	10,07,76,500	9,12,00,000	32,84,53,893

(In thousands of Rupees.)

	R		R		R
Bank of Bengal, Calcutta	65,12,879	Mandla	73,980	Padaung	574
Bank of Bengal, Hyderabad	8,36,199	Ramgarh	22,300	Paungde	1,663
Reserve Treasury	41,43,945	Nagpur Bank of Bengal	9,76,472	Shwedaung	2,222
Ajmere	18,32,443	Nagpur	5,515	Shwele	1,807
Nussirabad	72,089	Ramtik	12,125	Pegu	2,86,576
Beawar	43,389	Katol	2,507	Payagale	1,322
Todgurbh	14,898	Umrer	4,995	Hlegu	3,830
Quetta	7,70,092	Kamptee	8,860	Kawa	3,006
Sibi	1,11,433	Narsingpur	61,560	Pagandaung	2,586
Pishin	61,012	Gadarwara	11,935	Kyaukton	4,787
Sharigh	2,04,287	Nimar (Khandwa)	1,22,555	Thayetmyo	1,59,574
Thall Chotiali	2,47,887	Burhanpur	22,928	Allanmyo	79
Bhopal	1,87,697	Raipur	5,15,227	Yataung	347
Bushire	57,219	Durg	4,789	Kama	854
Cooorg	3,75,184	Dhamtari	12,397	Mindon	681
Padinalknad	6,680	Singa	27,402	Minhla	317
Yederalknad	22,753	Sambalpur	2,40,047	Sinbougwe	413
Kiggatnad	15,742	Bargarh	22,379	Tavoy	70,600
Nunjarajpatna	14,971	Saugor	3,56,609	Western-Township	248
Yelsavirshime	3,047	Rehli	7,449	Northern-Township	594
Indore	5,52,291	Khurari	16,129	South-Eastern Township	741
Maunpore	3,183	Bandri	5,063	Mergui	1,22,754
Agar	1,766	Seoni	1,10,241	Bassein	2,85,802
Guna	198	Lakhanadon	5,363	Myaungmya	1,883
Khatmandu	7,560	Wardha	1,77,762	Thabaung	253
Muscat	20,052	Hinganghat	11,211	Labutta	339
Nowgong (Bundelkhand)	2,06,541	Arvi	23,432	Semyethna	2,095
Port Blair	60,174	TOTAL CENTRAL PROVINCES	52,95,384	Thigwin	1,022
Persia	30,000			Ngaputaw	798
Sambhur	9,07,808			Ngathainggyaung	8,551
Didwana	1,59,562			Yagyi	950
Pachbaddra	1,83,465			Kyoppayaw	1,046
Phalodi	2,489			Kangyidaung	213
Bagdad	3,34,287			Maubin	3,47,627
Basrah	11,604			Yandoon	7,535
Remittances in transit	11,08,500			Daunbyu	4,604
TOTAL INDIA	1,91,23,126			Wakema	1,194
				Pantanaw	832
				Dedaye	3,828
				Pyapon	2,042
				Pyindaye	442
				Shwe-Gyin	2,08,999
				Kyauikto	19,994
				Belin	2,401
				Pyuntaza	3,226
				Kyaukkyi	518
				Tharrawaddy	3,75,216
				Ligon	2,623
				Minhla	1,504
				Monyo	983
				Gyobingaak	1,014
				Tapun	354
				Sanywe	680
				Toungthoo	2,81,956
				Kyathangdaung	45
				Kauni	1
				Zeyawadi	28
				Myoma	24
				Bonmadi	131
				Thagya	266
				Henzada	5,76,973
				Myanaung	38,687
				Okpo	2,104
				Zalun	2,709
				Okpo	142
				Kanaung	2,652
				Kyangan	305
				Mandalay	4,17,831
				Pyinulwin	10,704
				Madaya	4,913
				Tamokso	803
				Minbu	1,74,307
				Sidoktaya	813
				Salin	5,224
				Kyabin	191
				Sagu	1,451
				Pyilongyay	263
				Legaing	174
				Ngape	500

E—Actual distribution of Cash Balances on 1st April 1889—continued.

BURMA—contd.

ASSAM—contd.

BENGAL—contd.

	R
Pakokku	2,29,805
Pauk	33,179
Pakangyi	113
Myaing	470
Meiktila	1,13,851
Wundwin	9,238
Bernardmyo	38,018
Mogok	3,258
Pyinmana	97,866
Monywa	1,43,410
Sagaing	1,93,004
Ava	2,081
Myimuu	3,381
Magwe	2,61,352
Natunuk	3,084
Taunggyingyi	35,778
Yamethin	1,39,134
Pyawbwe	5,660
Katha	96,906
Tigyaing	6,900
Kawlin	3,029
Yeu	1,12,987
Nabetkyi	491
Schwe Gyin	450
Kunon	500
Myagon	500
Indaing	455
Kindat	31,371
Mingin	12,635
Paungbyin	13,106
Tamli	3,347
Bhamo	75,313
Shwegu	1,132
Mogaung	12,511
Shwebo	2,27,603
Tantabin	9,135
Sheinmaga	1,985
Male	139
Kyankse	2,51,679
Myithia	5,185
Kume	105
Myingyan	1,49,811
Pagan	5,874
Natogyi	69
Tanaungdaing	100
Samikon	143
Sale	120
Popa	8,568
TOTAL BURMA	1,19,02,059

ASSAM.

	R
Cachar	6,97,423
Hailakandi	73,512
Gunjong	6,894
Darrang	2,07,433
Mangaldai	3,05,223
Garo Hills	48,060
Goalpara	3,27,979
Goalpara	28,105
Kamrup	6,82,097
Barpeta	59,076
Khasi Hills	1,94,113
Jawai	1,011
Lakhimpur	1,39,500
North Lakhimpur	91,990
Manipur	2,03,616
Naga Hills	1,85,654
Nowgong	3,76,449
Sibsagar	3,09,853
Jorhat	2,39,249
Golaghat	1,43,618
Sylhet	42,639
Simangunge	10,887

	R
Habiganj	7,871
Karimgunj	15,438
Moulvi Bazar	17,476
TOTAL ASSAM	44,15,166

BENGAL.

	R
Bank of Bengal, Calcutta	11,49,170
Burdwan	4,35,635
Catwa	11,286
Calna	17,758
Raniganj	52,489
Bankoora	66,605
Bishenpur	6,638
Beerbhoom	3,25,303
Rampurhat	8,062
Midnapur	6,68,604
Ghatal	19,001
Tumlook	50,783
Contai	68,462
Hooghly	4,41,725
Serampur	23,818
Jahanabad	5,445
Uluberria	13,195
Howrah	4,796
24-Pergunnahs	5,51,100
Barasat	8,173
Rasrhat	13,566
Diamond Harbour	9,350
Dum-Dum	10,220
Barrackpur	17,097
Nuddea	2,18,262
Kushtea	840
Meherpur	4,080
Chooadanga	2,520
Ranaghat	10,432
Jessore	2,23,501
Jhenidah	13,700
Magurah	10,023
Narail	6,842
Bongong	10,281
Khulna	2,81,813
Satkhira	12,760
Begirhat	24,073
Moorshedabad	4,75,867
Jangipur	15,935
Lalbagh	6,780
Kandi	2,976
Sundurbans	1,823
Calcutta Collectorate	11,544
Dinapore	6,40,260
Thakurgram	6,076
Rajshahye	3,28,370
Natore	13,615
Nayagaon	16,961
Rungpore	4,68,682
Gaibanda	66,061
Kurigram	4,425
Nilphamari	34,368
Bogra	2,46,001
Pubna	1,73,594
Serajgunge	41,378
Darjeeling	3,59,445
Siliguri	47,049
Jalpaiguri	3,10,287
Alipur	34,368
Dacca	3,46,970
Munshigunge	15,801
Manickgunge	16,713
Furreedpore	1,65,519
Goalundo	17,408
Madaripur	38,944
Backergunge	1,87,953
Perozepur	4,922

	R
Patwakhally	2,698
Bhola	12,895
Mymensingh	4,46,576
Kishengunge	22,705
Jamalpur	17,354
Attia	11,389
Tipperah	2,07,467
Brahmanbaria	50,257
Chandpur	23,851
Chittagong	1,61,957
Cox Bazar	51,014
Rangamatee	92,724
Noakholly	1,46,143
Feni	4,499
Patna	6,54,019
Behar	24,603
Barh	13,913
Gya	2,21,428
Nowada	1,483
Jehanabad	27,356
Aurangabad	23,626
Shahabad	8,19,116
Buxar	40,477
Sajsewan	40,993
Bhulua	7,193
Mozufferpore	5,87,899
Hajepur	13,089
Sitarampur	21,180
Durbhunga	3,10,045
Madhubani	15,328
Tajpur	7,882
Sarun	10,20,123
Gopalgunge	9,999
Chumprun	6,47,565
Bettiah	12,154
Monghyr	2,17,900
Jamooi	1,074
Begoesera	8,397
Bhagalpore	3,33,190
Bonka	6,971
Madurparah	11,396
Soopoli	24,803
Purneah	9,74,083
Kissengunge	20,359
Arrareah	9,896
Nya Doomka	46,979
Rajmahal	77,190
Deoghar	12,726
Godda	46,513
Pakur	14,305
Maldah	1,63,855
Cuttack	7,99,388
Jajpur	19,706
Kendrapara	30,056
Kondmal	27,485
Banki	2,177
Pooree	8,805
Khorda	1,32,429
Balasore	63,429
Bhudruck	84,817
Hazaribagh	18,722
Giridi	1,06,897
Lohardugga	13,202
Palamow	2,66,215
41,511	
Singhbhoom	4,82,404
Manbhoom	2,53,417
Gobindpur	17,682
TOTAL BENGAL	1,84,00,748

N.-W. P. and OUDH.

	R
Dehra Dun	2,41,999
Chakrata	50,174
Kalsi	7,099

E—Actual distribution of Cash Balances on 1st April 1889—continued.

N.-W. P. & OUDH—contd.

	R
Saharanpur Head Quarters	1,64,005
Saharanpur Sadar Tahsil	736
Nakur	1,657
Deoband	2,873
Rurki	44,353
Muzaffarnagar Head Quarters	1,08,620
Muzaffarnagar Sadar Tahsil	5,856
Kairana	8,354
Jana Sath	6,852
Burhana	2,543
Meerut Head Quarters	7,29,207
Meerut Sadar Tahsil	1,052
Ghaziabad	5,428
Baghpat	2,858
Hapur	2,118
Sardana	5,972
Mawana	2,261
Bulandshahr Head Quarters	87,886
Bulandshahr Sadar Tahsil	1,828
Anupshahr	7,393
Khurja	9,225
Sikandrabad	2,845
Aligarh Head Quarters	1,37,811
Aligarh Sadar Tahsil	13
Hathras	1,394
Iglas	1,825
Khair	5,571
Atrauli	9,887
Sikandra Rao	2,218
Roorkee	1,28,098
Almora Head Quarters	90,835
Almora Huzur Tahsil	1,000
Ranikhet	1,35,111
Kali Kumaon or Champawal	15,051
Pauri or Srinagar	81,052
Naini Tal	1,54,683
Haldwani	6,820
Ramnuggur	4,376
Kashipur	15,466
Bazpur	24,473
Gadapur	15,516
Rudrapur	3,399
Kilpuri	14,992
Bijnor Head Quarters	1,12,599
Bijnor Sadar Tahsil	511
Chandpur	5,153
Dhampur	5,159
Nagina	6,128
Najhabad	5,828
Moradabad Head Quarters	4,12,962
Moradabad Sadar Tahsil	2,345
Sambhal	3,969
Bilari	1,613
Amraha	6,318
Hasanpur	2,968
Thakurdwara	6,313
Budaun	1,42,961
Sahaswan	9,696
Gunaur	7,493
Bisauli	7,041
Dataganj	7,697
Bareilly Head Quarters	2,42,089
Bareilly Sadar Tahsil	3,933
Nawabganj	6,978
Buheri	6,282
Aonla	4,871
Faridpur	5,391
Mirganj	3,143
Pilibhit Head Quarters	99,557
Pilibhit Sadar Tahsil	4,293
Bisalpur	8,650
Puranpur	6,760
Shahjahanpur Head Quarters	3,21,285

N.-W. P. & OUDH—contd.

	R
Shahjahanpur Sadar Tahsil	74
Pawayan	2,163
Tilhar	11,210
Jalalabad	5,968
Muttra Head Quarters	69,415
Muttra Sadar Tahsil	270
Chata	5,066
Kosi	1,370
Mat	4,273
Mahaban	5,494
Sadabad	4,537
Agra Bank of Bengal	14,83,452
Agra Sadar Tahsil	648
Bah Pinahat	10,198
Khairagarh	3,364
Fatehabad	5,456
Kirauli	4,381
Firozabad	7,853
Itmadpur	2,968
Farukhabad Head Quarters	1,71,107
Farukhabad Sadar Tahsil	3,217
Kaimganj	6,033
Aligarh	4,332
Chhibraonnan	2,655
Kanauj	6,194
Tirwa	2,672
Mainpuri Head Quarters	1,55,170
Mainpuri Sadar Tahsil	964
Shikohabad	11,370
Bhongaon	6,112
Mustafabad	4,184
Karhal	3,174
Etawah Head Quarters	1,63,065
Etwa Sadar Tahsil	2,118
Bhartana	9,610
Bidhuna	5,937
Phaphund	7,191
Auraiya	5,760
Etah Head Quarters	1,61,962
Etah Sadar Tahsil	1,053
Kasganj	9,662
Aliganj	5,434
Jalesar	12,786
Jhansi	4,58,900
Mau	10,208
Moth	7,911
Garotha	3,677
Jalaun Head Quarters	60,015
Jalaun Sadar Tahsil	5,373
Kalpi	3,668
Orai	1,132
Kunch	4,404
Madhogarh	1,550
Lalitpur Head Quarters	2,13,926
Lalitpur Sadar Tahsil	360
Mahroni	2,727
Cawnpore Bank of Bengal	5,19,218
Akbarpur	11,738
Bithaur	4,710
Bhognipur	3,158
Derapur	5,046
Ghatampur	9,971
Narwal	12,808
Rasulabad	1,813
Shiurajpur	4,512
Fatehpur Head Quarters	4,81,024
Fatehpur Sadar Tahsil	3,882
Kalianpur	8,848
Kara	5,789
Khakhheru	4,781
Ghazipur	7,636
Khaga	6,165
Banda	1,57,207
Pailani	12,018
Kamasin	7,392
Mau	8,182
Karwi	41,513
Badausa	10,952

N.-W. P. and Oudh—contd.

	R
Girwan	4,845
Baberu	6,390
Allahabad Bank of Bengal	11,88,502
Allahabad	2,090
Sirathu	4,441
Manjhanpur	6,469
Karchana	5,699
Barah	13,384
Meja	5,230
Soraon	7,433
Phulpur	16,991
Handia	6,668
Hamirpur	36,528
Maskura	6,160
Mandha	3,791
Kulpahar	8,302
Rath	1,829
Mahoba	16,044
Jaunpur	1,47,829
Mariahu	5,787
Machlishahr	4,225
Kutahan	6,159
Kerakat	2,693
Corakpur	6,26,611
Maharajgang	8,244
Padnanna	15,403
Hata	3,606
Bangsaon	12,003
Deoria	1,811
Basti	3,56,036
Domariaganj	3,210
Bansi	18,717
Haraya	2,709
Khalilabad	2,475
Azamgarh	4,08,067
Muhammabad	6,548
Sugri	8,864
Mahul	1,336
Deogaon	6,816
Mirzapur	1,69,291
Chunar	14,874
Robertsganj	13,024
Benares Bank of Bengal	3,12,776
Benares Sadar Tahsil	...
Chandauli	5,683
Ghazipur Head Quarters	4,76,608
Ghazipur Sadar Tahsil	58
Karontadih	3,024
Zamaniah	3,560
Saidpur	4,926
Ballia	1,34,776
Rasra	13,893
Bansdih	10,209
Lucknow Bank of Bengal	13,02,851
Lucknow Sadar Tahsil	957
Malihabad	12,923
Mahanalganj	9,542
Unao Head Quarters	1,58,994
Unao Sadar Tahsil	3,951
Purwa	26,125
Safipur	5,087
Mahan	5,061
Bara Banki	1,91,941
Ramsanehighat	15,543
Fatehpur	9,812
Hajdargarh	16,273
Nawabganj	...
Sitapur Head Quarters	1,18,085
Sitapur Sadar Tahsil	1,816
Biswan	54-8
Sidhauli	8,434
Misrikh	5,101
Hardoi Head Quarters	1,23,639
Hardoi Sadar Tahsil	3,325
Shahabad	15,775
Sandila	9,534
Bilgram	5,794

E—Actual distribution of Cash Balances on 1st April 1889—continued.

N.-W.P. and OUDH—concl'd.

	R
Kheri	1,19,786
Lakhimpur	6,364
Muhamdi	3,229
Nighason	43,940
Fyzabad Head Quarters	3,32,023
Fyzabad Sadar Tahsil	4,300
Akbarpur	8,912
Bikapur	11,207
Tanda	2,374
Bahraich Head Quarters	1,57,548
Bahraich Sadar Tahsil	517
Kaisarganj	7,219
Nanpara	3,445
Gonda	1,41,223
Atraula	7,331
Taraoganj	364
Gonda Sadar Tahsil	551
Rae Bareilly	1,00,140
Dalamau	19,066
Salon	6,535
Digbi jaiganj	14,344
Sultanpur Head Quarters	2,73,810
Sultanpur Sadar Tahsil	1,943
Amethi	9,342
Kadipur	11,829
Musafirkhana	18,307
Partabgarh Head Quarters	2,25,680
Partabgarh Sadar Tahsil	4,485
Kunda	11,490
Patti	9,871
TOTAL N.-W. PROVINCES AND OUDH	1,60,70,211

PUNJAB.

	R
Hissar	70,542
Hansi	7,437
Bhimani	16,405
Fatahabad	8,747
Barnal	6,910
Sirsa	20,587
Rohtak	1,13,497
Sampla	6,910
Gohana	9,923
Jhajjar	20,029
Gurgaon	47,031
Rewari	10,469
Palwal	2,868
Nu	11,372
Ferozepur	9,838
Delhi (Bank of Bengal)	5,53,543
Ballabgarh	8,029
Sonepat	30,555
Small Cause Court	382
Karnal	2,32,741
Paniput	22,339
Kaithal	75,454
Umballa	2,72,819
Gagadhri	33,067
Rupar	22,769
Kharar	5,454
Naraingarh	6,336
Pipli	9,747
Simla	2,53,821
Kasauli	1,50,189
Kotkhai	464
Kangra (Dharmasala)	2,65,138
Kangra	8,796
Nurpur	8,897
Hamirpur	10,519
Dera	33,210
Kulu	17,171
Plach	17,728
Palampur	1,15,194
Hoshiarpur	1,50,726
Dasuya	22,652

PUNJAB—concl'd.

	R
Garhshankar	15,267
Una	4,385
Jullundur	1,85,867
Phillour	6,229
Nakodar	14,464
Namashahr	22,133
Ludhiana	2,74,734
Jagraon	42,687
Samrala	26,794
Ferozepur	2,68,927
Moga	39,313
Zira	20,791
Mukhtsar	9,757
Fazilka	33,136
Mooltan	65,378
Shujabad	10,574
Lodhran	8,678
Mailsi	16,417
Arar Sidhu	17,866
Jhang	1,04,610
Chiniot	5,937
Shorkot	14,012
Montgomery	96,075
Gogera	3,859
Dipalpur	11,200
Pakpattan	9,025
Lahore	9,48,196
Kasur	53,010
Chunian	3,574
Sharakpur	14,368
Under Remittance	1,60,130
Amritsar	2,17,140
Tarn Taran	17,812
Ajvala	21,501
Small Cause Court	264
Gurdaspur	2,00,257
Batalar	12,215
Pathankot	84,993
Shakargarh	16,145
Dalhousie	99,025
Sialkot	2,18,465
Zaffarwal	12,017
Raya	13,822
Pasrur	27,163
Daska	11,975
Gujrat	1,40,829
Kharian	13,873
Phalian	9,313
Gujranwala	88,023
Wazirabad	10,503
Hafizabad	38,238
Shahpur	75,401
Bhera	50,214
Khushah	58,180
Jhelum	2,00,681
Pind Dadan Khan	61,847
Chakwal	21,293
Talagonz	13,480
Rawalpindi	5,59,479
Pindi gheb	6,186
Attock	1,24,591
Kahuta	8,041
Gujarkhan	27,921
Fatehjang	3,588
Murree	1,14,668
Hazara	3,46,127
Haripur	12,578
Mansahra	15,884
Peshawar	1,46,098
Naoshera	67,730
Bolak	2,234
Mardan	72,345
Hashtnagar	34,119
Daudzai	848
Kohat	3,39,857
Hangu	6,214
Bannu	2,76,250
Maramat	8,726
Isakhel	12,866
Mianwali	40,258

PUNJAB—concl'd.

	R
Dera Ismail Khan	3,05,717
Leiah	28,813
Bhakkar	15,111
Kolachi	11,124
Tank	13,754
Dera Ghazi Khan	1,88,201
Sangarh	14,534
Jaunpur	12,448
Rajanpur	15,002
Muzaffargarh	53,486
Alipur	30,920
Sinanwan	13,028
TOTAL PUNJAB	98,75,998

MADRAS.

	R
Bank of Madras	21,68,881
Reserve Treasury	19,85,133
Bangalore	14,12,820
Travancore	1,38,689
Ganjam Chattrapur Hd. Qrs.	55,626
Berhampore Bank	4,64,713
Chicacole	94,846
Goomsur	6,303
Aska	28,935
Ichapur	2,013
Sompeta	6,715
Tekkali	3,870
Parlakemedi	36,253
Chinnakemedi	6,827
Jarada	2,155
Urland	2,416
Udayagiri	3,635
Ramagiri	46,788
Balliguda	4,556
Purushottapur	10,183
Ganjam	1,211
Dharakota	429
Bodagada	3,752
Aska (Estate)	942
Kurba (Do.)	...
Kallikota	8,490
Vizagapatam Hd. Qrs.	1,28,156
Golgonda	18,638
Sarnasiddhi	20,092
Magistrate Stations	3,00,039
Sea Ports	2
Godavari, Cocanada	5,85,143
Bank, Hd. Qrs.	38,536
Ramchandrapur	2,75,148
Nursapuram	1,83,600
Amalapuram	2,04,309
Tanuku	1,05,594
Bhimavaram	1,01,024
Rajahmundry	14,756
Ellore	6,704
Peddapuram	31,959
Yernagudan	14,566
Bhadrachalam	22,663
Tuni	15,072
Pithapuram	4,511
Coringa S. C.	4,013
Cocanada S. C.	621
Nursapur S. C.	...
Kistna, Masulipatam	7,71,047
Hd. Qrs.	3,76,748
Guntur, Bank	1,71,029
Repalli	1,64,198
Bapatla	81,812
Palnad	1,02,884
Narsaravupet	85,226
Gudivada	84,594
Sattenapalli	16,981
Bavdar	43,999
Nundigama	91,888
Bezmada	41,898
Vinukonda	33,308
Sub-Magistrates' Divisions	2,542
Bunder Sea Customs	...

E—Actual distribution of Cash Balances on 1st April 1889—continued.

MADRAS—concl'd.

	R
Nellore Hd. Qrs.	58,855
Gudur	40,079
Rapur	15,609
Nellore	14,327
Atmakur	11,679
Kanali	39,800
Udayagiri	11,211
Kandukur	79,319
Kanigiri	9,986
Ongole	75,014
Kurnool Hd. Qrs.	79,967
Pattikonda	32,782
Ramalakot	29,042
Nandikotkur	37,259
Nundyal	76,755
Koilkuntla	37,794
Sirvel	47,275
Cumbum	69,746
Markapur	26,839
Bellary, Bellary Bank	3,42,829
Hd. Qrs.	1,096
Hospett	30,666
Kudligy	16,594
Hudagally	27,316
Harpanhalli	19,299
Allur	17,539
Adoni	7,992
Raidrug	2,256
Anantapur Hd. Qrs.	83,456
Anantapur	2,382
Goaty	6,283
Tadpatri	9,011
Dharmavaram	18,570
Penukonda	10,084
Hindupur	1,888
Madakasira	8,664
Cuddapah Hd. Qrs.	62,486
Badvel	29,884
Proddatur	46,788
Sidhout	15,257
Pullampet	30,381
Cuddapah	55,502
Jammalamadugu	47,087
Pulivendla	34,295
Rayachoti	8,759
Kadiri	18,800
Vayalpad	24,922
Madanapalle	33,409
Madras Collectorate	10,583
Chingleput, Saidapet	1,24,851
Hd. Qrs.	28,387
Madurantakum	47,345
Chingleput	10,061
Conjeeveram	28,108
Saidapet	39,809
Trivellore	35,009
Ponneri	5,258
Poonamallee	...
North Arcot, Chittoor	2,16,189
Hd. Qrs.	32,900
Chittoor	69,582
Chandragiri	6,704
Palmaner	35,509
Gudiatum	59,547
Vellore	59,933
Polur	37,255
Wandiwash	12,341
Arcot	80,404
Wallaja	...
South Arcot, Cuddalore	5,40,561
Hd. Qrs.	14,183
Tindivanam	20,036
Tiruvannamalai	43,334
Villupuram	24,976
Cuddalore	28,551
Tirukuilur	51,284
Kallakurichi	14,495
Vriddhachalam	29,024
Chidambaram	1,027
Sea Customs	5
Land Customs	12,067
Indo-China Bank	2,29,909
Salem Head-Quarters	7,404
Salem	39,807
Namkal	...

MADRAS—concl'd.

	R
Tiruchengode	25,057
Atur	46,003
Hosur	30,982
Dharampuri	39,366
Tripatur	30,426
Krisnagiri	38,015
Uttankari	19,332
Sheveroy Hills	14,804
Trichinopoly Hd. Qrs.	3,72,846
Trichinopoly	52,219
Musiri	25,763
Udaiyarpalayam	69,976
Perambalur	31,914
Kulitalai	44,368
Tanjore, Tanjore Hd. Qrs.	1,65,829
Negapatam Bank	8,59,398
Tanjore	25,002
Kumbakonum	23,937
Mayavaram	30,188
Shiyali	28,321
Nannilam	28,504
Tiruturaipundi	39,199
Mannargudi	18,723
Patukota	21,382
Land Customs	8,214
Madura Hd. Qrs.	4,38,032
Madura	51,421
Tirumangalam	36,048
Melur	54,909
Dindigul	1,23,337
Periakulam	61,486
Palni	43,015
Br. Treasury, Ramnad	1,71,674
Sub-Magistrates' Treasuries	13,658
Tinnevely, Palamcotta	35,355
Head-Quarters	1,38,987
Tuticorin Bank	6,90,212
Tinnevely	15,147
Ambassamudram	23,751
Tenkasi	11,419
Sankaranainarkoil	23,842
Srivilliputtur	24,046
Satur	7,353
Ootapidaram	5,627
Tenkarai	46,460
Nanguneri	11,186
Sea Customs	11,185
Coimbatore Hd. Qrs.	81,331
Erode	98,868
Polladam	1,17,228
Coimbatore	21,027
Satyamnugulum	96,388
Dharapuram	98,042
Karur	71,275
Pollachi	73,857
Udumalpet	74,660
Kollegal	42,509
Bhavani	24,527
Nilgiris, Ootacamund	3,45,262
Bank, Hd. Qrs.	10,324
Coonoor	2,288
Gudalur	...
Malabar Calicut Bank, Hd. Qrs.	2,10,391
Cochin Bank	92,412
Cherakal	1,08,384
Kottayam	43,761
Kurumbanad	26,462
Calicut	24,267
Ernad	56,465
Panani	33,844
Walawad	20,690

E—Actual distribution of Cash Balances on 1st April 1889—concluded.

BOMBAY—contd.		BOMBAY—contd.		BOMBAY—concl'd.	
	₹		₹		₹
Hyderabad	2,05,925	Shahada	12,248	Mirpur	4,606
Gum	2,956	Sindkheda	15,471	Ubanro	9,774
Badin	8,566	Shirpur	10,711	Larkana	16,771
Jando Bago	50,727	Chopda	1,22,693	Lahdaria	1,485
Deromahbat	4,954	Sawda	2,03,474	Kambar	36,999
Mirpur	25,076	Bhusawal	34,668	Ratodero	4,428
Jando Allahyar	14,385	Jalgaon	96,974	Mehar	7,276
Shahdadpur	24,795	Jamner	8,582	Nasirabad	5,867
Hala	7,272	Nasik	4,08,257	Kahar	6,502
Sakrand	6,612	Nasik	22,065	Thul	4,448
Moro	661	Sinner	55,288	Jacobabad	1,15,015
Nausharo	42,049	Igatpuri	12,275	Kashmore	65,643
Kandiaro	11,837	Dindori	11,742	Shahdadpur	8,259
Naro	12,516	Niphad	39,672	Sholapur	1,11,790
Sanghar	6,379	Chandor	13,815	Barsi	93,895
Umarkot	91,583	Yeola	19,405	Madha	90,553
Chakro	22,953	Malegaon	24,260	Karmala	89,018
Nuthi	10,579	Nandgaon	25,476	Pandharpur	74,105
Diplo	5,418	Baglan	22,155	Sangola	64,021
Nagor	27,033	Kalwan	45,055	Malseras	47,471
Kaira	86,508	Peint	9,336	Surat	3,43,199
Mahmedabad	1,00,238	Poona	6,92,905	Olpad	23,801
Matar	1,27,149	Junner	43,602	Charasi	2,293
Thasra	71,551	Indapur	6,964	Bardoli	15,936
Kapadvanj	41,427	Khed	76,567	Jalalpur	13,037
Nariad	1,36,699	Sirur	50,707	Chikli	8,718
Borsad	1,64,407	Purandar	24,306	Bulsar	37,319
Anand	1,52,478	Bhimthodi	24,999	Pardi	49,855
Godra	1,79,787	Haveli	7,296	Mandvi	11,032
Dohad	76,466	Mawal	15,019	Thana	45,313
Kalol	24,150	Ratnagiri	1,38,350	Dahanu	6,876
Pandu Mewas	1,751	Vingurla	52,124	Umbargaon	4,626
Sankheda Neswas	1,313	Malwan	82,702	Mahim	9,751
Karachi	4,80,351	Deogad	26,554	Wada	9,024
Karachi	3,176	Rajapur	41,307	Shahapur	4,441
Dadu	14,246	Sangameshwar	30,696	Mokhada	10,720
Johi	18,614	Chiplun	87,728	Murbad	9,486
Sehwan	23,927	Khed	20,041	Kalyan	30,048
Manjhband	9,757	Dapuli	59,732	Bhiwandi	12,467
Kotri	13,377	Satara	1,42,630	Bassein	10,460
Koheslan	2,346	Karad	1,29,335	Karjat	15,552
Patta	14,961	Walwa	1,83,290	Cutch	5,38,904
Sacro	13,753	Satara	14,119	Kathiawar	1,81,927
Gohrabari	10,763	Wai	45,453	Wadwan	7,065
Nurpur Balora	30,713	Janli	18,603	Jetalsar	11,701
Sujawal	27,980	Khanapur	48,675	Sangad	20,844
Jati	52,224	Koregaon	80,728	Aden	3,44,960
Shahbunder	13,301	Man	31,774	Berbera	13,000
Keti	11,509	Patan	58,646	Zaila	9,387
Khandesh	2,92,547	Khalao	48,699	Baroda	1,39,595
Dhulia	2,868	Tasgaon	79,501	TOTAL BOMBAY	2,66,30,654
Amalner	3,742	Mahableshwar	61,793	GRAND TOTAL	13,30,42,249
Erandol	22,220	Shikarpur	4,02,547		
Pachora	16,843	Shikarpur	37,559		
Chalisgaum	60,353	Naushaharo	12,675		
Pimpalner	12,811	Rohri	12,577		
Nandurbar	8,995	Ghotki	16,084		
Taloda	40,351				



SUPPLEMENT TO The Gazette of India.

No. 13. } CALCUTTA, SATURDAY, MARCH 29, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, March 17th, 1890.

The storm period, which had commenced over the greater part of India during last week, has continued during the week under review, but on the whole with rather less intensity. The number of divisions in which rainfall has been registered are fewer, and, except in North-Eastern India, the amounts are generally smaller than they were last week. This alteration is due to the intensity of the barometric depression over Bengal as compared with that in other parts of India. A condition which not only induced strongish south-westerly moist winds from the Bay to Bengal, Assam and Upper Burma, but, at the same time, resulted in a rather extensive cyclonic circulation over a large part of Northern India. Such a system of wind circulation is not favourable to the production of the small thunder-storm depressions such as affected the weather last week, so that, though more rain fell in the immediate neighbourhood of the region of maximum barometric depression, other parts of the country had less unsettled weather than was the case last week.

The chart of the 11th showed relatively high pressures existing over Sind on the one hand and Upper Assam, Upper Burma, and Tenasserim on the other. Between these two regions existed a large area of comparatively low readings, the greatest depression of the barometer being over North Bengal. The winds were anticyclonic over the western half of Northern India, cyclonic over the eastern half. In the latter region the force was fresh. Over the Peninsula the directions were variable. On the 12th the barometer had fallen over North-Western India and risen in the north-east, so that, though the same relation between the positions of the areas of high and of low pressures existed as on the previous day, readings were very much more uniform, and the winds, except just at the head of the Bay, lighter. The chart of the 13th showed that the depression over

North Bengal had re-developed and conditions were similar to those existing on the 11th. The indraught over the head of the Bay was very strong. On the 14th, conditions were generally unaltered, readings remaining highest over North-Western India and lowest over Bengal, and the winds were north-westerly to north-easterly over North-Western India and strong from south-west over the head of the Bay and Bengal. On the 15th the only change of importance was a brisk barometric fall over the Punjab. This had apparently occasioned the high pressure area to move southward to the west of the Peninsula, while it had produced relatively low pressures all over Northern India. Gradients were moderately steep over the Bay and the south-westerly current continued strong. On the 16th a similar distribution prevailed, but on the 17th the low pressure area over Bengal had again intensified into a distinct disturbance, and a new depression had appeared over Sind. The wind was cyclonic all over Northern India, circulating around the two low pressure areas. Over the Peninsula pressure was uniform and the winds variable.

Temperature.—The cool period which commenced last week has continued during the period under review. On three days the average temperature of the whole of the Indian region was above the normal and on four it was below. The coolest day was the 11th, when, with the exception of the North-Western Provinces and Madras, the temperature of all Provinces was below the average. All over the central parts of the country, Sind, Rajputana and Bombay, the weather was cooler than usual throughout almost the whole week, while in Burma, the Punjab, and Madras on the contrary the majority of days were slightly warmer than usual.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal:—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	—0·2	+0·7
Bengal	—1·7	—0·3
North-Western Provinces	—1·4	—0·7
Punjab	—2·5	+0·3
Bombay	—0·3	—0·8
Central Provinces	—2·2	—1·6
Guzerat and Central India	—0·2	—0·8
Sind and Rajputana	—0·2	—0·2
Madras	+0·1	+2·3

This table shows that, as compared with last week, there was a fairly general increase of temperature, though, except in three provinces, the mean was still below the normal.

Rain.—Fell in 27 out of the 52 divisions into which India has been divided. It was most general over North-Eastern India and the south of the Peninsula and least general in the Gangetic plain, the Punjab, the west of the Peninsula, and the Central Provinces. The heaviest rainfall was in Assam, East Bengal and Orissa, and it was only in these districts that there was any important excess over the average. In Central Burma, Arakan, Malabar, Madras (South Central) Coorg, the Central Provinces (East), Rajputana (West) and the East Coast (Central) divisions there was also more than the usual amount of rain, but in all these regions the excess was moderate or slight. In all the other divisions where rain fell the amount was less than the normal.

The records of maximum falls show some considerable amounts in North-Eastern India, thus in Noakhally, Tipperah and Dacca the maximum falls exceed 2 inches; Sudya, in Lakhimpur, reports 4 inches; Cachar 7 inches; and Balasore 2½ inches. The falls in the North-Western Provinces and the Punjab are all unimportant, but in Madras (South Central) between 2 and 3 inches are recorded in most districts. Sambalpur (Central Provinces, East) received 1½ inches; Rambha in Ganjam 3 inches; and one district in Tinnevely, 2 inches.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 17TH MARCH, 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 17TH MARCH, 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 17th March.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0	0·15	—0·15	20·31	5·53	+267
	Lower Burma	0	0	0	8·43	6·35	+33
	Central do.	0·02	0	+0·02	7·07	4·25	+66
	Upper do.	0·64	?	?	4·43	?	?
	Arakan	0·73	0·07	+0·66	8·32	6·02	+38
BENGAL AND ASSAM	Eastern Bengal	1·55	0·40	+1·15	9·94	6·94	+43
	Assam (Surma)	3·40	0·96	+2·44	9·20	8·00	+15
	Do. (Brahmaputra)	0·55	0·70	—0·15	4·39	6·04	—27
	Deltaic Bengal	0·11	0·28	—0·17	10·72	5·57	+92
	Central do.	0·01	0·18	—0·17	4·08	4·19	—3
	North do.	0·02	0·11	—0·09	1·28	4·06	—68
	Orissa	1·21	0·25	+0·96	16·98	7·66	+122
	Chutia Nagpur	0·21	0·32	—0·11	3·98	4·02	—1
	Behar (South)	0	0·08	—0·08	0·75	3·01	—75
	Do. (North)	0	0·08	—0·08	0·70	2·73	—74
NORTH-WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0·12	—0·12	1·75	2·60	—33
	Oudh (South)	0	0·13	—0·13	0·24	1·90	—87
	Do. (North)	0	0·16	—0·16	0·23	2·26	—90
	North-Western Provinces (Central)	0·01	0·07	—0·06	0·28	1·72	—84
	North-Western Provinces (West)	0	0·11	—0·11	0·21	1·70	—88
	North-Western Provinces (Submontane)	0	0·24	—0·24	0·69	3·53	—80
PUNJAB	Punjab (South)	0·04	0·24	—0·20	0·49	2·42	—80
	Do. (Central)	0	0·26	—0·26	0·62	2·80	—78
	Do. (Submontane)	0	0·40	—0·40	1·15	4·79	—76
	Do. (Hill Districts)	0·02	1·22	—1·20	4·35	12·23	—64
	Do. (North-west)	0·01	0·49	—0·48	1·46	6·53	—78
	Do. (West)	0	0·22	—0·22	0·37	2·07	—82
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	0·37	0·23	+0·14	14·96	12·59	+19
	Madras (South Central)	0·47	0·22	+0·25	9·57	13·15	—27
	Coorg	0·75	0·12	+0·63	14·63	9·48	+54
	Mysore	0·09	0·09	0	4·54	5·71	—20
	Konkan	0	0	0	4·90	2·38	+106
	Bombay Deccan	0	0·04	—0·04	5·11	3·94	+30
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0·02	—0·02	1·27	3·51	—64
	...	...	...	...	...	...	...
CENTRAL PROVINCES AND BERAR.	Berar	0	0·03	—0·03	3·21	3·38	—4
	Central Provinces (West)	0	0·07	—0·07	3·17	2·38	+33
	Do. (Central)	0	0·08	—0·08	2·49	2·65	—6
	Do. (East)	0·35	0·09	+0·26	3·11	2·59	+20
BOMBAY (NORTH)	Guzerat	0	0	0	0·02	0·68	—97
	Kattiawar	0	0·01	—0·01	0	0·45	—100
	Sind	0·01	0·06	—0·05	0·03	0·98	—97
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0·02	—0·02	0·30	1·67	—82
	Rajputana (East), Central India (West)	0·01	0·05	—0·04	0·09	1·02	—93
	Rajputana (West)	0·05	0·01	+0·04	0·07	0·73	—90
MADRAS	East Coast (North)	0·07	0·07	0	12·98	9·81	+32
	Do. (North)(a)	0	?	?	9·45	?	?
	Hyderabad (South)	0	0·27	—0·27	2·72	2·83	—4
	Madras (Central)	0·01	0·09	—0·08	5·17	4·92	+5
	East Coast (Central)	0·15	0·06	+0·09	11·12	15·60	—29
	Do. (South)	0	0·09	—0·09	12·03	18·79	—36
	Madras (South)	0·22	0·26	—0·04	7·14	15·29	—53

W. L. DALLAS,
Assistant Meteorological Reporter to the
Government of India.

SIMLA, 21st March, 1890.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 22nd March.*—Slight showers throughout except in Bellary, Anantapur, Kurnool, Madras, Chingleput, South Arcot, Tanjore and South Canara. Crops generally good, but withering in parts of Nellore, Chingleput, South Arcot, Trichinopoly, Coimbatore and Tinnevely. Paddy blighted in parts of Anantapur. Outturn of sugarcane good. Paddy and dry grains generally below average. Prices generally steady. General prospects fair.

Bombay.—*For week ending 26th March.*—Slight rain in parts of Sind, Kaira, Poona, Ahmednagar and Sholapur. Cotton in two talukas of Dharwar blighted; *jowari* in Ahmednagar middling and late crops in Satara except gram below average; crops otherwise good. Fodder sufficient except in parts of Khandesh, Nasik and Dharwar.

Bengal.—*For week ending 25th March.*—General rain in East Bengal, but elsewhere partial showers only. No rain in Behar except a light shower at Gya. Cultivation of early rice and jute proceeding, but more general rain wanted in many districts. Spring rice doing well. *Rabi* being rapidly harvested, and expected to yield fair results in most districts. Opium collection nearly over, and outturn generally reported satisfactory except in Mozufferpore and Sarun. Indigo prospects favourable throughout Behar and in Midnapore. A good crop of *mahua* expected in Chota Nagpore and the Sonthal Pergunnahs. The rice market showed a tendency to fall in East Bengal, but a slight rise reported from several other districts. Latest report regarding Balasore shows that the number of labourers employed by the District Board on the Talpada road has fallen off owing to recent showers of rain which have facilitated cultivation, but that the number of beggars receiving charity from private funds is slowly increasing.

North-Western Provinces and Oudh.—*For week ending 26th March.*—The weather has been cloudy with dust-storms and light showers here and there. Hail fell in the Meerut and Aligarh districts, and enquiries are being made as to the damage done. Harvest operations and opium collections continue, and summer crops are being sown and watered. In a few districts prices have risen but generally they are stationery, or easier, and stocks are nowhere deficient except in Kumaun.

Punjab.—*For week ending 26th March.*—Slight rain has fallen throughout the Province. Prices rising in Hissar, Sialkot and Peshawar, stationary elsewhere. Ploughing for *kharif* in progress. More rain wanted. Crops are generally suffering from want of rain. Prospects of crops on irrigation lands are reported to be average, but poor elsewhere. Crops slightly damaged by hail in Dera Ismail Khan tahsil. Fodder scarce except in Ferozepore, Amritsar, Shahpur and Peshawar.

Central Provinces.—*For week ending 26th March.*—Weather cloudy in places with slight rain in Bilaspur. Threshing of *rabi* continues. Outturn of wheat up to the average in twelve districts and somewhat below in five districts. Prices remain steady.

Burma.—*For week ending 22nd March.*—Rain fell in three districts of Lower Burma and in seven districts of Upper Burma. The crop prospect is on the whole good. The price of paddy has risen slightly in Akyab, Rangoon, Tharawaddy and Thongwa, and fallen in Prome, Thayetmyo and Toungoo; in Upper

Burma there is a rise in Mandalay and Pakôku, but elsewhere no fluctuations are shown.

Assam.—*For week ending 26th March.*—Weather seasonable. Rainfall general. Sowing of summer rice in progress. Pressing of sugarcane continues. Tea plucking begun in some gardens.

Mysore and Coorg.—*For week ending 26th March.*—Crops and prospects good in Mysore. Rain required for wet crops in parts of Kolar and Tumkur districts. Outturn of harvests generally favourable. Prices slightly fallen in Mysore.

No rain in Coorg. Prospects good.

Berar and Hyderabad.—*For week ending 26th March.*—Slight rain in Berar. Weather warm and partially cloudy. Threshing of *rabi* continues. Fodder sufficient except in Ellichpur and Dariapur taluks. Prices stationary. Land being prepared for ensuing season.

No rain at Hyderabad. Weeding of *tabi* and reaping of *rabi* crops continue. Prices stationary.

Central India.—*For week ending 26th March.*—Wheat, gram, and opium being harvested in Neemuch and Bhopawar. Water scarce in parts of Bhopawar. No other important changes since last week.

Rajputana.—*For week ending 26th March.*—Showers in parts of Alwar. Agricultural operations generally satisfactory. Standing crops good; slight damage in Jeypore. Pasturage or fodder sufficient except in Marwar. Prices generally steady.

Nepal.—*For week ending 20th March.*—Showers of little importance fell at Kathmandu. Weather cloudy at times. Potato fields are being irrigated. Prospects of wheat crop fair.

J. W. P. MUIR-MACKENZIE,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS—Irrigation.

STATEMENTS OF IRRIGATION OPERATIONS ON PERENNIAL CANALS IN THE PUNJAB FOR THE KHARIF CROP OF 1889.

STATEMENT No. I.

IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1889 ON PERENNIAL CANALS.
Comparative Abstract of Irrigation and Rainfall in Canal Districts of the Punjab.

I	2	3	4	5	COMPARISON WITH LAST CROP.		7	8	9	10	RAINFALL IN KHARIF MONTHS.										21																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
					AREA IRRIGATED.	Cultivated area in acres.					Kharif, 1889.	Kharif, 1888.	Increase.		Decrease.		April,		May.			June.		July.		August.		September.		Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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Ludhiana	...	882,167	11,564	11,019	545	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ferozepore	...	1,761,280	59,396	89,070	...	29,674	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hissar	...	...	1,052	456	596	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Faridkot State	...	...	11,997	19,387	...	7,390	0'2	...	...	...	...	...	...	...	...	...	...	...	...	...
Nabha do.	...	...	4,755	5,569	...	814	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Patiala do.	...	...	10,329	11,619	...	1,290	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ind do.	...	...	174	83	91	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kalsia do.	...	...	762	837	...	75	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL SIRHIND CANAL	...	2,643,447	100,029	138,040	1,232	39,243	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Peshawar	...	1,604,560	20,859	33,915	...	10,056	2'1	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL SWAT RIVER CANAL	...	1,602,560	20,859	33,915	...	10,056	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	...	16,164,221	9,992,201	564,251	17,961	74,915	...	...	...	...	...	...	...	...	...	...	...	...	...	...

NOTE.—The rainfall on the Western Jumna and Sirhind Canals during Kharif, 1888, shown in this return, differs from that given in the return for that crop.

(1)—As reported by the State officials.

(2)—This is the correct acreage and differs from that shown in the return for Kharif, 1888.

(3)—Includes 6,150 acres as approximate irrigated area of Changa Manga Plantation.

Area irrigated in Kharif, 1889 : 507,297 acres.
Ditto ditto 1888 : 564,251 "

Net Decrease : 56,954 "

F. J. HOME, Lieut.-Col., R.E.,
Offg. Joint Secy. to Govt., Punjab, P. W. D.,
Irrigation Branch.

STATEMENT No. II.
IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1889,
Statement in Acres of Crops Irrigated in Canal Districts.

DESCRIPTION OF CROPS.	Um- balla.	Karnal.	Rohtak.	Delhi.	Hissar.	Jind, State, W. I. Canal.	Jind, Sirhind Canal.	Bikaner State.	Kalsia State.	Gurgaon, pur.	Amritsar.	Lahore.	Ludhiana.	Ferozepore.	Faridkot State.	Nabha State.	Patiala State.	Peshawar.	TOTAL.
Sugar-cane	89	4,126	9,838	12,310	23	23,953	...	...	54	6,639	5,738	4,372	590	147	19	7	24	870	44,846
Rice	1,345	11,389	2,639	6,994	9,368		...	...	907	2,523	27,339	15,375	2	14	5	...	...	1,995	89,895
Cotton	1	10,404	12,071	4,779	19,778		28	270	83	946	7,805	18,870	1,250	4,954	1,810	579	829	2,328	86,785
Indigo	...	4,949	12,029	2,507	14,100		...	...	...	...	...	...	...	...	...	...	...	...	23,953
Maize	...	260	4	154	64		...	19	...	...	...	153	...	455	1	...	...	9	34,227
Jowar and Bajra	3	444	390	881	2,898	24	20	...	360	1,425	21,429	29,042	5,479	12,994	3,892	2,032	2,748	14,399	94,216
Others	10	997	1,071	3,266	3,104	20	102	3	202	...	115	9,967	1,000	31,010	3,605	600	3,586	1,692	56,506
								120	136	888	15,672	28,528	3,243	9,822	2,575	1,537	3,142	2,656	76,869
TOTAL KHARIF, 1889.	1,448	32,569	38,042	30,891	49,335	23,953	174	412	1,742	22,421	78,098	106,312	11,564	59,396	11,997	4,755	10,329	23,859	507,297
TOTAL KHARIF, 1888.	2,099	34,296	31,550	27,765	41,729	29,755	83	311	2,016	23,250	80,988	119,800	11,019	89,070	19,387	5,569	11,619	33,915	564,251

LAHORE,
The 7th March, 1890.

F. J. HOME, Lieut.-Col., R.E.,
Offg. Joint Secy. to Govt., Punjab, P. W. D.,
Irrigation Branch.

* This is the correct acreage and differs from that shown in the return for Kharif, 1888.

STATEMENT No. III.
IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1889,
Statement in Acres of Crops Irrigated in Canal Divisions.

DESCRIPTION OF CROPS.	WESTERN JUNNA CANAL.			Jind State, Western Junna Canal.	BARI DOAB CANAL.			SIRHIND CANAL.			TOTAL.	
	Karnal Division.	Delhi Division.	TOTAL.		1st Division.	2nd Division.	TOTAL.	Ludhiána Division.	Ferozepore Division.	TOTAL.		
Sugar-cane	2,347	24,092	26,439	...	7,615	9,134	16,749	639	149	788	870	44,846
Rice	20,139	12,503	32,642	...	16,999	38,238	55,237	9	12	21	1,995	89,895
Cotton	28,060	19,235	47,295	...	6,430	21,191	27,621	2,972	6,569	9,541	2,328	86,785
Indigo	...	...	...	23,953	...	...	...	...	...	...	...	23,953
Maize	21,014	12,590	33,604	...	...	158	158	...	456	456	9	34,227
Jowar and Bajra	320	165	485	...	16,001	35,895	51,896	15,849	11,677	27,526	14,309	94,216
Others	2,314	1,382	3,696	...	...	10,082	10,082	3,804	37,232	41,036	1,692	56,506
	3,751	4,713	8,464	...	11,910	33,178	45,088	11,833	8,828	20,661	2,656	76,869
TOTAL KHARIF, 1889 .	77,945	74,680	152,625	23,953	58,955	147,876	206,831	35,106	64,923	100,029	23,859	507,297
TOTAL KHARIF, 1888 .	71,624	66,849	138,473	29,785	61,030	163,008	224,038*	35,985	102,055	138,040	33,915	564,251

* This is the correct acreage and differs from that shown in the Statement for Kharif, 1888.

LAHORE:
The 7th March, 1890.

F. J. HOME, Lieut.-Col., R.E.,
Offg. Joint Secy. to Govt., Punjab, P. W. D., Irrigation Branch.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLVIII of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 9TH MARCH, 1889.			WEEK ENDING 8TH MARCH, 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 31ST MARCH, 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 31ST MARCH, 1890.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total length open.	RECEIPTS.	Per mile open.	Total length open.	RECEIPTS.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
			R	R		R	R	R	R	R	R	R	R
15th Mar., 1890	State Lines worked by Companies.												
15th ditto	East India (a)	1,526	9,63,229	631	1,526	9,28,953	609	4,17,46,120	558	4,14,77,379	555	...	2,68,744
15th ditto	Patna-Gya	57	1,14,443	201	57	9,27,7	163	4,58,983	104	4,71,158	168	12,175	...
15th ditto	Rajputana-Malwa	1,664	4,33,102	264	1,672	3,62,006	217	1,77,27,239	217	1,80,96,005	222	3,69,426	...
15th ditto	Bengal-Nagpur (b)	293	55,984	191	301	(c) 59,480	191	10,66,999	104	(c) 18,83,234	115	2,22,235	...
15th ditto	Southern Mahratta (d)	857	74,945	87	979	85,839	88	37,15,174	89	38,73,859	87	1,58,685	...
15th ditto	Ditto Mysore Section	219	12,349	56	296	18,211	62	5,47,039	78	9,08,102	70	3,61,063	...
15th ditto	Indian Midland (e)	587	72,024	124	749	79,493	95	9,85,358	105	32,06,030	94	22,20,072	...
8th ditto	Villupuram-Guntakal, Nellore Branch	83	7,088	85	83	4,830	58	2,36,194	58	2,34,512	58	...	1,682
8th ditto	Bareilly-Pilibhit	39	2,727	70	39	2,307	60	86,037	51	1,03,527	61	16,890	...
	TOTAL	5,322	16,39,492	308	5,896	15,32,450	260	6,71,69,743	288	7,02,60,403	257	30,90,720	...
15th Mar., 1890	State Lines worked by Government.												
8th ditto	North-Western (f)	2,380	5,00,695	214	2,370	5,10,276	215	2,38,67,315	204	2,69,11,744	232	39,44,429	...
8th ditto	Oudh and Rohilkhand	92	1,40,589	212	92	1,70,550	240	63,77,235	188	73,73,212	217	9,95,977	...
8th ditto	Bengal Central	125	16,197	130	125	14,830	119	6,76,879	111	6,99,981	113	14,102	...
8th ditto	Wardha Coal	45	24,806	553	45	18,977	415	8,18,191	371	7,49,209	341	...	68,982
15th ditto	Eastern Bengal	673	1,79,939	267	747	1,97,420	264	1,01,24,901	307	1,08,80,040	305	7,61,679	...
15th ditto	Nalhati	27	2,047	98	27	2,105	78	96,515	75	96,187	75	...	328
8th ditto	Tirhoot	273	32,397	119	273	4,85,61	178	15,60,433	125	20,19,005	157	4,58,572	...
8th ditto	Lucknow-Sitapur-Sihramau	105	6,393	61	105	6,970	66	2,49,702	49	3,25,500	63	75,798	...
8th ditto	Jorhat	31	1,124	36	30	996	33	57,256	38	56,506	39	...	750
8th ditto	Cherra-Companyganj	7	59	8	7	319	46	8,015	23	11,341	33	3,326	...
8th ditto	Burma (g)	553	1,12,991	204	553	1,50,777	273	31,35,523	161	46,93,394	174	14,67,871	...
	TOTAL	4,917	10,32,570	210	4,974	11,21,481	225	4,69,72,025	201	5,37,23,719	222	67,51,694	...
8th Mar., 1890	Lines worked by Guaranteed Companies.												
8th ditto	Madras	840	1,63,120	194	840	1,70,988	204	70,83,803	194	85,74,054	209	5,91,151	...
8th ditto	South Indian	654	1,00,597	154	654	1,05,186	161	51,52,013	101	54,03,050	109	2,51,037	...
15th ditto	Great Indian Peninsula (h)	1,447	8,96,885	620	1,447	7,72,996	534	3,92,25,582	537	3,40,36,105	483	...	51,89,477
15th ditto	Bombay, Baroda and Central India (i)	491	2,84,269	617	461	2,76,000	599	1,21,03,874	536	1,20,00,179	533	...	1,03,695
	TOTAL	3,492	14,45,180	425	3,402	13,25,170	390	6,44,65,272	387	6,00,14,288	301	...	44,50,984
	GRAND TOTAL (GUARANTEED AND STATE)	13,641	41,17,242	302	14,272	39,79,101	279	17,86,07,040	282	18,39,98,470	270	53,91,430	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	9,20,00,112	140	9,52,84,615	140	20,84,205	...
	NET RECEIPTS	...	...	...	...	...	...	8,66,06,928	136	8,87,13,855	130	27,06,927	...
15th Mar., 1890	Assisted Companies.												
15th ditto 1890	Tarakeshwar	22	6,849	311	22	6,397	291	2,67,792	248	2,59,725	242	...	8,067
15th ditto 1890	Dibru-Sadiya	...	...	...	...	(i) ...	...	(f) 4,03,051	108	(k) 4,30,977	117	33,926	...
8th ditto	Bengal and North-Western	376	40,888	109	376	38,910	103	20,75,682	113	21,70,848	118	95,166	...
8th ditto	Rohilkhand-Kumaun	67	6,607	99	67	16,118	241	3,17,037	101	3,24,497	112	35,460	...
	TOTAL	465	54,344	117	465	61,425	132	30,63,562	115	32,20,047	121	1,56,485	...
8th Mar., 1890	Native States.												
15th ditto	His Highness the Nizam's Guaranteed	354	41,573	117	354	48,275	136	17,94,579	122	22,74,783	132	4,80,204	...
15th ditto	Gaekwar's Dabhoi	59	2,940	50	59	3,620	61	1,33,794	46	1,31,547	40	...	1,242
8th ditto	Bekwar's Mehsana	27	1,561	58	27	900	33	44,678	40	48,057	36	3,379	...
8th ditto	Bhawanagar-Gondal	260	37,985	146	332	30,272	91	10,83,182	107	12,55,536	88	1,72,354	...
8th ditto	Junagar-Porbandar	68	2,751	40	94	3,213	34	1,54,333	46	1,80,923	50	26,590	...
15th ditto	Morvi	124	7,787	63	124	8,000	65	3,28,818	54	3,32,300	55	3,432	...
	TOTAL	892	94,597	106	990	94,280	95	35,39,384	92	42,24,146	93	6,84,762	...

(a) Includes the Dildarnagar-Ghazi State Railway.

(b) Includes the Katni-Umaria Branch.

(c) Includes the Asansol-Chakradharpur Section of the Bengal-Nagpur Railway.

(d) Includes the Bellary-Kistna State Railway.

(e) Includes the Sindia and Bhopal-Itarsi State Railways.

(f) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.

(g) Includes the Toungoo-Mandalay.

(h) Includes the Dhond-Manmad, Khamsaon and Amraoti State Railways.

(i) Return not received.

(j) Total receipts from 1st April 1888 to 2nd March 1890.

(k) Total receipts from 1st April 1889 to 1st March 1890.

(l) Includes the Patni Branch.



SUPPLEMENT TO
The Gazette of India.

No. 14. } CALCUTTA, SATURDAY, APRIL 5, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for February 1890.

The weather charts of India for the month of February show that the weather conditions, which have been characteristic of the present cold weather season, have continued during the month under review. Temperature has been exceptionally high and the rainfall exceptionally light, and such depressions as have disturbed the weather, though occasioning considerable oscillations of the barometer and bringing rough squally winds to a large part of the country, have been accompanied with, when compared with similar disturbances in previous years, very slight precipitation. On the hills there has been rather more snow than during January, and at the close of the month the hills to the north of Simla appeared to have a thicker covering than they had at the close of the preceding month. The Assistant Commissioner, Kulu, reported that on the 25th of February the measurements of snow on the Kulu and Plach hills indicated a slightly deficient snowfall on the former and a considerably deficient fall on the latter, as compared with the measurements taken on the same day in 1889. He, however, explains that the reason that the amounts of the two seasons approximates at all, is, that on the day the measurements were taken this year, considerable snow fell in the Upper Valleys, so that the amounts given for the present year exhibit a somewhat exaggerated idea of the real amount, which is, as a fact, much less than at the end of February last year. Snow fell on the hills on four occasions during the month.

On the 1st of February the normal cold weather distribution of pressure and circulation of the winds existed, and the weather was fine everywhere. These conditions lasted until the 5th, when a rapid fall of the barometer in Sind heralded the approach of a depression from the westward. The chart of the 6th showed this depression overlying the western desert, and a very complete though on the whole feeble cyclonic circulation of the winds over Northern India. By the next

CALCUTTA,
The 27th March, 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

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morning the disturbance had disappeared, and conditions were such as existed prior to the appearance of the disturbance. Normal cold weather conditions prevailed until the 14th, when another rapid barometric fall occurred in Sind, which was followed by the advance of a considerable depression across the Indus. This depression travelled north-eastward to the hills, and then passed along the line of the hills south-eastward into Bengal, where it filled up. The earlier portions of its course were marked by much rough weather, and a fair fall of rain on the plains and of snow on the hills. It left the weather over North-Western India in a somewhat unsettled state, and was followed by one or two small and feeble depressions over Sind. On the 21st pressure rose quickly in the North-West and a large high pressure area was established in that region, and lasted practically until the close of the month. During the period from the 22nd to the 28th pressure was unusually low over the North-Western Provinces and Bengal, and at times the weather was squally and unsettled over that region.

From this summary of the weather it will be seen that the only important depression of the month was that of the 14th to 17th, but that other smaller disturbances were not infrequent.

Slight depression of the 5th to 7th.—On the 4th the chart showed that the barometer had fallen as much as 0·1" over Baluchistan and the Upper Indus Valley, and that the wind had fallen to calm over that region. On the 5th pressure continued to give way, only less quickly, while the winds had shifted to south-east and east-south-east and increased slightly in force. During this day the depression, which had occasioned these changes, advanced north-eastward and the chart of the following day (6th) showed it lying over the western desert. The abnormal depression at the centre was about 0·08". By the morning of the 7th the disturbance had completely filled up. The only precipitation it occasioned was a slight snow storm at Quetta and Murree.

Important depression of the 14th to 17th.—The barometer began to fall over North-Western India on the 9th and the decrease continued slowly until the 14th when it became quicker, and amounted to 0·1" at Quetta and Mooltan. A slight cyclonic circulation was at the same time shown over Sind. During the 14th the depression advanced to the Indus and at 8 A.M. on the 15th the centre lay near Jacobabad. A well marked cyclonic circulation prevailed around the centre, but except at Karachi on the south and Murree on the north, the force was no where strong. The sky was overcast and rain had fallen at Murree and Rawalpindi. The depression apparently travelled east-north-eastward during the day and on the morning of the 16th was shown as an irregularly shaped depression at the foot of the hills in the Punjab and North-Western Provinces. The cyclonic circulation was less distinctly marked than it was on the previous day, but the south-easterly winds on the hills was strong to a gale and showers had occurred westward from Roorkee to Quetta and Peshawar. By the 17th the depression had apparently advanced into Bengal and a rapid rise of the barometer, accompanied with clear weather, north-westerly winds and a briskly falling humidity had occurred in the North-West.

Slight depressions of the latter half of the month.—A feeble depression was shown over Lower Sind on the 17th. It occasioned some cyclonic movements over Sind, Guzerat and Central India and a cloudy sky, but its influence on the weather was very slight. A second depression appeared in the same neighbourhood on the 19th with similar results. On the 25th a slight depression appeared over parts of the North-Western Provinces and slight rain fell in the Central Provinces and at Ranikhet, Simla and Patna.

Temperature.—The continued absence of rain on the plains and of snow on the hills has resulted in a prolongation of the warm period which prevailed during January. In Burma and generally throughout Northern India the excess of the mean monthly temperature over the normal average is the same as in the preceding month, but in Bombay and the Central Provinces, and to a less extent in Central India and Guzerat also there has been a rise of temperature, relatively to the mean, as compared with last month. In Madras the mean temperature of February exactly equals the normal. In the January summary it was noticed that a cold wave had commenced in the north-west on the 24th and was passing across India. The cold wave still held over a great part of India at the

commencement of the month under review, but on the 4th a recovery commenced in the extreme north-west, and this wave of warmth gradually extended until by the 7th it had reached all parts of India except Bengal and the Bay area. On the 9th a very small cold wave had appeared in the north-west, whence it worked its way quickly across Northern India, and reached Bengal on the 11th. It was succeeded by a very strongly-marked wave of heat which extended quickly to all parts of India except Madras. It was most intense on the 14th, 15th and 16th. On the last date, deficient temperatures appeared in the extreme north-west, but they made very little way, and excessive temperatures continued to prevail over the greater part of the Indian region until the last days of the month when the thermometer fell below the normal at many central stations.

The high temperatures about the middle of the month were very striking, and the course of the wave across Northern India was well marked. The following table shows the excess of the mean temperature over the normal average along a line running from Peshawar to Calcutta :—

Date.	Peshawar.	Lahore.	Delhi.	Lucknow.	Allahabad.	Gya.	Burdwan.	Calcutta.
12	0	0	0	0	0	0	0	0
13	+11·7	+8·7	+6·0	+1·4	+0·1	+1·7	—2·5	—3·6
14	+9·1	+6·5	+7·7	+3·9	+3·9	+2·1	—1·1	—1·9
15	+12·4	+6·1	+6·5	+3·7	+3·5	+4·2	+1·3	+0·1
16	+8·6	+11·1	+5·7	+1·2	+3·3	+3·5	+4·6	+3·7
17	—3·0	+3·1	+2·2	+5·6	+5·9	+2·4	+3·4	+3·9
18	—0·4	—2·6	+3·9	+5·9	+8·8	+8·2	+6·7	+7·0
19	+0·7	+4·4	+1·4	+2·2	+2·9	+6·5	+9·9	+6·0

On the hills at this period the excess of temperature was even more marked than on the plains :—

Stations.	12th.	13th.	14th.	15th.	16th.	17th.	18th.
Murree	0	0	0	0	0	0	0
Simla	+14·8	+15·8	+12·5	+13·1	+4·0	—5·1	—0·5
Darjeeling	+13·5	+8·1	+7·8	+9·8	+2·0	—0·3	+1·4
Mount Abu	+10·2	+9·3	+5·3	+6·7	+4·8	+7·2	+6·4
Pachmarhi	+6·9	+6·2	+6·0	+6·3	+4·1	+5·8	+5·8
	—0·2	+3·1	+3·1	+3·2	+11·2	+5·6	+1·3

This table shows that the excess of temperature was just as marked at a height of 7,000 feet as at the sea level, but the propagation eastward of the wave was less distinct at the higher than at the lower level.

The following table shows the progression of temperature week by week throughout the month for each province :—

TABLE A.

PROVINCE.	DIFFERENCE OF MEAN TEMPERATURE FROM NORMAL FOR WEEK ENDING FEBRUARY				Difference of mean temperature from the normal for the month.
	10th.	17th.	24th.	3rd March.	
Burma	+0·8	+1·3	+1·7	+1·3	+1·2
Bengal	—0·9	+2·2	+3·3	+1·2	+1·3
North-Western Provinces	+0·7	+4·4	+2·9	+1·4	+2·2
Punjab	+2·2	+5·9	+1·3	+1·8	+2·5
Bombay	+1·6	+2·7	+2·1	+1·1	+1·8
Central Provinces and Berar	+2·2	+2·8	+2·7	+1·5	+2·1
Guzerat and Central India	+0·8	+5·0	+3·6	+1·8	+2·6
Sind and Rajputana	+1·9	+6·4	+3·6	+2·0	+2·6
Madras	+0·2	—0·6	+0·9	—0·1	0

Rain.—The concluding table shows that except the south of the Peninsula and Ceylon all parts of the Indian region have received less than their normal amount of rain. In the Cis-Gangetic portions of the North-Western Provinces, North Bengal, Orissa, the North Circars, Berar, Khandeish, Sind, Cutch, Guzerat, the Konkan and the Deccan, there was no rain whatever throughout the month, and in seven other divisions the total rainfall of the month was less than one-tenth of an inch.

The heaviest rainfall was in Ceylon where the total for the month amounted to $4\frac{1}{2}$ inches; this was followed by $1\frac{1}{4}$ inches, in Mysore and Bellary, and this again by $\frac{1}{2}$ inch in the Western Punjab. In other divisions any rain which fell was light and insignificant.

The following table gives complete data and shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which the country is divided, so far as it is indicated by the telegraphic reports of a few stations in each district:—

DISTRICTS.	Number of Stations.	Normal average rainfall in February.	Actual average rainfall in February, 1890.	Difference from the average in February, 1890.
Punjab, West	7	1.17	0.49	—0.68
„ East	4	0.96	0.22	—0.74
North-Western Provinces, Trans-Gangetic	7	0.55	0.10	—0.45
North-Western Provinces, Cis-Gangetic	3	0.15	0	—0.15
Behar	2	0.34	0.02	—0.32
North Bengal	3	0.66	0	—0.66
Assam—Cachar	3	1.23	0.36	—0.87
Lower Bengal and Chutia, Nagpur	8	1.04	0.01	—1.03
Orissa—North Circars	5	0.46	0	—0.46
Central Provinces, South	7	0.28	0.03	—0.25
Berar, Khandeish	2	0.07	0	—0.07
Rajputana, Central India, Saugor and Nurbudda	9	0.25	0.01	—0.24
Sind—Cutch	3	0.26	0	—0.26
Guzerat	3	0.08	0	—0.08
Konkan	4	0.02	0	—0.02
Deccan—Hyderabad	5	0	0	0
Malabar	5	0.16	0.19	+0.03
Mysore—Bellary	4	0.11	1.32	+1.21
Carnatic	6	0.22	0.07	—0.15
Lower Burma	7	0.14	0.01	—0.13
Ceylon	1	2.36	4.63	+2.27

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

SIMLA;

The 24th March, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, March 24th, 1890.

The period of unsettled weather and of fairly general storm rainfall which commenced three weeks ago has continued over India during the week under review. The particular distribution of pressure which has prevailed has determined the heaviest rainfall to two regions, *viz.*, the north-east and north-west of India; but the greater part of the country has been visited at some time during the week by local showers of greater or less amount. In the two regions of heavier rainfall the weather has been cloudy and unsettled and the winds strong and squally at times, while dust and thunderstorms have occurred frequently. In other parts of the Indian region the weather has been fine with only occasional cloudy periods and temperature has increased steadily. On the hills of North-Western India the unsettled conditions common to the whole of that tract of country have been more intense than on the neighbouring plains, and on some days of the week the rainfall was heavy and continuous. In consequence, at the hill stations the temperature has been low both relatively to the normal and to the temperature of some preceding weeks.

On the morning of the 18th a large low pressure area overlay Northern India with the exception of Assam and Bengal. Within this large low pressure area two small depressions were shown—one over Sind and a second over Central India. Readings were relatively high on the coasts of the Peninsula and highest over Assam and Upper Burma. Gradients were comparatively slight, and, except in Assam, where the wind was north-easterly, at the head of the Bay, where it was south-south-westerly, and in North-Western India, where the directions were cyclonic, the winds were generally light and variable. Thunder showers were reported from Assam, but elsewhere the weather, though in places cloudy, was fair. The chart of the 19th showed a fairly general and brisk rise of the barometer over India; but owing to the increase being less within the depression over North-Western India than in surrounding regions the relative intensity of the disturbance had increased and the cyclonic movements around the centre were more marked. In other respects very little change had occurred. The weather was rather cloudy over a large part of India and the notices of dust or thunderstorms and of gales of wind were very numerous. On the 20th there was no important change, the weather remaining unsettled all over Northern India with depressions in the North-East and North-West. On the 21st very uniform pressures prevailed over India, though feeble depressions were shown in different parts of the country. The wind was steady and fresh at the head of the Bay and on the Sind and Konkan coasts, but elsewhere it was variable in direction though often strong in force. A good deal of cloud prevailed over Northern India with showers on the hills. On the 22nd the uniformity of pressure noticed on the previous day had disappeared. Readings were high in the north-west of the Punjab and over Kattiawar, while depressions were shown over Sind, the Central Provinces, and Bengal. Strongish cyclonic winds prevailed both in North-Western and North-Eastern India, while over the Peninsula the directions were variable. The weather was somewhat finer than on the preceding morning. The charts of the 23rd and 24th showed no practical change in the distribution. Depressions with their surrounding cyclonic circulations existed both in the north-east and north-west, and the weather both in the Punjab and Assam was cloudy and showery. Elsewhere pressure was more uniform and the weather fine.

Temperature.—The general temperature of the whole Indian region for the week has been above the normal. The warmest day was the 19th when the mean temperature of all provinces exceeded the normal; the coolest day was the 22nd when the mean temperature of North-Western India was largely below the average. On the 21st and 22nd the cold in the Punjab, both on the hills and

plains, was very great for the time of year. The following table gives the deficiency of the maximum temperature compared with the normal maximum on those two days. On the other hand, the temperature over the Peninsula and to a certain extent over the Central Provinces has risen steadily and been fairly high. Maxima between 100° and 105° were reported from the inland parts of Madras and from one station in Burma on the 18th. As the week progressed these two areas of high temperature extended, and at the close of the week the former had included a

large part of the Central Provinces and Orissa, the latter the whole district from Tounghoo to Mandalay. The following figures give the variations of the mean temperature of the present and of the past weeks from the normal average:—

STATION.	DIFFERENCE OF MAXIMUM FROM NORMAL MAXIMUM.	
	21st.	22nd.
Delhi	— 15.9	— 5.6
Lahore	— 9.1	— 10.5
Rawalpindi	— 2.6	— 15.6
Peshawar	+ 0.2	— 8.2
Ranikhet	— 10.2	— 12.8
Simla	— 10.0	— 18.9
Murree	— 3.9	— 5.2

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	+ 0.7	+ 1.8
Bengal	— 0.3	+ 1.6
North-Western Provinces	— 0.7	+ 0.5
Punjab	+ 0.3	— 1.2
Bombay	— 0.8	+ 1.1
Central Provinces	— 1.6	+ 2.2
Guzerat and Central India	— 0.8	+ 1.6
Sind, Rajputana	— 0.2	+ 0.8
Madras	+ 2.3	+ 0.9

This table shows that in all provinces except the Punjab the mean temperature of the week has exceeded the normal average and that except in that province and in Burma the mean temperature as compared with the normal has been higher than it was last week.

Rain.—As mentioned above the rainfall has been fairly general, but except in the north-west and north-east, the amounts are small and have mostly fallen during the occurrence of slight dust or thunderstorms.

In Tenasserim, Lower and Central Burma and Arrakan there has been no rain during the week, but as hardly any fall is expected during this period, the deficiency is of no importance, and does not affect the seasonal rainfall. In Bengal and Assam the rainfall has been general, but the amount received decreased on proceeding northward, and in Behar there was practically none. The North-Western Provinces, with the exception of the submontane district, was like Behar practically rainless, but still further to the westward the amount again increased and over the Punjab was heavy. Over the Peninsula the fall was very light, the average amounts received in each division varying between 0.01 inch and 0.10 inch, while Coorg, Mysore, the Konkan and Madras South and Central received none at all. Guzerat, Kattiawar and Sind with the whole of Central India were also rainless, but the Central Provinces received a moderate rainfall.

The divisions in which the weekly rainfall is in excess of the normal are those in Assam and Bengal and the Punjab, the submontane division of the North-Western Provinces, Khandeish, Berar and the Central Provinces (East). The greatest excess was in Assam (Surma).

The maximum falls reported are in many cases large. Two subdivisional stations in East Bengal received $4\frac{1}{2}$ inches; Sylhet received $5\frac{1}{2}$ and Silchar 7 inches; and Sibsagar and Lakhimpur received between 2 and 3 inches. In other parts of North-Eastern India the amounts were smaller and over Western Bengal and the greater part of the North-Western Provinces the falls were insignificant. Kalsi (Dehra Dun) received 1 inch and in the submontane and north-western divisions of the Punjab falls of 1 inch were general. Dera in Kangra received 3 inches; over the Central parts of the country and the Peninsula there were no falls worthy of note.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 24TH MARCH 1890.			RAINFALL DATA FROM OCTOBER 15TH TO 24TH MARCH 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 24th March.	Excess or defect of (seasonal) rainfall expressed as a percentage.
BURMA	Tenasserim	0	0.23	— 0.23	20.31	5.76	+ 252
	Lower Burma	0	0	0	8.43	6.36	+ 33
	Central do.	0	0	0	7.07	4.25	+ 66
	Upper do.	0.11	?	?	4.54	?	?
	Arakan	0	0.10	— 0.10	8.32	6.12	+ 36
BENGAL AND ASSAM	Eastern Bengal	0.91	0.58	+ 0.33	10.85	7.52	+ 44
	Assam (Surma)	4.83	1.39	+ 3.44	14.03	9.39	+ 50
	Do. (Brahmaputra)	1.01	0.85	+ 0.16	5.40	6.80	— 22
	Deltaic Bengal	0.39	0.38	+ 0.01	11.11	5.94	+ 87
	Central do.	0.39	0.14	+ 0.25	4.47	4.33	+ 3
	North do.	0.03	0.25	— 0.22	1.32	4.31	— 69
	Orissa	0.43	0.26	+ 0.17	17.41	7.92	+ 120
	Chutia Nagpur	0.10	0.16	— 0.06	4.08	4.18	— 2
NORTH-WESTERN PROVINCES AND OUDH.	Behar (South)	0.03	0.07	— 0.04	0.78	3.08	— 75
	Do. (North)	0	0.05	— 0.05	0.70	2.78	— 75
	North-Western Provinces (East)	0	0.06	— 0.06	1.75	2.65	— 34
	Oudh (South)	0.03	0.03	0	0.27	1.93	— 86
	Do. (North)	0.02	0.06	— 0.04	0.25	2.32	— 87
PUNJAB	North-Western Provinces (Central)	0	0.06	— 0.06	0.29	1.77	— 84
	North-Western Provinces (West)	0.09	0.07	+ 0.02	0.29	1.78	— 84
	North-Western Provinces (Sub-montane)	0.15	0.12	+ 0.03	0.84	3.65	— 77
	Punjab (South)	0.14	0.01	+ 0.13	0.63	2.43	— 74
	Do. (Central)	0.21	0.10	+ 0.11	0.83	2.89	— 71
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Do. (Submontane)	0.69	0.17	+ 0.52	1.84	4.95	— 63
	Do. (Hill-Districts)	1.58	0.43	+ 1.15	5.92	12.06	— 53
	Do. (North-West)	0.38	0.30	+ 0.08	1.84	6.83	— 73
	Do. (West)	0.30	0.14	+ 0.16	0.67	2.22	— 70
	Malabar	0.07	0.48	— 0.41	15.04	13.07	+ 15
CENTRAL PROVINCES AND BERAR.	Madras (South Central)	0.05	0.56	— 0.51	9.62	13.71	— 30
	Coorg	0	0.56	— 0.56	14.03	10.04	+ 46
	Mysore	0	0.33	— 0.33	4.54	6.03	— 25
	Konkan	0	0.01	— 0.01	4.90	2.39	+ 105
	Bombay—Deccan	0.01	0.08	— 0.07	5.12	4.02	+ 27
BOMBAY (NORTH)	Hyderabad (North)	0.01	0	+ 0.01	1.28	3.51	— 64
	Khandeish	0	0	0	0	0	0
	Berar	0.13	0.10	+ 0.03	3.34	3.48	— 4
	Central Provinces (West)	0.02	0.13	— 0.11	3.20	2.51	+ 27
	Do. (Central)	0.05	0.18	— 0.13	2.54	2.84	— 11
RAJPUTANA AND CENTRAL INDIA.	Do. (East)	0.26	0.16	+ 0.10	3.37	2.75	+ 23
	Guzerat	0	0	0	0.02	0.68	— 97
	Kattiawar	0	0.01	— 0.01	0	0.46	— 100
	Sind	0.01	0.01	0	0.04	0.98	— 96
	Central India (East)	0	0.04	— 0.04	0.30	1.71	— 82
MADRAS	Rajputana (East), Central India (West)	0	0.03	— 0.03	0.09	1.04	— 99
	Rajputana (West)	0	0.01	— 0.01	0.07	0.74	— 91
	East Coast (North)	0.09	0.15	— 0.06	13.08	9.97	+ 31
	Do. do.	0.10	?	?	9.55	?	?
	Hyderabad (South)	0	0.12	— 0.12	2.72	2.95	— 8
	Madras (Central)	0	0.07	— 0.07	5.19	4.99	+ 4
	East Coast (Central)	0.01	0.09	— 0.08	11.17	15.69	— 29
	Do. (South)	0.01	0.25	— 0.24	12.03	19.05	— 37
	Madras (South)	0	0.30	— 0.30	7.14	15.59	— 54

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

E. C. BUCK,

Secretary to the Government of India.

SIMLA,

The 27th March, 1890.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN BENGAL FOR 1888-89.

No. 63-L, dated Calcutta, the 27th March 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read—

The Revenue Report of Irrigation Works in Bengal for 1888-89 and the Resolution thereon by the Government of Bengal, No. 64 I. A., dated 13th January 1890.

OBSERVATIONS.—The canals or systems of canals in Bengal dealt with in the Revenue Report for 1888-89 are eight in number: the Nuddea rivers system has been transferred from the charge of the Board of Revenue to that of the Public Works Department from the beginning of the year. The Major Works are four, of which the Hidgelli Tidal Canal is for navigation solely, while the Orissa, Midnapore and Sone systems are mainly intended for irrigation; and of the four Minor Works only the Sarun Canal has any irrigation under it. For the Nuddea rivers system only Revenue Accounts are kept. The following statement shows the Capital expenditure during and up to end of the year 1888-89 on the remaining seven works:—

	Number of works.	DURING THE YEAR 1888-89.							Total direct and indirect to end of 1888-89.
		Works.	Establishment.	Tools and Plant.	Suspense Account.	Total direct charges.	Indirect charges.	Total direct and indirect charges.	
		R	R	R	R	R	R	R	R
<i>Major Works.</i>									
Productive	4	5,73,880	1,27,067	36,390	37,210	7,74,547	18,229	7,92,776	6,05,42,061
<i>Minor Works and Navigation.</i>									
Provincial (in operation)	3	1,10,743	35,728	8,693	—4,491	1,45,673	5,002	1,50,675	1,02,41,327
TOTAL	7	6,84,623	1,62,795	40,083	32,719	9,20,220	23,231	9,43,451	7,07,83,388

2. The principal share of the Capital outlay was incurred on the Orissa project, on which it amounted to R4,88,452 for works, but no details of the expenditure are given in the Report. It appears, however, that 13 miles of canal for irrigation only and 42 miles of distributary channel were added to the system during the year. It is requested that more information may be supplied in future Reports, on the nature and distribution of this expenditure.

On the Sone Canal R93,250 were spent on works on Capital account. The principal works carried out were three docks at Bedadi, Nasriganj or Daodnugger, a warehouse, a syphon aqueduct and numerous permanent outlets.

The Capital outlay incurred on the Orissa Coast Canal and the Calcutta and Eastern Tidal Canals amounted to R70,302 and R40,448 on works respectively. On the former the canal-banks, locks, and ferry-ghats were finished off, and the Panchpara supply pipe completed. On the latter two wrought-iron caissons for closing the large locks at Dhappa and Chitpore were provided.

3. The following table shows the progress that has been made in extending the main canals and their distributaries:—

	SANCTIONED.		COMPLETED.	
	Miles of canals.	Miles of distributaries.	Miles of canals.	Miles of distributaries.
<i>Major Works.</i>				
Productive Works	752	3,637	720	2,211
Figures for 1887-88	752	3,623	701	2,168
<i>Minor Works.</i>				
Of which Capital and Revenue Accounts are kept (in operation)	145	Nil	143	Nil
TOTAL	897	3,637	863	2,211
Figures for 1887-88	897	3,623	844	2,108

A long length, about 1,387 miles, of distributaries remain to be completed on the Orissa system, and until considerable progress with these is made, the financial results of this system must continue to be bad.

4. The actual financial results for the year of the works in operation are shown in the following statement:—

Canal.	Capital Outlay.	GROSS REVENUE COLLECTED.			WORKING EXPENSES.			Net Revenue.	Percentage of net Revenue on Capital outlay.
		Irrigation Revenue.	Miscellaneous Receipts.	Total.	Direct.	Indirect.	Total.		
1	2	3	4	5	6	7	8	9	10
<i>Major Works.</i>									
Orissa Canal	R 2,40,68,808	R 1,51,144	R 92,150	R 2,43,294	R 3,86,946	R 18,073	R 4,05,019	R —1,61,725	...
Midnapore Canal	84,49,721	90,731	1,60,779	2,51,510	2,00,062	9,742	2,09,804	41,706	0.49
Hidgelli Tidal Canal	18,40,296	...	55,097	55,097	75,273	2,767	78,040	—22,948	...
Sone Canal	2,61,83,241	7,46,945	84,333	8,31,278	7,42,619	51,813	7,94,432	36,846	0.14
Total of Major Works, 1888-89.	6,05,42,061	9,88,820	3,92,359	13,81,179	14,04,900	82,395	14,87,295	—1,06,116	...
Total for 1887-88	5,97,49,285	7,32,143	3,54,937	10,87,080	14,87,436	84,734	15,72,170	—4,85,090	...
<i>Minor Works and Navigation.</i>									
Works of which Capital and Revenue Accounts are kept.									
Sarun Canals	6,96,413	20,415	899	20,814	34,897	1,435	36,332	—15,518	...
Orissa Coast Canal	42,56,429	...	66,174	66,174	74,568	2,450	77,018	—10,844	...
Calcutta & Eastern Canals	52,58,485	...	5,75,125	5,75,125	2,81,948	11,853	2,93,801	2,81,324	5.31
Total of Minor Works and Navigation, 1888-89.	1,02,41,327	20,415	6,41,698	6,62,113	3,91,413	15,738	4,07,151	2,54,962	2.48
Total for 1887-88	1,00,90,652	21,053	6,33,383	6,54,436	3,21,300	16,260	3,37,560	3,16,876	3.14
GRAND TOTAL, 1888-89	7,07,83,388	10,09,235	10,34,057	20,43,292	17,96,313	98,133	18,94,446	1,48,846	0.21
" 1887-88	6,98,39,937	7,53,196	9,88,320	17,41,516	18,08,736	1,00,994	19,09,730	—1,68,214	...
<i>Minor Works of which only Revenue Accounts are kept—</i>									
Nuddea Rivers, 1888-89	...	...	1,91,888	1,91,888	1,34,694	6,075	1,40,769	51,119	...
Ditto, 1887-88	...	...	...	1,98,675	...	...	92,022	1,06,653	...

These figures show a marked improvement over those for the previous year. Excluding the return from the Nuddea rivers, a deficit on the remaining systems of ₹1,68,214 in 1887-88 has been converted into a surplus of ₹1,48,846 for the year under review. This result is principally due to the deficiency and early cessation of the rainfall, which forced the cultivators to apply more freely than usual for canal water. The increase in gross revenue from the four Major Works amounts to nearly three lakhs, and is combined with a decrease in working expenses of nearly one lakh, so that the total improvement in this class of works amounts to nearly four lakhs. But the combined result for these works still exhibits a deficit of over one lakh. This is excluding the interest charges on the Capital outlay. The simple interest account to the close of the year shows a deficit of nearly 341 lakhs.

5. The following statement shows the revenue assessed for the year on the irrigation works in operation, in which is included the rabi assessment for 1888-89, the greater part of which is not collected till 1889-90. The corresponding figures for the previous year are also given, but as they only include those instalments of the assessment which became actually due during the year, they are not directly comparable with the figures for 1888-89, which comprise the whole demand :—

	Area irrigated.		Assessed water-rates.		Rate per acre irrigated.	
	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.
	Acres.	Acres.	₹	₹	₹	₹
Orissa Canal	159,292	109,506	2,42,808	1,50,297	1.52	1.37
Midnapore Canal	69,777	65,864	1,31,433	1,02,532	1.88	1.56
Sone Canal	355,909	315,380	8,05,790	7,25,810	2.26	2.30
TOTAL	584,978	490,750	11,80,031	9,78,639	2.02	1.99

6. The area irrigated shows a substantial increase over the figures for the previous year, due to the cause mentioned in the last paragraph. The failure of the rains in Orissa occurred in October 1888 just at the time the majority of the leases expired, so that the cultivators were left no option but to renew. The system that obtains in Bengal is to issue water leases for areas to be irrigated. The leases are either for five years, in which case any crop can be grown and the land is measured once for all, or annual leases which are granted for particular crops only, and the area irrigated is measured before the crop is gathered.

In Orissa, almost the whole irrigated area is under five-year leases, 152,282 acres out of the total area of 159,292 acres being so cultivated. For the Sone Canal the figures are—

	Leased acres.	Irrigated acres.
Five-year leases	200,275	200,102
Annual leases	345,682	355,909.

The excess in the irrigated over the leased area in the case of the annual leases is due to unauthorised irrigation, but this shows a satisfactory tendency to diminish.

7. The proportion of kharif to rabi cultivation is as follows :—

Canals.	Kharif. Acres.	Rabi. Acres.
Orissa	156,513	2,779
Midnapore	69,777	...
Sone	246,922	108,987
Sarun	3,897	3,316
TOTAL	477,109	115,082

The following were the principal crops irrigated :—

	Acres.
Rice	447,919
Wheat	42,742
Barley	15,521
Sugarcane	22,664

The gross value of all the crops irrigated is estimated to be 181 lakhs.

The demands and realizations of the year were as follows :—

	Major Works. ₹	Minor Works. ₹
Opening balance of demands	5,59,883	33,492
Demands of year	14,65,751	8,55,709
Closing balance	5,79,983	34,927

8. In para. 69 of the Report it is remarked that the appointment of the Committee to investigate the complaints that had been made against the administration of the Sone Canal had an unfavourable effect on the collections of the year. This is, however, hardly borne out by the figures given, which show that the percentage of collection of the current demand was larger for 1888-89 than for the previous year. The Committee referred to was appointed in November 1887, and a copy of its Report and of the Resolution of the Government of Bengal thereon was received by the Government of India with letter No. 231 I of 8th February 1890. The Report is very elaborate and complete, and it is satisfactory to learn that the adoption of some of the Committee's recommendations had almost put a stop to the complaints and agitation which preceded its appointment.

9. There are one or two points in the Committee's Report which seem to call for some notice from the Government of India, and they may be conveniently referred to here. The first of these is the proposal made in paras. 194 to 212 of the Report to substitute for the present method of leasing by areas, which areas it is the duty of the Canal Officers to supply with water, that of leasing by volume. In other words, they would select an area of ground that can be commanded by an outlet, would assume an irrigating duty of (say) 80 acres per cubic foot per second as suitable for rice crops, and then would lease the outlet to the cultivators and let them make the most of the supply that they can. This system of co-operative irrigation has been followed with much success in Spain and Italy, and if capable of adoption in India it would enable the villagers to cultivate what crops they pleased, avoiding all the troublesome measurements of areas and inspections of crops now necessary, and the opportunities for oppression thereby afforded to the subordinate Canal Officers. Theoretically speaking, this proposal cannot but commend itself to the Government of India. It is probable that it could not be carried out everywhere; it is possible that the conditions necessary before it can be given a trial do not yet exist anywhere in Bengal; but the Government of India regrets to find that the matter is not so much as referred to in the Resolution on the Committee's Report. The attention of His Honour the Lieutenant-Governor is invited to this important question.

10. In para. 16 of the Resolution of the Government of Bengal on the Committee's Report it is stated that the existing long leases for kharif irrigation at the rate of ₹2 per acre will be extended from five to seven years, and an undertaking given that no increase shall be made in this rate in respect to leases entered into before the close of 1895-96. This practically extends the maintenance of the present rate per acre to the year 1902-3. It seems questionable whether this term is not too long, as it is impossible to forecast whether the value of agricultural produce will not largely increase in the period named, which might render the rate inadequate, even if at present it is as high as the cultivators find it profitable to pay. The Lieutenant-Governor has pointed out very distinctly in his Resolution that the water-rates should not be unduly lowered, since the Sone Canal cannot yet be considered self-supporting, so that any deficiency has to be met from the general revenues, and falls on the general tax-payer.

11. The details of the working expenses are shown in the following statement :—

	1888-89.					1887-88.
	Works.	Establishment.	Tools and Plant.	Indirect charges.	Total.	Total.
<i>Major Works.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Orissa Canal . . .	2,35,092	1,29,096	22,758	18,073	4,05,019	5,02,450
Midnapore Canal . . .	1,05,104	69,588	25,370	9,742	2,09,804	2,50,396
Hidgelli Tidal Canal . . .	52,186	19,767	3,320	2,767	78,040	66,976
Sone Canal . . .	3,29,592	3,70,091	42,936	51,813	7,94,432	7,52,348
<i>Minor Works and Navigation.</i>						
Sarun Canals . . .	22,737	10,248	1,912	1,435	36,332	29,397
Orissa Coast Canal . . .	42,606	17,500	14,462	2,450	77,018	83,507
Calcutta and Eastern Canals. . .	1,67,803	84,665	29,480	11,853	2,93,801	2,24,656
Nuddea rivers . . .	88,933	43,395	2,366	6,075	1,40,769	...
TOTAL . . .	10,44,053	7,44,350	1,42,604	1,04,208	20,35,215	19,09,730
Per acre irrigated* . . .	...	...	...	...	2.44	3.10

* Irrigation systems only.

On the Orissa Canal the principal works carried out were the repair of the apron of the Mahanadi weir, of a large stone groyne above the Brahmini weir, and of the slopes and crests of the protective embankments. The average rate per mile for the maintenance of the main and branch canals was R480 against R328 for the preceding year. For distributaries the rate was R48.77 against R39.69.

On the Sone Canal masonry arches were substituted for wooden platforms in the case of 14 bridges, and the rebuilding of the piers of the river sluices on the Dehree side of the Sone weir was completed. The average rate per mile for the maintenance of main and branch canals was R1,504 against R1,512 in the previous year, and for distributaries R51.66 against R50.00.

On the Midnapore Canal the apron of the Midnapore weir was replaced, and the shutters of the Panchkoora weir sluices repaired; the cost of clearing silt from the locks and lock entrances was considerable. The maintenance rates were for main canals R1,743 and for distributaries R79 per mile.

12. Credit is taken, in para. 4 of the Resolution that prefaces the Report, for a substantial reduction in the charges incurred for establishment on the maintenance and management of the canals, but the proportionate charge under this head is still very high. A large share of the establishment charge is on account of the cost of revenue management, no less than R5,39,571 being so debited. Of this R2,27,337 is on account of the Civil Officers engaged in the collection of revenue. The total irrigation revenue collected was only R10,22,352, so that the proportionate amounts on account of revenue management and collection charges were respectively 52.78 and 22.23 per cent. These proportions are very high, and the Canal Department should aim at a substantial reduction. The incidence of working expenses per acre irrigated, which was R2.44 in Bengal, compares with rates of R1.13 and R0.79 per acre in the Punjab and Madras respectively.

13. The number of complaints filed during the year on the Orissa system was 4,676, and 1,632 were left over from the previous year; 5,067 were disposed of, leaving 1,241 pending. On the Midnapore Canal the number of complaints outstanding and filed, was 1,731, of which 1,492 were disposed of. On the Sone Canal 7,637 complaints were outstanding or filed, of which 5,772 were settled. Of the complaints 5,161 related to remissions, and in 2,201 cases remission was allowed, and refused in 2,960.

A large number of these complaints appear to have related to assessments on account of "unauthorised irrigation." The Government of India observes with satisfaction the statement in para. 19 of the Lieutenant-Governor's Resolution on the Irrigation Committee's Report, that assessments on this account will cease in future.

14. The following statement shows the receipts and expenditure on account of navigation, and compares the figures with those of the previous year :—

	Orissa Canal.		Midnapore Canal.		Hidgelli Tidal Canal.		Sone Canal.		Calcutta and Eastern Canals.		Orissa Coast Canal.		Nuddea Rivers.	
	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Receipts . . .	77,908	71,004	1,49,480	1,26,574	53,921	41,858	57,823	55,904	5,69,920	5,79,934	65,047	53,854	1,91,791	1,98,67
Expenditure . . .	46,606	27,766	12,480	31,329	78,040	66,976	40,373	35,356	2,93,801	2,24,656	77,018	83,524	1,40,769	92,07
Length of navigable canal . . .	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Mile
	177	170	53	53	29	29	218	218	27	27	97	97	477	4

The receipts were divided as follows :—

	<i>R</i>
Tollage on private boats	11,14,478
Ditto Government boats	15,369
Ditto rafts	14,065
Transport service	13,745
Fines and sundries	7,239

The aggregate ton-mileage was 50,658,504; the estimated value of the cargoes was 1,366 lakhs, and the number of passengers carried was 466,000.

The receipts of the Calcutta and Eastern Canals are said to have suffered from railway competition, and arrangements are under consideration for altering the system of toll collection in a manner more advantageous to the canal revenue.

The scheme for the remodelling of the Hidgelli Tidal Canal has been sanctioned by the Secretary of State, and will be carried out as a Provincial work. It is anticipated that the defects in the cross-drainage arrangements, which were prominently brought to notice by the severe floods of August 1888, will be remedied by the lowering of the bed of this canal, which is a feature of the new scheme.

15. Some interesting details are recorded in the Report of the irrigating duty of water. The figures given apply only to the kharif crop when the demand for water is large, and the supply available is fully utilised; whereas, while the rabi crop is being cultivated, the supply is always in excess of the demand. On the Orissa Canal the duty of the supply utilised ranged from 200 to 98 acres per cubic foot per second, the figures for High Level Canal Range II being neglected, as being untrustworthy. The average duty during the period when the demand for irrigation was at its highest was 60.32 acres. This is higher than the duty for the previous year on account of the greater rainfall. On the Sone Canal the duty varied from 80 to 49 acres, the average being 65.2 acres.

16. Crop experiments on the irrigation under the Orissa Canal gave an average return of 1,298lb of paddy (unhusked rice) and 1,610lb of straw per acre. These figures are less than the average for the five previous years. On

unirrigated land the returns were 880lb and 1,120lb of paddy and straw respectively. On the Sone Canal some special experiments were made by a Revenue Officer deputed for the purpose. He estimated the return from selected crops in irrigated land to be nearly 1,500lb of paddy. From average crops for a series of years the return is estimated to be 1,300lb. The quantity of rice may be taken as being two-thirds of that of the paddy.

Experiments comparing the fertilising properties of canal and well water were uniformly in favour of the former, except in the case of the barley crop. Barley is never irrigated from wells when canal water is available in the North-Western Provinces and Punjab.

17. The attention of the Government of Bengal is invited to the early consideration of the question whether the continued maintenance of the Sarun Canals is necessary and advisable. They were primarily intended for the supply of water for the manufacture of indigo, and a guarantee of a portion of the annual cost of maintenance was given by those interested in its construction, who were also appointed Canal Managers. The annual guarantee amounted to R21,850, but the cost of maintenance for the year under review was R36,332. The collections on account of the guarantee amounted to only R20,814, and there is a recurring and increasing deficit under this head. The period for which the guarantee is current expires on 1st April 1890, and thereafter the canal will, so far as can be judged, be worked at a greater loss even than at present.

18. The complete copy of the Irrigation Revenue Report was received by the Government of India only on 1st March, which, though earlier than the date of receipt of the Report for the previous year, is still three-and-a-half months after the date fixed for its submission. The Report is drawn up in correct form, and is well illustrated with maps of the various systems.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce, and Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Govern-

The Governments of Madras, Bombay, North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam, and Coorg.
The Residents at Hyderabad and in Mysore.
The Agents to the Governor General for Central India and Rajputana.

ment of Bengal for information and guidance, and that copies of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin, for information.

Ordered further, that this Resolution, and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Resolution and of the Report be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, Colonel, R.E.,
Deputy Secretary to the Government of India.

No. 64 I.A., dated Calcutta, the 13th January 1890.

RESOLUTION—By the Government of Bengal, Public Works Department.

READ—

The Canal Revenue Reports for 1888-89, and Chief Engineer's Note on same.

The outlay, direct and indirect, on canals in Bengal, for which capital accounts are kept, amounted at the close of the year 1888-89 to R7,15,56,843. Of this sum R6,05,42,061 is the amount spent on Major Irrigation Works and charged to Loan Funds; while the expenditure on Minor Works was R1,10,14,782, of which R93,75,327 was provided from Provincial Revenues, R8,66,000 was the grant contributed by the Imperial Government from Famine

Relief and Insurance Funds in aid of the construction of the Orissa Coast Canal and R7,73,455, representing expenditure on surveys and investigations for irrigation works which have not been carried out, was provided from Imperial revenues, but is not now chargeable with interest.

On Major Works the capital outlay during the year was R7,92,776, of which R6,38,718 represents the progress made with the revised project for the Orissa Canals, and R1,51,340, the expenditure on the Sone system; that on Minor Works was R1,49,475, of which R1,01,306 was spent on the Orissa Coast Canal, now nearly completed and open to traffic throughout its length, and R49,369 on the Circular and Eastern Canals.

2. The length of the canals in Bengal now in operation is altogether 864 miles, of which 621 miles are navigable. The area which, in their present state of completion, they are capable of irrigating is 1,422,319 acres, and the area actually irrigated in 1888-89 was 574,216 acres, the crops raised on which are valued at R1,81,10,045.

The traffic is represented by 195,140 boats which plied on the canals with passengers or cargo, and measured 3,747,300 tons. These figures do not include the traffic on the Nuddea rivers, which were brought under the management of the Public Works Department at the commencement of the year. On these rivers the boats which paid toll were 48,224 in number, and were measured at 839,502 tons.

3. Receipts and expenditure are shown in the following statement, where the results of three years can be compared.

	1888-89.		1887-88.		1886-87.	
	Receipts.	Expenditure.	Receipts.	Expenditure.	Receipts.	Expenditure.
<i>Major Irrigation Works.</i>	R	R	R	R	R	R
Orissa Canals . . .	2,43,294	4,05,019	2,22,679	5,02,450	1,79,519	5,20,543
Midnapore Canal . .	2,51,510	2,09,804	2,33,925	2,50,396	2,33,974	2,35,038
Hidgellee Tidal Canal .	55,097	78,040	41,858	66,976	53,494	22,735
Sone Canals . . .	8,31,278	7,94,432	5,88,618	7,52,348	9,02,692	5,97,821
TOTAL . . .	13,81,179	14,87,295	10,87,080	15,72,170	13,69,679	13,76,137
<i>MINOR WORKS AND NAVIGATION.</i>						
<i>Irrigation and Navigation Works.</i>						
Sarun Canals . . .	20,814	36,332	20,665	29,397	12,427	28,659
Calcutta and Eastern Canals	5,75,125	2,93,801	5,79,934	2,24,657	4,83,654	1,92,264
Orissa Coast Canal . .	66,174	77,018	53,837	83,507	29,488	61,426
TOTAL . . .	6,62,113	4,07,151	6,54,436	3,37,560	5,25,569	2,82,349
GRAND TOTAL . . .	20,43,292	18,94,446	17,41,516	19,09,730	18,95,248	16,58,486

The net deficit on Major Works is R1,06,116 contrasting with deficits in 1887-88 of R4,85,090 and in 1886-87 of R6,458, while Minor Works show incomes in 1888-89 of R2,54,962, in 1887-88 of R3,16,876, and in 1886-87 of R2,43,220. All irrigation works taken together shew a net income in 1888-89 of R1,48,846; but as interest charges payable to the Imperial Government on the capital spent on Major Works amounted to R23,39,849, the actual deficit to be met from Provincial revenues was R21,91,003.

4. The better results of 1888-89 as compared with 1887-88 have been mainly due to increased receipts, but the statement shews that considerable re-

ductions of expenditure were also effected. In Orissa one great outlet of expenditure, the reconstruction of the two weirs which were partially overthrown by the floods of 1886, a work which for two years has been a heavy charge on the revenues of the Orissa Canals, is now happily closed. On the other hand, the ordinary maintenance charges of these canals are found to be higher than usual, a point to which the attention of the Superintending Engineer has been drawn in the Chief Engineer's Note. It seems to be probable, however, that so long as the reconstruction of the weirs was in progress, expenditure on ordinary repairs was restricted to the more imperative requirements of the works, and more therefore had to be spent in 1888-89 in carrying out repairs which could be and had been postponed for a while. The cost of establishment chargeable against Revenue, which in 1886-87 was Rs. 16,714 for the works given in the table above, rose in 1887-88 to Rs. 21,376, an increase due not to greater extravagance in the establishment employed, but to the introduction of a new and fairer method of distributing establishment charges between Irrigation and Roads and Buildings. For 1888-89 the corresponding figure is Rs. 7,01,050, and the saving would have been greater, but for an increase of Rs. 27,996 in the cost of establishments employed under Civil officers for the collection of revenue on the Orissa, Midnapore and Sone Canals, an increase which was due chiefly to the greater amount of work involved in realising the heavier collections. On the whole, therefore, there has been a substantial saving in the charges incurred for establishment on the maintenance and management of the canals. The occurrence of this saving can be traced chiefly to the increased amount of work carried out by the Irrigation staff on Roads and Buildings, and the consequent transfer of a larger share of establishment charges from the Irrigation to the Roads and Buildings Branch. Similarly the larger Capital expenditure in 1888-89, on works not chargeable to Revenue, has tended to relieve the canal Revenue account of a portion of its establishment charges.

5. The revenue collected in the last three years on the works mentioned in the above statement is shown below :—

HEAD.	REVENUE.		
	1888-89.	1887-88.	1886-87.
	R	R	R
Water-rates	10,22,352	7,69,362	10,43,342
Navigation	9,74,105	9,21,482	7,88,685
Miscellaneous	60,298	66,838	80,171
TOTAL	20,56,755	17,57,682	19,12,198
Less refunds of revenue	13,463	16,166	16,950
NET TOTAL RECEIPTS	20,43,292	17,41,516	18,95,248

6. The recovery of the revenue derived from water-rates from the depression of 1887-88 was assisted by the character of the irrigation season of 1888-89, which was such as to lead to a full appreciation of the value of canal water. On the Sone Canals, where collections had been to some extent suspended in consequence of the agitation of the previous year, the receipts rose from Rs. 19,586 to Rs. 59,556, and it is clear that the efforts of the managing staff to restore public confidence in the canals have been attended with success. Irrigation in Orissa also has received a fresh impetus, and the collections of 1888-89 are higher than those of any year since 1882-83, while on the Midnapore Canal, where no great development of irrigation can be expected owing to the limited and fluctuating character of the source of supply, there is a slight improvement on the results of 1887-88.

7. The activity of irrigation in 1888-89 is evident from the figures in the following table, where actual areas irrigated during the last three years are shown :—

		1888-89.	1887-88.	1886-87.
		Acres.	Acres.	Acres.
Orissa	{ Kharif	156,319	108,867	75,115
	{ Rabi	2,779	502	2,440
	{ Perennial	194	137	154
	TOTAL	159,292	109,506	77,709
Midnapore	Kharif, including boro rice crop	69,777	65,864	69,762
Sone	{ Kharif	69,628	57,595	80,082
	{ Rabi	69,817	27,501	16,662
	{ Perennial	4,600	6,265	11,626
	{ Hot-weather	11,762	13,855	15,278
	{ Five-year lease	200,102	210,164	194,556
TOTAL		355,909	315,380	268,204
TOTAL MAJOR WORKS		584,978	490,750	415,675
Sarun	{ Kharif	3,897	1,699	566
	{ Rabi, including hot-weather	3,316	2,519	1,580
TOTAL MINOR WORKS		7,213	4,218	2,146
GRAND TOTAL, MAJOR AND MINOR WORKS		592,191	494,968	417,821

8. The "earnings" of the year's work, of which the above table shows the extent, are as follows :—

		Water-rates earned. 1888-89. R
Orissa Canals		2,42,808
Midnapore Canal		1,31,433
Sone Canals		8,05,790
Sarun Canals		21,850
TOTAL		12,01,881

These sums represent the whole of the liabilities incurred by cultivators on crops raised by canal-water during the year. In previous years the definition of the word "earnings" has been restricted to the assessments, which were not only fully completed, but also legally recoverable within the year. Exact returns of "earnings" (in the wider sense of the word now adopted) are not available for previous years; but owing to the extended use of canal-water already noticed, the earnings of 1888-89 considerably exceed those of 1887-88 and 1886-87. This is in favour of good collections in 1889-90.

9. The arrears of water-rates outstanding at the close of each of the last three years are shown in the following statement :—

NAME OF CANAL.	ARREARS.		
	1st April 1889.	1st April 1888.	1st April 1887.
	R	R	R
Orissa Canals	1,14,597	92,109	87,458
Midnapore Canal	84,773	56,493	50,749
Sone Canals	3,80,613	4,11,281	2,31,582
Sarun Canals	34,927	33,492	32,712
TOTAL	6,14,910	5,93,375	4,02,501

NOTE.—The figures are those of the Examiner, Public Works Accounts; but it is believed that they will require correction, since they do not agree with those given by the Superintending Engineer, which again differ from those of the Collector.

The reduction effected in the outstanding balances of the Sone Canals is less than the increments in the balances of the Orissa and Midnapore Canals taken together. The progress made with collections on each system can be compared as follows:—

	Percentage of current demand adjusted.	Percentage of arrear demand adjusted.
Sone Canals	60	80
Midnapore Canal	31	89
Orissa Canals	46	72

These results (except in the case of the Sone Canals) cannot be considered good, and it is again necessary to call the attention of District Officers in Orissa and Midnapore to the steady growth of the arrear balances as a subject which demands early and energetic treatment.

10. In Navigation Receipts improved results are shown on all the lines except the Calcutta and Eastern Canals. There is reason to suppose that the income from this route, on which the traffic receipts are greater than on all the other canals of the Province combined, is being unfavourably effected by the competition of the Central Bengal Railway. Under arrangements which existed before the construction of the railway, when the canals had a monopoly of the traffic, and which have not yet been altered, tolls are only collected at the Calcutta terminus of the boat route, and the railway is thus enabled to tap the canal traffic before the latter has paid toll, and therefore at present competes with the canal at an advantage. The actual tollage collections for each system are given below for three years—

YEAR.	Orissa. Canals.	Midnapore Canal.	Hidgellie Tidal Canal.	Orissa Coast Canal.	Sone Canals.	Calcutta and Eastern Canals.	TOTAL.
1886-87	₹ 58,664	₹ 1,09,693	₹ 51,904	₹ 28,587	₹ 49,665	₹ 4,73,193	₹ 7,71,706
1887-88	66,628	1,26,574	46,406	52,828	50,984	5,71,872	9,09,292
1888-89	69,830	1,46,760	53,910	65,010	52,162	5,65,491	9,53,163

On the Nuddea rivers the collections fell from ₹1,98,318 to ₹1,91,749.

11. The number of complaints which came up for disposal during the year was altogether 14,710, of which 12,506 were complaints made during the year and 2,204 were old complaints left over for disposal from the files of the previous year—

	ORISSA.		MIDNAPORE.		SONE.		TOTAL.	
	Number.	Percent- age on cases dis- posed of.	Number.	Percent- age on cases dis- posed of.	Number.	Percent- age on cases dis- posed of.	Number.	Percent- age on cases dis- posed of.
Pending from last year . . .	1,503	...	84	...	625	...	2,212	...
Filed during the year . . .	3,780	...	1,647	...	7,062	...	12,498	...
TOTAL	5,282	...	1,731	...	7,687	...	14,710	...
Disposed of { Admitted . . .	...	...	216	14.5	2,253	39.0	...	...
{ Dismissed . . .	...	...	1,276	85.5	3,519	61.0	...	...
TOTAL	4,110	100.0	1,492	100.0	5,772	100.0	11,374	100.0
Pending on 31st March 1889 .	1,182	...	239	...	1,915	...	3,336	...
Area irrigated in 1888-89. Acres	159,292		69,777		355,909		584,978	
Proportion of acres irrigated to one complaint (current year only)	42.04		42.3		50.4		46.7	
Ditto for 1887-88 (including cases pending from previous years)	37.9		78.3		46.7		47.5	

The above table, which is an abstract of the information given in the various Revenue reports on the filing and disposal of complaints, is defective in the case of the Orissa Canals, where the Deputy Revenue Superintendent has failed to

distinguish the claims admitted and those rejected. Also, since in the reports of 1887-88 current and pending complaints were taken together, it is impossible to exactly compare the work done in each year. As, however, the number of complaints, current and pending, in 1887-88 was 10,332, being in the ratio of 1: 47.5 to the number of acres irrigated, while in 1888-89 the number of current complaints is 12,498 and the ratio 1: 46.8, it is clear that not only was the number of complaints greater in the latter year, but the proportion of complaints with regard to the area irrigated has also risen. In the case of the Midnapore Canal that proportion has almost doubled—an unsatisfactory state of affairs which should have received attention in the reports of the officers responsible.

12. The number of certificates issued for the recovery of arrears has fallen from 28,805 to 19,536, and the number pending at the close of the year from 19,536 to 15,880—

	Pending at close of 1887-88.	Instituted during 1888-89.	TOTAL.	Disposed of.	Pending at close of 1888-89.
Midnapore	5,310	11,201	16,511	9,326	7,185
Orissa	9,047	5,259	14,306	8,553	5,753
Sone	5,179	4,216	9,395	6,453	2,942
TOTAL	19,536	20,676	40,212	24,332	15,880

The reduction in the cases pending has been effected entirely on the Sone and Orissa Canals, as in Midnapore there is a considerable and highly unsatisfactory increase, notwithstanding that the number of cases disposed of is actually higher than in either of the other systems. The percentage, however, of cases disposed of, as compared with the number pending and instituted, is not so good, the respective percentages being for Midnapore 56.5, Orissa 59.8, and Sone 68.7. Judging by the very large proportion of cases struck off compared with the total number disposed of in Midnapore, namely, 5,478, or nearly 59 per cent., it appears probable that sufficient care is not exercised in issuing these certificates, and that much unnecessary work is in consequence thrown on the officer who is trusted with their disposal.

13. The Lieutenant-Governor notes with satisfaction the names of the various officers to whom Colonel Harrison awards special praise, and he takes this opportunity, on Colonel Harrison's connection with the province being severed, of recording his acknowledgment of the excellent service rendered by him during his tenure of the office of Chief Engineer and Joint Secretary, and of the admirable tact and judgment which Colonel Harrison has always displayed in administering the department confided to him.

ORDER.—Ordered that a copy of this Resolution, and of the Note and its accompaniments, be submitted to the Government of India, in the Public Works Department, for information; also that copies be forwarded to the Appointment, Revenue, and Financial Departments of this Government; the Board of Revenue, Lower Provinces; the Commissioners of the Presidency, Burdwan, Patna, and Orissa Divisions; the Collectors of the 24-Pergunnahs, Nuddea, Hooghly, Midnapore, Burdwan, Patna, Shahabad, Gya, Sarun, Cuttack, and Balasore; the Superintending Engineers of the Orissa, South-Western and Sone Circles; and Examiner, Public Works Accounts, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

C. W. I. HARRISON, *Lieut.-Col., R.E.*,

Offg. Joint Secy. to the Govt. of Bengal,
P. W. Dept.



SUPPLEMENT TO
The Gazette of India.

No. 15. } CALCUTTA, SATURDAY, APRIL 12, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA
REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF
CALCUTTA DURING THE MONTH OF FEBRUARY, 1890.

No. 1.—As to Age and Sex.

	Fiji.				TOTAL.		GRAND TOTAL.
	Male.	Female.	Total.	Proportion of women to men, every 100 men.	Male.	Female.	
Under 2 years	8	12	20		8	12	20
From 2 to 10 years	27	23	50		27	23	50
„ 10 to 20 „	28	47	125		28	47	125
„ 20 to 30 „	196	66	262		196	66	262
„ 30 to 40 „	91	34	125		91	34	125
„ 40 to 50 „	1	1	2		1	1	2
Above 50 years	...	...	...		...	...	...
GRAND TOTAL	401	182	583		401	182	583

No. 2.—As to places whence Emigrants came to Calcutta for Embarkation

Orissa	...	...	...	...	...	...	...
Western Bengal	3	1	4	...	3	1	4
Central „	...	...	...	...	...	...	...
Eastern „	...	...	...	...	...	...	...
Behar	81	39	120	...	81	39	120
North-Western Provinces	201	102	303	...	201	102	303
Oudh	85	35	120	...	85	35	120
Central India	...	2	2	...	...	2	2
Punjab	...	...	...	...	...	...	...
Nepal and Native States	31	3	34	...	31	3	34
Mixed Bombay and Madras	...	...	...	...	...	...	...
GRAND TOTAL	401	182	583	...	401	182	583

No. 3.—As to Caste and Religion.

Brahmins and high castes	57	30	87	...	57	30	87
Agriculturists	91	33	124	...	91	33	124
Artisans	25	13	38	...	25	13	38
Low castes	174	82	256	...	174	82	256
Musulmans	47	22	69	...	47	22	69
Christians	7	2	9	...	7	2	9
GRAND TOTAL	401	182	583	...	401	182	583

MEMORANDUM.	Male.	Female.	Total.
1. Hindus	347	158	505
2. Musulmans	47	22	69
3. Christians	7	2	9
TOTAL	401	182	583

J. W. P. MUIR-MACKENZIE,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 'a.m. on
Monday, March 31st, 1890.

The storm period, which has been so marked during the past two or three weeks, has, to a great extent, subsided during the week under review. The distribution of pressure has been fairly steady throughout, and moderate gradients have existed—conditions which are unfavourable to the production of the small local depressions on which the Spring storm rainfall normally depends. No travelling vortex of any importance has appeared during the week, but slight disturbances have on two occasions entered North-Western India from the westward, while throughout the week there has existed a well marked low pressure area over Bengal and the neighbouring parts of the North-West Provinces. Into the latter, winds from surrounding regions have fed with a strong cyclonic circulation.

On the 25th the conditions described above were strongly marked. Pressure was high in the north-west of the Punjab, relatively high in Kathiawar and the North Konkan and in Mysore, while a feeble depression was shown over the Western desert, and a moderate depression over North Bengal. The wind was northerly over the Punjab and south-westerly over Sind and Guzerat, westerly to southerly over Bengal, and variable over the Peninsula. The weather was unsettled and rainy over the Punjab, and showery in Assam and in the extreme south of the Peninsula. Slight duststorms and haze, lightning, &c., showed that conditions were slightly unsettled over the greater part of the country. The Chart of the following day showed that the high pressure area in the north-west had to a large extent given way, and the highest pressures were shown over the west and south of the Peninsula. The depression over Northern Bengal was unaltered. There was a general westerly (north-west—south-west) current of wind across the country, and the weather though still exhibiting some of the characteristics of the previous day was on the whole finer. On the 27th the distribution of pressure and the circulation of the winds was almost the same as that reported on the 25th. Showers had again fallen over parts of the Punjab and in Assam, but elsewhere the weather remained fairly fine. Conditions on the 28th showed no change of importance. On the 29th pressure had become more uniform over the Peninsula, and the weather exhibited a liability to thunderstorms in that quarter. On the 30th a feeble depression crossed the Indus and appeared over the Western desert. It occasioned a slight cyclonic circulation over North-Western India, but though the sky became very cloudy over that region later in the day no rain fell. Showers were again reported from Assam, and generally the weather remained unaltered. The Chart of the 31st showed that the depression over the Western desert had filled up. The barometer had risen rapidly in the north-west, and a strongly marked high pressure area had been formed over the Punjab. As at the same time the low pressure area over North-Eastern India had developed somewhat, gradients had become steep over Northern India, and gales and strong winds were experienced. Over the Peninsula pressure was much more uniform than over Northern India, but the observations around the Bay apparently gave evidence of the initial formation of a slight depression.

Temperature.—The earlier days of the week, taking into consideration the whole of India, were generally warmer than the average, while the closing days were somewhat cooler. Hence there has been practically no advance of

temperature during the week. The mean temperatures at the principal stations in India on the 25th and 31st were as follows:

	Twenty-fifth.	Thirty-first.
Rangoon	87.5°	87.1°
Calcutta	87.3°	88.1°
Allahabad	83.8°	81.8°
Lahore	69.6°	75.1°
Karrachi	77.6°	78.1°
Bombay	82.0°	80.7°
Nagpur	89.2°	89.7°
Madras	83.0°	85.8°
Colombo	81.3°	83.5°

These figures show that on the average of the whole country there has been very little advance of heat during the week. On the 25th the highest maximum temperature recorded was 107.8° at Cuddapah, and on the 31st the same reading at the same station was the highest recorded temperature, though the area over which the maxima equalled or exceeded 100° had extended somewhat. In Burma, Bengal and Madras the mean temperature of each day of the week exceeded the normal, while in North-Western India, on the contrary, every day was cooler than the normal. In Bombay and the Central Provinces four days were warmer and three cooler than the average.

The following table shows the variations of temperature from the normal according to Provinces for the present and the past week:

PROVINCES.	Variation of temperature from normal for past week.	Variation of temperature from normal for present week.
Burma	+ 1.8°	+ 3.0°
Bengal	+ 1.6°	+ 2.9°
North-West Provinces	+ 0.5°	— 0.9°
Punjab	— 1.2°	— 4.1°
Bombay	+ 1.1°	+ 0.1°
Central Provinces	+ 2.2°	+ 0.6°
Guzerat and Central India	+ 1.6°	— 1.8°
Sind and Rajputana	+ 0.8°	— 1.7°
Madras	+ 0.9°	+ 2.6°

This table shows that in Burma, Madras and Bengal there has been a rise of temperature as compared with the past week, while in all other Provinces there has been a fall. The coldest Province was the Punjab, where there was a deficiency exceeding 4°.

Rain has fallen in fifteen of the rainfall divisions, but, except in Assam (Surma), the amounts were very small, in no case equalling one-quarter of an inch, and being generally under one-tenth. Burma, with the exception of Lower Burma, has been without rain. The whole of Bengal, the North-West Provinces, and the south and centre of the Punjab, have been equally dry, but in the north and west of the Punjab there have been slight showers. The greater part of the west of the Peninsula has received slight rain, and part of the east and centre records an equal amount.

The maximum falls are nowhere important. Cherrapunji received 3½, and Cachar 5 inches, but in no other part of Northern India was there any fall amounting to 1 inch. In Malabar and Madras (central) there were one or two falls equalling 1 inch.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 31ST MARCH 1890.			RAINFALL DATA FROM OCTOBER 1ST TO 31ST MARCH 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall, October 1st to 31st March.	Excess or defect of (Seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0	0.95	—0.95	20.31	6.70	+203
	Lower Burma	0.12	0.03	+0.09	8.55	6.39	+34
	Central Burma	0	0.01	—0.01	7.07	4.25	+66
	Upper Burma	0	?	?	4.54	?	?
	Arakan	0	0.06	—0.06	8.32	6.17	+35
BENGAL AND ASSAM	Eastern Bengal	0	0.88	—0.88	10.85	8.40	+29
	Assam (Surma)	2.43	2.01	+0.42	16.46	11.40	+44
	Do. (Brahmaputra)	0.19	1.60	—1.50	5.59	8.58	—35
	Deltaic Bengal	0	0.48	—0.48	11.11	6.42	+75
	Central Bengal	0	0.32	—0.32	4.47	4.65	—4
	North Bengal	0	0.68	—0.68	1.32	4.99	—74
	Orissa	0	0.27	—0.27	17.41	8.20	+112
	Chota Nagpur	0	0.10	—0.10	4.08	4.28	—5
	Behar (South)	0	0.04	—0.04	0.78	3.12	—75
	Do. (North)	0	0.08	—0.08	0.70	3.42	—79
NORTH - WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.05	—0.05	1.75	2.70	—35
	Oudh (South)	0	0.03	—0.03	0.27	1.96	—86
	Do. (North)	0	0.05	—0.05	0.25	2.37	—89
	North-Western Provinces (Central).	0	0.06	—0.06	0.29	1.84	—84
	North-Western Provinces (West).	0	0.12	—0.12	0.29	1.90	—85
	North-Western Provinces (Submontane).	0	0.13	—0.13	0.84	3.78	—78
PUNJAB	Punjab (South)	0	0.02	—0.02	0.63	2.45	—74
	Do. (Central)	0	0.10	—0.10	0.83	2.99	—74
	Do. (Submontane)	0.01	0.29	—0.28	1.85	5.24	—65
	Do. (Hill Districts)	0.04	0.47	—0.43	5.96	15.13	—55
	Do. (North-West)	0.19	0.58	—0.39	2.07	7.41	—72
	Do. (West)	0.10	0.17	—0.07	0.76	2.39	—68
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	0.13	0.19	—0.06	15.17	13.26	+14
	Madras (South Central)	0	0.36	—0.36	9.62	14.08	—32
	Coorg	0.07	0.15	—0.08	14.70	10.19	+44
	Mysore	0.02	0.06	—0.04	4.60	6.09	—23
	Konkan	0	0.01	—0.01	4.90	2.40	+104
	Bombay Deccan	0.02	0.10	—0.08	5.14	4.12	+25
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0.01	—0.01	1.28	3.51	—64
CENTRAL PROVINCES AND BERAR.	Berar	0	0.18	—0.18	3.34	3.66	—9
	Central Provinces (West)	0	0.10	—0.10	3.20	2.61	+23
	Ditto (Central)	0	0.15	—0.15	2.54	2.99	—15
	Ditto (East)	0	0.18	—0.18	3.37	2.93	+15
BOMBAY (NORTH)	Guzerat	0	0	0	0.02	0.68	—97
	Kattiawar	0	0.02	—0.02	0	0.48	—100
	Sind	0	0.01	—0.01	0.04	0.99	—96
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0.03	—0.03	0.30	1.73	—83
	Rajputana (East), Central India (West).	0	0.02	—0.02	0.09	1.06	—92
	Rajputana (West)	0	0.01	—0.01	0.07	0.75	—91
MADRAS	East Coast (North)	0.05	0.11	—0.06	13.13	10.08	+30
	Ditto (a)	0.10	?	?	9.65	?	?
	Hyderabad (South)	0.12	0.03	+0.09	2.84	2.98	—5
	Madras (Central)	0.05	0.01	+0.01	5.24	5.03	+4
	East Coast (Central)	0	0.05	—0.05	11.17	15.73	—29
	Ditto (South)	0	0.16	—0.16	12.03	19.21	—37
	Madras (South)	0	0.28	—0.28	7.14	15.86	—55

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT;

Offg. Secretary to the Government of India.

SIMLA, 5th April 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, April 7th, 1890.

During the week under review there has been a further decrease in the intensity of the storm rainfall and in the area over which the rain fell. In Northern India only a few scattered storms occurred, and the principal rainfall was over the western half of the Peninsula, where it was apparently connected with a shallow area of depression which passed from the Bay westward across Southern India. A slight vortex appeared over Sind during the week and occasioned rather strong squally winds over the north-west of India, but the currents feeding into it appear to have been dry, and except on its western side the weather though cloudy was dry. The low pressure area over Bengal and the North-West Provinces, which formed a marked feature of the pressure distribution of last week, was not noticeable during the present period except just at the commencement. In Burma the closing days of the week were unsettled, and dust or thunder storms occurred over a large part of the country.

On the 1st the chart showed a distribution similar to that prevailing at the close of the previous week. Pressure was high in the north-west and low over Bengal and the North-West Provinces, so that steepish gradients and strongish northerly to north-westerly winds prevailed over North-Western India. At the same time the feeble depression, evidences of the formation of which were afforded by the chart of the 31st, had advanced from the Bay to the Madras Coast. In consequence the southerly wind at the head of the Bay had decreased in force, and feeble cyclonic movements were shown along the East Coast of the Peninsula and northerly winds on the West Coast. On the 2nd the depression over Bengal, &c., had largely filled up, and the shallow depression over the Madras Coast had moved slightly inland. Over the Western desert there were indications of the formation of a slight depression, but on the whole the general distribution and winds were little changed. On the 3rd pressure was very uniform and the barometer had generally risen, except over the Central Provinces, Berar and Khandeish, which regions were affected by the shallow depression which had advanced from the Bay. On the 4th there was no change of importance, pressure remaining very uniform, with readings slightly lower over the central parts of the country than elsewhere. On the 5th the only important alteration was the appearance of a small and slight depression over Lower Sind. On the 6th this depression had developed somewhat and advanced north-eastward to the south of the Punjab. A fairly complete cyclonic circulation surrounded it, and the weather was cloudy in Sind, Rajputana and the south of the Punjab. Pressure was high in Assam and moderate gradients existed over North-Eastern India, but elsewhere pressure remained uniform. On the 7th the depression in the north-west was filling up, but the winds around it were blowing strongly. In Burma the barometer had changed rather irregularly, and pressure was apparently unsettled there.

Temperature.—The most important meteorological changes during the week have occurred in the element of temperature. The closing days of last week were, taking into consideration the whole of India, somewhat cooler than usual. This cool period lasted into the beginning of the present week, the mean temperature of all Provinces on the 1st showing a deficiency, compared with the normal, of nearly 2°. On the 2nd this deficiency had disappeared, and the mean temperature of India was exactly normal; but on the 3rd a rapid increase set in, and the excess of temperature which then commenced continued and intensified (with a very slight interruption on the 6th) till the close of the week. Thus on the 3rd the mean excess was 5.9° and on the 7th was as much as

11.9°. On the latter date in the Punjab, both on the hills and plains, both the day and night temperatures were from 5° to 15° higher than the normal, the mean excess for the Province being as much as 8°. As mentioned above, the maximum temperatures have been high for the season. On the 1st readings of 100° and above were mainly confined to the inland and southern parts of the Peninsula, with only a few instances in Northern India, but by the close of the week the readings of the maximum thermometer exceeded 100° over a large part of Behar, the whole of the North-West Provinces and several districts of the Punjab, as well as over the Peninsula. The region of greatest heat has travelled northward during the week. On the 1st, 2nd and 3rd the highest temperatures were recorded in the Nellore and Cuddapah districts of Madras, on the 4th they had advanced to Berar and Khandeish, and on the 5th and 6th they were reported from Berar, Khandeish and Guzerat. On the last date almost equally high readings were also shown at Jhansi in the North-West Provinces.

The following table shows the variations of temperature from the normal according to Provinces for the present and the past week:

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burma	+3.0°	+0.6°
Bengal	+2.9°	+0.8°
North-West Provinces	—0.9°	—0.6°
Punjab	—4.1°	+1.9°
Bombay	+0.1°	+0.7°
Central Provinces	+0.6°	+0.8°
Guzerat and Central India	—1.8°	—0.1°
Sind and Rajputana	—1.7°	+1.2°
Madras	+2.6°	+0.8°

These figures show that compared with the normal there has been a fall of temperature in Burma, Bengal and Madras and a rise elsewhere, the rise in the Punjab amounting to 6°.

Rain has fallen in twenty-two out of the fifty-two rainfall divisions, the principal rainfall areas being Burma, Assam and Lower Bengal and the south-west of the Peninsula. In other parts of the Indian region any rainfall has been light and scattered. In five divisions the amount received has been in excess of the normal, the largest excess being in Coorg, where about four times the average fell. In the other seventeen divisions where rain has occurred the amount was below the average, and in nine out of the seventeen was less than $\frac{1}{10}$ of an inch.

The maximum falls were again unimportant. In Burma the heaviest fall was 4 inches (Shwegyin). One station in Mymensing received 3 inches, one in Jessore 2½ inches, and Cherrapunji 1 inch. In all other places the amounts were less than 1 inch. In the south-west of the Peninsula the maximum falls ranged between 1 and 3 inches, and in the Kurnool and Bellary districts falls of over 1 inch are also reported.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING APRIL 7TH, 1890.			RAINFALL DATA FROM OCTOBER 15TH TO APRIL 7TH, 1890.		
		Average Actual Rainfall of Division.	Average Nor- mal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Nor- mal Rainfall, October 15th to April 7th.	Excess or De- fect of (Sea- sonal) Rain- fall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0'06	0'32	-0'26	20'56	7'03	+192
	Lower Burma	0'17	0'44	-0'27	8'72	6'82	+28
	Central Burma	0'74	0'22	+0'52	7'80	4'47	+74
	Upper Burma	0'24	?	?	4'78	?	?
	Arakan	0'03	0'07	-0'04	8'35	6'24	+34
BENGAL AND ASSAM	Eastern Bengal	0'17	0'50	-0'33	11'02	8'01	+24
	Assam (Surma)	0'56	2'47	-1'91	17'02	13'88	+23
	Do. (Brahmaputra)	0'13	1'20	-1'07	5'71	9'78	-42
	Deltaic Bengal	0'19	0'41	-0'22	11'30	6'84	+65
	Central Bengal	0'06	0'21	-0'15	4'53	4'86	-7
	North Bengal	0	0'53	-0'53	1'32	5'53	-76
	Orissa	0	0'17	-0'17	17'41	8'36	+108
	Chota Nagpur	0	0'11	-0'11	4'08	4'38	-7
	Behar (South)	0	0'08	-0'08	0'78	3'20	-76
	Behar (North)	0	0'08	-0'08	0'70	2'93	-76
NORTH - WESTERN PROVINCES AND ODDH.	North-Western Provinces (East)	0	0'03	-0'03	1'75	2'73	-36
	Oudh (South)	0	0	0	0'27	1'96	-86
	Do. (North)	0	0'07	-0'07	0'25	2'43	-90
	North-Western Provinces (Central).	0	0'02	-0'02	0'20	1'85	-84
	North-Western Provinces (West).	0	0'04	-0'04	0'29	1'94	-85
PUNJAB	North-Western Provinces (Submontane).	0	0'09	-0'09	0'84	3'87	-78
	Punjab (South)	0	0'02	-0'02	0'63	2'47	-74
	Do. (Central)	0	0'10	-0'10	0'83	3'09	-73
	Do. (Submontane)	0	0'19	-0'19	1'85	5'43	-66
	Do. (Hill Districts)	0	0'58	-0'58	5'96	13'71	-57
	Do. (North-West)	0'01	0'55	-0'54	2'08	7'05	-74
	Do. (West)	0'01	0'23	-0'22	0'78	2'01	-70
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Malabar	0'23	0'42	-0'19	15'40	13'68	+13
	Madras (South Central)	0'36	0'40	-0'04	9'08	14'48	-31
	Coorg	1'54	0'37	+1'17	10'24	10'50	+56
	Mysore	0'41	0'10	+0'31	5'11	6'58	-22
	Konkan	0	0	0	4'00	2'40	+104
	Bombay Deccan	0'18	0'14	+0'04	5'33	4'27	+25
	Hyderabad (North)	0	0	0	1'28	3'51	-64
CENTRAL PROVINCES AND BERAR.	Khandeish	0	0	0	0	0	0
	Berar	0'01	0'05	-0'04	3'35	3'71	-9
	Central Provinces (West)	0'04	0'03	-0'04	3'24	2'69	+20
	Ditto (Central)	0'01	0'10	-0'09	2'55	3'09	-17
BOMBAY (NORTH)	Ditto (East)	0	0'23	-0'23	3'37	3'16	+7
	Guzerat	0	0	0	0'02	0'68	-97
	Kattiawar	0	0'02	-0'02	0	0'40	-100
RAJPUTANA AND CEN- TRAL INDIA.	Sind	0'02	0'04	-0'02	0'06	1'02	-94
	Central India (East)	0	0'01	-0'01	0'30	1'74	-83
	Rajputana (East), Central India (West).	0	0'01	-0'01	0'09	1'07	-92
	Rajputana (West)	0	0'02	-0'02	0'07	0'77	-91
MADRAS	East Coast (North)	0	0'02	-0'02	13'13	10'10	+30
	Do. (North) (u)	0	?	?	9'05	?	?
	Hyderabad (South)	0	0'21	-0'21	2'84	3'19	-11
	Madras (Central)	0'38	0'06	+0'32	5'62	5'09	+10
	East Coast (Central)	0	0	0	11'17	15'73	-29
	Do. (South)	0	0'20	-0'20	12'04	10'41	-38
	Madras (South)	0	0'26	-0'26	7'14	16'12	-56

W. L. DALLAS,

SIMLA, 10th April, 1890.

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of
the Crops.

Madras.—For week ending 29th March.—Very slight showers in Ganjam, Vizagapatam, Bellary, Anantapur, South Canara and Malabar. No rain elsewhere. Crops generally good but withering in parts of Nellore, Tanjore, Chingleput, South Arcot, Trichinopoly, Coimbatore and Tinnevely. Outturn of sugarcane fair. Paddy and dry grains generally below average. Prices nearly steady. Prospects fair.

Bombay.—For week ending 2nd April.—Slight rain in Karachi. Exotic cotton in two talukas of Dharwar blighted; *jowari* in Ahmednagar middling, and late crops, except gram, in Satara below average. Crops otherwise satisfactory. Fodder sufficient except in parts of Khandesh, Nasik, Poona and Dharwar.

Bengal.—For week ending 1st April.—No rain during the week. Weather dry and hot. Rain wanted generally for ploughing and early sowings. *Boro* or spring rice doing well, but requires rain in some districts. Planting of sugarcane in progress. In Behar paddy, *chena* and *mung* being sown on *char* lands, and indigo prospects favourable, except in Sarun. Opium collection completed; estimated outturn in Chumparun 12 to 13 annas, Mozufferpore 12 annas, and Sarun 10 annas. No estimates given for other districts. A good crop of *mahua* being gathered in Chota Nagpur and the Sonthal Pergunnahs. Prices generally stationary. In Balasore one hundred and sixty coolies employed on relief works opened by the District Board near Talpada.

North-Western Provinces and Oudh.—For week ending 2nd April.—Hot dry weather with westerly winds has prevailed generally. Harvest operations are nearly over, and the outturn is fairly satisfactory. In most parts markets are well supplied and fluctuations in prices are unimportant.

Punjab.—For week ending 2nd April.—Slight rain in Rawalpindi, Shahpur and Peshawar. Prices rising in Hissar and Peshawar; stationary elsewhere. Harvesting of *rabi* crops commenced; cotton sowings and sugarcane ploughings in progress. More rain wanted. Crops on *barani* land generally suffering for want of rain. Prospects of crops on irrigated lands are average, but poor elsewhere. Fodder sufficient, except in Hissar, Jullundur, Sialkot and parts of Mooltan.

Central Provinces.—For week ending 2nd April.—Weather hot and sometimes cloudy. *Rabi* harvest almost completed. In Khandwa fields are being prepared for *kharif*. Prices steady.

Burma.—For week ending 29th March.—A little rain fell in Mergui, Bhamo and Lower Chindwin districts; none fell elsewhere. Dry weather crops generally promise well. The price of paddy has risen slightly in Prome and Mandalay and has fallen in Meiktila and Yamethin; elsewhere prices are stationary. There is no scarcity of food-grain.

Assam.—*For week ending 2nd April.*—Weather warm. Rainfall scanty. Sowing of early rice and pressing of sugarcane continue. Tea doing well.

Mysore and Coorg.—*For week ending 2nd April.*—Standing crops in good condition in Mysore. Paddy sown and sugarcane planted in parts. Outturn of harvest fair; no material changes in prices. Slight rain in Coorg. Prospects good.

Berar and Hyderabad.—*For week ending 3rd April.*—Weather warm. Threshing of *rabi* continues. Land under preparation for next season. Fodder sufficient, except in Ellichpur and Dariapur taluqs. Prices almost stationary. No rain in Hyderabad during week. Weeding of *tabi* crops continues. Prices stationary.

Central India.—*For week ending 2nd April.*—Prices fallen slightly in Barwani and Manpur. No other change of importance since last week.

Rajputana.—*For week ending 2nd April.*—Cutting of crops commenced generally. Agricultural stock good, except in Ajmere. Pasturage or fodder sufficient, except in Marwar and Dholepur. Prices rising in Harowti and Kerowli; falling in Meywar and Jhallod; steady elsewhere.

Nepal.—*For week ending 27th March.*—Showers of little importance fell; weather cool in the morning and evening. Prospect of wheat crops fair.

The 5th April, 1890.

J. W. P. MUIR-MACKENZIE,
Under-Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 5th April.*—Slight showers in Vizagapatam, Bellary, Anantapur, Kurnool, North Arcot, Coimbatore, Nilgiris, Salem, South Canara and Malabar. No rain elsewhere. Standing crops generally good but withering in parts of Nellore, South Arcot, Tanjore, Trichinopoly and Tinnevely, and suffering from want of rain in parts of Vizagapatam, Chingleput and North Arcot. Outturn of sugarcane and oilseeds good; paddy, dry grains and cotton generally below average. Prices steady. Prospects fair.

Bombay.—*For week ending 9th April.*—Slight rain in Poona, Bijapur and Belgaum. Exotic cotton in parts of Dharwar blighted; *jowari* in Ahmednagar middling, and late crops in Satara, except gram, below average; crops otherwise satisfactory. Fodder sufficient except in parts of six districts. Agricultural stock generally good.

Bengal.—*For week ending 8th April.*—Weather generally dry and hot; rain only in Dacca, Chittagong and Midnapore. It is generally wanted for ploughings and early sowings. *Boro* or spring rice also requires rain in some districts. *Rabi* crops nearly all gathered, and threshing in progress in Behar. Weighment of opium has begun. The *mahua* crop is good in Chota Nagpur but poor in the Sonthal Pergunnahs. Prices remain almost stationary, but common rice had a slight tendency to rise in some districts during the past week. No further particulars received regarding distress in Balasore.

North-Western Provinces and Oudh.—*For week ending 9th April.*—Weather hot. Harvesting almost completed. Opium collecting finished. Supplies ample. Prices steady.

Punjab.—*For week ending 9th April.*—Slight rain has fallen in Peshawar only. Prices rising in Hissar and Delhi, falling in Mooltan, and stationary elsewhere. Harvesting of *rabi* crops going on; cotton and sugarcane ploughings and sowings commenced. Prospects of crops on irrigated lands are generally average but poor elsewhere. Fodder is reported scarce in Hissar, Delhi, Jullundur, Sialkot and Mooltan; sufficient elsewhere.

Central Provinces.—*For week ending 9th April.*—Weather hot and somewhat cloudy, with slight rain in Seoni and Nagpur. Threshing of *rabi* crops continues. Sugarcane planting in progress. Prospects favourable. Prices steady.

Burma.—*For week ending 5th April.*—Rain fell heavily in Shwegyin, and in smaller quantities in Rangoon, Mandalay, Pynmana, and Lower Chindwin. Showers also fell in Sandoway, Thayetmyo, Tavoy and Magwe. Dry-weather crops doing well generally. Food-supply is sufficient. Price of paddy has fallen in Prome and risen in Tavoy and Mandalay slightly. Elsewhere prices are stationary.

Assam.—For week ending 9th April.—Weather seasonable. Rainfall insufficient. Sowing of summer paddy continues, that of cotton in Garo Hills commenced. Prospects of tea good.

Mysore and Coorg—For week ending 9th April.—Slight rainfall. Crops good, except in parts of Kolar, where rain is required. Outturn of harvests favourable. Prices slightly fallen in the Mysore district. Rainfall over 1 inch in Coorg.

Berar and Hyderabad.—For week ending 9th April.—Weather warm and cloudy in Berar. Threshing of *rabi* continues. Land under preparation for next season. Fodder sufficient, except in Ellichpur and Dariapur taluqs. Prices almost stationary.

Rainfall slight in Hyderabad during the week. *Rabi* crops progressing. Prices stationary.

Central India.—For week ending 9th April.—Crops reaped in Baghelkhand and Western Malwa, and nearly so in Bhopawar. Prices slightly risen in Dhar. No other change of importance since last week.

Rajputana.—For week ending 9th April.—Cutting of crops continues generally. Agricultural stock good, except in Ajmere. Pasturage or fodder sufficient, except in Marwar. Prices steady generally.

Nepal.—For week ending 3rd April.—No rain. Weather seasonable. Prospects fair.

The 11th April, 1890.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.
(STATISTICS.)

IMPORTS OF COTTON, WHEAT, LINSEED AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed and Indigo, by rail and river into Calcutta, Bombay Town and Karachi, during the month of January 1890.

Articles, and whither imported.	WHENCE EXPORTED.											
	Madras.	Bombay.	Sindh.	Bengal.	N. W. P. and Oudh.	Punjab.	Central Provinces.	Berar.	Assam.	Rajputana and Central India.	Nizam's Territory.	Mysore.
Cotton, raw—												
Calcutta	Mds. 48	Mds. 3,23,686	Mds. 46,379	Mds. 7,171	Mds. 1,41,999	Mds. 12,761	Mds. 35,525	Mds. 2,63,886	Mds. 6,163	Mds. 7,233	Mds. 37	Mds. 1,75,327
Bombay Town	...	...	...	...	1,83,241	35,464	...	...	...	1,29,137	...	...
Karachi	...	...	...	...	123	29,436	...	...	...	...	...	...
TOTAL	48	3,23,686	46,379	7,171	3,25,363	77,661	35,525	2,63,886	6,163	1,36,370	37	12,22,289
Wheat—												
Calcutta	...	...	...	...	71,003	9,000	4,350	...	...	...	...	...
Bombay Town	...	51,105	...	62,314	2,700	25,628	3,38,060	22,678	...	91,682	...	...
Karachi	...	...	1,47,138	...	...	5,40,287	...	...	...	...	...	...
TOTAL	...	51,105	1,47,138	62,314	73,703	5,80,915	3,42,410	22,678	...	91,682	...	13,71,945
Linseed—												
Calcutta	...	...	...	...	20,119	...	1,202	...	88	341	...	...
Bombay Town	...	14,155	...	67,810	505	...	10,316	17,703	...	1,620	12,966	...
Karachi	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	14,155	...	67,810	20,624	...	11,608	17,703	88	1,661	12,966	1,47,702
Indigo—												
Calcutta	...	...	...	6,258	1,145	...	...	...	...	...	...	7,403
TOTAL	...	...	...	6,258	1,145	...	...	...	...	...	...	7,403
GRAND TOTAL	835	3,88,946	1,93,517	1,43,553	4,20,835	6,58,576	3,89,543	3,04,267	6,251	2,30,013	13,003	27,49,339

DEPT. OF REVENUE AND AGRICULTURE,
Simla, the 5th April, 1890.

* The imports of indigo into Bombay Town and Karachi are not returned.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLIX. OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 10TH MARCH 1889.		WEEK ENDING 15TH MARCH 1890.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 10TH MARCH 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 15TH MARCH 1890.		Total increase in 1889-90.	Total decrease in 1889-90.	
		Total mean length open.	Receipts.	Total mean length open.	Receipts.	Total.	Per mile open per week.	Total.	Per mile open per week.			
			Total.		Per mile open.							Total.
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
State Lines worked by Companies.												
22nd March 1890	East Indian (a)	1,526	9,30,844	610	1,526	9,16,606	601	4,26,76,964	560	4,23,03,982	556	2,82,982
22nd ditto	Patna-Gya.	57	14,420	253	57	1,09,87	192	4,73,419	160	4,82,145	160	8,676
22nd ditto	Rajputana-Malwa	1,604	4,45,021	208	1,672	3,50,000	209	1,81,73,100	218	1,84,60,103	222	2,92,943
22nd ditto	Bengal-Nagpur (b)	293	44,221	151	501	(c) 53,494	107	17,11,220	163	(c) 19,30,422	114	2,28,202
22nd ditto	Southern Mahratta (d)	857	77,939	91	979	85,803	85	37,93,113	89	39,59,662	87	1,66,549
22nd ditto	Do. Mysore Section	119	14,734	67	290	23,577	70	5,01,773	77	9,33,353	70	3,71,580
22nd ditto	Indian Midland (e)	587	71,749	122	740	68,793	92	10,57,107	106	32,78,805	94	22,21,758
15th ditto	Villupuram - Guntakal (Nellore Branch)	83	5,251	63	83	4,557	55	2,41,445	58	2,38,015	58	2,530
15th ditto	Bareilly-Pilibhit	30	2,457	08	30	4,500	125	89,094	52	1,08,320	63	19,226
	TOTAL	5,322	10,07,602	302	5,826	15,17,287	257	6,87,77,345	283	7,18,00,707	250	30,23,422
State Lines worked by Government.												
15th March 1890	North Western (f)	2,386	4,91,603	207	2,395	5,91,285	247	2,43,61,918	204	2,75,03,029	230	31,41,111
15th ditto	Oudh and Rohilkhand	692	1,48,091	214	672	1,70,381	240	65,25,327	189	75,39,465	218	10,14,138
15th ditto	Bengal Central	145	14,808	118	125	13,120	105	6,91,687	111	7,04,101	113	12,414
22nd ditto	Wardha Coal	45	24,000	533	45	11,871	264	8,42,191	374	7,01,080	339	81,111
15th ditto	Eastern Bengal	673	1,63,740	243	747	1,82,650	245	1,02,88,701	300	1,10,69,290	304	7,80,589
22nd ditto	Nalhati	27	2,061	70	27	2,241	82	98,576	75	98,539	75	37
22nd ditto	Tirhoot	273	33,762	124	273	49,024	186	15,94,195	125	20,69,854	158	4,75,659
15th ditto	Lucknow-Sitapur	105	6,668	64	105	5,553	53	2,56,371	49	3,31,013	63	74,642
15th ditto	Sihramau	31	840	27	30	1,132	38	58,006	40	57,038	40	458
15th ditto	Cherra-Companyganj.	7	50	8	7	287	41	8,071	22	11,028	31	3,557
15th ditto	Burma (g)	553	1,15,021	208	553	1,37,954	249	32,50,544	102	47,38,706	175	14,88,162
	TOTAL	4,917	10,03,050	204	4,999	11,95,498	233	4,70,75,677	202	5,48,84,343	221	69,08,666
Lines worked by Guaranteed Companies.												
15th March 1890	Madras	840	1,76,122	210	840	1,68,133	200	81,50,925	194	87,38,312	209	5,78,387
15th ditto	South Indian	634	1,09,001	107	634	1,07,041	164	52,01,014	101	55,13,040	169	2,52,626
15th ditto	Great Indian Peninsula (h)	1,447	8,94,316	618	1,447	7,36,800	509	4,01,19,898	539	3,47,77,826	483	53,42,072
22nd ditto	Bombay, Baroda and Central India (i)	461	2,73,895	594	461	3,04,000	659	1,23,77,769	537	1,23,04,374	535	73,395
	TOTAL	3,492	14,53,334	427	3,492	13,15,974	387	6,50,18,006	388	6,13,34,152	362	45,84,454
GRAND TOTAL (GUARANTEED AND STATE)												
		13,641	40,04,586	298	14,297	39,98,759	280	18,26,71,628	280	18,80,19,262	269	53,47,634
GROSS ESTIMATED EXPENSES												
		...	...	...	...	...	...	9,43,75,929	145	9,70,33,659	139	26,57,730
NET RECEIPTS												
		...	...	...	...	...	...	8,82,05,699	135	9,04,85,603	130	26,89,904
Assisted Companies.												
22nd March 1890	Tarakeshwar	22	6,385	290	22	5,786	263	2,74,177	246	2,65,511	230	8,666
8th ditto	Dibru-Sadiya	...	...	...	...	(j) ...	...	(k) 4,10,713	107	(l) 4,44,923	110	34,210
22nd ditto	Bengal and North Western	376	33,739	90	376	48,870	130	21,00,421	112	22,10,718	118	1,10,297
15th ditto	Rohilkhand-Kumaun	67	10,901	104	67	5,504	88	3,27,098	102	3,58,853	112	30,855
	TOTAL	495	51,085	110	495	60,520	130	31,22,309	115	32,84,005	122	1,60,696
Native States.												
15th March 1890	His Highness the Nizam's Guaranteed	354	42,049	119	354	51,981	147	18,36,628	121	23,26,764	132	4,90,136
22nd ditto	Gaekwar's Dabhoi	59	2,930	50	59	2,090	49	1,30,723	40	1,35,250	40	1,467
22nd ditto	Gaekwar's Malsana	27	1,015	37	27	1,000	37	45,692	49	49,131	37	3,439
22nd ditto	Bhavanagar-Gondal	260	35,550	137	332	35,883	107	11,18,732	107	12,01,269	88	1,72,537
22nd ditto	Junagadh-Portbandar	60	2,312	37	94	4,549	48	1,50,545	40	1,85,815	50	28,970
22nd ditto	Motvi	124	7,003	62	124	8,390	97	3,30,512	54	3,11,087	55	4,575
	TOTAL	892	91,749	103	990	1,04,073	105	36,31,132	92	43,20,322	93	6,98,190

- (a) Includes the Dildarnagar-Ghaziipur State Railway.
(b) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakardharpur Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sindia and Bhopal-Itarsi State Railway.
(f) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.

- (g) Includes Toungoo-Mandalay.
(h) Includes the Dhond-Manmad, Khamsaon, and Amroli State Railways.
(i) Includes Patri Branch.
(j) Return not received.
(k) Total receipts from 1st April 1888 to 9th March 1889.
(l) Total receipts from 1st April 1889 to 8th March 1890.

L. CONWAY-GORDON,
Deputy Secretary.

Simla, 10th April, 1890.



SUPPLEMENT TO

The Gazette of India.

No. 16.]

CALCUTTA, SATURDAY, APRIL 19, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

[illegible]

Not sold.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum tyloideum).		MARUA OR BAGI (Eleusine coracana).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR, OR THUR, CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Panjab—																										
Southern—																										
Hisar	17 0	18 0	26 0	28 0	10 0	11 0	10 0	11 0	25 0	27 0	21 0	23 0	†	†	†	25 0	27 0	18 0	18 0	†	†	100 0	100 0	12 0	12 0	11 0
Ferozepore	19 0	20 0	32 0	31 0	10 0	11 0	10 0	11 0	26 0	29 0	24 0	26 0	†	†	†	27 0	27 0	20 0	20 0	†	†	100 0	100 0	13 0	13 0	11 0
Mongomery	18 0	18 0	28 0	27 0	11 0	11 0	10 0	11 0	24 0	24 0	20 0	20 0	†	†	†	24 0	25 0	23 0	24 0	†	†	200 0	200 0	11 0	11 0	11 0
Central—																										
Surat	16 0	17 0	24 0	25 0	10 0	11 0	10 0	11 0	24 0	25 0	19 0	20 0	†	†	†	22 0	23 0	24 0	24 0	†	†	130 0	130 0	11 0	11 0	11 0
Delhi	15 0	17 0	21 0	23 0	12 0	13 0	12 0	13 0	22 0	23 0	19 0	20 0	†	†	†	21 0	22 0	23 0	23 0	†	†	80 0	80 0	11 0	11 0	11 0
Rohak	16 0	17 0	22 0	24 0	10 0	11 0	10 0	11 0	20 0	21 0	19 0	20 0	†	†	†	20 0	21 0	22 0	22 0	†	†	120 0	120 0	11 0	11 0	11 0
Karnal	16 0	17 0	24 0	25 0	11 0	11 0	10 0	11 0	20 0	21 0	19 0	20 0	†	†	†	21 0	22 0	23 0	23 0	†	†	100 0	100 0	10 0	10 0	10 0
Lahore	16 0	17 0	28 0	36 0	11 0	11 0	10 0	11 0	25 0	30 0	18 0	18 0	†	†	†	30 0	30 0	26 0	26 0	†	†	150 0	150 0	10 0	10 0	10 0
Sub-montane—																										
Umballa	17 0	18 0	25 0	26 0	11 0	11 0	10 0	11 0	24 0	24 0	24 0	24 0	†	†	†	22 0	23 0	24 0	24 0	†	†	140 0	140 0	13 0	13 0	13 0
Ludhiana	17 0	19 0	26 0	32 0	12 0	13 0	12 0	13 0	24 0	25 0	20 0	20 0	†	†	†	20 0	21 0	22 0	22 0	†	†	110 0	110 0	13 0	13 0	13 0
Jullundur	18 0	20 0	26 0	28 0	8 0	8 0	8 0	8 0	24 0	25 0	20 0	20 0	†	†	†	20 0	21 0	22 0	22 0	†	†	100 0	100 0	12 0	12 0	12 0
Hoshiarpur	20 0	21 0	28 0	30 0	10 0	11 0	10 0	11 0	20 0	21 0	19 0	20 0	†	†	†	20 0	21 0	22 0	22 0	†	†	80 0	80 0	12 0	12 0	12 0
Gurdaspur	18 0	17 0	22 0	22 0	14 0	14 0	14 0	14 0	20 0	20 0	14 0	14 0	†	†	†	16 0	16 0	24 0	24 0	†	†	150 0	150 0	12 0	12 0	12 0
Amritsar	17 0	19 0	27 0	29 0	10 0	11 0	10 0	11 0	22 0	22 0	21 0	20 0	†	†	†	20 0	21 0	23 0	23 0	†	†	100 0	100 0	12 0	12 0	12 0
Hills—																										
Simla	13 0	13 0	20 0	20 0	9 0	9 0	9 0	9 0	15 0	15 0	13 0	13 0	†	†	†	8 0	8 0	20 0	20 0	†	†	65 0	65 0	9 0	9 0	8 12
Kangra	16 0	17 0	24 0	25 0	11 0	11 0	10 0	11 0	14 0	15 0	10 0	10 0	†	†	†	8 0	8 0	21 0	21 0	†	†	100 0	100 0	10 0	10 0	10 0
North-western—																										
Shikot	17 0	16 0	28 0	27 0	13 0	13 0	12 0	13 0	25 0	25 0	22 0	22 0	†	†	†	28 0	28 0	22 0	22 0	†	†	120 0	120 0	13 0	13 0	13 0
Gujranwala	16 0	17 0	20 0	20 0	12 0	13 0	12 0	13 0	23 0	23 0	22 0	22 0	†	†	†	18 0	18 0	23 0	23 0	†	†	85 0	85 0	13 0	13 0	13 0
Gorak	19 0	19 0	29 0	31 0	13 0	13 0	12 0	13 0	25 0	25 0	20 0	20 0	†	†	†	12 0	12 0	23 0	23 0	†	†	120 0	120 0	13 0	13 0	13 0
Belum	17 0	18 0	30 0	32 0	13 0	13 0	12 0	13 0	24 0	24 0	21 0	21 0	†	†	†	16 0	16 0	23 0	23 0	†	†	130 0	130 0	14 0	14 0	14 0
Rawalpindi	17 0	18 0	35 0	35 0	13 0	13 0	12 0	13 0	25 0	25 0	22 0	22 0	†	†	†	16 0	16 0	24 0	24 0	†	†	100 0	100 0	13 0	13 0	13 0
Hazara	19 0	21 0	32 0	30 0	12 0	12 0	12 0	12 0	20 0	20 0	22 0	22 0	†	†	†	21 0	21 0	23 0	23 0	†	†	100 0	100 0	11 0	11 0	11 0
Peshawar	19 0	18 0	45 0	41 0	11 0	11 0	10 0	11 0	35 0	35 0	31 0	31 0	†	†	†	21 0	21 0	32 0	32 0	†	†	115 0	115 0	11 0	11 0	11 0
Kohat	23 0	23 0	43 0	45 0	16 0	14 0	14 0	14 0	30 0	30 0	27 0	27 0	†	†	†	30 0	32 0	33 0	33 0	†	†	160 0	160 0	40 0	40 0	40 0
Western—																										
Shahpur	19 0	19 0	33 0	33 0	10 0	10 0	10 0	10 0	26 0	26 0	24 0	24 0	†	†	†	20 0	20 0	27 0	27 0	†	†	200 0	200 0	13 0	13 0	13 0
Itanagar	16 0	17 0	31 0	32 0	9 0	9 0	9 0	9 0	23 0	23 0	22 0	22 0	†	†	†	25 0	25 0	23 0	23 0	†	†	240 0	240 0	12 0	12 0	12 0
Moonan	16 0	16 0	29 0	29 0	10 0	10 0	10 0	10 0	25 0	25 0	20 0	20 0	†	†	†	26 0	26 0	24 0	24 0	†	†	100 0	100 0	12 0	12 0	12 0
Binnani	25 0	25 0	33 0	34 0	15 0	15 0	15 0	15 0	40 0	40 0	31 0	31 0	†	†	†	8 0	8 0	35 0	35 0	†	†	60 0	60 0	40 0	40 0	40 0
D. I. Khan	20 0	20 0	39 0	42 0	9 0	9 0	9 0	9 0	35 0	35 0	31 0	30 0	†	†	†	6 0	6 0	28 0	27 0	†	†	125 0	125 0	40 0	40 0	40 0
Muzaffargarh	17 0	17 0	25 0	28 0	13 0	13 0	12 0	13 0	20 0	20 0	19 0	19 0	†	†	†	21 0	21 0	20 0	20 0	†	†	100 0	100 0	11 0	11 0	11 0
D. G. Khan	17 0	17 0	26 0	28 0	8 0	8 0	8 0	8 0	25 0	25 0	23 0	23 0	†	†	†	22 0	22 0	30 0	30 0	†	†	125 0	125 0	28 0	28 0	27 8
Sind and Baluchistan—																										
Karachi	11 8	11 8	19 0	19 0	8 0	8 0	8 0	8 0	18 0	18 0	16 0	16 0	†	†	†	†	†	†	†	†	†	†	†	†	†	†
Hyderabad (Gidn Bazar)	12 8	12 8	19 0	19 0	7 8	7 8	7 8	7 8	19 8	19 8	18 8	18 8	†	†	†	†	†	†	†	†	†	†	†	†	†	†
Faridkot (Umar Kot)	11 0	11 0	20 0	20 0	9 0	9 0	9 0	9 0	21 0	21 0	20 0	20 0	†	†	†	†	†	†	†	†	†	†	†	†	†	†
Shikot	15 0	15 0	21 0	21 0	9 0	9 0	9 0	9 0	24 0	24 0	21 0	21 0	†	†	†	†	†	†	†	†	†	†	†	†	†	†
Shikot	13 4	13 4	20 12	20 12	8 3	8 3	8 3	8 3	21 8	21 8	23 8	23 8	†	†	†	†	†	†	†	†	†	†	†	†	†	†
Upper Sind Frontier	13 8	13 8	19 0	19 0	9 0	9 0	9 0	9 0	26 0	26 0	24 8	24 8	†	†	†	†	†	†	†	†	†	†	†	†	†	†
Quetta	13 12	13 12	15 0	14 10	5 0	5 0	5 0	5 0	19 0	18 0	18 0	18 0	†	†	†	†	†	†	†	†	†	†	†	†	†	†

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RETAIL PRICES FOR THE 2ND HALF OF FEBRUARY 1890—continued.

DISTRICTS.	QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.											
	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAIRA OR CUMBU (<i>Pennisetum typholatum</i>).	
	Past fortnight.	S. Ch.	Past fortnight.	S. Ch.	Past fortnight.	S. Ch.	Past fortnight.	S. Ch.	Past fortnight.	S. Ch.	Past fortnight.	S. Ch.
Madras—												
Malabar Coast—												
Malabar	9 0	8 10	10 8	10 2	10 8	10 4	10 8	10 4	10 8	10 4	10 8	10 4
S. Canara	9 2	9 2	11 14	11 14	11 14	11 14	11 14	11 14	11 14	11 14	11 14	11 14
South, central—												
Coimbatore	11 8	11 8	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11
Nilgiris	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11
Salem	10 3	10 3	10 5	10 5	10 5	10 5	10 5	10 5	10 5	10 5	10 5	10 5
Central—												
Bellary	17 5	16 5	11 13	11 13	11 13	11 13	11 13	11 13	11 13	11 13	11 13	11 13
Anantapur	12 5	11 5	12 13	12 13	12 13	12 13	12 13	12 13	12 13	12 13	12 13	12 13
Cuddalore	14 0	13 3	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11
Kurnool	12 11	12 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11
East Coast, north—												
Ganjam	8 14	8 14	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6
Visakhapatnam	8 0	10 0	10 2	10 2	10 2	10 2	10 2	10 2	10 2	10 2	10 2	10 2
Godavari	9 14	9 14	13 14	13 14	13 14	13 14	13 14	13 14	13 14	13 14	13 14	13 14
East Coast, central—												
Kistna	10 6	10 6	13 2	13 2	13 2	13 2	13 2	13 2	13 2	13 2	13 2	13 2
Nellore	11 8	11 8	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10
East Coast, south—												
Madras	10 0	10 0	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6
Chingleput	9 11	9 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11	10 11
N. Arcot	8 3	8 3	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6
S. Arcot	8 10	8 10	10 13	10 13	10 13	10 13	10 13	10 13	10 13	10 13	10 13	10 13
Tanjore	9 10	9 10	10 13	10 13	10 13	10 13	10 13	10 13	10 13	10 13	10 13	10 13
Trichinopoly	8 10	8 10	10 13	10 13	10 13	10 13	10 13	10 13	10 13	10 13	10 13	10 13
Southern—												
Tinnevely	8 14	8 14	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
Madura	10 14	9 13	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
Mysore—												
Mysore	10 0	11 4	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Bangalore	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Kolar	11 8	11 8	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Tumkur	11 8	11 8	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Hasan	11 8	11 8	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Kodur	12 0	12 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Shimoga	13 0	13 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Chitaldroog	13 0	13 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Coorg—												
Coorg	9 0	9 0	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
Aden	8 0	8 0	6 3	6 3	6 3	6 3	6 3	6 3	6 3	6 3	6 3	6 3

FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch).

* Not sold.

E. J. SINKINSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Review of India for the week ending at 8 a.m. on
Monday, April 14th, 1890.

The extent of the storm area and the amount of rainfall during the period under review has been practically the same as was reported last week. In Assam towards the close of the week there were very frequent showers, and in the Punjab the extent of the rainfall area has slightly increased. The heat has been great—more particularly over the Gangetic plain, the Punjab and the Western desert, and it is probably in part due to this cause that pressure has been so steadily low over that region. There have been no cases of serious cyclonic storms during the week, but duststorms and dusthaze have been frequently and widely reported.

The Chart of the 8th showed comparatively uniform pressures all over the country, but with slight areas of low readings over Lower Sind and the centre of the North-Western Provinces. There was a fairly general northerly current of wind over North-Western India and down a part of the west of the Peninsula, and a very general southerly wind over the head of the Bay and Lower Bengal. Elsewhere the directions were very variable. On the 9th the low pressure area over Sind had disappeared, but that over the North-Western Provinces had moved north-eastward to Behar and the Gorakhpur district of the North-Western Provinces and developed somewhat. There was a considerable indraught towards this depression, and the north-westerly winds over the Upper Gangetic plain, as well as the southerly winds over the head of the Bay, &c., blew strongly. In other parts of the country there was no important change. On the 10th the low pressure area had filled up slightly, but it still exercised a good deal of influence on the winds which were still blowing strongly in the two regions noticed on the 9th. Over the Western desert another depression was developing. In the Peninsula the general conditions were unaltered. The Chart of the 11th showed very little change, except that the depression which had formed over the Western desert had moved into the Punjab, and south-westerly winds had been produced over the south of that Province and in Rajputana. On the 12th a well marked cyclonic storm existed over the Punjab, and a cyclonic circulation of the winds prevailed over North-Western India. Moderate gradients for southerly winds continued over North-Eastern India, and the winds at the head of the Bay remained very strong for the season. In other parts of the Indian region pressure was uniform and the winds variable. The report of the 13th showed a very rapid rise of the barometer in the Punjab and the disappearance of the depression. In other respects the distribution and the winds were unaltered. On the morning of the 14th the barometer was falling everywhere, particularly over Northern India, and the barometric gradient in North-Eastern India had increased. Very high westerly winds prevailed down the Gangetic plain, and southerly winds, strong to a gale, over the head of the Bay.

Temperature.—The warm period which commenced on the 3rd has continued steadily during the week under review. Taking all the Provinces of India into consideration there has been a considerable excess of temperature on each day of the week, but the warmest days were the 10th, 11th and 12th, when all parts of India experienced abnormal heat. The greatest excess has been in the Punjab, and in that Province, on the 11th, the maximum temperatures at Sialkote and Dera Ismail Khan, and the minimum temperatures at Dera Ismail Khan and Mooltan exceeded the normal average by over 10°. In all Provinces except Madras, Bengal and Burma the mean temperature on every day of the week was above the normal, but the three excepted Provinces had 2, 1 and 5 days respectively, when the heat was below the average of the season. The region of absolute

RETAIL PRICES FOR THE 2ND HALF OF FEBRUARY 1890—concluded.

DISTRICTS.	QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.									
	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
MADRAS—	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
	10 0	8 10	10 0	8 10	10 0	8 10	10 0	8 10	10 0	8 10
Malabar Coast—	9 2	9 2	9 2	9 2	9 2	9 2	9 2	9 2	9 2	9 2
Malabar	9 2	9 2	9 2	9 2	9 2	9 2	9 2	9 2	9 2	9 2
S. Canara	11 8	10 11	11 8	10 11	11 8	10 11	11 8	10 11	11 8	10 11
South, central—	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3
Coimbatore	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3
Nilgiris	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3
Salem	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3	10 3
Central—	17 5	16 5	17 5	16 5	17 5	16 5	17 5	16 5	17 5	16 5
Bellary	17 5	16 5	17 5	16 5	17 5	16 5	17 5	16 5	17 5	16 5
Anantapur	14 0	13 3	14 0	13 3	14 0	13 3	14 0	13 3	14 0	13 3
Cuddalore	12 11	12 11	12 11	12 11	12 11	12 11	12 11	12 11	12 11	12 11
Kurnool	12 11	12 11	12 11	12 11	12 11	12 11	12 11	12 11	12 11	12 11
East Coast, north—	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14
Ganjam	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14
Vizagapatnam	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14
Godavari	9 14	9 14	9 14	9 14	9 14	9 14	9 14	9 14	9 14	9 14
East Coast, central—	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6
Kistna	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6	10 6
Nellore	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8
East Coast, south—	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Madras	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Chingleput	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11
N. Arcot	8 3	8 3	8 3	8 3	8 3	8 3	8 3	8 3	8 3	8 3
S. Arcot	8 3	8 3	8 3	8 3	8 3	8 3	8 3	8 3	8 3	8 3
Tanjore	9 10	9 10	9 10	9 10	9 10	9 10	9 10	9 10	9 10	9 10
Tuticorin	8 10	8 10	8 10	8 10	8 10	8 10	8 10	8 10	8 10	8 10
Southern—	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14
Tinnevely	10 14	9 13	10 14	9 13	10 14	9 13	10 14	9 13	10 14	9 13
Madura	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Mysore—	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Mysore	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Bangalore	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Kolar	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8
Tumkur	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8
Hassan	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8
Kadur	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0
Shimoga	13 10	14 11	13 10	14 11	13 10	14 11	13 10	14 11	13 10	14 11
Chitaldroog	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0
Coorg—	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0
Coorg	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0
Aden	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0

FINANCE AND COMMERCE DEPARTMENT
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* Not sold.

E. J. SINKINSON,
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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, April 14th, 1890.

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greatest day temperature has moved about the country in a somewhat irregular manner owing to slight local variations in the weather.

On the 8th the highest maximum was	107.5°	at Jhansi.
" 9th " " "	109.5°	" Jhansi.
" 10th " " "	108.2°	" Nagpur.
" 11th " " "	108.4°	" Deesa.
" 12th " " "	108.2°	" { Sholapur. Akola.
" 13th " " "	108.7°	" { Sholapur. Nagpur.
" 14th " " "	109.1°	" Patna.

These figures show that, omitting the exceptional heat at Jhansi on the 9th, the maximum temperature has increased slowly during the week, but that the locality of the greatest day heat has shifted about to different parts of the head of the Peninsula and the Gangetic plain. On the 12th the day temperature was very high over the Punjab, readings of between 105° and 107° being reported from the south-east, south and centre of the Province.

The following table shows the variations of temperature from the normal, according to Provinces, for the present and the past week :

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burmah	+ 0.6°	— 0.7°
Bengal	+ 0.8°	+ 1.0°
North-West Provinces	— 0.6°	+ 3.9°
Punjab	+ 1.9°	+ 4.8°
Bombay	+ 0.7°	+ 1.4°
Central Provinces	+ 0.8°	+ 3.0°
Guzerat and Central India	— 0.1°	+ 3.3°
Sind and Rajputana	+ 1.2°	+ 3.9°
Madras	+ 0.8°	+ 0.4°

These figures show that with the single exception of Burma, the mean temperature of all Provinces for the present week has been in excess of the normal. In all parts of the Indian region except Burma and Madras the mean temperature compared with the normal has risen, the increase being large over the central and north-western parts of the country.

Rain.—The rainfall of the week has been of the usual spring storm character. It has fallen within 24 of the 52 divisions into which India has been divided for rainfall purposes. This extent of rainfall is very slightly in excess of that reported last week, the excess being due to an increased number of showers in the Punjab and the Carnatic. The principal rainfall areas are, as was the case last week, North-Eastern India and the south-west of the Peninsula. In all other parts of the Indian region any rainfall has been light and scattered. In four divisions the amount received has been in excess of the average, the largest excess being in Assam and North Bengal. In the remaining twenty divisions where rain has been received the amount has generally been small, and in twelve out of the twenty less than 1¹⁰th of an inch.

In Assam the Surma division received nearly 5 and the Bramaputra division about 2¹/₄ inches of rain as the mean fall for the week. In Northern Bengal the mean amount was nearly 1¹/₂ inches, but in all other divisions the average fall was less than 1 inch.

Of the maximum falls the only important amounts are reported from North-Eastern India. Thus Sylhet received 12³/₄ inches during the week, Sibsagar 4 inches, Lakhimpur 4³/₄ inches, and parts of Darrang, Kamrup and Goalpara over 2 inches. In Deltaic and Central Bengal there were no important falls, but in North Bengal, Cooch Behar received 5 inches, and Kurgram (in Rungpore) received 2 inches. In North-Western India the only district reporting a fall of over 1 inch was Thull (in Kohat). In the west of the Peninsula, Palghat (Calicut) reports 2¹/₂ inches and Kotagari (Nilgiris) 3 inches for their week's fall. The Bombay Deccan had heavyish rain. Akybag (Kolapur) received 3¹/₄ inches, and one district in Belgaum 2 inches.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING APRIL 14TH, 1890.			RAINFALL DATA FROM 15TH OCTOBER TO APRIL 14TH, 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall, October 15th to April 14th.	Excess or Defect of (Seasonal) Rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0.06	0.73	—0.67	20.43	7.76	+163
	Lower Burma	0	0.42	—0.42	8.73	7.24	+21
	Central Burma	0.08	0.25	—0.17	7.89	4.72	+68
	Upper Burma	0.21	?	?	5.07	?	?
	Arakan	0	0.08	—0.08	8.35	6.32	+32
BENGAL AND ASSAM	Eastern Bengal	0.19	0.81	—0.62	11.21	9.72	+15
	Assam (Surma)	4.77	3.65	+1.12	21.79	17.53	+24
	Do. (Bramaputra)	2.28	1.30	+0.98	7.99	11.08	—28
	Deltaic Bengal	0.13	0.41	—0.28	11.43	7.24	+58
	Central Bengal	0.08	0.23	—0.15	4.61	5.08	—9
	North Bengal	1.42	0.37	+1.05	2.74	5.90	—54
	Orissa	0	0.28	—0.28	17.41	8.64	+102
	Chota Nagpur	0	0.11	—0.11	4.08	4.50	—9
	Behar (South)	0	0.07	—0.07	0.78	3.27	—76
	Do. (North)	0.01	0.08	—0.07	0.71	3.01	—77
NORTH - WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.06	—0.06	1.75	2.79	—37
	Oudh (South)	0	0.08	—0.08	0.27	2.04	—87
	Do. (North)	0	0.08	—0.08	0.25	2.51	—90
	North-Western Provinces (Central)	0	0.07	—0.07	0.29	1.92	—85
	North-Western Provinces (West)	0	0.09	—0.09	0.29	2.03	—86
	North-Western Provinces (Submontane)	0	0.15	—0.15	0.84	4.01	—79
PUNJAB	Punjab (South)	0	0.28	—0.28	0.63	2.75	—77
	Do. (Central)	0	0.08	—0.08	0.83	3.17	—74
	Do. (Submontane)	0.01	0.23	—0.22	1.85	5.66	—67
	Do. (Hill Districts)	0.03	0.89	—0.86	5.99	14.59	—59
	Do. (North-West)	0.14	0.65	—0.51	2.23	8.61	—74
	Do. (West)	0	0.23	—0.23	0.78	2.84	—73
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	0.33	0.64	—0.31	15.73	14.31	+10
	Madras (South Central)	0.34	0.46	—0.12	10.32	14.94	—31
	Coorg	0	0.48	—0.48	16.44	11.04	+47
	Mysore	0.05	0.49	—0.44	5.16	6.69	—23
	Konkan	0.01	0.01	0	4.91	2.41	+104
	Bombay Deccan	0.17	0.17	+0.37	5.85	4.45	+31
	Hyderabad (North)	...	...	...	...	...	...
CENTRAL PROVINCES AND BERAR.	Khandeish	0.05	0.05	0	1.33	3.56	—63
	Berar	0	0.05	—0.05	3.34	3.76	—11
	Central Provinces (West)	0.02	0.06	—0.04	3.25	2.75	+18
	Ditto (Central)	0	0.11	—0.11	2.55	3.19	—20
	Ditto (East)	0	0.24	—0.24	3.37	3.40	—1
BOMBAY (NORTH)	Guzerat	0	0	0	0.02	0.68	—97
	Kattiawar	0	0.02	—0.02	0	0.51	—100
	Sind	0	0.08	—0.08	0.06	1.10	—95
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0.02	—0.02	0.30	1.76	—83
	Rajputana (East), Central India (West).	0	0.03	—0.03	0.09	1.10	—92
	Rajputana (West)	0	0.02	—0.02	0.07	0.79	—91
	East Coast (North)	0	0.10	—0.10	13.13	10.20	+29
MADRAS	Ditto (a)	0.20	?	?	9.85	?	?
	Hyderabad (South)	0	0.26	—0.26	2.84	3.44	—17
	Madras (Central)	0.02	0.11	—0.09	5.61	5.20	+8
	East Coast (Central)	0	0.02	—0.02	11.17	15.75	—29
	Ditto (South)	0.01	0.31	—0.30	12.05	19.71	—39
	Madras (South)	0.11	0.25	—0.14	7.25	16.37	—56

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

SIMLA, 17th April, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 12th April.*—Slight showers in Ganjam, Vizagapatam, Bellary, Anantapur, Tanjore, Trichinopoly, Madura, Tinnevely, Coimbatore, Nilgiris, South Canara and Malabar. No rain elsewhere. Crops generally good, but withering in parts of Nellore, South Arcot, Tinnevely and Coimbatore, and suffering from want of water in parts of Vizagapatam and North Arcot. Outturn of sugarcane good. Tobacco and cotton average. Paddy and dry grains below average. Water-supply and pasturage generally decreasing. Prices rising. Prospects fair.

Bombay.—*For week ending 16th April.*—Rain in parts of Sind, Kofikan, Deccan and Karnatic. Exotic cotton in parts of Dharwar blighted; *jowari* in Ahmednagar middling; crop prospects otherwise satisfactory. Fodder sufficient except in four districts. Agricultural stock generally healthy.

Bengal.—*For week ending 15th April.*—Scattered showers fell in North-East and Central Bengal. General rain wanted for cultivation of lands all over the Province. Early rice and jute sowings begun, and sugarcane being planted in Behar. Indigo, *cheena* and *mung* being sown. *Boro* or spring rice reported as doing well generally, but suffering from want of rain in some districts. *Rabi* harvest over in most parts, with a fair outturn on the whole. *Mahua* expected to yield 12 to 16 annas in Chota Nagpur, but is a poor crop in the Sonthal Pergunnahs and Bhagulpore. Latest report from Balasore shows that there is no ground for serious anxiety. Work on the Behamagar Talpada road undertaken by the District Board finished. Relief work at Government cost begun, and 187 coolies employed during the past week. Beggars still being fed from private funds, and there is a decided improvement in their appearance.

North-Western Provinces and Oudh.—*For week ending 16th April.*—Weather seasonable. *Rabi* harvest approaching completion. Threshing and winnowing in progress in several districts. Summer crops doing well. Supplies ample, and prices fairly steady, but somewhat high.

Punjab.—*For week ending 16th April.*—Slight rain in Rawalpindi, Shahpur and Peshawar. Prices rising in Hissar and Mooltan; fluctuating in Delhi; and stationary elsewhere. Harvesting of *rabi* crops in progress. *Kharif* sowings going on in Jullundur, Sialkot and Peshawar. Prospects of crops generally average on irrigated lands, but poor elsewhere. Fodder sufficient in Ferozepore, Amritsar, Rawalpindi, Shahpur, Dera Ismail Khan and Peshawar; scarce elsewhere.

Central Provinces.—*For week ending 16th April.*—Weather unusually hot, with occasional clouds. Threshing and winnowing of *rabi* crops in progress. The wheat crop in Hoshangabad is reported to have turned out a scanty one, and that in Raipur is returned at eight annas only, otherwise no change in prospects.

Burma.—*For week ending 12th April.*—Heavy rain at Mergui and in small quantities at Sandoway, Bassein, Thongwa, Shwegyin, Toungoo, Tavoy, Bhamo, Yeu, Upper and Lower Chindwin, Myingyan, Yamethin and Pynmana. Showers also fell at Thayetmyo, Moulmein, Amherst, Katha, Sagaing and Kyaukse. Rise in paddy in Thayetmyo, and fall in Mergui. Food-supply sufficient.

Assam.—*For week ending 16th April.*—Weather seasonable. Rainfall general and beneficial to crops. Sowing of early rice still continues. Prospects of tea and other crops good.

Mysore and Coorg.—*For week ending 16th April.*—Rain reported in parts of the Shimoga district. Standing crops in good condition. Paddy sown and sugarcane planted in parts. Prospects generally fair. Prices slightly risen in the Bangalore district.

Season favourable in Coorg during the week. Rainfall slight.

Berar and Hyderabad.—*For week ending 16th April.*—Weather warm. Threshing of *rabi* continues. Fodder insufficient in Ellichpur, Daryapur, Yeotmal and Kelapur taluks. Water scarce in Amraoti, Murtizapur, Yeotmal and Kelapur taluks. Prices stationary. Land under preparation for next season.

No rain in Hyderabad during the week. Reaping of *tabi* and *rabi* crops continues. Prices stationary.

Central India.—*For week ending 16th April.*—Crops reaped in Bundelkhand. Prices fallen slightly in Dhar, Barwani and Jhabua. No other change of importance since last week.

Rajputana.—*For week ending 16th April.*—Cutting of crops continued generally. Agricultural stock good, except in parts of Ajmere. Pasturage or fodder sufficient, except in Marwar. Prices steady generally.

Nepal.—*For week ending 10th April.*—No rain. Weather warm and cloudy, with dust storms at times. Prospect of crops fair. Owing to absolute want of rain, sowing of *ghaia* rice and Indian corn postponed.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. L. OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

N. B.—As regards the figures in column 10, Receipts from 1st April to 22nd March, the figures have been taken from the latest return received.													
Latest Return received.	RAILWAYS.	WEEK ENDING 23RD MARCH 1889.			WEEK ENDING 22ND MARCH 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 23RD MARCH 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 22ND MARCH 1890.		Total increase in 1889-90.	Total decrease in 1889-90.
		Total mean length open.	Receipts.		Total mean length open.	Receipts.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State Lines worked by Companies.													
29th March 1890	East Indian (a) . . .	1,526	8,62,710	566	1,526	10,27,192	673	4,35,39,674	560	4,34,21,174	558	...	1,18,500
29th ditto	Patna-Gya . . .	57	13,371	234	57	11,002	192	4,89,840	167	4,03,111	160	6,307	...
29th ditto	Rajputana-Malwa . . .	1,664	4,45,080	208	1,672	3,72,000	223	1,86,18,840	219	1,88,331	222	2,31,310	...
29th ditto	Bengal-Nagpur (b) . . .	293	45,623	155	501	(c) 62,848	125	17,56,843	103	(c) 20,000	114	2,45,417	...
29th ditto	Southern Mahratta (d) . . .	857	72,319	84	979	82,884	85	38,05,432	89	40,42,540	87	1,77,114	...
29th ditto	Do. Mysore Section . . .	219	13,209	60	290	18,559	63	5,74,082	77	9,40,810	70	3,74,828	...
29th ditto	Indian Midland (e) . . .	587	59,597	101	749	75,101	101	11,16,074	100	33,23,174	93	22,00,500	...
29th ditto	Villupuram-Guntakal (Nellore Branch) . . .	83	5,155	62	83	3,006	47	2,46,600	58	2,42,592	57	...	4,008
29th ditto	Bareilly-Pilibhit . . .	39	1,814	50	39	2,409	97	99,908	52	1,11,241	63	20,333	...
	TOTAL . . .	5,322	15,19,448	280	5,896	16,55,891	281	7,02,96,793	288	7,34,36,103	258	31,39,310	...
State Lines worked by Government.													
29th March 1890	North Western (f) . . .	2,386	4,74,777	199	2,399	5,82,837	243	2,63,695	204	2,80,85,866	230	32,49,171	...
29th ditto	Oudh and Rohilkhand . . .	992	1,19,000	172	992	1,87,509	271	69,44,327	188	77,27,078	219	10,82,751	...
29th ditto	Bengal Central . . .	125	15,190	122	125	13,910	111	7,00,877	111	7,13,080	112	6,803	72,097
29th ditto	Wardha Coal . . .	45	12,051	208	45	21,125	469	8,54,272	372	7,82,175	342	...	...
29th ditto	Eastern Bengal . . .	673	1,48,504	241	747	1,86,570	250	1,04,37,295	304	1,12,71,000	304	8,33,705	...
29th ditto	Nalhati . . .	27	2,588	95	27	2,122	78	1,01,164	70	1,00,826	76	...	338
29th ditto	Tirhoot . . .	273	27,480	101	273	53,100	195	16,21,075	125	24,22,875	159	5,01,200	...
29th ditto	Lucknow-Sitapur-Sihramau . . .	105	4,747	45	105	7,694	73	2,61,118	49	3,39,607	63	78,579	...
15th ditto	Jorhat . . .	...	...	...	...	(g) 58,000	...	(h) 57,038	...	(i) 57,638	40	...	458
29th ditto	Cherra-Companyganj . . .	7	56	8	7	271	38	8,107	...	11,899	31	3,772	...
22nd ditto	Burma (j) . . .	553	1,13,804	206	553	1,32,066	239	33,64,215	...	48,82,058	177	13,17,710	...
	TOTAL . . .	4,880	9,18,317	188	4,773	11,87,204	222	4,88,93,994	201	5,60,94,792	...	72,00,798	...
Lines worked by Guaranteed Companies.													
29th March 1890	Madras . . .	840	1,84,740	220	840	1,69,209	201	83,44,665	105	80,01,308	208	5,56,643	...
29th ditto	South Indian . . .	654	1,09,590	108	654	1,04,734	160	53,79,610	101	50,10,417	109	2,48,807	...
29th ditto	Great Indian Peninsula (k) . . .	1,447	7,47,258	517	1,447	8,44,018	584	4,08,67,156	538	3,50,30,501	485	...	52,36,655
29th ditto	Bombay, Baroda and Central India (l) . . .	401	2,75,207	507	401	3,10,000	672	1,26,52,076	538	1,26,22,845	538	...	30,131
	TOTAL . . .	3,402	13,16,801	387	3,402	14,28,591	420	6,72,35,107	388	6,27,74,071	303	...	44,61,336
GRAND TOTAL (GUARANTEED AND STATE) . . .													
GROSS ESTIMATED EXPENSES . . .													
NET RECEIPTS . . .													
Assisted Companies.													
29th March 1890	Tarakeshwar . . .	22	6,694	394	22	6,993	314	2,80,871	248	2,72,414	240	...	8,457
15th ditto	Dibru-Sadiya . . .	...	...	...	...	(k) 4,19,343	...	(h) 4,19,343	...	(i) 4,55,493	117	35,860	...
29th ditto	Bengal and North Western . . .	376	29,301	78	376	53,880	143	21,38,781	112	22,21,859	116	83,078	...
29th ditto	Rohilkhand-Kumaun . . .	67	10,715	100	67	6,271	94	3,38,713	103	3,67,480	112	28,767	...
	TOTAL . . .	465	46,770	101	465	67,144	144	31,77,008	115	33,17,156	120	1,39,248	...
Native States.													
29th March 1890	His Highness the Nizam's Guaranteed . . .	354	44,642	126	354	49,018	138	18,81,270	121	23,75,282	132	4,94,512	1,013
29th ditto	Gaekwar's Dabhoi . . .	59	2,075	45	59	2,700	47	1,39,399	40	1,38,380	40	...	...
29th ditto	Gaekwar's Mehsana . . .	27	1,318	48	27	1,000	37	47,011	41	50,185	37	3,174	...
29th ditto	Bhavanagar-Gondal-Junagar-Porbandar . . .	260	35,730	137	260	36,190	109	11,54,462	108	13,30,029	89	1,75,567	...
29th ditto	Morvi . . .	68	3,459	51	68	5,073	60	1,00,301	40	1,91,372	51	31,071	...
29th ditto	Jodhpore . . .	124	7,330	59	124	9,500	77	3,43,848	54	3,59,454	56	6,606	...
	TOTAL . . .	892	95,157	107	892	1,04,141	105	37,26,291	93	44,36,208	94	7,99,917	...

(a) Includes the Dildarnagar-Ghaziipur State Railway.
(b) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakadharpur Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railways.
(e) Includes the Sindia and Bhopal-Itarsi State Railways.
(f) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.

(g) Return not received.
(h) Total receipts from 1st April 1888 to 16th March 1889.
(i) Total receipts from 1st April 1889 to 15th March 1890.
(j) Includes the Toungoo-Mandalay Extension.
(k) Includes the Dhond-Mannad, Khamsaon, and Amrati State Railways.
(l) Includes the Patni Branch.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

SIMLA, 17th April, 1890.



SUPPLEMENT TO The Gazette of India.

No. 17. } CALCUTTA, SATURDAY, APRIL 26, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the twelve months of the official year 1889-90, and of the eighteen preceding years.
(IN THOUSANDS OF RUPEES.)

FOR THE TWELVE MONTHS, APRIL TO MARCH.

YEAR.	BENGAL.			BOMBAY.			SINDH.			MADRAS.			BURMA.			TOTAL BRITISH INDIA.			YEAR.
	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	
1871-72	10,53	70,95	24,64	1,06,11	59,73	3,74	12,57	14,31	30,62	1,82	4,60	23,83	30,25	23,53	60,88	1,35,22	1,61,72	2,31,00	1871-72
1872-73	11,95	68,43	27,16	1,07,54	55,74	4,01	12,55	12,25	28,81	3,01	5,30	35,44	43,75	35,44	80,66	1,33,58	1,59,49	2,40,15	1872-73
1873-74	11,23	65,09	21,19	97,51	62,74	3,70	14,02	15,20	33,01	3,40	5,49	30,74	30,63	30,74	72,87	1,37,29	1,63,72	2,36,59	1873-74
1874-75	12,10	70,05	19,42	1,07,57	64,95	3,94	13,22	14,22	31,20	3,86	6,80	26,26	36,92	26,26	67,66	1,48,99	1,77,52	2,44,58	1874-75
1875-76	12,71	72,96	20,94	1,06,61	62,89	3,59	13,44	11,79	30,04	3,77	5,46	34,63	43,26	34,63	72,39	1,43,17	1,74,00	2,46,39	1875-76
1876-77	13,32	66,58	21,52	1,01,42	53,80	2,62	11,83	6,55	23,93	4,24	5,81	31,39	41,44	31,39	61,13	1,28,19	1,62,08	2,23,21	1876-77
1877-78	14,28	80,86	21,02	1,16,16	59,65	3,24	10,13	2,81	18,94	4,93	6,76	29,32	41,01	29,32	55,14	1,48,20	1,83,86	2,39,00	1877-78
1878-79	13,49	63,09	20,78	97,36	55,58	2,91	9,30	5,14	19,84	6,96	7,21	33,16	47,33	33,16	61,97	1,24,70	1,61,05	2,23,02	1878-79
1879-80	12,47	59,45	15,48	87,40	52,57	3,46	9,17	8,43	22,62	8,31	7,40	37,24	52,95	37,24	64,10	1,17,30	1,56,93	2,20,13	1879-80
1880-81	13,23	59,23	17,27	89,73	67,72	5,04	10,43	8,34	23,98	5,37	8,74	45,90	57,01	45,90	71,58	1,35,72	1,73,61	2,45,19	1880-81
1881-82	13,55	47,66	19,41	80,62	57,72	4,01	9,20	4,99	19,20	7,53	7,69	47,88	63,10	47,88	74,85	1,10,98	1,51,55	2,26,40	1881-82
1882-83	14,31	17	20,11	34,59	10,49	3,42	8	4,37	9,89	8,18	8	54,44	62,70	54,44	81,56	41,84	41,26	1,22,82	1882-83
1883-84	14,44	45	18,71	33,60	13,33	3,66	4,89	10	11,06	8,11	13	43,44	51,68	43,44	70,63	42,07	43,35	1,13,98	1883-84
1884-85	12,59	34	15,40	28,33	13,77	4,02	4,84	4	9,56	7,57	7	34,78	42,32	34,78	57,57	40,11	41,14	98,71	1884-85
1885-86	13,32	23	17,49	31,04	14,23	5,03	12	3,85	9,00	6,96	8	49,09	56,13	49,09	72,90	41,75	42,52	1,15,81	1885-86
1886-87	14,24	38	15,40	30,02	12,08	5,6	15,9	15	12,18	9,72	17	46,75	56,64	46,75	70,26	48,67	50,04	1,20,32	1886-87
1887-88	13,39	1,03	20,55	34,97	14,65	5,16	2,57	8	15,14	9,08	28	45,89	55,25	45,89	74,49	52,43	55,15	1,20,64	1887-88
1888-89	14,76	6,30	16,24	37,30	14,92	4,50	1,93	56	16,68	8,96	99	36,37	46,32	36,37	60,40	54,39	67,78	1,28,27	1888-89
1889-90	14,85	8,84	15,77	39,46	22,89	5,55	66	77	17,29	8,98	2,08	46,73	57,79	46,73	71,86	55,49	72,55	1,44,41	1889-90

* The amount refunded is greater than the duty collected.

FINANCE AND COMMERCE DEPARTMENT,
(Statistical Branch)
Calcutta, 26th April 1890.

E. J. SINKINSON,
Secretary to the Government of India.

Continuation Sheets of Supplement to the Gazette of India published at Calcutta.

OF INDIA.

URAL DEPARTMENT.

week ending at 8 a.m. on

Monday, April 21st, 1890.

There has been practically no change in the weather during the week under review as compared with that prevailing during the two preceding weeks. Pressure has been steadily low over the Gangetic plain and North-Western India, and at different times and at different places within this large low pressure area small disturbances have been formed and have had the usual effect on the weather. In the extreme north-east of India the latter part of the week has been exceedingly rainy and unsettled, a condition attributable to the steady prevalence of two strong wind currents over that region. The charts for this period show a strong, damp and warm wind blowing in from the Bay, while down the Assam Valley and across Bengal there was a much cooler easterly and north-easterly current. The latter passing under the former occasioned ascensional movements in the almost saturated wind from the Bay and brought about the constant rainfall over Bengal and Assam which is noticed above. In the Peninsula also there has been a good deal of showery and unsettled weather. It commenced in the extreme south on the 15th and gradually extended northward, till by the 18th it had spread as far as Berar, after which the disturbed area suddenly contracted and rainfall was again confined to the south of the Peninsula.

The chart of the 15th showed pressure low over North-Western India and the Gangetic plain and high over the west of the Peninsula, the south-east of the Bay and Lower Burma. The weather was unsettled in the Circars, Lower Bengal and Malabar, and the wind was becoming cyclonic over the Punjab. At the head of the Bay the southerly wind blew very strongly. On the 16th a well marked depression was shown over the central parts of the Punjab, where a further brisk barometric fall had occurred. Gradients were steepish between the Punjab and Sind and a well defined cyclonic circulation prevailed over North-Western India; elsewhere there was little change. By the morning of the 17th the storm over the Punjab had reached the hills and begun to break up, while a fresh though unimportant depression had formed over Behar, &c. From the 18th to the end of the week the distribution of pressure on each day was similar in all important respects. Low barometric readings prevailed over the Gangetic plain and a large part of Central India and the Western desert, while pressure was high in Assam, in the south of the Peninsula, in Sind and Kattiawar and in the north-west of the Punjab. During this period the southerly wind at the head of the Bay and the north-westerly wind on the Sind-Kattiawar coast blew strongly or freshly and the easterly wind in Assam moderately.

Temperature.—The warm period which had prevailed during the two preceding weeks continued during the greater part of the week under review. About the middle of the week however a considerable though temporary interruption occurred, and the mean temperature of the 18th and 19th for the whole of India was below the average. After the 19th the mean of all the Provinces again rose above the normal, but not to the same extent as during the early days of the week. Burma was the only Province which had a higher temperature than usual throughout the whole week, all other parts of India experiencing, either two or three, days of cooler weather than usual.

The region of absolute highest day temperature has been less erratic during the present than during the preceding week.

On the 15th	the highest maximum was	109° 7' at Nagpur.
" 16th	"	109° 7' " Nagpur.
" 17th	"	108° 4' " Allahabad.
" 18th	"	107° 0' " Gya.
" 19th	"	105° 4' " Allahabad.
" 20th	"	108° 2' " Deesa.
" 21st	"	111° 5' " Sholapur.
"	"	" Deesa.

These readings show that for the first five days, during which there was a steady decrease in the value of the absolute maximum, the region of greatest heat lay over the Central Provinces, the east of the North-West Provinces and Behar, but that on the 20th and 21st it was transferred to Guzerat and the Bombay Deccan. The reading of $111^{\circ}5'$ at Deesa on the 21st was the highest yet recorded this season and was the first exceeding 110° .

The following table gives the variations of temperature from the normal, according to Provinces, for the present and the past week :

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burmah	- 0.7°	+ 1.2°
Bengal	+ 1.0°	- 0.4°
North-West Provinces	+ 3.9°	+ 0.3°
Punjab	+ 4.8°	+ 1.3°
Bombay	+ 1.4°	+ 0.6°
Central Provinces	+ 3.0°	+ 0.7°
Guzerat and Central India	+ 3.3°	+ 1.6°
Sind and Rajputana	+ 3.9°	+ 2.4°
Madras	+ 0.4°	+ 0.4°

These figures show that, compared with last week and with the normal average, there has been an increase of temperature in Burma, no change in Madras, and a fall in all other Provinces. The greatest fall is in the Punjab and Central Provinces.

Rain.—As mentioned in the earlier part of this Summary, rain has been very general throughout India during the past week. The fall has been most continuous in North-Eastern India and the south of the Peninsula, but at different times during the week—more particularly on the 18th—the different centres of rainfall extended and showers were reported from most Provinces. The rainfall in the North-West was connected with the depression which formed slowly over the Punjab during the 14th, 15th and 16th, that in the Peninsula with small and feeble depressions which appeared in the extreme south and that in North-Eastern India, which occurred mostly during the last three days of the week, was due, as explained in the first paragraph, to a cool easterly current from Assam causing ascensional movements in the almost saturated current from the Bay. As a result of these different actions, no less than thirty-six out of the fifty-two rainfall divisions show rainfall during the week. The regions in which there has been no precipitation are the Lower Burma and Arrakan divisions of the Eastern Peninsula, Western Bengal, and the eastern parts of the North-Western Provinces, the Konkan, the greater part of the Central Provinces, and westward across Rajputana, Guzerat and Kattiawar into Sind. Of the divisions in which rain has fallen one-half report an excess of rain over the normal average of the week and the other half a deficiency. The excess is shown over Assam, Lower and Northern Bengal, Behar (north), the North-Western Provinces (west), the Hill and Submontane districts of the Punjab, the south-west of the Peninsula, the Deccan and Berar, and Central and Southern Madras. The only important instances of excess are in Assam and Bengal and in the south-west of the Peninsula, in both of which regions the total fall is from twice to three times the average. In the other divisions any excess is small and unimportant. In Eastern Bengal and Assam the total fall of the week varies between 2 and $3\frac{1}{2}$ inches, and in Central and North Bengal, Malabar and Madras (south central) is about $1\frac{1}{2}$ inches.

The maximum falls were much larger than of late. Fenny (Noakhally) received nearly 5, Naraingunj (Dacca) $3\frac{1}{2}$, and Agortollah (Tipperah) $5\frac{1}{2}$ inches. In Assam, Cherrapunji received 5 and Dibrugarh and Mangaldai (Tezpur) over 3 inches. In Deltaic, Central and North Bengal the maximum falls were smaller, averaging between 2 and 3 inches, but Lalgola (Moorshedabad) and Nattore (Rajshahye) received $4\frac{1}{2}$ and $5\frac{1}{2}$ inches respectively. In Bhagalpur, Banka received 2 inches. In Upper India the largest falls were 1 inch at Kangra and Mansehra (Hazara). In the south of the Peninsula the largest amount was 5 inches at Coonor. The Bombay Deccan again reported some heavy falls. Athni (Belgaum) received $3\frac{1}{2}$ inches, and in Dharwar, Kolhapur, Satara and Bijapur falls exceeding 1 inch have been registered. In the east of the Peninsula the rainfall varied considerably. One subdivision in Cuddapah received 4 inches and one in Tinnevely 3 inches, but the heaviest amounts in the other districts were between 1 and $1\frac{1}{2}$ inches.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING APRIL 21ST, 1890.			RAINFALL DATA FROM OCTOBER 15TH TO APRIL 21ST, 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall, October 15th to April 21st.	Excess or Defect of (Seasonal) Rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0.08	1.26	-1.18	20.51	9.02	+127
	Lower Burma	0	0.36	-0.36	8.73	7.60	+15
	Central Burma	0.24	0.30	-0.06	8.12	5.02	+62
	Upper Burma	0.17	?	?	5.34	?	?
	Arrakan	0	0.54	-0.54	8.35	6.86	+22
BENGAL AND ASSAM	Eastern Bengal	2.16	0.71	+1.45	13.36	10.43	+28
	Assam (Surma)	3.34	2.26	+1.08	25.13	19.79	+27
	Do. (Bramaputra)	2.62	2.02	+0.60	10.62	13.10	-19
	Deltaic Bengal	0.55	0.50	+0.05	11.98	7.74	+55
	Central Bengal	1.42	0.30	+1.12	6.03	5.19	+12
	North Bengal	1.55	0.57	+0.98	4.29	6.46	-34
	Orissa	0.16	0.26	-0.10	17.57	8.90	+97
	Chota Nagpur	0	0.15	-0.15	4.08	4.63	-12
	Behar (South)	0	0.06	-0.06	0.78	3.33	-77
	Do. (North)	0.21	0.19	+0.02	0.92	3.19	-71
NORTH - WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.03	-0.03	1.75	2.82	-38
	Oudh (South)	0	0.02	-0.02	0.27	2.06	-87
	Do. (North)	0	0.02	-0.02	0.25	2.53	-90
	North-Western Provinces (Central)	0.01	0.02	-0.01	0.29	1.95	-85
	North-Western Provinces (West)	0.05	0.03	+0.02	0.34	2.07	-84
PUNJAB	North-Western Provinces (Submontane)	0.02	0.07	-0.05	0.86	4.08	-79
	Punjab (South)	0.06	0.11	-0.05	0.69	2.86	-76
	Do. (Central)	0.07	0.07	0	0.90	3.25	-72
	Do. (Submontane)	0.18	0.17	+0.01	2.03	5.83	-65
	Do. (Hill Districts)	0.62	0.43	+0.19	6.60	15.02	-56
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Do. (North-West)	0.17	0.28	-0.11	2.40	8.89	-73
	Do. (West)	0.05	0.11	-0.06	0.83	2.95	-72
	Malabar	1.70	0.63	+1.07	17.42	14.94	+17
	Madras (South Central)	1.47	0.58	+0.89	11.79	15.51	-24
	Coorg	0.89	0.40	+0.49	17.13	11.44	+50
CENTRAL PROVINCES AND BERAR.	Mysore	0.29	0.51	-0.22	5.44	7.20	-24
	Konkan	0	0.04	-0.04	4.91	2.45	+100
	Bombay Deccan	0.39	0.24	+0.15	6.24	4.69	+33
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0.01	0.08	-0.07	1.34	3.65	-63
BOMBAY (NORTH)	Berar	0.07	0.05	+0.02	3.42	3.81	-10
	Central Provinces (West)	0.05	0.05	0	3.30	2.80	+18
	Ditto (Central)	0	0.12	-0.12	2.55	3.31	-23
RAJPUTANA AND CENTRAL INDIA.	Ditto (East)	0	0.08	-0.08	3.37	3.47	-3
	Guzerat	0	0	0	0.02	0.68	-97
	Kattiawar	0	0.02	-0.02	0	0.52	-100
MADRAS	Sind	0	0.03	-0.03	0.06	1.13	-95
	Central India (East)	0.01	0.02	-0.01	0.30	1.78	-83
	Rajputana (East), Central	0	0.01	-0.01	0.09	0.99	-91
MADRAS	India (West)	0	0.01	-0.01	0.07	0.80	-91
	Rajputana (West)	0	0.01	-0.01	0.07	0.80	-91
	East Coast (North)	0.17	0.26	-0.09	13.30	10.46	+27
MADRAS	Ditto (a)	1.05	?	?	11.20	?	?
	Hyderabad (South)	0.25	0.13	+0.12	3.09	3.57	-13
	Madras (Central)	0.48	0.21	+0.27	6.11	5.41	+13
MADRAS	East Coast (Central)	0.01	0.03	-0.02	11.18	15.78	-29
	Ditto (South)	0.07	0.37	-0.30	12.12	20.09	-40
	Madras (South)	0.94	0.57	+0.37	8.19	16.93	-52

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

SIMLA, 24th April, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 19th April.*—Slight rain throughout, except in Kistna and Madras. The crops are generally good, but suffering from want of rain in parts of Vizagapatam, Nellore, Cuddapah, Chingleput, North Arcot, South Arcot, Tanjore, Trichinopoly, Tinnevely and Coimbatore. Outturn of sugarcane good; oilseeds average; paddy, dry-grains and cotton below average. Water-supply and pasture generally decreasing. Prices stationary. Prospects fair. More rain has fallen since in Tinnevely.

Bombay.—*For week ending 23rd April.*—Rain in parts of Guzerat, Deccan, Southern Mahratta Country and Kathiawar. Exotic cotton in two talukas of Dharwar blighted; crops otherwise satisfactory. Preparations for next season's crops progressing generally. Agricultural stock healthy except in Hyderabad.

Bengal.—*For week ending 22nd April.*—Rain in almost all districts of Bengal Proper, moderately heavy in some of the eastern and northern districts. A few slight showers also fell in North Behar and in the Balasore district. The rain has facilitated ploughing and early sowings, and has done good to crops on the ground. More rain is still required in many districts. *Boro* or spring rice improved, and harvesting begun in some districts. Cultivation for late rice general in Behar. *Cheena*, *mung* and indigo sowings coming on well, and opium weighments in progress. Price of rice has somewhat risen in the Behar districts generally, and in many of the Bengal districts and also in Balasore and Puri. Latest reports from Balasore state that more than 200 coolies are daily employed on Talpada relief works.

North-Western Provinces and Oudh.—*For week ending 23rd April.*—Weather continues seasonable. Slight showers have fallen in Kumaun and Aligarh. Harvesting of *rabi* completed, outturn fairly good; summer crops doing well. Supplies sufficient, except in Kumaun where grain is scarce. Prices generally steady, but continue high in Kumaun.

Punjab.—*For week ending 23rd April.*—Slight rain in Delhi, Ferozepur, Amritsar, Lahore, Rawalpindi and Peshawar. Prices rising in Hissar and Rawalpindi, fluctuating in Lahore and stationary elsewhere. Harvesting of *rabi* crops in progress. *Kharif* sowings going on in Jullundur, Sialkot, Lahore and Peshawar. Prospects and outturn of crops average on irrigated lands, but poor elsewhere. Hail damaged the crops in Dera Ismail Khan. Pasturage and fodder sufficient in Ferozepur, Amritsar, Rawalpindi, Shahpur, Dera Ismail Khan and Peshawar; scarce elsewhere.

Central Provinces.—*For week ending 23rd April.*—Weather cloudy and hot. Slight rain in Hoshangabad and Khandwa. Threshing and winnowing of winter crops approaching completion in some districts. Land being prepared for autumn sowings. Prospects remain unchanged. Prices steady.

Burma.—*For week ending 19th April.*—A little rain fell in Toungoo, Tavoy, Bhamo, Katha, Ruby Mines, Yeu, Magwe, Meiktila and Yamethin districts. The price of paddy has fallen in Bassein and has risen in Yamethin and Pynmana, and is stationary elsewhere. The food-supply is sufficient.

Assam.—*For week ending 23rd April.*—Weather seasonable. Rainfall sufficient. Sowing of early rice continues. Planting of sugarcane commenced. Standing crops doing well.

Mysore and Coorg.—*For week ending 23rd April.*—Slight rain in parts. Standing crops in good condition. Rain wanted in Kolar. Prospects of season good. Prices rising in Shimoga and fallen in Kolar.

A good fall of rain in Coorg during the week.

Berar and Hyderabad.—*For week ending 23rd April.*—Rainfall good during the week. Weather warm and cloudy. Land being prepared for next season. Fodder insufficient in Ellithpur, Yeotmal, Darwha, and Kelapur taluks. Water scarce in Amraoti, Murtizapur, Yeotmal, Darwha and Kelapur taluks. Threshing of *rabi* continues. Prices almost stationary.

No report from Hyderabad.

Central India.—*For week ending 23rd April.*—Prices rising in Bhopal Agency.

Rajputana.—*For week ending 23rd April.*—Slight rain in Meywar. Reaping and threshing in progress. Agricultural stock good, except in parts of Ajmere. Pasturage or fodder sufficient, except in Marwar and Dholepore. Prices steady generally.

Nepal.—*For week ending 17th April.*—Showers of little importance fell in part of Katmandu. Weather cloudy. Prospects of crops bad. *Ghaia* (early) rice and Indian corn could not be sown for want of rain.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. 11, OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

Latest Return received.	RAILWAYS.	RECEIPTS FOR LAST 5 DAYS ENDING 31ST MARCH 1889.			RECEIPTS FOR LAST 5 DAYS ENDING 31ST MARCH 1890.			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 31ST MARCH 1889.		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 31ST MARCH 1890.		Total increase in 1889-90.	Total decrease in 1889-90.
		Total mean length open.	Receipts.		Total mean length open.	Receipts.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
State Lines worked by Companies.													
12th April 1890	East Indian (a).	1,526	11,25,935	738	1,526	12,68,218	831	4,46,65,609	563	4,49,82,668	567	3,16,999	...
12th ditto	Patna-Gya.	37	10,513	342	57	16,432	288	5,06,353	170	5,12,554	172	6,201	...
5th ditto	Rajputana-Malwa.	1,664	5,03,816	302	1,672	4,71,000	282	1,91,47,449	221	1,93,63,441	223	2,15,992	...
5th ditto	Bengal-Nagpur (b).	293	64,408	220	501	(c) 87,082	174	18,21,251	164	(c) 20,80,288	115	2,65,037	...
5th ditto	Southern Mahratta (d).	857	91,745	107	979	1,04,563	107	39,57,177	89	41,40,578	87	1,83,401	...
5th ditto	Do. Mysore Section.	219	17,412	80	299	24,669	83	5,92,334	77	9,76,024	70	3,83,030	...
12th ditto	Indian Midland (e).	587	79,127	135	746	91,784	123	11,95,801	107	34,11,073	93	22,15,272	...
5th ditto	Villupuram-Guntakal (Nellore Branch).	83	5,354	65	83	5,621	68	2,51,954	58	2,48,434	57	...	3,520
5th ditto	Bareilly-Pilibhit.	30	2,410	67	30	2,823	78	93,324	50	1,13,997	01	20,673	...
	TOTAL	5,322	19,09,726	350	5,896	20,72,192	351	7,22,31,312	289	7,58,34,997	259	36,03,685	...
State Lines worked by Government.													
5th April 1890	North Western (f).	2,386	7,08,347	297	2,399	6,04,364	289	2,56,56,320	206	2,80,07,994	231	32,51,674	...
5th ditto	Oudh and Rohilkhand.	692	1,93,074	279	692	2,39,034	345	68,37,400	199	79,66,112	221	11,28,712	...
5th ditto	Bengal Central.	125	17,019	130	125	18,204	140	7,33,896	111	7,31,727	112	7,831	...
5th ditto	Wardha Coal.	45	31,025	703	45	25,051	577	8,83,807	378	8,10,820	346	...	75,071
5th ditto	Eastern Bengal.	673	2,10,002	313	747	2,47,402	331	1,06,47,807	303	1,15,28,220	304	8,80,323	...
5th ditto	Nalhati.	27	2,317	86	27	2,359	87	1,03,481	74	1,03,263	74	...	218
5th ditto	Tirhoot.	273	49,207	147	273	65,794	241	16,91,882	120	21,88,108	154	5,26,226	...
5th ditto	Lucknow-Sitapur-Sihramau.	105	8,952	85	105	8,180	78	2,70,070	49	3,47,877	64	77,807	...
29th March 1890	Jorhat.	31	(g) 1,207	41	39	(h) 1,059	35	(i) 60,066	40	(j) 59,769	40	...	297
29th ditto	Cherra-Companyganj.	7	(k) 37	5	7	(k) 235	33	(l) 8,164	21	(j) 12,134	31	2,970	...
5th April 1890	Burma (k).	553	1,34,494	243	553	1,81,308	328	34,08,842	162	50,67,663	176	15,68,821	...
	TOTAL	4,917	13,47,941	274	5,003	14,83,800	297	5,03,53,915	202	5,77,23,693	222	73,69,778	...
Lines worked by Guaranteed Companies.													
5th April 1890	Madras.	840	1,04,138	231	840	2,54,556	303	85,38,803	195	91,52,621	209	6,13,818	...
5th ditto	South Indian.	954	1,10,024	177	954	1,44,740	221	54,80,634	101	57,94,157	169	2,77,523	...
5th ditto	Great Indian Peninsula (l).	1,447	10,38,102	717	1,447	12,08,899	835	4,18,99,354	540	3,69,54,440	491	...	49,44,914
5th ditto	Bombay, Baroda and Central India (m).	461	3,43,076	744	461	4,20,714	932	1,20,06,052	541	1,30,75,586	544	79,534	...
	TOTAL	3,402	10,01,340	407	3,402	20,37,900	599	6,80,20,843	389	6,49,46,804	366	...	39,74,039
GRAND TOTAL (GUARANTEED AND STATE)		13,941	49,49,007	363	14,301	55,93,991	391	19,15,06,070	283	19,85,05,494	272	69,99,424	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	9,82,35,697	145	10,17,34,066	139	34,98,369	...
NET RECEIPTS		...	...	...	...	...	...	9,32,70,373	138	9,67,71,428	133	35,01,055	...
Assisted Companies.													
12th April 1890	Tarakeshwar.	22	7,175	336	22	8,183	372	2,88,047	240	2,84,090	246	...	3,057
29th March 1890	Dibru-Sadiya.	78	(g) 9,682	124	(h) 8	9,768	125	(i) 4,37,196	108	(j) 4,74,587	117	37,391	...
5th April 1890	Bengal and North Western.	376	45,401	121	376	24,490	108	21,84,190	111	22,86,323	117	1,02,133	...
5th ditto	Rohilkhand-Kumaun.	97	8,000	128	97	9,003	135	3,47,313	99	3,76,790	108	29,477	...
	TOTAL	543	70,858	130	543	1,01,504	187	32,56,746	115	34,22,690	121	1,65,944	...
Native States.													
5th April 1890	His Highness the Nizam's Guaranteed.	354	51,703	146	354	65,237	184	19,32,073	121	24,43,019	132	5,10,046	...
5th ditto	Gaekwar's Dabhoi.	59	3,502	59	59	4,950	84	1,42,901	46	1,42,908	46	7	...
5th ditto	Gaekwar's Melasana.	27	1,210	45	27	1,329	42	48,220	41	51,513	37	3,293	...
5th ditto	Bhuvanagar-Gondal-Jungnagar-Porbandar.	260	43,511	167	332	53,340	161	11,07,073	109	13,82,707	90	1,84,824	...
5th ditto	Morvi.	68	4,500	94	94	7,571	81	1,04,891	40	1,08,935	51	34,044	...
5th ditto	Jodhpore.	124	11,303	91	124	10,071	88	3,55,211	55	3,61,735	56	6,524	...
	TOTAL	892	1,15,873	130	900	1,43,407	145	38,42,169	93	45,80,907	94	7,38,738	...

(a) Includes the Dildanagar-Ghazipur State Railway.
(b) Includes the Kaim-Umana Branch.
(c) Includes the Asansol-Chakradarpur Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sindh and Bhupal-Ikari State Railways.
(f) Includes the Amritsar-Pathankot and Rajputa-Bhatinda State Railways.

(g) Receipts for week ending 30th March 1889.
(h) Receipts for week ending 29th March 1890.
(i) Total receipts from 1st April 1888 to 30th March 1889.
(j) Total receipts from 1st April 1889 to 29th March 1890.
(k) Includes the Toungoo-Mandalay.
(l) Includes the Dhond-Manmad, Khamsaon, and Amroli State Railways.
(m) Includes the Patni Branch.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

SIMLA, 24th April, 1890.



SUPPLEMENT TO The Gazette of India.

No. 18.

CALCUTTA, SATURDAY, MAY 3, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

RETAIL PRICES FOR THE 1st HALF OF MARCH 1890.

* Not sold.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Baroda	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Surat	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	
Vadodra	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
Amreli	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100			
Navsari	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100				
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100					
Waghodia	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94											

Not sold.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	WHEAT.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine coracana).		KANGNI OR KANUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR, OR THUS, CADJAN (Cajanus indicus).		FIRKWOOD.		SALT.	
	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.
Punjab—																								
Ludhiana	17 0	17 0	25 0	26 0	10 0	10 0	25 0	26 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0
Ferozepore	17 0	17 0	25 0	26 0	10 0	10 0	25 0	26 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0
Montgomery	17 0	17 0	25 0	26 0	10 0	10 0	25 0	26 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0
Central—																								
Gurgaon	16 0	16 0	23 0	24 0	10 0	10 0	24 0	25 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0
Delhi	16 0	16 0	23 0	24 0	10 0	10 0	24 0	25 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0
Rohtak	16 0	16 0	23 0	24 0	10 0	10 0	24 0	25 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0
Karnal	16 0	16 0	23 0	24 0	10 0	10 0	24 0	25 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0
Lahore	16 0	16 0	23 0	24 0	10 0	10 0	24 0	25 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0
Sub-montane—																								
Umballa	17 0	17 0	25 0	26 0	10 0	10 0	25 0	26 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0
Ludhiana	17 0	17 0	25 0	26 0	10 0	10 0	25 0	26 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0
Jullundur	17 0	17 0	25 0	26 0	10 0	10 0	25 0	26 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0
Hoshiarpur	17 0	17 0	25 0	26 0	10 0	10 0	25 0	26 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0
Gurdaspur	17 0	17 0	25 0	26 0	10 0	10 0	25 0	26 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0
Amritsar	17 0	17 0	25 0	26 0	10 0	10 0	25 0	26 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0
Hills—																								
Simla	13 0	13 0	20 0	21 0	9 0	9 0	20 0	21 0	15 0	16 0	17 0	18 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0
Kangra	13 0	13 0	20 0	21 0	9 0	9 0	20 0	21 0	15 0	16 0	17 0	18 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0
North-western—																								
Sialkot	15 0	15 0	28 0	29 0	12 0	12 0	28 0	29 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0
Gujranwala	15 0	15 0	28 0	29 0	12 0	12 0	28 0	29 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0
Gairat	15 0	15 0	28 0	29 0	12 0	12 0	28 0	29 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0
Jhelum	15 0	15 0	28 0	29 0	12 0	12 0	28 0	29 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0
Rawalpindi	15 0	15 0	28 0	29 0	12 0	12 0	28 0	29 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0
Havira	15 0	15 0	28 0	29 0	12 0	12 0	28 0	29 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0
Peshawar	15 0	15 0	28 0	29 0	12 0	12 0	28 0	29 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0
Kohat	15 0	15 0	28 0	29 0	12 0	12 0	28 0	29 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0
Western—																								
Shahpur	19 0	19 0	34 0	35 0	16 0	16 0	34 0	35 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0	37 0	38 0	39 0
Jhang	19 0	19 0	34 0	35 0	16 0	16 0	34 0	35 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0	37 0	38 0	39 0
Muzaffargarh	19 0	19 0	34 0	35 0	16 0	16 0	34 0	35 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0	37 0	38 0	39 0
D. I. Khan	19 0	19 0	34 0	35 0	16 0	16 0	34 0	35 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0	37 0	38 0	39 0
Muzaffargarh	19 0	19 0	34 0	35 0	16 0	16 0	34 0	35 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0	37 0	38 0	39 0
D. G. Khan	19 0	19 0	34 0	35 0	16 0	16 0	34 0	35 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0	34 0	35 0	36 0	37 0	38 0	39 0
Siad and Baluchistan—																								
Karachi	11 8	11 8	19 0	20 0	8 0	8 0	19 0	20 0	16 0	17 0	18 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0
Hyderabad (Gudu Road)	12 8	12 8	20 0	21 0	9 0	9 0	20 0	21 0	17 0	18 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0
Faisalabad (Umarkot)	12 8	12 8	20 0	21 0	9 0	9 0	20 0	21 0	17 0	18 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0
Sialkot	13 8	13 8	21 0	22 0	10 0	10 0	21 0	22 0	18 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0
Sialkot	13 8	13 8	21 0	22 0	10 0	10 0	21 0	22 0	18 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0
Upper Side Frontier	13 8	13 8	21 0	22 0	10 0	10 0	21 0	22 0	18 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0
Gujrat	13 8	13 8	21 0	22 0	10 0	10 0	21 0	22 0	18 0	19 0	20 0	21 0	22 0	23 0	24 0	25 0	26 0	27 0	28 0	29 0	30 0	31 0	32 0	33 0

Karnar		12 0	12 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...</
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DISTRICTS.	QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.											
	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CUBBU (Pennisetum hypoleidum).	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Madras—												
Malabar—												
S. Canara	9 0	9 2	9 0	9 2	10 8	10 8	10 14	10 14	21 14	21 13	21 14	21 13
South, central—												
Cannanore	11 8	11 8	11 8	11 8	11 11	11 11	12 11	12 11	27 2	27 2	27 2	27 2
Nilgiris	10 11	10 11	10 11	10 11	10 5	10 5	12 3	12 3	20 14	20 14	20 14	20 14
Salem	10 3	10 3	10 3	10 3	10 5	10 5	12 3	12 3	28 3	28 3	28 3	28 3
Central—												
Bellary	17 5	17 5	17 5	17 5	11 13	11 13	13 0	13 0	32 0	32 0	32 0	32 0
Anantapur	12 3	12 3	12 3	12 3	12 13	12 13	14 0	14 0	31 0	31 0	31 0	31 0
Cuddapah	13 3	13 3	13 3	13 3	10 11	10 11	13 5	13 5	30 0	30 0	30 0	30 0
Kurnool	12 11	12 11	12 11	12 11	10 5	10 5	11 11	11 11	31 0	31 0	31 0	31 0
East Coast, north—												
Ganjam	8 0	8 14	8 0	8 14	10 0	10 0	10 8	10 8	22 13	22 13	22 13	22 13
Visakhapatnam	8 0	8 0	8 0	8 0	10 2	10 2	11 5	11 5	25 5	25 5	25 5	25 5
Godavari	10 13	10 13	10 13	10 13	13 14	13 14	15 0	15 0	24 10	24 10	24 10	24 10
East Coast, central—												
Kandam	11 6	11 6	11 6	11 6	13 2	13 2	14 0	14 0	27 13	27 13	27 13	27 13
Nellore	11 8	11 8	11 8	11 8	10 10	10 10	12 11	12 11	26 14	26 14	26 14	26 14
East Coast, south—												
Madras	10 0	10 0	10 0	10 0	10 6	10 6	11 2	11 2	17 14	17 14	17 14	17 14
Chingleput	10 0	10 0	10 0	10 0	11 5	11 5	12 2	12 2	16 8	16 8	16 8	16 8
N. Arcot	9 11	9 11	9 11	9 11	10 11	10 11	12 3	12 3	23 11	23 11	23 11	23 11
S. Arcot	8 3	8 3	8 3	8 3	10 6	10 6	11 6	11 6	20 10	20 10	20 10	20 10
Tanjore	9 10	9 10	9 10	9 10	11 3	11 3	12 14	12 14	18 8	18 8	18 8	18 8
Tiruchinopoly	8 10	8 10	8 10	8 10	10 13	10 13	11 3	11 3	16 13	16 13	16 13	16 13
Southern—												
Tirunelveli	8 14	8 14	8 14	8 14	10 5	10 5	10 3	10 3	19 6	19 6	19 6	19 6
Madras	10 14	10 14	10 14	10 14	10 5	10 5	10 8	10 8	19 2	19 2	19 2	19 2
Myore—												
Mysore	10 0	10 0	10 0	10 0	10 0	10 0	11 0	11 0	30 0	30 0	30 0	30 0
Bangalore	10 0	10 0	10 0	10 0	9 8	9 8	10 8	10 8	32 7	32 7	32 7	32 7
Kolar	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	40 0	40 0	40 0	40 0
Tumkur	11 0	11 0	11 0	11 0	11 0	11 0	12 0	12 0	44 0	44 0	44 0	44 0
Hassan	11 0	11 0	11 0	11 0	11 0	11 0	12 0	12 0	46 0	46 0	46 0	46 0
Kudur	12 0	12 0	12 0	12 0	12 0	12 0	13 0	13 0	40 0	40 0	40 0	40 0
Shimoga	12 0	12 0	12 0	12 0	12 0	12 0	13 0	13 0	44 0	44 0	44 0	44 0
Chitaldroog	12 0	12 0	12 0	12 0	12 0	12 0	13 0	13 0	44 0	44 0	44 0	44 0
Coorg—												
Coorg	9 0	9 0	9 0	9 0	12 8	12 8	14 0	14 0	40 0	40 0	40 0	40 0
Aden	8 0	8 0	8 0	8 0	6 3	6 3	8 0	8 0	10 3	10 3	10 3	10 3

E. J. SINKINSON,
Secretary to the Government of India.

* Not sold.

FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch).

No. 2167.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

STATISTICS AND COMMERCE.

Commerce and Trade.

Miscellaneous.

COMMERCIAL CONVENTION BETWEEN GREAT BRITAIN AND EGYPT,
29TH OCTOBER 1889.

Simla, the 3rd May, 1890.

Read the correspondence mentioned below on the subject of the adhesion of India to the new Commercial Convention between Great Britain and Egypt:

Despatch from Secretary of State for India, No. 70 (Statistics), dated 26th September 1889, and enclosures.

Telegram to Secretary of State for India, No. 5142, dated 7th October 1889.

Despatch from Secretary of State for India, No. 82 (Statistics), dated 7th November 1889, and enclosures.

Despatch from Secretary of State for India, No. 89 (Statistics), dated 19th December 1889, and enclosure.

ORDER.—Ordered, that the correspondence be communicated to the Chambers of Commerce of Bengal, Bombay, Madras, Rangoon, Karachi, and Upper India, and that it be published in the Supplement to the *Gazette of India*.

J. E. O'CONOR,

Asst. Secy. to the Govt. of India.

No. 70 (Statistics), dated 26th September 1889.

From—The Secretary of State for India,

To—The Government of India.

I forward herewith a copy of correspondence with the Foreign Office relative to a proposed Commercial Convention with Egypt, and I shall be glad to learn by telegraph whether Your Excellency's Government agree to the suggestion that India be omitted from the list of British dependencies enumerated in Article XV of the draft Convention, provided that rice and indigo from India are included among the commodities mentioned in Article VI as subject to a duty not exceeding 10 per cent. *ad valorem*.

No. 1010-R. S. & C., dated 22nd June 1889.

From—J. A. GODLEY, Esq., C.B., Under-Secretary of State for India,

To—The Under-Secretary of State for Foreign Affairs.

I am directed by the Secretary of State for India to address you on the subject of the position of Indian trade with Egypt under the tariff which at present exists or may hereafter be settled. In the possible event of a new Convention regulating the trade of Egypt with Great Britain and her dependencies, it may be that certain articles will be admitted into Egypt at a fixed duty *ad valorem* for a term of years, while other articles will be liable to such duties as the Egyptian Government may from time to time decide. If this should be the case, Viscount Cross desires me to represent that Indian rice and Indian indigo, being the chief articles of raw produce which India sends to Egypt, should be placed upon the list of commodities subject to a fixed *ad valorem* duty; and he trusts that the

Secretary of State for Foreign Affairs may be able to secure this concession for Indian trade.

The values of indigo and rice leaving Indian ports for Egypt during the past five years have been—

					In Rs. or in tens of rupees.	
					Indigo.	Rice.
1883-84	...	...	...	...	291,000	1,105,000
1884-85	...	...	...	...	335,000	802,000
1885-86	...	...	...	...	200,000	1,404,000
1886-87	...	...	...	...	331,000	1,250,000
1887-88	...	...	...	...	294,000	2,051,000

Much of these consignments goes only "to Port Said for orders," and is carried to other Mediterranean ports; and His Lordship has no precise information as to the quantities that remain in Egypt. But the trade is large and important. India receives from Egypt cotton and any other commodities which Egypt can send, except salt and liquor, free of all duty. India, therefore, has a good claim to have her chief exports to Egypt treated liberally in the Egyptian tariff; and it is especially for the interest of the Indian trade that the rate of duty on these two commodities should be fixed for a term of years, and should not be liable to sudden alterations.

No. 1015-R. & S., dated 20th June 1889.

From—SIR J. FERGUSSON, G.C.S.I., Under-Secretary of State for Foreign Affairs.
To—The Under-Secretary of State for India.

I am directed by the Marquis of Salisbury to acknowledge the receipt of your letter of the 22nd instant, in which you represent that, in the event of a new Commercial Convention being concluded between this country and Egypt, Indian rice and indigo should be placed upon the list of commodities subject to a fixed *ad valorem* duty for a fixed term of years, and should not be liable to alterations.

I am to request that you will inform Viscount Cross that the Commercial Treaty of 1861 between Great Britain and Turkey, which applied to all the Ottoman Dominions, having expired, British trade at present receives in the Ottoman Dominions most-favoured-nation treatment, the effect of which is that, under the Commercial Treaties still in force between the Porte and certain Powers, an uniform 8 per cent. *ad valorem* duty is now, and will continue to be levied so long as any one of those treaties remains in force on all British goods entering Egypt.

In the recent negotiations for the conclusion of a Commercial Convention with Egypt, it has been proposed by the Egyptian Government that *ad valorem* duties shall be maintained, the minimum rate being raised to 10 per cent., and Her Majesty's Government have stipulated that, if India accedes to the Treaty, rice and indigo shall be included in the list of goods admitted at that rate, which will continue during the time that the Treaty shall remain in force.

No. 1351-R. & S., dated 28th August 1889.

From—SIR J. FERGUSSON, G.C.S.I., Under-Secretary of State for Foreign Affairs.
To—The Under-Secretary of State for India.

With reference to my letter of the 26th of June, I am directed by the Marquis of Salisbury to transmit, for the information of Viscount Cross, a copy of the revised draft of the proposed Commercial Convention between Great Britain and Egypt; and I am to enquire whether, if indigo and rice are inserted in Article VI in the list of goods, the duty on which on importation into Egypt is not to exceed 10 per cent. *ad valorem*, India may be omitted from the list of British Colonies and possessions in Article XV, the subsequent accession of which to the Convention is reserved.

Telegram, No. 5142, dated 7th October 1889.

From—The Government of India.
To—The Secretary of State for India.

Egyptian Trade Convention. We agree to the proposed omission of India from Article 15 upon the understanding that—

Firstly.—Words "and India" should be inserted after "Ireland," line 2, Article 6. We understand that this is the proposal made to us. It is necessary to place Indian cotton and jute goods on same footing as English.

Secondly.—Following should be added to the list of goods in Article 6: Oil-seeds, indigo, rice.

Thirdly.—Article 8 should be expanded so as to secure exemption from duty to goods sent across Egypt by rail. We think it necessary in view of a possibility of Canal being blocked.

Fourthly.—It is expedient that we should be fully consulted before any material alteration can be made in the terms of the draft Convention which would bind India.

No. 82 (Statistics), dated 7th November 1889.

From—The Secretary of State for India,
To—The Government of India.

With reference to the telegram from Your Excellency, dated the 5th October, I forward herewith, for your information, a copy of correspondence with the Foreign Office on the subject of the proposed Commercial Convention with Egypt.

Dated 10th October 1889.

From—H. G. WALFORD, Esq., C.B., Under-Secretary of State for India,
To—The Under-Secretary of State for Foreign Affairs.

In continuation of the letter from this office of the 19th ultimo, I am directed by the Secretary of State for India in Council to forward herewith a copy of a telegram received from the Government of India relative to the proposed Commercial Convention between Great Britain and Egypt.

Viscount Cross apprehends that there will be no difficulty in making the additions proposed in Article VI, and in the insertion in the last clause of Article VIII, after the word "transhipped," of some such words as the following: "whether directly, or after having been conveyed by rail across Egyptian territory."

I am to add that the Marquis of Salisbury will doubtless take note of the provisional desire expressed at the close of the telegram, although it is not probable that occasion will arise for taking any action of the kind.

Dated 16th October 1889.

From—SIR T. V. LISTER, K.C.M.G., Under-Secretary of State for Foreign Affairs,
To—The Under-Secretary of State for India.

I am directed by the Marquis of Salisbury to acknowledge the receipt of your letter of the 10th instant forwarding a telegram which records the conditions on which the Government of India are willing that the proposed new Commercial Convention with Egypt shall apply to India.

In reply, I am directed to state that the Government of India are under a misapprehension in suggesting that the words "and India" should be inserted after "Ireland" in Article VI. It has not been the usage to mention India specifically in this manner in Commercial Treaties, nor is it necessary to do so. By omitting "India" from the exceptions enumerated in the Colonial Article (in the present instance Article XV of the draft Convention), India comes within the general stipulation that the provisions of the Treaty shall be applicable to all the Colonies and foreign possessions of Her Britannic Majesty.

The wishes of the Government of India that Indian cotton and jute goods, as well as indigo and rice, shall enjoy the benefit of the Tariff Article of the Convention will be fully attained. There may, however, be difficulty as regards oil-seeds, but Sir Evelyn Baring will, if possible, give effect to the wishes of the Indian Government.

I enclose, for Viscount Cross's information, a copy of the instructions given to Sir Evelyn Baring upon your letter of the 10th instant.

Dated 16th October 1889.

From—SIR T. V. LISTER, K.C.M.G., Under-Secretary of State for Foreign Affairs,
To—Her Britannic Majesty's Minister Plenipotentiary Agent, and Consul-General in Egypt.

With reference to my Despatch No. 27 (Commercial) of the 19th ultimo, I transmit to you herewith copies of correspondence with the India Office relative to the conditions on which the Government of India is willing that the proposed new Commercial Convention with Egypt shall be made applicable to India.

I have accordingly to request that you will propose that indigo, rice, and oil-seeds shall be added to the goods specified in Article VI, and that in the last clause of Article VIII, after the word "transhipped," the following words shall be inserted: "whether directly, or after having been conveyed by rail across Egyptian territory."

I have further to authorise you to take out "India" from the exceptions enumerated in Article 15, and to ask that you will give full attention to the desire of the Government of India that they should be fully consulted before any material alteration is made in the terms of the draft Convention which would bind India.

I have addressed a telegram to you to-day giving the substance of this Despatch.

Dated 31st October 1889.

From—Sir J. FERGUSSON, G.C.S.I., Under-Secretary of State for Foreign Affairs,
To—The Under-Secretary of State for India.

I am directed by the Marquis of Salisbury to state to you, for the information of Viscount Cross, that Sir E. Baring, in a telegram dated the 25th instant, reported that the Egyptian Government had agreed to the additions to the Commercial Convention desired by the Government of India, subject to the modifications mentioned in my letter of the 16th instant.

Sir Evelyn Baring was accordingly instructed by telegraph on the 26th instant to sign the Convention.

No. 89 (Statistics), dated 19th December 1889.

From—The Secretary of State for India,
To—The Government of India.

In continuation of my despatch dated 7th November, No. 82, I forward herewith, for the information of Your Excellency, a copy of the Commercial Convention between Great Britain and Egypt as signed on 29th October last.

* * * *

Commercial Convention between Great Britain and Egypt signed at Cairo, 29th October 1889.

The undersigned, Sir Evelyn Baring, G.C.M.G., K.C.B., K.C.S.I., C.I.E., Minister Plenipotentiary, Agent, and Consul-General of Her Britannic Majesty in Egypt, and His Excellency Zoulikar Pasha, Minister for Foreign Affairs of the Government of His Highness the Khedive of Egypt;

Duly authorised by their respective Governments have agreed to the following:

ARTICLE I.

There shall be reciprocal freedom of commerce and navigation between the United Kingdom of Great Britain and Ireland and Egypt. British subjects in Egypt, and Egyptians in the United Kingdom of Great Britain and Ireland, shall have liberty freely to come, with their ships and cargoes, to all places and ports in the other country to which natives are or may be permitted to come, and shall enjoy respectively the same rights, privileges, liberties, favours, immunities, and exemptions in matters of commerce and navigation as are or may be enjoyed by natives without having to pay any tax or impost greater than those paid by the same.

ARTICLE II.

No other or higher duties shall be imposed on the importation into the United Kingdom of Great Britain and Ireland of any article, the produce or manufacture of Egypt, from whatever place arriving, and no other or higher duties shall be imposed on the importation into Egypt of any article, the produce or manufacture of the United Kingdom of Great Britain and Ireland, from whatever place arriving, than on the like article produced or manufactured in any other foreign country; nor shall any prohibition be maintained or imposed on the importation of any article, the produce or manufacture of either of the Contracting Countries, into the other, from whatever place arriving, which shall not

Les Soussignés, Sir Evelyn Baring, G.C.M.G., K.C.B., K.C.S.I., C.I.E., Ministre Plénipotentiaire, Agent Diplomatique et Consul Général de Sa Majesté Britannique en Egypte, et Son Excellence Zoulikar Pacha, Ministre des Affaires Étrangères de Gouvernement du Son Altesse le Khédive d'Égypte;

Dûment autorisés par leurs Gouvernements respectifs sont convenus de ce qui suit :

ARTICLE I.

Il y aura liberté réciproque de commerce et de navigation entre le Royaume-Uni de la Grande-Bretagne et d'Irlande et l'Égypte.

Les sujets Britanniques en Égypte et les Égyptiens dans le Royaume-Uni de la Grande-Bretagne et d'Irlande pourront librement entrer, avec leurs navires et leurs cargaisons, dans tous les lieux et ports de chacun des deux pays dont l'entrée est ou serait permise aux nationaux du pays, et ils jouiront respectivement, en matière de commerce et de navigation, des mêmes droits, privilèges, libertés, favours, immunités, et franchises dont jouissent ou pourraient jouir les nationaux du pays, sans qu'ils aient à payer aucune taxe ou droit plus élevés que ceux auxquels ces derniers sont assujettis.

ARTICLE II.

Les importations dans le Royaume-Uni de la Grande-Bretagne et d'Irlande d'un article quelconque, produit du sol ou de l'industrie de l'Égypte, de quelque provenance que ce soit, et réciproquement les importations en Égypte d'un article quelconque, produit du sol ou de l'industrie du Royaume-Uni de la Grande-Bretagne et d'Irlande, de quelque provenance que ce soit, ne seront pas frappées d'autres droits ou de droits plus élevés que ceux dont sont frappées les importations d'articles similaires, produits du sol ou de l'industrie de tout autre pays étranger; de même, il ne sera maintenu ou édicté contre l'importation d'un article quelconque, produit du sol ou de l'industrie de l'un ou de l'autre des deux Pays Contractants, de quelque

equally extend to the importation of the like article being the produce or manufacture of any other foreign country.

This last provision is not applicable to the sanitary and other prohibitions occasioned by the necessity of protecting the safety of persons or of cattle or of plants useful to agriculture.

Tobacco of all kinds, tombac, salt, salt-petre, natron, hasheesh, arms of every description, ammunition, gunpowder, and explosive material are excluded from the stipulations of the present Convention.

ARTICLE III.

No other or higher duties or charges shall be imposed in the United Kingdom of Great Britain and Ireland or in Egypt respectively on the exportation of any article to the other Contracting Country than such as are or may be payable on the exportation of the like article to any other foreign country; nor shall any prohibition be imposed on the exportation of any article from either of the two Contracting Countries to the other which shall not equally extend to the exportation of the like article to any other foreign country.

ARTICLE IV.

The Contracting Governments agree that in all matters relating to commerce and navigation, any privilege, favour, or immunity whatever which one Contracting Party has actually granted, or may hereafter grant, to the natives of any other State shall, on the demand of the other Contracting Government, be immediately and unconditionally extended to the natives of the other Contracting Party, which shall, by the simple fact of such demand, assume, as regards Administrative Regulations of Customs, Coast-Guards, and Police, all the obligations incumbent on the State with which it demands assimilation.

ARTICLE V.

British ships shall in Egypt, and Egyptian vessels shall in the United Kingdom of Great Britain and Ireland, from whatever place arriving, and whatever may be the place of origin or destination of their cargoes, be treated in every respect as national ships.

The preceding stipulation applies to local treatment, dues, and charges in the ports, basins, docks, roadsteads, and harbours of the two countries, pilotage, and generally to all matters connected with navigation.

All vessels which, according to British law, are to be deemed British vessels, and all vessels which, according to Egyptian law, are to be deemed Egyptian vessels, shall, for the purposes of this Convention, be respectively deemed British or Egyptian vessels.

ARTICLE III.

L'exportation, par l'un des Pays Contractants, d'un article quelconque à destination de l'autre pays, ne pourra être frappée en Égypte et respectivement dans le Royaume-Uni de la Grande-Bretagne et d'Irlande de droits ou charges autres ou plus élevés que ceux qui sont ou pourraient être acquittés lors de l'exportation du même article à destination de tout autre pays étranger; il ne pourra, non plus, être établi par l'une des Parties Contractantes à l'égard de l'autre, aucune prohibition à l'exportation que ne soit applicable également à l'exportation du même article à destination de tout autre pays étranger.

ARTICLE IV.

Les Parties Contractantes conviennent que pour tout ce qui concerne le commerce et la navigation, tous privilèges, favours, ou immunités quelconques que l'une des deux Parties Contractantes a déjà accordés ou pourrait ultérieurement accorder aux nationaux de toute autre Puissance seront, sur la demande de l'autre Partie Contractante, étendus immédiatement et sans conditions aux nationaux de celle-ci, qui, par le seul fait de cette demande, assumera, pour ce qui concerne les Règlements Administratifs des Douanes, des Gardes-Côtes, et de la Police, toutes les obligations incombant à la Puissance à laquelle elle demande d'être assimilée.

ARTICLE V.

Quelque soit le port de départ des navires et quelque soit le lieu d'origine ou de destination de leur cargaison, les navires britanniques en Égypte et, réciproquement, les navires égyptiens dans le Royaume-Uni de la Grande-Bretagne et d'Irlande jouiront, sous tous les rapports, du même traitement que les navires du pays.

Cette stipulation s'applique aux Règlements locaux, aux taxes et perceptions dans les ports, bassins, docks, rades et havres des deux pays, au pilotage et, en général, à tout ce qui concerne la navigation.

Tous les navires qui, d'après les lois britanniques, sont considérés comme navires de nationalité britannique, de même que tous les navires qui, d'après les lois égyptiennes, sont considérés comme navires égyptiens, seront, pour tout ce qui concerne la présente Convention, considérés respectivement comme navires britanniques ou égyptiens.

The coasting trade and interior navigation, however, are excepted from the preceding stipulations, and remain subject to the respective laws of the two countries.

All articles, from whatever place arriving, and whatever may be their place of origin, may be imported or exported in the vessels of the Contracting Parties without being liable to any other restriction or higher duties in the other country than if the articles were exported or imported in native vessels, or in those of any other State.

ARTICLE VI.

The undermentioned goods, the produce or manufacture of the United Kingdom of Great Britain and Ireland, shall pay, on importation into Egypt, duty not exceeding 10 per cent. *ad valorem*, viz. :

1. Metals, raw, partially manufactured and wholly manufactured, including machinery and parts thereof, agricultural machines and implements, railway and tramway carriages and engines, hardware, and all articles of which metals (except gold or silver) are the principal component.

2. Cutlery, ordinary, that is to say, with handles of any material except gold, silver, pearl, or tortoiseshell.

3. Yarns, threads, cordage, and cables, nets, velvets, and all other fabrics, plain, openwork, or fancy, unbleached, bleached, printed or dyed, manufactured from any vegetable fibre, such as cotton, jute, flax, hemp, reba, palm, aloe, or the like.

4. Yarns and fabrics as enumerated in class 3 manufactured from wool, worsted, mohair, vicuna, camel-hair, or any animal fibre except silk.

5. Mixed fabrics of the materials enumerated in classes 3 and 4, and also with an admixture of silk or waste silk not exceeding 20 per cent. in weight of the whole fabric.

6. Coal.
7. Indigo.
8. Rice.
9. Oil-seeds.

The Egyptian Government preserves an absolute right respecting the taxation of all other articles. The Regulations and tariffications of such other articles shall be applicable to British subjects under the same conditions as to natives or to foreigners, the most favoured in that respect.

The duties *ad valorem* levied in Egypt on goods, the produce or manufacture of the United Kingdom of Great Britain and Ireland, shall be calculated on the value at the place of shipment or purchase of the object imported, with the addition of the cost of transport, including insurance, necessary for the importation into Egypt as far as the port of discharge.

Cependant, le cabotage, ainsi que la navigation intérieure, sont exclus des stipulations précédentes et restent soumis aux lois respectives des deux pays.

Tous les articles, quels qu'en soient la provenance ou le lieu d'origine, importés ou exportés par les navires des Parties Contractantes ne pourront être soumis, dans l'un ou l'autre des deux pays, à des restrictions autres ou à des droits plus élevés que ceux auxquels seraient assujettis ces mêmes articles dans l'un des deux pays s'ils étaient importés ou exportés par les navires nationaux ou par des navires de tout autre État.

ARTICLE VI.

Les articles ci-après mentionnés, produit du sol ou de l'industrie du Royaume-Uni de la Grande-Bretagne et d'Irlande paieront, à leur importation en Égypte, un droit qui ne pourra dépasser 10 pour cent *ad valorem*, savoir :—

1. Métaux bruts, partiellement ou totalement ouvrés, y compris machines et engins mécaniques, machines et outils agricoles, locomotives et voitures de chemins de fer ou tramway, quincaillerie et tous articles fabriqués principalement en métal, à l'exception de l'or et de l'argent.

2. Coutellerie ordinaire, c'est-à-dire avec manches ou poignées de matière quelconque, à l'exception de l'or, l'argent, la nacre ou l'écaillé.

3. Fils et filés, cordages et câbles, tulles, velours, et tous autres tissus unis, ouvrés à jour, ou de fantaisie, blanchis ou non blanchis, imprimés ou teints, fabriqués avec des fibres végétales quelconques, telles que : coton, jute, lin, chanvre, ramie, palmier, aloès ou similaires.

4. Filés et tissus comme ceux énumérés au paragraphe 3 mais fabriqués en laine ou filés de laine, poils de chèvre, de vigogne, de chameau, ou en fibres provenant de tout autre animal, excepté la soie.

5. Tissus mélangés, fabriqués soit avec les matières énumérées aux paragraphes 3 et 4 soit avec adjonction de soie ou de déchets de soie n'excédant pas 20 pour cent du poids total du tissu.

6. Houille.
7. Indigo.
8. Riz.
9. Graines oléagineuses.

Le Gouvernement Égyptien conserve un droit absolu de taxation sur tous autres articles. Les Règlements concernant ces autres articles, ainsi que leur tarification, seront applicables aux sujets britanniques dans les mêmes conditions qu'aux nationaux égyptiens ou sujets étrangers les plus favorisés à cet égard.

Les droits *ad valorem* perçus en Égypte sur les marchandises, produits du sol ou de l'industrie du Royaume-Uni de Grande-Bretagne et d'Irlande, seront calculés sur la valeur dans le lieu de chargement ou d'achat de l'article importé, avec majoration des frais de transport et d'assurance jusqu'au port de déchargement en Égypte.

For the levying of those duties, the importer shall make a written declaration at the Custom-house stating the description of the goods imported, and their value at the port of discharge.

The Customs may further in contested cases insist on the production of all the documents which should accompany consignments of merchandise, such as invoices, policies of insurance, correspondence, &c.

If the Custom-house authorities shall be of opinion that the declared value is insufficient, they shall be at liberty to take the goods on paying to the importer the price declared by him with an addition of 5 per cent. This payment, together with the restitution of any duty which may have been levied upon such goods, shall be made within the fifteen days following the declaration.

The said authorities shall also have the right of taking the duties in kind. In order to take the duties in kind, the Customs shall have the right of selecting the articles according to their declared value until the amount due to them shall be reached.

ARTICLE VII.

In order to establish for a fixed period the value at the port of entry of the principal articles taxed *ad valorem*, the Administration of the Egyptian Customs shall invite the principal merchants interested in the trade of the said articles to proceed, in common with them, to establish a tariff for a period not exceeding twelve months.

The tariff thus fixed shall, until a Chamber of Commerce representing the entire trade of Alexandria shall have been created, be communicated by the Egyptian Customs to the British Consulate of Alexandria, and shall be considered as officially recognized, as regards British produce and subjects, if the Consulate makes no formal opposition during the fortnight following this communication.

ARTICLE VIII.

Export duties may be levied in Egypt at the rate not exceeding 1 per cent. *ad valorem*.

The value of articles exported shall be determined by the Customs, who will, as far as possible, cause periodic tariffs to be established.

The Egyptian Government reserves the right to insist on the exporter of the articles producing proof of the payment of the special internal taxes to which the articles in question may be liable; if the said proof is not furnished, the exportation of the articles may be prohibited.

Merchandise to be transhipped, "whether directly or after having been conveyed by rail across Egyptian territory," or placed in bonded stores, is free from all import or export duty. But articles intended for the use of the vessels which ship them are liable to a duty equivalent to the export duty, i.e., 1 per cent. *ad valorem*.

Pour la perception de ces droits, une déclaration écrite, donnant la description des articles importés et leur valeur au lieu de déchargement, devra être remise à la Douane par l'importateur.

Les Douanes pourront, en outre, en cas de contestation, exiger la production de tous les documents devant accompagner l'envoi des marchandises, tels que : factures, polices d'assurance, correspondance, &c.

Dans le cas où la valeur déclarée serait jugée insuffisante par les autorités Douanières, celles-ci seront libres de prendre les marchandises, en payant à l'importateur le prix déclaré par lui, avec une majoration de 5 pour cent. Ce paiement ainsi que le remboursement de tous droits quelconques qui auraient pu être perçus sur les dites marchandises seront effectués dans les quinze jours qui suivront la déclaration.

Les dites autorités auront également le droit de percevoir les droits en nature. Pour percevoir les droits en nature, les Douanes auront le droit de choisir les articles, en calculant leur valeur d'après le prix déclaré jusqu'à concurrence du montant des droits à acquitter.

ARTICLE VII.

Afin de fixer pour une période déterminée la valeur dans les ports d'entrée des principaux articles taxes *ad valorem*, l'Administration des Douanes Égyptiennes invitera les principaux commerçants intéressés dans le commerce des dits articles à procéder, en commun avec elle, à l'établissement d'un tarif pour une période n'excédant pas douze mois.

Le tarif ainsi fixé sera, jusqu'à la création d'une Chambre de Commerce représentant le commerce général d'Alexandrie, communiqué par les Douanes Égyptiennes au Consulat Britannique à Alexandrie, et sera considéré comme officiellement reconnu, en ce qui concerne les produits et les sujets britanniques, si le Consulat n'y fait pas une formelle opposition pendant le quinzaine qui suivra cette communication.

ARTICLE VIII.

Les droits d'exportation seront perçus en Égypte à un taux qui n'excédera pas 1 pour cent *ad valorem*.

La valeur des articles exportés sera fixée par la Douane qui, autant que possible, procédera à l'établissement de tarifs périodiques.

Le Gouvernement Égyptien se réserve le droit d'exiger de l'exportateur la production des preuves de l'acquittement des taxes spéciales intérieures auxquelles les articles destinés à l'exportation pourraient être assujettis; à défaut de cette preuve, l'exportation des dits articles pourra être interdite.

Les marchandises destinées au transbordement, soit directement, soit après avoir été transportées par la voie ferrée sur le territoire Égyptien, ou celles destinées à être placées dans les entrepôts réels, seront libres de tout droit d'importation ou d'exportation. Mais les articles destinés à l'usage des navires sur lesquels ils sont chargés seront soumis à un droit équivalent au droit d'exportation, c'est-à-dire, 1 pour cent *ad valorem*.

ARTICLE IX.

If one of the Contracting Parties shall impose an excise tax, that is to say, an inland duty, upon any article of home production or manufacture, an equivalent compensatory duty may be imposed on articles of the same description on their importation from the territories of the other country, provided that the said equivalent duty is levied on like articles on their importation from all foreign countries.

In the event of the reduction or suppression of excise taxes, that is to say, inland duties, a corresponding reduction or suppression shall at the same time be made in the equivalent compensatory import duty on the produce or manufactures of British or Egyptian origin, as the case may be.

The Regulations concerning special taxes and accessory customs duties, such as dues for porters, warehousing, deposit, dues for quays, cranes, sluices, "tamkin," leading, permits to pass, declarations, weighing, measuring, and all other, shall be applied by the Customs of the two Contracting Countries to the natives and merchandise of the other as to their own natives and merchandise.

The preceding stipulations in nowise affect the right of Municipalities and Communes to levy for their profit octroi and excise duties on beverages and liquids, provisions and fodder, combustibles and building materials, on their introduction into the Municipality or Commune for consumption therein even in case articles of a similar description should not exist in Egypt.

ARTICLE X.

Articles liable to duty, serving as patterns or samples, which shall be introduced into the United Kingdom by Egyptian commercial travellers, or into Egypt by commercial travellers of the United Kingdom, shall be admitted free of duty, subject to the following formalities requisite to insure their being re-exported or placed in bond:—

1. The officers of Customs at any port or place at which the patterns and samples may be imported shall ascertain the amount of duty chargeable thereon. That amount must either be deposited by the commercial traveller at the Custom-house in money, or ample security must be given for it.

2. For the purpose of identification, each separate pattern or sample shall, as far as possible, be marked by the affixing of a stamp, or by means of a seal being attached to it.

3. A permit or certificate shall be given to the importer, which shall contain—

(a) a list of the patterns or samples imported, specifying the nature of the goods, and also such particular marks as may be proper for the purpose of identification;

ARTICLE IX.

Si l'une des Parties Contractantes établit un droit d'accise, c'est-à-dire, une taxe intérieure, sur un produit quelconque du sol ou de l'industrie nationale, les articles de même nature importés des territoires de l'autre Partie Contractante pourront être frappés d'un droit compensateur équivalent, pourvu que les articles de même nature importés de tous autres pays étrangers soient soumis au même traitement.

Dans le cas de réduction ou de suppression des taxes d'accise, c'est-à-dire, des taxes intérieures, dans l'un des deux pays, le droit compensateur équivalent perçu dans l'autre pays sur l'importation des produits du sol ou de l'industrie d'origine britannique ou égyptienne, selon le cas, sera, en même temps, supprimé ou réduit dans une mesure correspondante à la réduction opérée sur les dites taxes d'accise.

Les Règlements concernant les taxes spéciales et les droits accessoires en douane, tels que droit de factage, d'entrepôt, de dépôt, droits de quai, de gues, d'écluses, de "tamkin," de plon bages de laisser-passer, de déclarations, de pesage, de mesurage et tous autres droits, seront appliqués par les Douanes de chacun des deux Parties Contractantes aux nationaux et aux marchandises de l'autre pays, comme à ses propres nationaux et aux marchandises du pays même.

Les dispositions qui précèdent n'affectent en rien le droit des Municipalités et des Communes de frapper, à leur profit, de taxes d'octroi ou d'accise les boissons, les liquides, les comestibles, les fourrages, les combustibles, et les matériaux de construction à leur entrée dans la Municipalité ou la Commune pour y être consommés, quand bien même ces articles n'auraient pas de similaire en Égypte.

ARTICLE X.

Les articles passibles de droits et servant, soit de modèles, soit d'échantillons, qui seront introduits dans le Royaume-Uni par des voyageurs de commerce égyptiens, ou en Égypte par des voyageurs de commerce du Royaume-Uni, seront admis en franchise à condition de satisfaire aux formalités suivantes qui seront requises pour assurer leur réexportation ou leur mise en entrepôt.

1. Les préposés des Douanes de tout port ou lieu, dans lequel les modèles ou échantillons seront importés, constateront le montant du droit applicable aux dits articles. Le voyageur de commerce devra déposer, en espèces, le montant des dits droits au bureau de la Douane, ou fournir une caution valable.

2. Pour assurer leur identité, chaque modèle ou échantillon séparé sera, autant que possible, marqué au moyen d'une estampille ou d'un cachet y apposé.

3. Il sera délivré à l'importateur un permis ou certificate qui donnera:

(a) une liste des modèles ou échantillons importés, spécifiant la nature des articles ainsi que les marques particulières qui peuvent servir à la constatation de leur identité;

(b) a statement of the duty chargeable on the patterns or samples, as also whether the amount was deposited in money, or whether security was given for it;

(c) a statement showing the manner in which the patterns or samples were marked;

(d) the appointment of a period which at the utmost must not exceed twelve months, at the expiration of which, unless it is proved that the patterns or samples have been previously re-exported or placed in bond, the amount of duty deposited will be carried to the public account, or the amount recovered under the security given. No charge shall be made to the importer for the above permit or certificate, or for marking for identification.

4. Patterns or samples may be re-exported through the Custom-house through which they were imported, or through any other.

5. If before the expiration of the appointed time (paragraph 3 (d)) the patterns or samples should be presented at the Custom-house of any port or place for the purpose of re-exportation or being placed in bond, the officers at such port or place must satisfy themselves by examination whether the articles which are brought to them are the same as those for which the permit of entry was granted. If so satisfied, the officers will certify the re-exportation or deposit in bond, and will refund the duty which had been deposited, or will take the necessary steps for discharging the security.

ARTICLE XI.

Are alone exempt from all control in Egyptian Custom-houses on importation and exportation, as well as from the payment of duties, articles and personal effects belonging to Consuls-General and Consuls in the regular Consular Service ("Consuls de Carrière") having no other business, engaged neither in trade nor industry, and neither possessing nor working real property in Egypt.

ARTICLE XII.

Each of the two Contracting Governments has the right to put into force any Regulations required for the working of their services and for the suppression of fraud, as well as any measures dictated by reasons of public health or security, on condition that such Regulations are equally applied to the ships and subjects of all other nations.

Such Regulations, including the supervision of ships and the searching for, or pursuit of, contraband goods, as well as the fines and other penalties therein made applicable in case of false declaration; smuggling, or attempting to smuggle; fraud, or attempts to defraud, or any infringement of the Regulations, shall,

(b) un état indiquant le montant du droit dont les modèles ou échantillons sont passibles et spécifiant si ce montant a été déposé en espèces, ou garanti par caution;

(c) un état indiquant la façon dont les modèles ou échantillons ont été marqués;

(d) la limite de temps qui, en aucun cas, ne pourra dépasser douze mois, à l'expiration de laquelle, s'il n'est pas prouvé que les modèles ou échantillons ont été antérieurement réexportés ou mis en entrepôt, le montant du droit déposé sera versé au trésor ou recouvré s'il en a été donné caution. Il ne sera exigé de l'importateur aucuns frais pour la délivrance du certificat ou permis, non plus que pour l'estampille destinée à la constatation de l'identité.

4. Les modèles ou échantillons pourront être réexportés par le Bureau de Douane d'entrée, ou par tout autre Bureau.

5. Si, avant l'expiration de la limite de temps fixée (paragraphe 3 (d)), les modèles ou échantillons étaient présentés à la Douane d'un port ou lieu quelconque pour être réexportés ou entreposés, les préposés de la Douane de ce port ou de ce lieu devront s'assurer, par une vérification, si les articles qui leur sont présentés sont bien ceux pour lesquels a été délivré le permis d'entrée. S'ils reconnaissent ces articles, les préposés de la Douane certifieront la réexportation ou la mise en entrepôt et rembourseront le montant des droits déposés, ou prendront les mesures nécessaires pour la décharge de la caution.

ARTICLE XI.

Sont seuls exemptés de toute vérification dans les Douanes Égyptiennes, aussi bien que du paiement des droits, à l'entrée et à la sortie, les objets et effets personnels appartenant aux Consuls Généraux et Consuls de Carrière qui n'exercent aucune autre profession, ne s'occupent ni de commerce ni d'industrie, et ne possèdent, ni n'exploitent des biens-fonds en Égypte.

ARTICLE XII.

Les deux Gouvernements Contractants ont, chacun, le droit de mettre en vigueur tous Règlements quelconques destinés à assurer le bon fonctionnement de leurs Services, à réprimer la fraude, aussi bien que d'appliquer toutes mesures intéressant l'hygiène publique ou la sécurité du pays, à condition que ces Règlements soient également applicables aux navires et aux sujets de toute autre nation.

Les dits Règlements, y compris la surveillance des navires, la recherche ou la poursuite des marchandises de contrebande; aussi bien que les amendes et autres pénalités applicables en vertu de ces Règlements, en cas de fausse déclaration, de contrebande ou tentative de contrebande, de fraude ou tentative de fraude, ou d'infractions quelconques

together with the measures that may be taken in regard to public health or security, be applicable in either of the two countries to the natives of the other under the same conditions as to natives of the country itself.

If, however, the Egyptian authorities should desire to search the dwelling-house of a British subject or a British ship anchored in an Egyptian port, a duplicate of the search-warrant shall be sent to the British Consular authority, who may at once take part, if he thinks proper to do so, without the formality in question delaying the search, and no such search shall be made except between sunrise and sunset.

It is understood, however, that the preceding stipulation shall not apply to cases in which the search is to be made in a warehouse or dépôt, or on board a ship which may have remained in an Egyptian port, for any reason whatsoever, more than twenty-one days. In such cases notification to the British Consular authority will not be necessary.

It is further understood that the Egyptian Government may, without notification to the British Consular authorities, put guards on board any British ship in an Egyptian port or traversing the Suez Canal.

In cases of suspicion of smuggling, the Egyptian Customs officers may board and seize any British ship of less than 200 tons burthen at anchor outside an Egyptian port, or sailing within 10 kilometers of the shore. Ships of less than 200 tons burthen may, moreover, be boarded and seized beyond the 10 kilometers' limit if the pursuit shall have been commenced within such limit.

Except in the cases provided for in paragraphs 3 and 4 of this Article, no British ship exceeding 200 tons burthen shall be boarded or seized by the Egyptian Customs officers.

ARTICLE XIII.

The provisions of the preceding Articles do not apply—

1. To the special arrangement existing, or which may in the future exist, between Egypt and the other parts of the Ottoman Empire under the direct administration of the Porte, or between Egypt and Persia.

2. To the arrangements which the Egyptian Government may make for the exchange of native or foreign merchandise with the Soudan.

ARTICLE XIV.

The effect of the alterations of the present tariff of duties provided under Article VI remains suspended until the alterations in question are also applicable to all other interested Powers.

aux Règlements seront, ainsi que les mesures qui pourraient être prises relativement à l'hygiène et à la sécurité publiques, applicables aux nationaux de l'un et de l'autre pays dans les mêmes conditions qu'aux nationaux du pays même.

Cependant, si les autorités égyptiennes désirent opérer une perquisition dans l'habitation d'un sujet britannique ou à bord d'un navire britannique ancré dans un port égyptien, un double du mandat de perquisition devra être envoyé à l'autorité Consulaire Britannique, qui pourra immédiatement assister à la perquisition, si elle le juge à propos, sans que, toutefois, l'exécution puisse en être retardée par cette formalité; de telles perquisitions ne pourront être opérées qu'à partir du lever jusqu'au coucher du soleil.

Il est entendu, néanmoins, que la stipulation précédente ne sera pas applicable dans le cas où la perquisition doit être faite dans un entrepôt ou un dépôt, ou à bord d'un navire qui aurait séjourné, pour une raison quelconque, dans un port égyptien, pendant plus de vingt et un jours; en pareil cas, il ne sera pas nécessaire de notifier la perquisition à l'autorité Consulaire Britannique.

En outre, il est entendu que le Gouvernement Égyptien pourra, sans notification aux autorités Consulaires Britanniques, placer des gardes à bord de tout navire britannique dans un port égyptien ou transitant par le Canal de Suez.

En cas de soupçons de contrebande, les agents des Douanes Égyptiennes pourront aborder et saisir tout navire britannique d'un tonnage de moins de 200 tonneaux, ancrés en dehors des eaux d'un port égyptien ou naviguant dans un rayon de 10 kilomètres du rivage; de plus, tout navire britannique de moins de 200 tonneaux pourra être abordé et saisi au delà de cette distance si la poursuite a été commencée dans un rayon de 10 kilomètres du littoral.

Excepté dans les cas prévus dans les paragraphes 3 et 4 du présent Article, aucun navire britannique de plus de 200 tonneaux ne pourra être abordé ou saisi par les agents des Douanes Égyptiennes.

ARTICLE XIII.

Les stipulations des Articles précédents ne s'appliquent pas :

1. Aux arrangements spéciaux actuels ou qui pourraient intervenir ultérieurement, soit entre l'Égypte et les autres parties de l'Empire Ottoman, placés sous l'administration directe de la Sublime Porte, soit entre l'Égypte et la Perse.

2. Aux dispositions que pourrait prendre le Gouvernement Égyptien pour l'échange des marchandises indigènes ou étrangers avec le Soudan.

ARTICLE XIV.

L'effet des modifications du présent tarif de droits, prévus à l'Article VI, demeure suspendu, jusqu'à ce que les dites modifications deviennent également applicables aux autres Puissances intéressées.

ARTICLE XV.

The stipulations of the present Convention shall be applicable, as far as the laws permit, to all the Colonies and foreign possessions of Her Britannic Majesty, excepting to those hereinafter named, that is to say, except to—

The Dominion of Canada.
Newfoundland.
The Cape.
Natal.
New South Wales.
Victoria.
Queensland.
Tasmania.
South Australia.
Western Australia.
New Zealand :

Provided always that the stipulations of the present Convention shall be made applicable to any of the above-named Colonies or foreign possessions on whose behalf notice to that effect shall have been given to the Egyptian Government by Her Britannic Majesty's Representative at Cairo within one year from the date of the signature of the present Convention.

ARTICLE XVI.

The present Convention shall come into force on the 1st January 1890, and shall remain in force for ten years from that date. And in case neither of the two Contracting Parties shall have notified twelve months before the expiration of the said period of ten years its intention of putting an end to the present Convention, it shall remain binding until the expiration of one year from the day on which either of the Contracting Parties shall have given such notice.

In witness whereof the undersigned have signed the present Convention, and have affixed thereto their seals.

Done in duplicate, at Cairo, the twentieth day of October, one thousand eight hundred and eighty-nine.

(L.S.) EVELYN BARING.

(L.S.) ZOULFIKAR.

ARTICLE XV.

Les stipulations de la présente Convention seront applicables, dans la mesure compatible avec les lois, à toutes les Colonies et possessions étrangères de Sa Majesté Britannique, à l'exception des pays ci-après mentionnés :

Dominion du Canada.
Terre-Neuve.
Le Cap.
Natal.
Nouvelle-Galles-du-Sud.
Victoria.
Queensland.
Tasmanie.
Australie du Sud.
Australie Occidentale.
Nouvelle-Zélande :

Sous la réserve, toutefois, que les stipulations de la présente Convention seront rendues applicables à celles des Colonies ou possessions étrangères ci-dessus désignées pour lesquelles notification à cet effet serait donnée au Gouvernement Égyptien par le Représentant de Sa Majesté Britannique au Caire, dans le délai d'un an à partir de la date de la signature de la présente Convention.

ARTICLE XVI.

La présente Convention entrera en vigueur le 1^{er} Janvier, 1890, et restera valable pour une période de dix ans, à partir de cette date. Dans le cas où aucune des deux Parties Contractantes n'aurait notifié, douze mois avant la date de l'expiration de la dite période de dix années, son intention de mettre fin à la présente Convention, celle-ci demeurera obligatoire jusqu'à l'expiration d'une année à partir du jour où l'une ou l'autre des Parties Contractantes l'aura dénoncée.

En foi de quoi les Soussignés ont apposé leurs signatures et le cachet de leurs armes à la présente Convention.

Fait en double au Caire, le vingt-neuf Octobre, mil huit cent quatre-vingt-neuf.

(L.S.) EVELYN BARING.

(L.S.) ZOULFIKAR.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for March 1890.

The month of March is usually the commencement of the hot weather in Northern India. Temperature increases rapidly, and the area of maximum temperature is usually transferred from the South Deccan and South Madras to the Central and North Deccan. The mean temperature in this area also increases from about 83° at the beginning of the month in the South Deccan to 88° in the Deccan and south-eastern districts of the Central Provinces at the end of the month.

Temperature increases most rapidly in Northern and Central India, and pressure hence begins to diminish more or less steadily, and the north-east monsoon winds in the Bay of Bengal and Arabian Sea also decrease in force. Usually hot winds begin in the Gangetic plain before the end of the month, and local south-west winds blow fairly steadily across the Bengal Coast and bring up much vapour and cloud into Bengal and Assam.

The disturbances in the preceding cold weather months are due chiefly to depressions which originate or appear on the North-Western Frontier and usually travel eastwards. They give more or less general rain to the plain districts in the northern and eastern quadrants of the depression, and moderate to heavy snow to the mountain districts of Afghanistan and Northern India. With the establishment of hot weather conditions in March, the character of the disturbances changes. A period of rapidly increasing temperature in Northern India almost invariably gives rise to a disturbed condition of the atmosphere, which manifests itself for a few days by local thunderstorms, hailstorms, duststorms, &c. The precipitation due to these storms is always extremely irregular.

The only areas which receive fairly general and moderate rain in March are Assam, and East Bengal and to a less extent North Bengal. Different causes have been assigned for this rainfall. As it occurs chiefly during thunderstorms, the most probable explanation appears to be that it is due to the local southerly winds which commence in Bengal in the latter part of the month of February. These winds from various causes advance chiefly into East Bengal and towards the Assam hills. The rainfall due to these winds increases steadily in amount with their prevalence and increasing intensity and volume in the months of March, April and May, as is shown by the following data:

Station.	AVERAGE RAINFALL OF MONTH OF		
	March.	April.	May.
Dacca	2.62	5.81	9.03
Mymensingh	2.23	5.44	12.02
Dhubri	2.11	5.26	15.63
Tezpur	2.37	6.12	9.92
Sibsagar	4.54	9.86	11.25
Shillong	1.98	3.73	9.66
Cherrapunji	9.82	29.71	50.61

The preceding remarks show the character of the normal weather during the month of March in India.

The actual weather in March depends very largely upon that of the preceding cold weather months. In the present year the months of January and

February have been abnormally dry in the plains, and unusually little snow has fallen in the Afghan Highlands and Himalayan area. Pressure has been steadily more or less below the normal over the greater part of India, and in addition there have been two remarkable persistent local variations of pressure during the months of December, January and February. These were—

- (1) A considerable local excess of pressure in the West Deccan, Berar and the western districts of Central India.
- (2) A large local deficiency of pressure in North Bengal and Behar.

So far as can be judged, these conditions would probably accompany a general deficiency of rain during the cold weather in North-Western India and a tendency to heavier rainfall than usual in Assam, East Bengal and perhaps Upper Burmah, and heavier snowfall in the Eastern Himalayas. An examination of the weather in previous years indicates that very dry weather in Upper India during the months of January and February is almost invariably followed by heavier rain in March or April (and sometimes in both months) and by a later winter than usual in the mountain districts of Northern India. Occasionally this late cold weather rainfall is associated with prolonged heavy and untimely snowfall in the West Himalayan area. If this occurs in the months of April and May it not only delays the commencement of the south-west monsoon rains in Northern India, but tends to divert them from Upper India to North-Eastern India and the Peninsula.

The months of January and February were very dry in the years 1879, 1881, 1884 and 1886. In 1879 the Punjab received very heavy rain in March and the North-Western Provinces moderate rain. In March 1881 heavy rain fell over the whole of Northern India. In March 1884 light to moderate rain was received in Northern India, but extraordinarily heavy snow fell in March, April and May in the North-West Himalayas, which not only delayed the subsequent south-west monsoon rains, but immediately preceded the great drought and famine in Kashmir. In March 1886 heavy rain was received over the whole of Northern India. The present year has, as is shown below, been no exception to the general rule that very dry weather in January and February is followed by more rainy weather than usual in March or April. It is however too early to discuss the probable character of the approaching south-west monsoon, as, although conditions were favourable up to the end of March, it is possible, although on the whole not probable, that untimely and excessive snowfall may occur in April or May, and introduce very unfavourable conditions in Northern India.

Chief features of the weather of the month.—The past month has been characterised by a large number of small disturbances and by frequent periods of light to moderate rain. Anticyclonic conditions obtained at the beginning of the month. A small depression appeared in Kattiawar and drifted eastwards. It gave disturbed weather from the 3rd to the 6th. Small local depressions in Bengal, Guzerat and Southern India on the 9th accompanied thunderstorms in these areas on that day. During the next four days frequent light showers fell in Assam and East Bengal. The barometer fell rapidly in Upper India on the 15th and 16th and a depression appeared in Sind on the 17th, which moved eastwards in a somewhat irregular manner. It gave disturbed weather from the 17th to the 22nd in Northern India. A brief lived depression appeared in the Punjab on the 24th which gave light rain on that day to nearly the whole Province.

Light to moderate showers were received daily in Assam and parts of Bengal from the 17th to nearly the end of the month, when the weather improved, and anticyclonic conditions of high pressure, light winds, increasing temperature and clear skies were established in Upper India.

The following gives a brief account of the two chief depressions of the month:

1st Depression of the 3rd to the 7th March.—It appeared in Kattiawar and Guzerat on the morning of the 3rd, having probably advanced from the Arabian Sea. It moved eastwards into Central India and the Central Provinces on the 4th and into the south-eastern districts of the North-Western Provinces on the 5th, and disappeared during the day. The depression was small and at no time exceeded a tenth of an inch, and the cyclonic circulation very feeble. It gave general light to moderate rain for about seventy-two hours to the East Punjab, North-Western Provinces, East Rajputana, Central India, Behar and the northern districts of the Central Provinces. The following gives the average amounts in three Provinces and shows the character of the rainfall:

Province.	AVERAGE RAINFALL RECORDED FOR TWENTY-FOUR HOURS PRECEDING 8 A.M. OF		
	4th.	5th.	6th.
Punjab	'03	'17	'08
North-Western Provinces	'12	'16	Nil.
Behar	Nil	'06	'05

The storm gave little or no snow in the mountain districts to the east of the Punjab.

2nd Depression of the 17th to the 22nd.—This appeared in Sind on the 17th, intensified slightly on the 18th and moved slowly eastwards. A smaller depression formed in Central India on the 19th. Both depressions moved eastwards on the 20th and 21st and disappeared on the 22nd. The weather was more or less disturbed over the whole of Northern and Central India during this period. Scattered showers fell in the North-Western Provinces on the 18th, in Bengal the North-Western Provinces and South-East Punjab on the 19th, in the East Punjab on the 20th and in the North-Western Provinces and Punjab on the 21st; but the amounts were nowhere large. Moderate snow fell in the hill districts to the east of the Punjab, chiefly on the 21st.

Temperature was generally below the average in Northern India until the 22nd or 23rd, after which it increased rather rapidly and was above the normal. Temperature was steadily in excess throughout the month in two areas, *viz.*, Lower Burmah and Madras. Very high temperatures were registered in Lower Burmah from the 20th to the 28th, amongst the most noteworthy maximum temperatures being 103°2' at Rangoon on the 21st and 108°7' at Thayetmyo on the 25th and 26th. The highest temperatures registered in the month of March in previous years at these two stations are 104°3' at Rangoon in 1876 and 106°1' at Thayetmyo in 1879.

In Madras the highest temperatures were registered at Kurnool and Cuddapah in the South Deccan, the highest being 108°3' at Cuddapah on the 26th and 107°0' at Kurnool on the 24th.

It may also be noted that the mean maximum temperature of the month was below the average over the whole of India, except South Madras, Burmah and Assam, and that the mean minimum temperature was above the average in all districts, except Upper India. The excess in the latter case was greatest in Burmah and the Deccan, where it ranged between 2° and 4°.

The following table gives the variation of the mean temperature from the normal, week by week during the month, in the larger Provinces:

Provinces.	DIFFERENCE OF MEAN TEMPERATURE FROM NORMAL FOR WEEK ENDING MARCH				Difference of Mean Temperature from the Normal for the month.
	10th.	17th.	24th.	31st.	
Burmah	— 0°2	+ 0°7	+ 1°8	+ 3°0	+ 1°4
Bengal	— 1°7	— 0°3	+ 1°6	+ 2°9	+ 0°4
North-Western Provinces	— 1°4	— 0°7	+ 0°5	— 0°9	— 0°6
Punjab	— 2°5	+ 0°3	— 1°2	— 4°1	— 1°5
Bombay	— 0°3	— 0°8	+ 1°1	+ 0°1	+ 0°1
Central Provinces and Berar	— 2°2	— 1°6	+ 2°2	+ 0°6	+ 0°4
Guzerat and Central India	— 0°2	— 0°8	+ 1°6	— 1°8	0
Sind and Rajputana	— 0°2	— 0°2	+ 0°8	— 1°7	— 0°1
Madras	+ 0°1	+ 2°3	+ 0°9	+ 2°6	+ 1°3

Rainfall.—The weather was more disturbed than usual, but the rainfall during the periods of disturbance was in no case heavy. The chief periods of rainfall were during the existence of the two depressions described above. The only areas which received a rainfall in excess of the normal were Assam and East Bengal (where the rainfall at this time is of importance for the tea plant), the East Punjab, the Nerbudda Valley, Malabar, Mysore, Lower Burmah and Ceylon. The excess was greatest in Assam, where it averaged nearly 40 per cent.

The rainfall in other districts was in defect, but the deficiency was of no importance, except in Bengal, more especially North Bengal, where the rainfall was practically nil. The hill stations received less rain than usual. The deficiency was very marked at Darjeeling which received only '08 inch or less than 5 per cent. of its normal amount. The absence of rain seriously interfered with tea cultivation in Sikkim and the Bhotan Dooars.

The following table gives complete data and shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which the country is divided, so far as it is indicated by the telegraphic reports of a few stations in each district:

Districts.	No. of Stations.	Normal average Rainfall in March.	Actual average Rainfall in March 1890.	Difference from the average in March 1890.
Punjab, West	7	1°49	0°97	— 0°52
" East	4	1°18	1°29	+ 0°11
North-Western Provinces, Trans-Gangetic	7	0°85	0°52	— 0°33
" " Cis-Gangetic	3	0°26	0°40	+ 0°14
Behar	2	0°53	0°22	— 0°31
North Bengal	3	0°89	0°09	— 0°80
Assam—Cachar	3	5°58	7°78	+ 2°20
Lower Bengal and Chutia Nagpur	8	1°08	1°01	— 0°07
Orissa—North Circars	5	0°73	0°67	— 0°06
Central Provinces, South	7	0°35	0°48	+ 0°13
Berar—Khandeish	2	0°33	0°23	— 0°10
Rajputana, Central India, Saugor, and Nerbudda	9	0°12	0°44	+ 0°32
Sind—Cutch	3	0°15	0°01	— 0°14
Guzerat	3	0°02	0	— 0°02
Konkan	4	0	0	0
Deccan—Hyderabad	5	0°28	0°07	— 0°21
Malabar	5	0°65	1°11	+ 0°46
Mysore—Bellary	4	0°08	1°50	+ 0°52
Carnatic	6	0°36	0°29	— 0°07
Lower Burmah	7	0°13	0°34	+ 0°21
Ceylon	1	4°91	5°34	+ 0°43

JOHN ELIOT,

SIMLA, 26th April, 1890.

Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, April 28th, 1890.

The weather during the week under review has undergone a large and sudden change. During the first few days the conditions were similar to those which prevailed at the close of the previous week. Rain was falling over North-Eastern India and the south of the Peninsula, and pressure descended slowly from areas of relatively high readings over the south of the Peninsula and over Assam and Burma to a low pressure area over the Gangetic plain. On the 24th a sudden change occurred. A small depression was formed over the Punjab, and at the same time pressure commenced to rise and fall rapidly over the Indian region. With this change the weather became very unsettled and stormy, rain fell over the greater part of the country, and a very rapid fall of temperature occurred and lasted till the close of the week.

The chart of the 22nd showed relatively high pressures in the north-west of the Punjab, in the south of the Peninsula and in Assam and Burma, with low pressures over the Gangetic plain and along the foot of the hills. The winds were southerly over the Bay, south-easterly in Bengal and westerly over North-Western India. At the head of the Bay and on parts of the Bombay Coast the force was fresh to strong. A very similar distribution of winds and weather prevailed on the following day, but on the 24th the observations showed that a depression was forming over the Punjab and that gradients, owing to the brisk barometric fall over Northern India and the rise over the Peninsula, had become steep. Slight cyclonic movements had commenced in the Punjab and strong southerly winds continued over the Bay, but elsewhere the directions were generally westerly. The chart of the 25th showed that slight but well marked depressions had been developed—one over the Punjab and the second over Lower Bengal—while a rapid barometric rise had occurred over the central parts of the country which had resulted in a ridge of high readings over that region. The winds were cyclonic over North-Western and North-Eastern India and blew strongly in both regions. The weather was very unsettled throughout the whole country, and dust and thunderstorms were reported from the majority of stations. On the 26th the barometer was rising almost everywhere, but there was very little change in the general distribution, the depressions in the north-west and north-east and the intervening ridge of high readings existing as on the previous day. The weather was even more unsettled than on the 25th, and the wind was strong and squally. On the 27th both depressions had disappeared, and the barometer risen everywhere. The greatest rise had occurred over the regions previously occupied by the depressions, so that readings had become much more uniform and the weather much less stormy and unsettled. By the 28th the pressure had practically resumed the distribution it had at the commencement of the week, and the weather was settling down after its period of disturbance.

Temperature.—The changes of temperature have been exceedingly large during the week. At first the warm period with which the preceding week had closed continued, and the mean temperature for the whole of India for the first three days of the week was well above the normal average, the greatest excess being on the 24th. On the following day the thermometer fell to about the normal and on the three following days it was largely below. The largest and most sudden fall was in the Central Provinces and the Punjab, but, as will be seen by the following table, the change was considerable everywhere:

PROVINCES.	Difference of Temperature from Normal on 24th.	Difference of Temperature from Normal on 27th.	Change from 24th to 27th.
Burma	+1°0'	—1°0'	2°0'
Bengal	+2°9'	—0°8'	3°7'
North-West Provinces	+4°7'	—11°3'	16°0'
Punjab	+5°0'	—13°3'	18°3'
Bombay	+0°4'	—2°7'	3°1'
Central Provinces	+5°1'	—14°4'	19°5'
Guzerat and Central India	+3°7'	—7°2'	10°9'
Sind and Rajputana	+3°8'	—6°0'	9°8'
Madras	+0°7'	—3°1'	3°8'

These figures show that between the 24th and 27th over Upper and Central India there was a fall in the mean temperature of between 16° and 20°. Dealing with the maxima this change is somewhat increased; thus at—

Peshawar on the 24th the maximum was 93°0' and on the 27th 71°7'	
Sialkot " " 103°5' " 79°7'	
Delhi " " 108°5' " 84°6'	
Allahabad " " 111°4' " 89°0'	
Akola " " 110°1' " 92°9'	
Nagpur " " 108°2' " 87°2'	
Ajmere " " 103°5' " 90°9'	

but the night temperatures over a large part of the country were relatively to the normal almost as low as the day readings.

After the first few days of the week there were no high maximum temperatures in any part of India.

On the 22nd the highest maximum was 111°5' at Deesa.

" 23rd " " 112°1' " Akola.	
" 24th " " 111°6' " Kurnool.	
" 25th " " 110°7' " Allahabad.	
" 26th " " 110°4' " Cuttack.	
" 27th " " 106°9' " Jacobabad.	
" 28th " " 105°4' " Jacobabad.	

The effect of the rainfall on the temperature is shown very clearly by the above figures, the region of greatest heat which had been previously located over the central parts of the country having been suddenly transferred to the practically rainless region of Upper Sind.

The following table gives the variations of temperature from the normal, according to Provinces, for the present and the past week:

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burma	+1°2'	+0°1'
Bengal	—0°4'	+0°2'
North-West Provinces	+0°3'	—1°6'
Punjab	+1°3'	—2°8'
Bombay	+0°6'	—1°0'
Central Provinces	+0°7'	—3°0'
Guzerat and Central India	+1°6'	—1°6'
Sind and Rajputana	+2°4'	—0°7'
Madras	+0°4'	—1°4'

The figures show that temperature has fallen in all Provinces except Bengal as compared with last week, but the extent of the fall is masked by the fact of part of the present week having been warmer than usual.

Rain.—As mentioned above, rain has been exceedingly general, and the table at the close of this Summary shows that in only six out of the fifty-two rainfall divisions has there been no rain during the week. In eight more the total of the week amounted to less than 0°10', but in all the remaining divisions a very fair amount of rain was received. The rainless divisions are Behar (South) and North-Western Provinces (East) in North-Eastern India and Guzerat, Kattiawar, Sind and Western Rajputana in North-Western India. Surrounding these two regions are the divisions of unimportant falls noticed above. Of the thirty-eight divisions where the rainfall has exceeded one-tenth of an inch no less than thirty-three have received more than the average amount. The greatest excess is in Assam (Surma) and equals 4½ inches and is succeeded by an excess of 1½ inches over the south of the Peninsula. In other parts of India the differences are less than 1 inch, and are occasionally very slight indeed.

The final column of figures in the concluding table shows a general deficiency in the season's rain, except over Burma and parts of Bengal and the west and east of the Peninsula.

The record of maximum fall shows no very remarkable amounts. In Burma the largest falls vary between 1½ and 3½ inches, and the same is true of Assam. In Bengal the rain has been heavier. One subdivision in Backergunj and one in Jalpaiguri received 4½ inches and one in Faredpur 5 inches. In Western Bengal and the greater part of the North-West Provinces there were no falls exceeding 1 inch, but Bijnor received 1½ inches and one subdivision in Muzaffarnagar 2 inches. In the Punjab the rain was heavier, and maximum falls of between 1½ and 3 inches are reported. In the west and south of the Peninsula falls of between 2 and 4 inches were general and Seringapatam received 7 inches. In the central parts both of the Peninsula and of India the amounts were small, but on the East Coast they increased again and varied between 2 and 4 inches.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING APRIL 28TH, 1890.			RAINFALL DATA FROM OCTOBER 15TH TO APRIL 28TH, 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall, October 15th to April 28th.	Excess or De- fect of (Sea- sonal) Rain- fall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	1.77	0.78	+0.99	22.28	9.79	+128
	Lower Burma	0.66	0.26	+0.40	9.39	7.85	+20
	Central Burma	1.11	0.44	+0.67	9.23	5.46	+69
	Upper Burma	0.54	?	?	5.77	?	?
	Arakan	0.43	0.51	-0.08	8.77	7.37	+19
BENGAL AND ASSAM	Eastern Bengal	2.13	1.17	+0.96	15.50	11.59	+34
	Assam (Surma)	5.99	1.52	+4.47	31.12	21.31	+46
	Do. (Bramaputra)	1.09	2.35	-1.26	11.71	15.45	-24
	Deltaic Bengal	1.10	0.91	+0.19	13.08	8.65	+51
	Central Bengal	0.44	0.58	-0.14	6.47	5.96	+9
	North Bengal	1.70	1.68	+0.02	5.98	8.14	-27
	Orissa	0.12	0.42	-0.30	17.60	9.32	+90
	Chota Nagpur	0.01	0.13	-0.12	4.14	4.76	-11
NORTH - WESTERN PROVINCES AND ODDH.	Behar (South)	0	0.08	-0.08	0.78	3.41	-77
	Do. (North)	0.09	0.30	-0.21	1.01	3.49	-71
	North-Western Provinces (East)	0	0.04	-0.04	1.78	2.86	-39
	Oudh (South)	0.06	0.05	+0.01	0.32	2.11	-85
	Do. (North)	0.03	0.08	-0.05	0.28	2.61	-89
PUNJAB	North-Western Provinces (Central)	0.14	0.01	+0.13	0.44	1.95	-77
	North-Western Provinces (West)	0.15	0.03	+0.12	0.49	2.09	-77
	North-Western Provinces (Submontane)	0.14	0.11	+0.03	0.99	4.18	-76
	Punjab (South)	0.05	0	+0.05	0.74	2.86	-74
	Do. (Central)	0.22	0.09	+0.13	1.12	3.34	-66
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS).	Do. (Submontane)	0.37	0.05	+0.32	2.40	5.88	-59
	Do. (Hill Districts)	1.14	0.34	+0.80	7.74	15.36	-50
	Do. (North-West)	0.90	0.21	+0.69	3.39	9.10	-63
	Do. (West)	0.22	0.06	+0.16	1.05	3.01	-65
	Malabar	1.52	0.71	+0.81	18.94	15.65	+21
CENTRAL PROVINCES AND BERAR.	Madras (South Central)	1.80	0.38	+1.42	13.59	15.89	-14
	Coorg	2.37	0.73	+1.64	19.50	12.17	+60
	Mysore	1.87	0.23	+1.64	6.23	7.69	-19
	Konkan	0.09	0.11	-0.02	5.00	2.55	+96
	Bombay Deccan	0.83	0.40	+0.43	7.07	5.09	+39
BOMBAY (NORTH)	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0.13	0.12	+0.01	1.47	3.77	-61
	Berar	0.34	0.04	+0.30	3.76	3.85	-2
	Central Provinces (West)	0.30	0.02	+0.28	3.60	2.82	+28
	Ditto (Central)	0.40	0.07	+0.33	2.96	3.38	-12
RAJPUTANA AND CEN- TRAL INDIA.	Ditto (East)	0.32	0.10	+0.22	3.69	3.57	+3
	Gazrat	0	0.02	-0.02	0.02	0.70	-97
	Kattiawar	0	0.03	-0.03	0	0.55	-100
	Sind	0	0.03	-0.03	0.06	1.15	-95
	Central India (East)	0.18	0.03	+0.15	0.49	1.80	-73
MADRAS	Rajputana (East), Central India (West)	0.08	0.03	+0.05	0.17	1.15	-85
	Rajputana (West)	0	0.02	-0.02	0.07	0.82	-91
	East Coast (North)	0.06	0.24	-0.18	13.36	10.70	+25
	Ditto (a)	0.50	?	?	11.70	?	?
	Hyderabad (South)	0.34	0.09	+0.25	3.43	3.66	-6
MADRAS	Madras (Central)	0.53	0.18	+0.35	6.04	5.59	+9
	East Coast (Central)	0.02	0.03	-0.01	11.20	15.80	-29
	Ditto (South)	0.77	0.32	+0.45	12.89	20.40	-37
	Madras (South)	1.01	0.34	+0.67	9.19	16.94	-46

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Off. Secretary to the Government of India.

SIMLA, 1st May, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of
the Crops.

Madras.—For week ending 25th April.—No rain in Kistna, Nellore, Madras and Chingleput; fair in Trichinopoly, Madura, Tinnevely, Coimbatore, Nilgiris, South Canara and Malabar; and slight elsewhere. Crops generally good, but suffering from want of rain in parts of Vizagapatam, Nellore, Cuddapah, Chingleput, North Arcot, South Arcot, Tanjore, Trichinopoly, Tinnevely and Coimbatore. Outturn of sugarcane good; cotton fair; paddy and dry grains below average. Water-supply and pasture generally deficient. Prices stationary. Prospects fair.

Bombay.—For week ending 30th April.—Rain in parts of Sind, Deccan and Southern Mahratta Country. Standing crops satisfactory. Preparations for next season's crops progressing generally. Fodder generally sufficient and agricultural stock healthy.

Bengal.—For week ending 20th April.—General rain in East and North Bengal and parts of Central Bengal. Scattered showers also reported from some other districts. Rain has improved prospects of standing crops and ploughing and early sowings in progress. More rain still wanted in some districts. Boro or spring rice harvest begun and generally expected to yield a fair outturn. In Behar paddy, cheena and mung in low lands coming on well and indigo prospects fair, except in parts of Satun. Sugarcane still being planted in several districts. Opium weighments not yet over. Owing to late seasonable rain in Balasore, number of coolies on Talpada relief works fallen to ninety-two.

North-Western Provinces and Oudh.—For week ending 30th April.—Weather generally unsettled. Slight rain has fallen in several districts. Irrigation of cane and indigo in progress. Markets are well stocked, but prices show a tendency to rise in the eastern districts. In Kumaun grain is scarce and prices high.

Punjab.—For week ending 30th April.—Rain has fallen in all districts except Shahpur. Prices are rising in Hissar, Delhi and Rawalpindi; fluctuating in Lahore; stationary elsewhere. Harvesting of rabi crops in progress. Kharif sowings and ploughings going on in Umballa, Jullundur, Lahore and Shahpur. Prospects of crops average on irrigated lands, but poor elsewhere. Rain and hail injured the standing crops in Peshawar and Lahore. Some damage done to threshed wheat in Multan by hail. Fodder sufficient in Jullundur, Ferozepore, Amritsar, Rawalpindi, Shahpur and Peshawar; scarce elsewhere.

Central Provinces.—For week ending 30th April.—Weather hot and somewhat cloudy, with heavy rain in Wardha, Raipur and Bilaspur, and slight showers in other districts. Threshing and winnowing of winter crops continue. Land being prepared for autumn sowings. Prospects unaltered. Prices steady.

Burma.—For week ending 26th April.—Rain fell in several districts in Lower and Upper Burma. The standing crops in Upper Burma are in good condition. The price of paddy rose in Tharrawaddy, Bassein, Thayetmyo, Shwegyin, Mergui and the Ruby Mines and fell slightly in Rangoon; from other districts no changes are reported.

Assam.—*For week ending 30th April.*—Weather seasonable. Rainfall general. Sowing for summer and ploughing for winter paddy continue. State and prospects of crops good.

Mysore and Coorg.—*For week ending 30th April.*—Rainfall general in Mysore. Standing crops in good condition. Prospects good. Prices fallen in Kolar and Mysore.

Rainfall good in Coorg during the week. Coffee crop partially damaged by rain.

Berar and Hyderabad.—*For week ending 30th April.*—Rainfall slight in Berar. Weather warm and partially cloudy. Threshing of *rabi* nearly completed. Water scarce in Amraoti and Murtizapur taluks and in the Wun district. Fodder insufficient in Ellichpur, Daryapur, Yeotmal, Darwha and Kelapur taluks. Land under preparation for next crop. Prices stationary.

Slight rain in Hyderabad during the week ending 25th April. Reaping of *tabi* crops continues and harvesting of *rabi* finished. Grass plentiful. Prices stationary.

Reaping of *tabi* crops continued in Hyderabad during the week ending 2nd May. Fodder for cattle plentiful. Prices stationary. Rainfall slight.

Central India.—*For week ending 30th April.*—Slight rain seems to have fallen during the week throughout Central India.

Rajputana.—*For week ending 30th April.*—Moderate rain in Abu, Meywar, Jhallawar and Ajmere and slight rain elsewhere. Reaping and threshing nearly completed. Agricultural stock good, except in parts of Ajmere. Pasturage or fodder sufficient, except in Marwar and Dholepore. Prices steady generally.

Nepal.—*For week ending 24th April.*—Beneficial rain fell during the week in the Valley of Nepal. Weather warm and cloudy at times. Cultivators are busily engaged in sowing Indian corn and *ghaia* (early) rice. Prospects of crops improved by recent rain.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN RAJPUTANA FOR THE YEAR 1888-89.

No. 71-I., dated Simla, the 25th April, 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Revenue Report of Irrigation Works in Rajputana for the year 1888-89, forwarded with letter No. 3965 S., dated 28th October 1889, from the Secretary to the Agent to the Governor General and Chief Commissioner, Rajputana.

OBSERVATIONS.—The year 1888-89 was not a favourable one for the crops in Rajputana owing to the short supply of water in the tanks. The rainfall, though less than that of the previous year, was well distributed in point of time.

2. The Capital outlay during the year was Rs. 86 only. The total Capital Expenditure on the three groups of tanks to the end of the year amounted to Rs. 16,46,371.

3. The following statement shows the actual financial results of the year under review as given in the Revenue Accounts :

TANKS IN	Capital to end of year, including Indirect Charges.	Gross Revenue.	Working Expenses.	Net Revenue.	Percentage of Net Revenue on Capital at end of year.
	Rs.	Rs.	Rs.	Rs.	
Ajmere Sub-Collectorate ...	8,78,559	60,031	51,120	8,911	1'01
Beawar Sub-Collectorate ...	6,31,668	45,425	9,509	35,916	5'68
Todgarh Sub-Collectorate ...	1,36,144	24,561	5,329	19,232	14'12
Total ...	16,46,371	1,30,017	65,958	64,059	3'89
Figures for 1887-88 ...	16,46,285	1,18,204	48,961	69,243	4'20

The gross revenue collected was made up as follows :

	1888-89.	1887-88.
	Rs.	Rs.
Water rates directly paid ...	13,093	15,670
Share of enhanced land revenue ...	1,13,049	1,02,534
Miscellaneous ...	3,884	...
Less refunds of revenue ...	—9	...
TOTAL ...	1,30,017	1,18,204

The increase is due to the rabi harvest of 1888 having been a better one than that of 1887. No explanation is afforded of the Miscellaneous Receipts.

4. The revenue assessed for the year is compared in the following table with the area irrigated; the assessment on the rabi crop of 1888-89 is only collected in 1889-90:

SUB-COLLECTORATE.				Irrigation revenue assessed.	Area irrigated or protected.	Assessment per acre.
				Rs.	Acres.	Rs.
Ajmere	...	...	...	55,876	14,873	3.75
Beawar	...	...	...	48,324	15,920	3.03
Todgarh	...	...	...	24,648	5,207	4.73
Total for 1888-89				1,28,848	36,000	3.57
Total for 1887-88				1,26,560	37,625	3.36

No remissions were granted. Of the total area of 36,000 acres irrigated or protected, 17,057 acres formed the kharif, and 18,943 acres the rabi crop; 6,712 acres, or 18.64 per cent. of the total area, was double-cropped. There was less irrigation in the rabi of 1889 than in that of the preceding year, owing to deficiency of water.

5. The following statement shows the distribution of the working expenses:

	1886-87.	1887-88.	1888-89.	Increase.
	Rs.	Rs.	Rs.	Rs.
Maintenance and Repairs	14,903	24,281	36,654	12,373
Establishment	16,680	22,490	26,202	3,712
Tools and Plant	—289	138	384	246
Leave and Pension Allowances	1,163	2,052	2,718	666
TOTAL	32,457	48,961	65,958	16,997

The increase in working expenses is not explained in the Report, but from a letter subsequently received, which is printed as an appendix to this Resolution, it appears that the increased outlay is due to the vigorous prosecution of repairs, which had been somewhat neglected in previous years. These comprise the substitution of iron sluices for plug-holes, the prevention of leakage through the tank-banks, and the clearing from the banks of trees and jungle. There was also an outlay of Rs. 7,555 on the restoration of the Mohani Tank, for which an additional grant was sanctioned. In future reports similar detailed explanation of the cause of increase or decrease in working expenses to that contained in the Secretary's letter No. 1117 S., dated 11th April 1890, should be given. The cost of working expenses per acre irrigated was Rs. 1.83 as compared with Rs. 1.30 per acre in the previous year.

In the Ajmere Sub-Collectorate the working expenses amounted to Rs. 51,120, which is Rs. 3.43 per acre irrigated, and 85.15 per cent. of the gross revenue collected. It is presumed that most of the special repairs referred to by Colonel Marshall were carried out in this subdivision.

6. Some information as regards the experimental cutting of crops is furnished in the Report. The highest produce per acre for wheat crop was 32 maunds of grain and 46 of straw. The value of these were respectively Rs. 87 and 16, and the expenditure is put down at Rs. 81 per acre, leaving a

profit to the cultivator of Rs. 22. These figures are all very high and their accuracy is perhaps open to question.

7. The Report has been correctly prepared, but it would be an advantage if future reports were illustrated by means of a sketch map.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Agent Governor General and Chief Commissioner, Rajputana, for information and guidance.

Also that a copy of the Resolution and of the Report and Appendix be forwarded to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab in the Public Works Department, for information.

Also that a copy of the Resolution and of the Report and Appendix be forwarded to the Revenue and Agricultural Department and to the Department of Finance and Commerce for information.

Also that the Resolution be published in the Supplement to the *Gazette of India*.

Ordered further, that a copy of this Resolution and of the Report and Appendix be forwarded to Her Majesty's Secretary of State for India for information.

J. G. FORBES, *Colonel, R.E.*,
Deputy Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. I. OF 1890-91.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

Latest Return received.	RAILWAYS.	RECEIPTS FOR FIRST 13 DAYS OF APRIL 1889.		RECEIPTS FOR FIRST 12 DAYS OF APRIL 1890.		TOTAL RECEIPTS FROM 1ST TO 13TH APRIL 1889.		TOTAL RECEIPTS FROM 1ST TO 12TH APRIL 1890.		Total increase in 1890-91.	Total decrease in 1890-91		
		Total mean length open.	Receipts.		Total mean length open.	Receipts.		Total.	Per mile open per week.			Total.	Per mile open per week.
			Total.	Per mile open.		Total.	Per mile open.						
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	
State Lines worked by Companies.													
19th April 1890	East Indian (a).	1,526	17,69,198	1,150	16,70,108	1,094	17,69,198	624	16,70,108	638	...	99,000	
19th ditto	Patna-Gya.	57	21,509	378	20,248	355	21,509	201	20,248	207	...	1,321	
19th ditto	Rajputana-Malwa	1,004	8,64,481	519	6,22,000	372	8,64,481	280	6,22,000	217	...	2,42,481	
19th ditto	Bengal-Nagpur (b)	293	1,13,377	387	1,30,600	273	1,13,377	209	1,30,600	150	23,229	...	
12th ditto	Southern Mahatma (d)	857	1,58,710	185	1,41,600	145	1,58,710	99	1,41,600	85	...	17,014	
12th ditto	Do. Mysore Section	219	23,079	105	32,076	103	23,079	57	32,076	63	9,047	...	
12th ditto	Indian Midland (c)	587	1,23,858	211	1,22,068	102	1,23,858	113	1,22,068	95	...	1,790	
12th ditto	Villupuram-Guntakal (Nellore Branch)	83	7,267	88	6,599	79	7,267	47	6,599	46	...	668	
5th ditto	Bareilly-Pilibhit.	39	(f) 1,078	47	(g) 1,306	39	(f) 1,078	47	(g) 1,306	39	...	371	
	TOTAL	5,322	30,83,167	5,592	27,52,707	406	30,83,167	312	27,52,707	272	...	3,30,460	
State Lines worked by Government.													
12th April 1890	North Western (h)	2,386	10,75,106	451	9,80,860	409	10,75,106	243	9,80,860	230	...	94,246	
12th ditto	Oudh and Rohilkhand	992	3,37,723	488	2,70,511	399	3,37,723	203	2,70,511	232	...	61,212	
12th ditto	Bengal Central	125	23,624	189	22,186	180	23,624	102	22,186	105	...	1,138	
12th ditto	Wardha Coal	45	44,922	998	30,274	806	44,922	538	30,274	470	...	8,648	
12th ditto	Eastern Bengal	673	2,80,311	475	3,02,448	495	2,80,311	230	3,02,448	230	10,137	...	
19th ditto	Nalhati	27	3,366	125	2,928	108	3,366	67	2,928	63	...	438	
19th ditto	Tirhoot	273	73,171	268	80,947	318	73,171	144	80,947	180	13,776	...	
12th ditto	Lucknow-Sitapur-Sihramau	105	12,790	122	6,078	86	12,790	66	6,078	50	...	3,712	
5th ditto	Jorhat	31	(f) 922	30	(g) 951	22	(f) 922	30	(g) 951	22	...	271	
5th ditto	Cherra-Companyganj.	7	(f) 45	6	(g) 109	24	(f) 45	6	(g) 109	24	124	...	
12th ditto	Burma (i)	553	2,02,870	367	2,13,631	386	2,02,870	197	2,13,631	235	10,761	...	
	TOTAL	4,917	20,90,850	419	19,31,983	380	20,90,850	235	19,31,983	225	...	1,38,867	
Lines worked by Guaranteed Companies.													
12th April 1890	Madras	840	3,11,118	370	2,91,351	347	3,11,118	100	2,91,351	202	...	19,767	
12th ditto	South Indian	954	2,01,920	309	1,93,490	299	2,01,920	100	1,93,490	173	...	8,454	
12th ditto	Great Indian Peninsula (j)	1,447	18,36,602	1,209	16,59,228	1,147	18,36,602	684	16,59,228	669	...	1,76,874	
19th ditto	Bombay, Baroda and Central India (k)	461	6,13,872	1,332	6,33,286	1,374	6,13,872	717	6,33,286	802	19,414	...	
	TOTAL	3,402	20,93,512	871	27,77,831	817	20,93,512	490	27,77,831	477	...	1,86,681	
GRAND TOTAL (GUARANTEED AND STATE)													
		13,041	81,07,529	594	74,02,521	522	81,07,529	320	74,02,521	304	...	6,45,008	
GROSS ESTIMATED EXPENSES													
		...	...	...	...	...	36,48,388	144	33,68,134	137	...	2,90,254	
NET RECEIPTS													
		...	...	...	...	...	44,59,141	170	41,04,387	167	...	3,54,754	
Assisted Companies.													
19th April 1890	Tarakeshwar	22	18,498	841	14,270	649	18,498	473	14,270	370	...	4,228	
5th ditto	Dibru-Sadiya	78	(f) 7,545	97	(g) 6,792	87	(f) 7,545	97	(g) 6,792	87	...	753	
12th ditto	Bengal and North Western	376	1,06,005	282	92,460	246	1,06,005	137	92,460	113	...	13,635	
5th ditto	Rohilkhand-Kumaun	67	(f) 9,015	130	(g) 6,806	102	(f) 9,005	130	(g) 6,806	102	...	2,229	
	TOTAL	543	1,41,233	200	1,20,383	222	1,41,233	140	1,20,383	130	...	20,845	
Native States.													
12th April 1890 *	Hig Highness the Nizam's Guaranteed	354	84,109	238	87,430	247	84,109	128	87,430	144	3,321	...	
19th ditto	Gaekwar's Dabhoi	59	6,715	114	10,530	170	6,715	61	10,530	105	3,805	...	
19th ditto	Gaekwar's Meliana	27	2,331	80	2,221	82	2,331	47	2,221	48	...	110	
	Bhavanagar-Gondal-Junagarh-Porbandar	260	75,386	290	84,305	254	75,386	156	84,305	148	8,019	...	
12th ditto	Morvi	68	8,908	132	12,725	135	8,908	71	12,725	79	3,727	...	
19th ditto	Jodhpore	124	15,008	121	15,229	123	15,008	65	15,229	71	221	...	
	TOTAL	892	1,92,547	216	2,12,490	215	1,92,547	116	2,12,490	125	19,943	...	

- (a) Includes the Dildarnagar-Ghaziipur State Railway.
(b) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakardarnpur Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sindia and Bhopal-Itarsi State Railways.

- (f) Receipts for first six days of April 1889.
(g) Receipts for first five days of April 1890.
(h) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(i) Includes the Toungoo-Mandalay.
(j) Includes the Dhool-Mannu, Khámgaon, and Amraoti State Railways.
(k) Includes Patni Branch.

Simla, 1st May, 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

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SUPPLEMENT TO

The Gazette of India.

No. 19. } CALCUTTA, SATURDAY, MAY 10, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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RETAIL PRICES FOR THE 2nd HALF OF MARCH 1890.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

[illegible]

* R1-4 per 100 cobs.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

[illegible]

§ Six pies per bundle.

† For husked grain.

Not sold.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR GURRI (Pennisetum typhoides).		MARUA OR RAGI (Eleusine coracana).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNGGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR, OR TUR, CADIAN OR SUNGGA (Cajanus indicus).		FIRWOOD.		SALT.	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Punjab—																										
Southern—																										
Hisar	17 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	24 0	24 0	20 0	20 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0
Ferozepore	19 0	19 0	30 0	30 0	10 0	10 0	10 0	10 0	25 0	25 0	20 0	20 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
Montgomery	16 0	16 0	20 0	20 0	11 0	11 0	11 0	11 0	20 0	20 0	15 0	15 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
Central—																										
Gurgaon	16 0	16 0	23 0	23 0	12 0	12 0	12 0	12 0	24 0	24 0	19 0	19 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0
Delhi	16 0	16 0	22 0	22 0	12 0	12 0	12 0	12 0	24 0	24 0	19 0	19 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0
Rohtak	15 0	15 0	21 0	21 0	11 0	11 0	11 0	11 0	20 0	20 0	18 0	18 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
Karnal	17 0	17 0	23 0	23 0	11 0	11 0	11 0	11 0	25 0	25 0	20 0	20 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
Lahore	17 0	17 0	23 0	23 0	11 0	11 0	11 0	11 0	25 0	25 0	20 0	20 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
Sub-montane—																										
Umballa	18 0	18 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0
Jullandhar	19 0	19 0	28 0	28 0	12 0	12 0	12 0	12 0	23 0	23 0	22 0	22 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0
Hoshiarpur	20 0	20 0	30 0	30 0	13 0	13 0	13 0	13 0	24 0	24 0	23 0	23 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0
Gurdaspur	18 0	18 0	26 0	26 0	10 0	10 0	10 0	10 0	22 0	22 0	21 0	21 0	22 0	22 0	22 0	22 0	22 0	22 0	22 0	22 0	22 0	22 0	22 0	22 0	22 0	22 0
Amritsar	19 0	19 0	27 0	27 0	11 0	11 0	11 0	11 0	23 0	23 0	22 0	22 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0	23 0
Hills—																										
Simla	14 0	14 0	19 0	19 0	9 0	9 0	9 0	9 0	15 0	15 0	15 0	15 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0
Kangra	15 0	15 0	20 0	20 0	10 0	10 0	10 0	10 0	16 0	16 0	16 0	16 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0
North-western—																										
Sialkot	16 0	16 0	29 0	29 0	12 0	12 0	12 0	12 0	24 0	24 0	23 0	23 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0	24 0
Gujranwala	17 0	17 0	30 0	30 0	13 0	13 0	13 0	13 0	25 0	25 0	24 0	24 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
Ghazal	18 0	18 0	31 0	31 0	14 0	14 0	14 0	14 0	26 0	26 0	25 0	25 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0
Jhelum	19 0	19 0	32 0	32 0	15 0	15 0	15 0	15 0	27 0	27 0	26 0	26 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0
Rawalpindi	18 0	18 0	30 0	30 0	14 0	14 0	14 0	14 0	25 0	25 0	24 0	24 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
Hazara	19 0	19 0	31 0	31 0	15 0	15 0	15 0	15 0	26 0	26 0	25 0	25 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0
Peshawar	18 0	18 0	30 0	30 0	14 0	14 0	14 0	14 0	25 0	25 0	24 0	24 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
Kohat	19 0	19 0	32 0	32 0	15 0	15 0	15 0	15 0	27 0	27 0	26 0	26 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0
Western—																										
Shahpur	19 0	19 0	34 0	34 0	16 0	16 0	16 0	16 0	28 0	28 0	27 0	27 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0
Jhang	17 0	17 0	30 0	30 0	14 0	14 0	14 0	14 0	26 0	26 0	25 0	25 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0
Moolan	18 0	18 0	31 0	31 0	15 0	15 0	15 0	15 0	27 0	27 0	26 0	26 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0
Rannu	23 0	23 0	34 0	34 0	16 0	16 0	16 0	16 0	28 0	28 0	27 0	27 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0
D. I. Khan	18 0	18 0	30 0	30 0	14 0	14 0	14 0	14 0	26 0	26 0	25 0	25 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0	26 0
Muzaffargarh	19 0	19 0	31 0	31 0	15 0	15 0	15 0	15 0	27 0	27 0	26 0	26 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0	27 0
D. G. Khan	15 0	15 0	20 0	20 0	9 0	9 0	9 0	9 0	16 0	16 0	16 0	16 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0
Sind and Baluchistan—																										
Karachi	11 8	11 8	17 0	17 0	8 0	8 0	8 0	8 0	18 0	18 0	16 0	16 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0
Hyderabad (Gudu Pandar)	12 0	12 0	18 0	18 0	9 0	9 0	9 0	9 0	19 0	19 0	17 0	17 0	19 0	19 0	19 0	19 0	19 0	19 0	19 0	19 0	19 0	19 0	19 0	19 0	19 0	19 0
Thar and Parkar (Unanited)	13 0	13 0	19 0	19 0	10 0	10 0	10 0	10 0	20 0	20 0	18 0	18 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
Sukkur	15 0	15 0	21 0	21 0	11 0	11 0	11 0	11 0	21 0	21 0	20 0	20 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0	21 0
Shikhar	13 0	13 0	19 0	19 0	9 0	9 0	9 0	9 0	18 0	18 0	17 0	17 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0
Upper Sind Frontier	13 0	13 0	19 0	19 0	9 0	9 0	9 0	9 0	18 0	18 0	17 0	17 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0
Quetta	13 0	13 0	19 0	19 0	9 0	9 0	9 0	9 0	18 0	18 0	17 0	17 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0

Bombay—

Karnataka—

Kerala—

Madras—

Mysore—

Nizam's Territories—

Punjab—

Rajputana—

Sindh—

Tamil Nadu—

United Provinces—

Western—

Central Provinces—

Madhya Pradesh—

Bihar—

Orissa—

Assam—

Cooch Bihar—

Tripura—

Meghalaya—

Nagaland—

Manipur—

Assam—

Cooch Bihar—

Tripura—

Meghalaya—

Nagaland—

Manipur—

Assam—

Cooch Bihar—

Tripura—

Meg

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

E. J. SINKINSON,
Secretary to the Government of India.

1049

No. 1.—As to Age and Sex.

No. II.—As to places whence Emigrants came to Calcutta for embarkation.

No. III.—As to Caste and Religion.

Memo.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, May 5th, 1890.

The weather during the week under review has been much less disturbed than was the case during the preceding week. The rainfall has been by no means so general, having been confined mainly to three regions, *viz.*, the north-west of the Punjab, Malabar and Mysore, and the east of Bengal. Even within these three regions there has been very little heavy rain. The distribution of pressure has been remarkably steady. Low readings have prevailed over the Gangetic plain, the east of the Central Provinces and Western Bengal, while pressure has been high in the north-west of the Punjab, along the West Coast of the Peninsula, and in the Upper Assam Valley. Accompanying this steady distribution has been a very steady wind circulation, and conditions generally have been, except in one region, very fairly normal. This region was the Punjab, where there was a considerable excess of pressure, which resulted in abnormal gradients for northerly winds.

The chart of the 29th showed a low pressure area over Northern India, whence readings rose slowly to areas of relatively high pressure in Mysore and the Upper Assam Valley. The wind was somewhat variable, except over North-Eastern India, a steady and strong southerly current prevailing over the head of the Bay and Lower Bengal and an easterly current in Assam, North Bengal and Behar. Rain was falling in Burma, Assam, Malabar and at Dera Ismail Khan and Quetta. The chart of the following day (the 30th) showed that a brisk increase of pressure had occurred over North-Western India. Thus a high pressure area had been formed over the Punjab, and the region of low readings was confined to the Lower Gangetic plain, the east of the Central Provinces and the west of Bengal. Northerly winds had appeared over the Punjab, but otherwise the wind circulation was little changed. Rain had fallen in the north-west. On the 1st the barometer was unsteady, but the changes were generally small and the general distribution was unaltered. Showers still fell in the North-West. On the 2nd there was a general barometric fall reported, but the change was fairly uniform, and the main features of the distribution were unaltered. On the 3rd, 4th and 5th the same general conditions as regards pressure and winds prevailed, but the rainfall more or less ceased in the Punjab, while it extended in Malabar and Mysore.

Temperature has again changed by large amounts, though the variation has been rather less than during the preceding week. It will be remembered that at the close of last week the mean temperature of India was considerably below the normal. This relative coolness continued during the first day of the present week, but by the 30th the mean of all the Provinces had risen to about the average, and from the 1st May onward the mean temperature was high, the hottest day being the 5th. The Punjab was much later than the other Provinces in feeling the recovery—a result due to steady northerly winds and constant slight showers. The greatest excess was in Bengal, where only on one day was the mean temperature below the average.

The following table shows the variations of the mean temperature from the normal according to Provinces for the present and for the past weeks:

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burma	+	+
Bengal	+	+
North-West Provinces	+	+
Punjab	—	+
Bombay	—	—
Central Provinces	—	+
Guzerat and Central India	—	+
Sind and Rajputana	—	+
Madras	—	+

This table shows that there has been an increase of temperature relatively to the normal in all Provinces, except the Punjab, where temperature has been approximately steady.

The hottest region was at first Guzerat, but after the 1st May the region of greatest heat was moved eastward, and the highest readings from that date till the close of the week were reported from the Central and North-Western Provinces. The following figures give the maxima on each day:

April 29th	Deesa	107.4°
" 30th	Rajkot	107.9°
May 1st	Deesa	111.5°
" 2nd	Nagpur	113.2°
" 3rd	Allahabad	113.4°
" 4th	Nagpur	113.2°
" 5th	Nagpur	113.7°

During the earlier part of the week the maxima over the Punjab were very low for the season.

At Dera Ismail Khan on the 29th the maximum was 87.6°, or 12.2° below the normal.	
" Sialkot " " 86.6° " 14.4° "	
" Lahore " " 88.3° " 13.7° "	
" Peshawar " 30th 74.1° " 18.3° "	
" Sialkot " " 80.7° " 20.0° "	
" Lahore " " 89.3° " 12.3° "	

After the 30th the maxima increased, but remained low for the time of year till the end of the week.

Rain.—The rainfall of the present week was much slighter than during that which preceded it. At nineteen out of the fifty-two rainfall divisions there was no rain as compared with six in the previous week, and at eight more the mean fall was less than one half a tenth of an inch, so that roughly in half the rainfall divisions there was either none or only an insignificant fall of rain. These divisions were Western Bengal, the whole of the North-West Provinces, the centre and south of the Punjab, the west (north of Malabar and Mysore) and centre of the Peninsula, the central parts of India and westward across Rajputana to Sind and Cutch. The regions of most general rain were Burma, Assam and East Bengal, the north-west of the Punjab and the south of the Peninsula. Within these regions the only divisions reporting an excess of rain are Assam (Surma), the hill and west divisions of the Punjab, Malabar, Madras (South Central), Coorg, Mysore, the Bombay Deccan and the East Coast (Central). Of these the only division where the excess exceeds half an inch is Malabar, where three times the usual amount of rain has fallen.

The largest actual deficiency is in Assam (Brahmaputra), where the rainfall is only $\frac{1}{7}$ of the normal.

The record of maximum falls shows large local variations in the rainfall. Thus in Tipperah one subdivisional station reports $4\frac{1}{2}$ inches, while in the neighbouring district of Noakhally the heaviest fall is only 0.43 inch. At Jamalpur (Mymensingh) $3\frac{1}{2}$ inches fell. Sylhet received 9 inches during the week, while in the Brahmaputra Valley the heaviest fall was 1 inch at Dhubri and Goalpara. In Lower Bengal the heaviest amounts were generally about 1 inch, while, in Western Bengal, the North-West Provinces and the east of the Punjab there were no falls of any consequence. In the north-west and west of the Punjab there were some amounts exceeding an inch. In the south of the Peninsula there were several instances of falls of between $2\frac{1}{2}$ and $3\frac{1}{2}$ inches, and one station in Calicut received $6\frac{1}{2}$ inches. On the eastern side of the Peninsula the maximum amounts were generally about 1 inch.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—For week ending 3rd May.—No rain in Madras, fair in Coimbatore, Nilgiris, South Canara, Malabar and slight elsewhere. Crops generally good, but suffering from want of rain in parts of Vizagapatam, Nellore, Cuddapah, Chingleput, North Arcot, South Arcot, Trichinopoly, Tinnevely and Coimbatore. *Cholum* blighted in parts of Trichinopoly. Outturn of sugarcane good; paddy and cotton middling to average; other grains below average. Pasture and water-supply generally decreasing. Prices nearly steady. Prospects fair.

Bombay.—For week ending 7th May.—Rain in parts of Sind, Carnatic, Poona and Sholapur. Standing crops good. Preparation for next season's crops in full progress. Fodder generally sufficient and agricultural stock healthy.

Bengal.—For week ending 6th May.—Rain general in North and East Bengal and showers in some other districts. Ploughing and early sowing proceeding, but are backward in many districts for want of rain. Spring rice being harvested, and outturn generally reported as fair, except in Howrah, where it is only four annas. In Behar *cheena* and *mung*, millets and paddy in the low lands are in good condition, but rain wanted for cultivation of *bhadoi* crops. Sugarcane doing well, but is in want of rain in some districts. Price of rice showed a slight tendency to rise in some districts. In Balasore daily average number of coolies on relief works was 126 during past week.

North-Western Provinces and Oudh.—For week ending 7th May.—Weather hot, with westerly winds. Slight rain has fallen in Jhansi. Threshing of *rabi* almost finished, and the new grain is coming into the market. Cotton, indigo and sugarcane being irrigated; supplies sufficient, except in Kumaun, where grain is scarce. Prices are generally stationary, but have risen slightly in Benares, Cawnpore and Jhansi.

Punjab.—For week ending 7th May.—Slight rain has fallen in Umballa, Ferozepore, Amritsar, Lahore, Rawalpindi, Shahpur and Peshawar. Prices rising in Hissar, Delhi and Rawalpindi, fluctuating in Lahore and Mooltan and stationary elsewhere. Harvesting of *rabi* crops completed in Hissar, Delhi and Umballa and in progress elsewhere. *Kharif* sowings going on in Delhi, Amritsar, Sialkot, Lahore, Rawalpindi, Shahpur and Peshawar. Prospects of crops average on *barani* lands; poor elsewhere. Fodder sufficient in Ferozepore, Amritsar and Peshawar; scarce in other districts.

Central Provinces.—For week ending 7th May.—Weather hot, with occasional clouds. Threshing and winnowing of winter crops approaching completion. Fields being manured and ploughed for autumn sowings. Prospects unchanged. Prices stationary.

Burma.—For week ending 3rd May.—Rain fell in most districts in Lower and Upper Burma, but it was light, except in Thongwa, Prome, Thayetmyo, Amherst, Tavoy, Moulmein, Bhamo, Ruby Mines, Yamethin and Pynmana, in which districts the rainfall was considerable. Prices of paddy have risen slightly in Thongwa, Tavoy, Yeu and Myingyan and have fallen in Katha and Pakokku. Reaping of dry weather crops is progressing in Upper Burma. The crops generally are good.

B

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING MAY 5TH, 1890.			RAINFALL DATA FROM OCTOBER 15TH TO MAY 5TH, 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall, October 15th to May 5th.	Excess or Defect of (Seasonal) Rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0.61	1.62	-1.01	22.89	11.41	+100
	Lower Burma	0.19	0.68	-0.49	9.58	8.53	+12
	Central Burma	0.01	0.45	-0.44	9.24	5.91	+56
	Upper Burma	0.23	?	?	6.00	?	?
	Arakan	0.51	1.61	-1.10	9.28	8.98	+3
BENGAL AND ASSAM	Eastern Bengal	0.87	1.84	-0.97	16.36	13.43	+22
	Assam (Surma)	3.27	2.90	+0.37	34.38	24.21	+42
	Do. (Bramaputra)	0.38	2.79	-2.41	12.09	18.84	-34
	Deltaic Bengal	0.38	1.13	-0.75	13.45	9.79	+37
	Central Bengal	0.28	0.76	-0.48	6.75	6.73	0
	North Bengal	0.94	1.52	-0.58	6.92	9.66	-28
	Orissa	0	0.35	-0.35	17.69	9.67	+83
	Chota Nagpur	0	0.17	-0.17	4.14	4.93	-16
	Behar (South)	0.01	0.15	-0.14	0.79	3.56	-78
	Do. (North)	0.01	0.74	-0.73	1.02	3.98	-74
NORTH - WESTERN PROVINCES AND OUDH	North-Western Provinces (East)	0	0.04	-0.04	1.75	2.90	-39
	Oudh (South)	0	0.04	-0.04	0.32	2.15	-85
	Do. (North)	0	0.22	-0.22	0.28	2.83	-90
	North-Western Provinces (Central)	0.01	0.08	-0.07	0.45	2.03	-78
	North-Western Provinces (West)	0.01	0.02	-0.01	0.50	2.11	-76
	North-Western Provinces (Submontane)	0	0.16	-0.16	0.99	4.34	-77
PUNJAB	Punjab (South)	0.01	0.02	-0.01	0.75	2.88	-74
	Do. (Central)	0	0.07	-0.07	1.13	3.41	-67
	Do. (Submontane)	0.09	0.12	-0.03	2.48	6.00	-59
	Do. (Hill Districts)	0.36	0.20	+0.16	8.10	15.56	-48
	Do. (North-West)	0.31	0.34	-0.03	3.71	9.44	-62
	Do. (West)	0.15	0.05	+0.10	1.20	3.06	-61
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	2.50	0.84	+1.66	21.44	16.49	+30
	Madras (South Central)	1.09	0.62	+0.47	14.68	16.51	-11
	Coorg	0.98	0.68	+0.30	20.48	12.85	+59
	Mysore	1.03	0.73	+0.30	7.26	8.42	-14
	Konkan	0	0	0	5.00	2.56	+96
	Bombay Deccan	0.13	0.10	+0.03	7.20	5.19	+39
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0.07	-0.07	1.48	3.84	-61
CENTRAL PROVINCES AND BERAR.	Berar	0	0.04	-0.04	3.76	3.89	-3
	Central Provinces (West)	0.02	0.04	-0.02	3.77	2.86	+32
	Ditto (Central)	0.04	0.09	-0.05	3.01	3.47	-13
	Ditto (East)	0	0.18	-0.18	3.69	3.76	-2
BOMBAY (NORTH)	Guzerat	0	0.04	-0.04	0.02	0.73	-97
	Kattiawar	0	0.02	-0.02	0	0.57	-100
	Sind	0	0.02	-0.02	0.06	1.18	-95
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	0	0.02	-0.02	0.49	1.82	-73
	Rajputana (East), Central India (West).	0.02	0.03	-0.01	0.19	1.17	-84
	Rajputana (West)	0	0.07	-0.07	0.07	0.89	-92
MADRAS	East Coast (North)	0	0.20	-0.20	13.36	11.00	+21
	Ditto (a)	0	?	?	11.95	?	?
	Hyderabad (South)	0	0.14	-0.14	3.43	3.80	-10
	Madras (Central)	0.17	0.19	-0.02	6.81	5.78	+18
	East Coast (Central)	0.13	0.06	+0.07	11.33	15.86	-29
	Ditto (South)	0.14	0.35	-0.21	13.03	20.75	-37
	Madras (South)	0.42	0.69	-0.27	9.61	17.63	-45

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

SIMLA, 8th May, 1890.

Assam.—For week ending 7th May.—Weather warm. Rainfall insufficient. Sowing for early and ploughing for late rice continue. Prospect of crops in general good.

Mysore and Coorg.—For week ending 7th May.—Rainfall general in Mysore. Standing crops in good condition. *Eleusine corocana (ragi)* sown in parts. Ploughing operations in progress. No material change in prices.

Rainfall moderate in Coorg during the week.

Berar and Hyderabad.—For week ending 7th May.—Weather warm. Land is being prepared for next season. Fodder insufficient in Ellichpur, Daryapur, Yeotmal, Darwha and Kelapur taluks. Water scarce in Amraoti and Murtizapur taluks and in the Wun district. Prices stationary.

No rain in Hyderabad during the week. Reaping of *tabi* crops continues. Prices stationary.

Central India.—For week ending 7th May.—No material change in condition of crops and weather since last report.

Rajputana.—For week ending 7th May.—Slight rainfall in Ajmere. Reaping and threshing nearly completed. Agricultural stock good, except in parts of Ajmere. Pasturage or fodder sufficient, except in Marwar, Dholepore and Ulwar. Prices steady generally.

Nepal.—For week ending 1st May.—Rain fell during the week. Weather cloudy at times. The rain has immensely helped agricultural operations. Prospects better.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.
(STATISTICS.)

IMPORTS OF COTTON, WHEAT, LINSEED AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed and Indigo, by rail and river into Calcutta, Bombay Town and Karachi, during the month of February 1890.

Articles, and whither imported.	WHENCE EXPORTED.												
	Madras.	Bombay.	Sindh.	Bengal.	N.-W. P. and Oudh.	Punjab.	Central Provinces.	Berar.	Assam.	Rajputana and Central India.	Nizam's Territory.	Mysore.	TOTAL.
Cotton, raw—													
Calcutta	Mds. 91	Mds. 5,10,746	Mds. 49,692	Mds. 12,307	Mds. 1,41,537	Mds. 18,479	Mds. 19,305	Mds. 3,65,830	Mds. 3,125	Mds. 21,274	Mds. 74,807	Mds. 1,96,722	Mds. 1,96,722
Bombay Town	...	...	...	...	95,441	20,928	...	...	...	1,63,279	...	...	11,84,620
Karachi	...	...	49,692	...	...	28,353	...	...	...	...	...	...	78,045
TOTAL	91	5,10,746	49,692	12,307	2,36,978	76,760	19,305	3,65,830	3,125	1,84,553	74,807	...	14,59,387
Wheat—													
Calcutta	...	...	...	38,163	53,672	6,870	2,160	...	...	...	...	...	1,00,865
Bombay Town	...	28,503	...	1	2,599	14,601	1,34,649	9,131	...	55,486	...	...	2,45,060
Karachi	...	...	1,69,229	...	...	2,23,995	...	...	...	...	...	...	3,93,224
TOTAL	...	28,503	1,69,229	38,164	56,271	2,45,556	1,36,809	9,131	...	55,486	74,807	...	7,39,149
Linseed—													
Calcutta	...	...	...	68,734	11,219	...	601	...	132	360	...	...	81,046
Bombay Town	1,538	68,224	...	...	17	...	19,071	52,217	...	1,460	74,807	...	2,17,334
Karachi	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,538	68,224	...	68,734	11,236	...	19,672	52,217	132	1,800	74,807	...	2,98,380
Indigo—*													
Calcutta	...	...	...	821	66	...	...	...	...	...	...	...	887
TOTAL	...	...	...	821	66	...	...	...	...	...	...	...	887
GRAND TOTAL	1,609	6,07,473	2,18,921	1,20,026	3,04,551	3,22,316	1,75,786	4,27,178	3,257	2,41,859	74,807	...	24,97,803

* The imports of indigo into Bombay Town and Karachi are not returned.

DEPT. OF REVENUE AND AGRICULTURE,
Simla, the 5th May, 1890.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. II. OF 1890-91.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 20TH APRIL 1889.				WEEK ENDING 19TH APRIL 1890.				TOTAL RECEIPTS FROM 1ST TO 20TH APRIL 1889.		TOTAL RECEIPTS FROM 1ST TO 19TH APRIL 1890.		Total increase in 1890-91.	Total decrease in 1890-91.
		Total mean length open.	Receipts.		Total mean length open.	Receipts.		Total.	Per mile open per week.	Total.	Per mile open per week.				
			Total.	Per mile open.		Total.	Per mile open.								
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
State Lines worked by Companies.															
26th April 1890	East Indian (a)	1,526	9,45,418	620	1,526	9,28,062	608	27,14,616	622	25,98,170	627	...	1,16,446		
26th ditto	Patna-Gya	57	9,453	165	57	10,799	189	31,022	190	31,047	201	25	...		
26th ditto	Rajputana-Malwa	1,664	5,16,730	300	1,672	3,80,000	231	13,81,271	291	10,08,000	222	...	3,73,271		
26th ditto	Bengal-Nagpur (b)	293	54,001	184	501	(c) 80,144	160	1,67,378	200	(c) 2,16,750	160	49,372	...		
19th ditto	Southern Mahratta (d)	857	95,785	112	979	81,666	83	2,54,495	104	2,23,362	84	...	31,133		
26th ditto	Do. Mysore Section	219	14,721	67	296	18,105	61	37,750	60	50,181	61	12,431	...		
19th ditto	Indian Midland (e)	587	72,514	124	752	74,964	100	1,96,372	117	1,97,032	97	660	...		
	Villupuram - Guntakal (Nellore Branch)	83	4,124	50	83	4,181	50	11,391	48	10,794	48	...	597		
19th ditto	Bareilly-Pilibhit	36	2,769	77	36	2,013	56	6,606	65	5,217	53	...	1,479		
	TOTAL	5,322	17,15,575	322	5,902	15,85,934	269	48,00,991	316	43,40,553	271	...	4,60,438		
State Lines worked by Government.															
19th April 1890	North Western	2,386	(f) 5,67,143	238	2,390	(g) 5,48,639	229	(f) 16,42,249	241	(g) 15,20,499	235	...	1,12,750		
19th ditto	Oudh and Rohilkhand	692	1,85,383	268	692	1,76,381	255	5,23,106	265	4,52,892	241	...	70,214		
19th ditto	Bengal Central	125	12,118	97	125	11,480	92	35,742	100	33,966	100	...	1,776		
26th ditto	Wardha Coal	45	24,624	547	45	20,227	449	69,540	541	50,501	463	...	13,045		
19th ditto	Eastern Bengal	673	1,53,783	227	747	1,77,700	238	4,39,004	228	4,80,148	237	41,054	...		
26th ditto	Nalhati	27	1,563	57	27	1,839	67	4,029	64	4,767	65	...	162		
26th ditto	Tirhoot	273	35,259	130	273	49,999	183	1,08,700	139	1,36,946	185	28,246	...		
19th ditto	Lucknow-Sitapur	105	6,017	57	105	6,452	61	18,807	63	15,530	55	...	3,277		
19th ditto	Jorhat	31	1,086	35	30	307	10	3,303	37	2,051	25	...	1,252		
19th ditto	Cherra-Companyganj	7	30	4	7	188	26	131	6	660	33	...	538		
19th ditto	Burma (h)	553	91,057	165	553	94,872	172	2,93,927	186	3,08,503	206	14,576	...		
	TOTAL	4,917	10,77,333	219	5,003	10,88,084	217	31,30,534	223	30,21,472	223	...	1,18,062		
Lines worked by Guaranteed Companies.															
19th April 1890	Madras	840	1,70,491	203	840	1,64,866	166	4,81,609	201	4,56,217	200	...	25,392		
19th ditto	South Indian	654	1,17,734	180	654	1,05,267	161	3,19,654	171	3,00,012	169	...	19,042		
19th ditto	Great Indian Peninsula (i)	1,447	10,47,218	724	1,447	10,46,514	723	28,83,820	697	27,06,242	689	...	1,77,578		
26th ditto	Bombay, Baroda and Central India (j)	461	3,77,266	518	461	3,86,000	837	9,91,138	753	10,19,286	815	28,148	...		
	TOTAL	3,402	17,12,709	503	3,402	17,02,647	500	46,76,221	481	44,82,357	485	...	1,93,864		
GRAND TOTAL (GUARANTEED AND STATE)		13,641	45,05,617	339	14,307	43,76,665	306	1,26,16,746	324	1,18,44,382	304	...	7,72,364		
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	56,77,536	146	53,20,072	137	...	3,47,564		
NET RECEIPTS		...	...	...	...	...	...	69,39,210	178	65,14,410	167	...	4,24,800		
Assisted Companies.															
26th April 1890	Tarakeshwar	22	6,523	296	22	9,285	422	25,024	398	23,555	395	...	1,466		
12th ditto	Dibru-Sadiya	...	...	...	(k) ...	...	...	(l) 10,971	117	(m) 17,979	134	1,008	...		
26th ditto	Bengal and North Western	376	59,802	159	376	52,250	139	1,65,897	154	1,44,710	142	...	21,187		
19th ditto	Rohilkhand-Kumaun	67	8,203	122	67	8,050	134	25,560	134	25,019	138	...	547		
	TOTAL	465	74,528	160	465	70,485	152	2,33,455	151	2,11,263	144	...	22,192		
Native States.															
19th April 1890	His Highness the Nizam's Guaranteed	354	47,255	134	354	52,603	149	1,31,364	130	1,40,033	146	8,660	...		
26th ditto	Gaekwar's Dabhoi	59	6,887	117	59	4,190	71	13,602	80	14,770	92	1,168	...		
26th ditto	Gaekwar's Mehsana	27	1,455	53	27	1,300	48	3,786	49	3,521	48	...	265		
26th ditto	Bhavanagar-Gondal	...	...	...	...	...	...	...	...	...	...	...	...		
19th ditto	Junagarh-Porbandar	260	40,967	158	332	48,536	146	1,16,354	157	1,32,841	147	16,487	...		
26th ditto	Morvi	68	6,799	100	94	7,796	83	15,797	81	20,521	81	4,724	...		
26th ditto	Jodhpore	124	8,555	69	124	9,600	77	23,593	67	24,829	74	1,266	...		
19th ditto	Rajpura-Bhatinda	...	(n) ...	...	...	7,540	70	(n) ...	...	20,130	69	20,130	...		
	TOTAL	892	1,11,918	125	1,098	1,31,565	120	3,04,466	119	3,56,645	120	52,179	...		

- (a) Includes the Dildarnagar-Ghazipur State Railway.
(b) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakardharpur Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sindia and Bhopal-Itarsi State Railways.
(f) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(g) Includes the Amritsar-Pathankot and Jammu-Kashmir Railways.

- (h) Includes Toungoo-Mandalay.
(i) Includes the Dhond-Manmad, Khamsaon, and Amraoti State Railways.
(j) Includes Patni Branch.
(k) Return not received.
(l) Total receipts from 1st to 13th April 1889.
(m) Total receipts from 1st to 12th April 1890.
(n) Included with the North Western Railway.



SUPPLEMENT TO The Gazette of India.

No. 20. } CALCUTTA, SATURDAY, MAY 17, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.
Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.
No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

SIMLA, 8th May, 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

Printed and published for the GOVERNMENT OF INDIA at the GOVERNMENT CENTRAL PRESS, Simla.

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first month of the official year 1890-91, and of the nineteen preceding years.
(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE MONTH OF APRIL.												TOTAL BRITISH INDIA.				YEAR.							
	BENGAL.			BOMBAY.			SINDH.			MADRAS.			BURMA.											
	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.	On Imports.	On Exports.	Total Revenue.									
1871-72	92	5,56	8,18	89	2,13	49	3,51	10	5	11	26	26	1,02	1,65	2,93	10	40	3,98	4,48	2,27	9,16	11,43	7,93	19,36
1872-73	96	5,33	8,33	44	3,05	53	4,02	5	8	37	50	32	1,19	1,43	2,94	35	47	4,00	4,82	2,12	10,12	12,24	8,37	20,61
1873-74	85	4,62	6,74	44	2,46	46	3,36	6	3	12	21	40	92	1,24	2,56	37	46	6,31	7,14	2,12	8,49	10,61	9,40	20,01
1874-75	86	5,04	7,16	50	1,65	50	2,65	10	3	10	23	26	1,24	98	2,48	38	67	4,69	5,74	2,10	8,63	10,73	7,53	18,26
1875-76	98	7,18	9,74	66	2,79	1,10	4,55	15	12	32	59	31	1,24	1,22	2,77	39	40	7,12	7,91	2,49	11,73	14,22	11,34	25,56
1876-77	1,06	5,65	63	55	2,83	17	3,55	10	3	4	17	48	1,03	62	2,13	48	40	4,88	5,76	2,67	9,94	12,61	6,34	18,95
1877-78	1,19	5,61	7,93	92	4,11	20	5,23	24	8	7	39	57	81	21	1,59	52	51	4,64	5,67	3,44	11,12	14,56	6,25	20,81
1878-79	1,16	6,43	8,43	82	4,27	28	5,37	22	5	4	31	57	89	44	1,90	90	65	5,13	6,68	3,67	12,29	15,96	6,73	22,69
1879-80	90	6,13	7,73	1,01	3,47	27	4,75	21	4	4	29	40	71	37	1,48	73	48	6,74	7,95	3,25	10,83	14,08	8,18	22,26
1880-81	1,27	4,42	50	97	4,35	29	5,61	51	7	4	62	49	92	92	2,33	52	62	5,94	7,68	3,76	10,38	14,14	7,69	21,83
1881-82	1,19	4,60	71	96	3,78	35	5,09	58	9	6	73	39	81	84	2,04	74	73	5,83	7,30	3,86	10,01	13,87	7,79	21,66
1882-83	1,24	—2*	71	1,01	—24*	29	1,06	36	...	9	45	39	...	43	82	83	2	7,75	8,60	3,83	—24*	3,59	9,27	12,86
1883-84	1,35	—1*	1,60	1,05	5	15	1,25	53	...	6	59	45	...	57	1,03	87	1	7,89	8,77	4,16	5	4,21	10,27	14,48
1884-85	1,13	5	75	1,09	7	27	1,43	42	2	8	52	34	2	77	1,13	83	3	6,55	7,41	3,81	19	4,00	8,42	12,42
1885-86	99	—1*	1,20	1,04	7	16	1,21	37	...	9	46	39	...	23	62	66	2	7,58	8,26	3,45	8	3,53	9,20	12,73
1886-87	1,13	1	1,06	99	7	21	1,27	36	1	10	47	35	1	40	96	91	—2*	6,97	7,86	3,94	8	4,02	8,74	12,76
1887-88	1,18	3	96	1,25	8	26	1,59	62	1	9	72	85	...	45	1,30	1,38	—4*	7,42	8,76	5,18	8	5,26	9,18	14,44
1888-89	1,17	32	1,36	1,43	44	21	2,08	53	1	10	64	78	15	46	1,39	99	3	4,39	5,41	4,90	95	5,85	6,52	12,37
1889-90	1,14	55	1,33	1,34	62	27	2,23	60	8	11	79	84	1	42	1,27	71	...	5,75	6,46	4,63	1,26	5,89	7,88	13,77
1890-91	1,23	54	1,19	1,47	1,32	28	3,07	62	6	15	83	1,10	5	37	1,52	67	1	7,23	7,91	5,09	1,98	7,07	9,22	16,29

* The amount refunded was greater than the duty collected.

FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch)
Calcutta, 14th May 1890.

E. J. SINKINSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, May 12th, 1890.

The week under review has been marked by the appearance of the first serious cyclonic storm of the season. It was apparently formed over the east of the Bay and gave the first marked indication of its existence on the 6th. This is an unusually early date for the formation of a cyclonic storm in this part of the Bay, and the subsequent track of the storm, *viz.*, north-eastward across the South Arakan hills into Central Burma, was also unusual. The probability, so far as past records afford any indication, is that storms formed over the Bay during the first fortnight of May will advance west-north-westward on to the Coromandel Coast, but that if it form during the last fortnight, it will advance in a northerly direction towards the head of the Bay. In recent years the storm approaching most closely in general character to that which appeared during the present week was the Akyab cyclone of the 13th to 17th of May 1884. This storm was formed to the west of the Andamans, advanced first in a northerly and then in a north-easterly direction, and finally crossed the Arakan Coast at Akyab. The barometer at that station fell to 28.98", and it is probable that at the centre of the cyclone of the present month the barometer was equally low, though at Diamond Island, which was the nearest of the meteorological stations to the storm, the lowest pressure recorded was 29.31". As is not infrequently the case when conditions are intensely disturbed in one quarter of the Indian region, the weather in the other quarters was fairly fine and settled. Hence the distribution of pressure and the circulation of the winds was remarkably steady during the week, and the rainfall away from the neighbourhood of the storm was slight and everywhere below the normal.

The chart of the 6th showed a large area of high pressure overlying North-Western and Western India, with its apex over Mysore and Malabar. From this area pressure decreased eastward and was lowest within a region represented by the stations of Bareilly, Patna, Balasore and Raipur. There were consequently gradients for northerly to north-westerly winds over the western half of India and for southerly winds over the eastern half, and winds from these directions prevailed in these regions. At the same time however the barometer had fallen .160" at Diamond Island, with a north-easterly wind and rain, and a depression was coming in that neighbourhood. The chart of the 7th showed a striking development. The barometer had fallen 0.3" at Diamond Island, 0.2" at Bassein, and 0.1" at Rangoon, and a depression of considerable intensity was shown to the west of Diamond Island, where a southerly gale was blowing. Heavy rain was falling all over Lower Burma. At the same time the barometer was falling very quickly over North-Western India, and a low pressure area had been developed over the north of the Punjab. In other respects the general distribution of pressure, &c., was unaltered. On the 8th the cyclonic storm from the Bay was shown near Thayetmyo, while a well marked depression had developed within the low pressure area noticed over the Punjab on the 7th. The winds were cyclonic around both these depressions. Heavy rain had continued to fall in Burma. By the morning of the 9th the Burmese storm had disappeared, and the general distribution was generally similar to that which prevailed on the first day of the week. From the 10th to the close of the week pressure was steadily high over the west of the Peninsula and low over Northern India. Within this low pressure area small centres of disturbance were formed, but their effect on the weather was generally slight. In North-Western India however strong winds and slight rain accompanied the passage of the disturbances from the plains into the hills.

Temperature.—The general temperature of India has undergone a large oscillation during the week. On the 6th there was a very considerable excess, but during the two following days this gave way, and on the 9th and 10th the general temperature was below the normal. On the 11th there was hardly any

variation from the normal, but on the 12th there was a brisk recovery, which brought temperature nearly to the point at which it stood at the beginning of the week. In Bengal and Madras this oscillation was not felt at all, and the mean temperature in those two Provinces was steadily above the normal.

The following table shows the variations of the mean temperature from the normal according to Provinces for the present and for the past weeks:

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burma	+ 0.8°	- 2.1°
Bengal	+ 3.0°	+ 5.9°
North-West Provinces	+ 2.0°	+ 2.5°
Punjab	- 3.0°	- 1.4°
Bombay	+ 1.1°	+ 0.4°
Central Provinces	+ 1.5°	+ 0.5°
Guzerat and Central India	+ 1.4°	0
Sind and Rajputana	+ 1.2°	- 0.9°
Madras	+ 0.3°	+ 1.8°

These figures show a large excess of temperature in Bengal, a considerable excess in the North-Western Provinces, a considerable deficiency in Burma, and little departure from the normal elsewhere.

The region of greatest heat has been somewhat erratic. For the first four days the highest maximum temperature was reported from the Central Provinces or Berar, but on the 10th it had moved to Masulipatam, on the 11th to Jacobabad, and on the 12th back to Masulipatam.

The following figures give the maxima on each day:

May 6th	Akola	114.5°
" 7th	Nagpur	114.2°
" 8th	Amraoti and Nagpur	111.2°
" 9th	Nagpur	111.7°
" 10th	Masulipatam	113.7°
" 11th	Jacobabad	115.1°
" 12th	Masulipatam	113.7°

These figures show that the heat on the East Coast was very exceptional during the latter part of the week.

Rain.—As mentioned above, except in Burma, where the weather was under the influence of the severe cyclonic storm generated over the Bay, the rainfall of the week has been everywhere below the average, and over the greater part of the country has been either nil or wholly insignificant. At thirty out of the fifty-two rainfall divisions no rain whatever has fallen, and at five more the total amount received was less than 0.10 inch. This leaves seventeen divisions in which rain of more or less importance has fallen. This number is made up of the Burma, Assam, and East and North Bengal divisions in North-Eastern India, the Malabar, Mysore, and Madras (South Central) divisions in the south-west, and of the East Coast (North) and Madras (South and Central) divisions in the south-east, so that the greater part of northern, the whole of north-western, and the whole of the central parts of the country were without important rain.

The only divisions in which there is any excess are those in Central and Southern Burma, and here the rainfall was very heavy.

The record of maximum falls shows that Tavoy received 13.3 inches, Hanthawaddy 10 inches, Mambu and Kyauktan 8.1 inches, and Magwe 8 inches during the week. In East and North Bengal the maxima were between 2.1 and 3.1 inches generally, but in Assam the amounts were larger. Cherrapunji received 7.1 inches, and stations in Gauhati and Goalpara over 5 inches. In the south-west of the Peninsula Quilon received 5 inches, but the maximum falls in other parts of that region were generally between 1 and 1.4 inches. There were few falls of importance in the east and centre of the Peninsula, but Rajahmundry received 1.1 and Alna (Bellary) 1.1 inches.

The final column of the concluding table does not show a satisfactory state of affairs as regards the season's rainfall (October 15th 1889 to May 12th 1890). The Burma districts, except Arakan, East Bengal, Assam (Surma), Deltaic Bengal, and Orissa, all show an excess. This is also the case in Malabar, Coorg, the Konkan, the Bombay Deccan, the Central Provinces (West), the East Coast (North), and Madras (Central); but, with the exception of these fourteen divisions, the rainfall has been everywhere scanty, and in some parts of Northern India practically nil.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING MAY 12TH, 1890.			RAINFALL DATA FROM OCTOBER 15TH TO MAY 12TH, 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall, October 15th to May 12th.	Excess or Defect of (Seasonal) Rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	7.03	1.53	+5.50	29.92	12.94	+131
	Lower Burma	3.99	1.09	+2.90	13.56	9.62	+41
	Central Burma	2.07	0.67	+1.40	11.30	6.58	+72
	Upper Burma	2.37	?	?	8.37	?	?
	Arakan	0.47	1.97	-1.50	9.74	10.95	-11
BENGAL AND ASSAM	Eastern Bengal	1.20	2.42	-1.22	17.56	15.85	+11
	Assam (Surma)	2.77	5.93	-3.16	37.15	30.14	+23
	Do. (Brahmaputra)	2.41	2.63	-0.22	14.50	20.87	-31
	Deltaic Bengal	0.17	1.69	-1.52	13.63	11.47	+19
	Central Bengal	0	1.16	-1.16	6.75	7.89	-14
	North Bengal	1.05	2.00	-0.95	7.97	11.66	-32
	Orissa	0	0.96	-0.96	17.09	10.63	+66
	Chota Nagpur	0	0.63	-0.63	4.14	5.56	-26
	Behar (South)	0	0.30	-0.30	0.79	3.86	-80
	Do. (North)	0.06	0.66	-0.60	1.08	4.57	-76
NORTH - WESTERN PROVINCES AND OUDH	North-Western Provinces (East)	0	0.30	-0.30	1.75	3.19	-45
	Oudh (South)	0	0.31	-0.31	0.32	2.79	-89
	Do. (North)	0	0.32	-0.32	0.28	3.15	-91
	North-Western Provinces (Central)	0	0.14	-0.14	0.45	2.18	-79
	North-Western Provinces (West)	0	0.09	-0.09	0.50	2.20	-78
	North-Western Provinces (Submontane)	0	0.34	-0.34	0.99	4.67	-79
PUNJAB	Punjab (South)	0	0.07	-0.07	0.75	2.95	-75
	Do. (Central)	0	0.23	-0.23	1.13	3.64	-70
	Do. (Submontane)	0	0.18	-0.18	2.48	6.18	-60
	Do. (Hill Districts)	0.06	0.54	-0.48	8.16	16.10	-49
	Do. (North-West)	0	0.58	-0.58	3.71	10.03	-63
	Do. (West)	0	0.09	-0.09	1.20	3.15	-62
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS)	Malabar	0.76	1.34	-0.58	22.20	17.83	+25
	Madras (South Central)	0.37	0.53	-0.21	15.05	17.09	-12
	Coorg	0.08	0.51	-0.43	20.56	13.36	+54
	Mysore	0.32	0.91	-0.59	6.77	8.42	-20
	Konkan	0	0.01	-0.01	5.00	2.57	+95
	Bombay Deccan	0	0.10	-0.10	7.20	5.29	+36
CENTRAL PROVINCES AND BERAR	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0.03	-0.03	1.48	3.87	-61
	Berar	0	0.04	-0.04	3.76	3.93	-4
	Central Provinces (West)	0	0.04	-0.04	3.77	2.90	+30
BOMBAY (NORTH)	Ditto (Central)	0	0.18	-0.18	3.01	3.66	-18
	Ditto (East)	0	0.23	-0.23	3.69	3.99	-8
RAJPUTANA AND CENTRAL INDIA	Guzerat	0	0.21	-0.21	0.02	0.94	-98
	Kattiawar	0	0.02	-0.02	0	0.58	-100
	Sind	0	0.03	-0.03	0.06	1.21	-95
MADRAS	Central India (East)	0	0.04	-0.04	0.49	1.87	-74
	Rajputana (East), India (West).	0	0.10	-0.10	0.19	1.27	-85
	Rajputana (West)	0	0.13	-0.13	0.07	1.02	-93
MADRAS	East Coast (North)	0.38	0.66	-0.28	13.74	11.66	+18
	Ditto (i)	0	?	?	11.95	?	?
	Hyderabad (South)	0	0.29	-0.29	3.43	4.09	-16
	Madras (Central)	0.23	0.42	-0.19	7.04	6.20	+14
	East Coast (Central)	0.62	0.35	-0.33	11.35	16.21	-30
	Ditto (South)	0.08	0.28	-0.20	13.11	21.03	-38
MADRAS	Madras (South)	0.21	0.85	-0.64	9.82	18.48	-47

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

SIMLA, 15th May, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 10th May.*—No rain in Kistna, Madras, Chingleput and Tanjore, moderate in Coimbatore and Salem, and slight elsewhere. Standing crops good, but suffering from want of rain in Vizagapatam, Nellore, Cuddapah, Chingleput, North Arcot, South Arcot, Tanjore, Trichinopoly, Tinnevely and Coimbatore. Cotton affected by rain in Bellary; *cholum* blighted in parts of Trichinopoly. Outturn of sugarcane good; paddy, tobacco, gingelly, and *ragi* middling to average. Other grain and cotton below average. Pasture and water-supply generally insufficient. Prices of *ragi* falling; other grains stationary or rising. Prospects fair.

Bombay.—*For week ending 14th May.*—Slight rain in Kanara. Harvesting of late crops almost completed. Preparations for early crops progressing generally. Fodder generally sufficient, and agricultural stock healthy.

Bengal.—*For week ending 13th May.*—Rain has fallen beneficially in North and East Bengal generally, but is wanted in Midnapore, Burdwan and Chittagong. Ploughing and early sowings of rice and jute still retarded in several districts for want of sufficient rain. In North Behar rain is required for standing crops and for *bhadoi* cultivation. Sugarcane also in want of rain in some districts. Spring rice harvest nearly over. Outturn generally reported as fair, except in Howrah, where it is only 4 annas. Price of rice stationary, with a tendency to rise in some districts. In Balasore daily average attendance on relief works at Government expense was 136 during the past week. Beggars still being relieved from private funds.

North-Western Provinces and Oudh.—*For week ending 14th May.*—Weather has been hot, with dust-storms and westerly winds. Slight rain has fallen in Kumaun. *Rabi* harvesting completed. Opium weighments finished. Extra crops are doing well. Sugarcane and indigo are being irrigated. Markets are well supplied. Prices continue high in Kumaun and are rising in Ballia, Cawnpore, Sitapur, Agra and Jhansi. Elsewhere they are stationary.

Punjab.—*For week ending 14th May.*—Slight rain has fallen in Peshawar only. Prices rising in Rawalpindi; fluctuating in Delhi and Lahore; stationary elsewhere. Harvesting of *rabi* crops over in Hissar, Delhi, Ferozepore and Dera Ismail Khan; in progress in other districts. *Kharif* sowings going on in Delhi, Umballa, Rawalpindi, Shahpur, Dera Ismail Khan and Peshawar. Prospects of *rabi* crops average on irrigated lands; poor elsewhere. *Kharif* crops reported to be in good condition in Dera Ismail Khan and Peshawar.

Central Provinces.—*For week ending 14th May.*—Weather hot, with high winds and occasional clouds. Winnowing of winter crops nearly completed. Preparation of land for autumn sowings in progress. Prices steady, except in Seoni, where they have fallen slightly.

Burma.—*For week ending 10th May.*—Rain fell throughout Lower Burma and was very heavy in Sandoway, Rangoon, Hanthawaddy, Pegu, Tharrawaddy, Prome, Bassein, Thongwa, Henzada, Moulmein, Shwegyin, Tavoy and Mergui districts. In Upper Burma rain fell in all districts, except Upper Chindwin. The rainfall was very heavy in Minbu and also in Myingyan, Meiktila and Yamethin. Reaping of dry weather crops continues, and ploughing has

commenced. The price of paddy has risen considerably in Tharrawaddy, Mergui, and Katha, and slightly in Rangoon, Pegu, Prome and Shwebo, but has fallen in Thongwa, Yeu and Yamethin districts.

Assam.—*For week ending 14th May.*—Weather seasonable. Rainfall general. Ploughing for winter paddy continues. Early rice, tea, and other standing crops doing well.

Mysore and Coorg.—*For week ending 14th May.*—Rainfall slight. Standing crops thriving. Paddy and sugarcane being harvested. Prospects fair. Prices risen in Kolar; steady elsewhere.

Slight rain in Coorg during the week. Ploughing operations delayed by general prevalence of Influenza epidemic.

Behar and Hyderabad.—*For week ending 14th May.*—Weather warm. Fodder insufficient in Ellichpur, Daryapur, Yeotmal, Darwha and Kelapur taluks. Water scarce in Amraoti and Murtizapur taluks and in the Wun district. Land under preparation for next *kharif* crop. Prices almost stationary.

No rain in Hyderabad during the week. Reaping of *tabi* crops continues. Prices stationary.

Central India.—*For week ending 14th May.*—In Bhopawar Agency prices of food-grains slightly fallen, except in Dhar, and steady elsewhere. Probable outturn in Goona Agency reported below average. Condition of agricultural stock good, except in Raghogarh.

Rajputana.—*For week ending 14th May.*—Ploughings commenced in Kotah and Kishengarh. Threshing generally completed. Agricultural stock good. Pasturage or fodder sufficient, except in Marwar, Dholepore and Ulwar. Prices steady generally.

Nepal.—*For week ending 8th May.*—Weather warm and partially cloudy. Wheat has ripened. Outturn bad through want of early rains.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. III. of 1890-91.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 27TH APRIL 1889.		WEEK ENDING 26TH APRIL 1890.		TOTAL RECEIPTS FROM 1ST TO 27TH APRIL 1889.		TOTAL RECEIPTS FROM 1ST TO 26TH APRIL 1890.		Total increase in 1890-91.	Total decrease in 1890-91.		
		Total mean length open.	Receipts.		Total mean length open.	Receipts.		Total.	Per mile open per week.			Total.	Per mile open per week.
			Total.	Rs.		Total.	Rs.						
	State Lines worked by Companies.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
3rd May 1890	East Indian (a)	1,526	9,49,477	622	1,526	10,01,418	656	36,64,043	622	35,99,588	635	64,455	
3rd ditto	Patna-Gya	57	8,077	157	57	10,809	189	34,909	182	41,856	107	1,857	
3rd ditto	Rajputana-Malwa	1,664	5,12,431	308	1,672	3,87,000	231	18,93,702	295	13,95,000	245	4,98,702	
3rd ditto	Bengal-Nagpur (b)	203	53,011	184	546	(c) 71,680	131	2,21,280	109	(c) 2,88,430	151	67,141	
26th April 1890	Southern Mahattha (d)	857	89,886	105	979	90,104	92	3,44,375	104	3,13,460	86	30,909	
26th ditto	Do. Mysore Section	110	17,221	79	209	18,520	63	54,071	65	68,701	62	13,730	
3rd May 1890	Indian Midland (e)	587	75,011	128	752	75,956	101	2,71,383	120	2,72,988	98	1,605	
26th April 1890	Villupuram - Guntakal (Nellore Branch)	83	4,417	53	83	4,227	51	15,808	49	14,960	40	839	
26th ditto	Bareilly-Pilibhit	39	2,336	65	36	1,789	50	9,032	65	7,006	52	2,026	
	TOTAL	5,322	17,13,611	322	5,947	16,61,503	279	65,14,602	317	60,02,004	273	5,12,598	
	State Lines worked by Government.												
26th April 1890	North Western	2,386	(f) 5,32,436	223	2,399	(g) 4,70,685	196	(f) 21,74,685	236	(g) 20,00,183	225	1,74,497	
26th ditto	Oudh and Rohilkhand	692	1,94,013	280	612	1,83,794	200	7,17,118	209	6,37,656	248	80,462	
26th ditto	Bengal Central	125	14,785	118	125	11,799	94	50,477	108	45,739	99	4,721	
3rd May 1890	Wardha Coal	45	12,109	270	45	21,477	477	81,715	471	77,078	47	3,737	
26th April 1890	Eastern Bengal	673	1,74,444	259	747	1,88,210	252	6,13,538	237	6,08,358	241	54,820	
3rd May 1890	Nalhati	27	1,499	54	27	1,695	62	6,398	62	6,402	64	64	
3rd ditto	Tinoot	273	37,998	139	273	40,720	171	1,45,798	139	1,83,072	181	37,874	
26th April 1890	Lucknow-Sitapur	105	6,911	66	105	5,889	56	25,718	64	21,419	55	4,299	
26th ditto	Jorhat	31	874	28	30	798	27	4,177	35	2,849	26	1,328	
26th ditto	Cherra-Companyganj	7	39	5	7	217	31	170	6	886	30	716	
26th ditto	Burma (h)	553	1,01,030	183	553	1,26,410	229	3,94,047	185	4,34,913	212	39,666	
	TOTAL	4,917	10,75,208	219	5,003	10,57,665	211	42,14,741	222	40,70,137	220	1,35,604	
	Lines worked by Guaranteed Companies.												
26th April 1890	Madras	340	1,86,937	223	340	1,90,883	234	6,68,530	206	6,53,100	209	15,436	
26th ditto	South Indian	654	1,10,539	109	654	1,03,000	107	4,30,113	171	4,12,377	170	17,816	
26th ditto	Great Indian Peninsula (i)	1,447	10,03,081	694	1,447	9,57,035	601	38,87,501	617	36,99,948	683	2,17,553	
3rd May 1890	Bombay, Baroda and Central India (j)	461	3,63,220	788	461	3,91,000	848	13,54,358	702	14,10,286	824	55,928	
	TOTAL	3,402	10,64,397	489	3,402	10,53,884	486	63,40,588	483	61,45,711	486	1,94,877	
GRAND TOTAL (GUARANTEED AND STATE)		13,641	44,53,186	329	14,352	43,73,052	395	1,70,69,931	325	1,62,26,852	305	8,43,079	
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	76,81,469	146	73,02,083	137	3,79,386	
NET RECEIPTS		...	...	...	...	...	...	93,88,462	179	89,24,769	168	4,63,693	
	Assisted Companies.												
3rd May 1890	Tarakeshwar	22	5,878	267	22	6,531	297	30,899	360	30,086	364	813	
19th April 1890	Dibru-Sadiya	...	...	...	...	(k)	...	(l) 27,146	122	(m) 27,772	131	626	
3rd May 1890	Bengal and North Western	376	55,612	148	376	40,410	131	2,21,509	153	1,94,120	139	27,389	
26th April 1890	Rohilkhand-Kumaun	67	9,943	144	67	8,147	122	35,209	130	33,166	133	2,043	
	TOTAL	465	71,133	153	465	64,088	138	3,14,763	151	2,85,144	141	29,619	
	Native States.												
26th April 1890	His Highness the Nizam's Guaranteed	354	48,107	136	354	51,994	147	1,79,471	131	1,92,027	146	12,556	
3rd May 1890	Gaekwar's Dabhoi	59	2,379	40	59	4,130	70	15,981	70	18,000	86	2,919	
3rd ditto	Gaekwar's Mehsana	27	1,382	51	27	1,100	40	5,168	50	4,021	46	547	
3rd ditto	Bhavanagar-Gondal	...	...	...	...	...	...	...	...	...	...	...	
26th April 1890	Junagarh-Perbandar	260	37,846	146	332	48,722	147	1,54,200	154	1,81,563	147	27,363	
3rd May 1890	Morvi	68	5,605	82	94	8,454	90	21,403	82	28,075	83	7,572	
3rd May 1890	Jodhpore	124	7,160	58	124	9,000	73	30,723	64	33,829	73	3,106	
26th April 1890	Rajputana-Bhatinda	...	(n)	...	...	7,540	70	(n)	...	27,670	69	27,670	
	TOTAL	892	1,02,480	115	1,098	1,30,940	119	4,06,946	118	4,87,585	120	80,639	



SUPPLEMENT TO The Gazette of India.

No. 21. } CALCUTTA, SATURDAY, MAY 24, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

- (a) Includes the Dildarnagar-Ghaziipur State Railway.
(b) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakardharpur Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sindia and Bhopal-Itarsi State Railways.
(f) Includes the Amritsar-Pathankot and Rajputana-Bhatinda State Railways.
(g) Includes the Amritsar-Pathankot and Jammu-Kashmir Railways.

- (h) Includes Youngoo-Mandalay.
(i) Includes the Dhond-Manmad, Khamsaon, and Amraoti State Railways.
(j) Includes Patni Branch.
(k) Return not received.
(l) Total receipts from 1st to 20th April 1889.
(m) Total receipts from 1st to 10th April 1890.
(n) Included with the North Western Railway.

SIMLA, 16th May, 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

RETAIL PRICES FOR THE 1st HALF OF APRIL 1890.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, KADALAY, OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR, OR THUR, CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Burma—																										
Treassurim—																										
Mergui	7 14	7 14	...	...	11 1	11 1	14 2	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 0	14 0	...
Tavoy	...	...	...	...	11 13	13 0	14 0	16 12	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	17 14	17 14	...
Moulmein and Amherst	...	...	...	...	9 0	9 0	12 2	12 2	...	...	...	...	...	...	...	...	...	...	...	...	...	220 0	220 0	20 8	20 8	...
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 14	8 14	10 14	10 14	...	...	...	...	...	...	...	...	...	...	...	...	...	143 0	143 0	14 3	14 3	...
Rangoon	...	...	...	...	11 12	11 2	12 1	12 1	...	...	...	...	...	...	...	...	...	...	...	...	...	230 0	230 0	14 3	14 3	...
Thongwa	...	...	...	...	10 5	10 5	12 4	12 6	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	14 4	14 4	...
Bassein	...	...	...	...	12 9	14 1	17 0	17 15	...	...	...	...	...	...	...	...	...	...	...	...	...	196 15	196 15	17 8	17 8	...
Pegu (inland)—																										
Shwegyin	...	...	...	...	9 1	9 1	10 6	10 6	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	9 7	9 7	...
Tharawaddy	...	...	...	...	11 7	11 7	13 5	13 5	...	...	...	...	...	...	...	...	...	...	...	...	...	450 0	450 0	14 0	14 0	...
Henzada	...	...	...	...	12 10	12 10	12 10	12 10	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	17 11	17 11	...
Prome	10 6	12 2	...	...	12 14	14 9	15 9	16 3	...	...	...	...	...	...	...	...	...	...	...	...	...	193 3	167 9	18 14	18 14	...
Toungoo	...	...	...	...	10 6	10 6	13 8	13 8	...	...	...	...	...	...	...	...	...	...	...	...	...	320 8	326 8	14 3	14 3	...
Thayetmyo	11 3	11 3	...	...	11 11	11 11	15 5	15 5	...	...	...	...	...	...	...	...	...	...	...	...	...	392 0	392 0	11 3	11 3	...
Upper Burma—																										
Mandalay	9 10	10 8	...	...	10 5	10 8	11 4	11 4	...	...	...	...	...	...	...	...	...	...	...	...	...	60 0	60 0	15 3	16 14	...
Araikan—																										
Sandoway	...	...	...	...	24 0	24 0	30 0	30 0	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	16 0	18 10	...
Kyaukpada	...	...	...	...	20 0	19 13	21 8	21 10	...	...	...	...	...	...	...	...	...	...	...	...	...	350 0	350 0	10 8	10 8	...
Akyab	...	...	...	...	14 8	14 8	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	140 0	150 0	13 0	13 0	...
Assam—																										
Sylhet	10 0	9 0	...	...	10 0	10 0	14 8	11 12	...	...	...	...	...	...	...	...	...	...	...	...	...	108 0	108 0	9 12	9 12	...
Cachar	9 24	8 8	...	...	10 5	10 0	12 48	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	80 0	80 0	9 3	9 3	...
Khasi and Jaintia Hills	...	...	...	...	5 8	6 0	8 0	7 0	...	...	...	...	...	...	...	...	...	...	...	...	...	100 0	100 0	7 0	7 0	...
Garo Hills	...	...	...	...	6 0	6 0	11 0	10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	6 7	6 7	...
Provinces—																										
Coastal	18 0	18 0	...	...	8 0	8 0	13 0	13 0	...	...	...	...	...	...	...	...	...	...	...	...	...	80 0	80 0	9 8	9 8	...
Kamrup	10 0	10 0	...	...	6 8	6 0	10 0	10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	9 0	9 0	...
Assam	7 0	7 0	...	...	18 0	16 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	9 0	9 0	...
Barua	10 0	10 0	...	...	6 0	6 0	12 0	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	7 0	7 0	...
Kamrup	7 0	7 0	...	...	6 0	6 0	12 0	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	8 8	8 8	...
Kamrup	7 0	7 0	...	...	6 0	6 0	12 0	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	8 8	8 8	...

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QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madhav	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95					

§ Six pies per bundle.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Echinochloa crus-galli</i>).		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAI OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADIAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Punjab—																										
Western—																										
Amritsar	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Bathinda	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Ludhiana	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Moga	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Sri Hargobind	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Tarn Taran	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Wazirpur	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Yamuna	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Central—																										
Gurgaon	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Delhi	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Rohtak	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Karnal	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Lahore	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
South-western—																										
Umballa	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Ferozepore	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Jalandhar	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Muzaffargarh	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Rahilly	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Sialkot	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Sheikhpura	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Tarn Taran	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Wazirpur	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Yamuna	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Eastern—																										
Bhadrachalam	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Chandrapur	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Durgam	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Guntur	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Hydrabad	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Kakinada	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Madras	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Mysore	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Pondicherry	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Rangoon	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Singapore	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Sourabaya	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Tientsin	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0
Yokohama	16 0	17 0	25 0	25 0	10 0	10 0	10 0	10 0	21 0	21 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	18 0	18 0	11 0	11 0	120 0	120 0	12 0	12 0

Bombay—																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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RETAIL PRICES FOR THE 1st HALF OF APRIL 1890—continued.

District.	QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.									
	WHEAT.	BARLEY.	RICE, BEST SORT.	RICE, COMMON.	JOWAR OR CHOLU (Sorghum vulgare).	BAIRA OR CHURU (Pennisetum typhoides).	MARUA OR RAGI (Eleusine coracana).	KANGNI OR KAKUN, MILLET (Setaria italica).	GRAM, CHENNA, KADALAY OR SUNAGA (Cicer arietinum).	MAIZE (Zea Mays).
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Madras—										
Malabar Coast—										
Malabar	9 0	9 0	10 8	10 14	22 10	21 14	22 10	21 14	22 10	21 14
S. Canara	9 2	9 2	11 14	13 13	23 14	27 2	27 2	27 2	27 2	27 2
South, central—										
Chinnalore	11 8	11 8	12 11	12 11	23 14	27 2	27 2	27 2	27 2	27 2
Nagris	10 11	10 11	11 11	12 11	23 14	27 2	27 2	27 2	27 2	27 2
Salem	10 3	10 3	11 3	12 13	23 14	27 2	27 2	27 2	27 2	27 2
Central—										
Belary	17 5	16 5	12 0	13 0	23 14	27 2	27 2	27 2	27 2	27 2
Ananapur	12 8	12 8	12 13	14 0	23 14	27 2	27 2	27 2	27 2	27 2
Cuddapah	14 0	13 3	10 11	13 5	23 14	27 2	27 2	27 2	27 2	27 2
Kurnool	12 11	12 2	10 5	13 11	23 14	27 2	27 2	27 2	27 2	27 2
East Coast, north—										
Guntur	8 14	8 0	10 0	10 8	23 14	27 2	27 2	27 2	27 2	27 2
Vizagapatnam	12 0	10 0	10 2	11 5	23 14	27 2	27 2	27 2	27 2	27 2
Godavari	11 11	12 10	13 14	15 0	23 14	27 2	27 2	27 2	27 2	27 2
East Coast, central—										
Kistna	11 14	11 6	14 3	15 6	23 14	27 2	27 2	27 2	27 2	27 2
Nellore	11 8	11 8	10 10	12 11	23 14	27 2	27 2	27 2	27 2	27 2
East Coast, south—										
Chingleput	10 5	10 0	10 11	11 6	23 14	27 2	27 2	27 2	27 2	27 2
N. Arcot	9 11	9 11	10 11	12 3	23 14	27 2	27 2	27 2	27 2	27 2
S. Arcot	8 3	8 3	10 6	11 6	23 14	27 2	27 2	27 2	27 2	27 2
Tanjore	9 10	9 10	11 3	12 3	23 14	27 2	27 2	27 2	27 2	27 2
Tiruchopoly	8 10	8 10	10 6	10 14	23 14	27 2	27 2	27 2	27 2	27 2
South—										
Tinnevely	9 14	9 14	10 5	10 13	23 14	27 2	27 2	27 2	27 2	27 2
Madura	11 5	10 14	10 14	11 6	23 14	27 2	27 2	27 2	27 2	27 2
Mysore—										
Bangalore	10 8	10 8	10 4	10 8	23 14	27 2	27 2	27 2	27 2	27 2
Kolar	11 4	10 0	10 4	10 8	23 14	27 2	27 2	27 2	27 2	27 2
Tumkur	12 0	12 0	10 8	11 12	23 14	27 2	27 2	27 2	27 2	27 2
Hassan	11 8	11 8	11 0	12 0	23 14	27 2	27 2	27 2	27 2	27 2
Kadur	11 0	11 0	11 0	12 0	23 14	27 2	27 2	27 2	27 2	27 2
Shimoga	12 0	12 0	12 0	13 0	23 14	27 2	27 2	27 2	27 2	27 2
Chikmagalur	13 0	13 0	13 0	14 0	23 14	27 2	27 2	27 2	27 2	27 2
Coorg—										
Coorg	9 0	8 8	10 0	10 8	23 14	27 2	27 2	27 2	27 2	27 2
Aden	8 0	8 0	10 0	10 8	23 14	27 2	27 2	27 2	27 2	27 2

FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch).

Not sold.

E. J. SINKINSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

EXEMPTION OF THE OFFICE OF THE STATISTICAL OFFICER TO THE GOVERNMENT OF INDIA IN THE SANITARY AND MEDICAL DEPARTMENTS FROM THE OPERATION OF THE RULES FOR THE REGULATION OF APPOINTMENTS IN THE GOVERNMENT OF INDIA CLERICAL SERVICE.

No. 14 Pub.
1031-33

Extract from the Proceedings of the Government of India in the Home Department (Public),—under date Simla, the 21st May 1890.

Read—

Home Department Resolution No. 1817, dated the 3rd July 1888.

RESOLUTION.

In modification of the rules for the regulation of appointments in the Secretariat clerical service of the Government of India and attached offices, published in the Resolution read in the preamble, the Governor General in Council is pleased to direct that these rules shall not apply to the office of the Statistical Officer to the Government of India in the Sanitary and Medical Departments, attached to the office of the Sanitary Commissioner and Surgeon-General with the Government of India.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Surgeon-General and Sanitary Commissioner with the Government of India for information;

and that it be published in the *Gazette of India* for general information.

(True Extract.)

J. P. HEWETT,

Under-Secretary to the Government of India.

A

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, May 19th, 1890.

During the week under review the distribution of pressure and the general circulation of the winds have been very steady and undergone little change from day to day. Pressure has been low over the western desert and the Central Provinces and high off the West Coast, over the south of the Bay and in Assam. The oscillations of pressure, which are always more or less in progress, have resulted in variations in the intensity of the above conditions, *i.e.*, in the barometric differences between the high and low pressure areas, so that the weather has at times undergone considerable alterations, but the main features of the distribution have remained practically unchanged throughout. The principal abnormal feature of the distribution has been the exceptionally high pressures which have prevailed over Assam and to a less extent along the foot of the Himalayas. Associated with this extension north-westward of abnormally high pressure has been an extension in the same direction of easterly and south-easterly winds. In normal years in the month of May easterly winds are shown blowing down the Brahmaputra Valley across North Bengal to North Behar and extending as far as Darbhanga and Gorakhpur. To the north-westward of this point north-westerly winds, which are the ordinary hot winds of the hot season, prevail. During the present week not only have easterly winds prevailed over practically the whole of Bengal and Assam, but they have extended up the Gangetic plain as far as the south-east of the Punjab to the complete exclusion of the ordinary north-westerly hot winds. Over the west and centre of the Peninsula and the west of the Central Provinces, beyond the fact that the barometer has been a little higher than usual, there has been little worthy of note, but on the eastern side of the Peninsula pressure has been unusually low; hence the difference between the two Coasts has been increased and northerly to north-westerly winds have been strong and very steady.

The chart of the 13th showed a large area of uniform and rather low pressure overlying the Punjab, the North-West Provinces, the Central Provinces and Behar. From this low pressure area the barometer rose moderately quickly on its southern and south-eastern sides and quickly on its eastern side, the highest readings being reported from Assam. Strongish southerly winds were blowing from the Bay into Bengal, but the surface current over Bengal was an easterly one of low temperature. In consequence the southerly wind was forced to rise, and to part with much of its moisture, which fell as moderate rain over a large part of the Province. South-easterly winds prevailed up the Gangetic plain, while westerly winds were reported over the Central Provinces and north-westerly to northerly winds over the Peninsula. On the 14th conditions were very similar, the only important alteration being an extension of the rainfall area in Bengal. All over North-Western India, the central parts of the country and the greater part of the Peninsula the weather was very fine, and strong north-westerly winds prevailed at most western and central stations. The chart of the 15th showed that the barometer had fallen briskly in the Punjab and that a well defined depression had been developed within the large low pressure area which, as noticed above, had previously overlaid the Punjab, the North-West Provinces and the Central Provinces. This was the only change of importance. Rain still fell generally in Bengal. By the morning of the 16th the depression over the Punjab had undergone still further development, and a feeble cyclonic circulation of the winds was reported from its neighbourhood. Rain had fallen in the south of the Peninsula, around the northern half of the Bay and in Bengal, Assam and Burma. The chart of the 17th showed that the Punjab depression had apparently begun to move south-westward, being followed by a barometric rise and northerly winds in the north of the Punjab. Slight rain had fallen at Rawalpindi and Murree, but the rainfall area both in Southern and North-Eastern India had decreased. On the 18th there was very little change beyond a further rise of the barometer over North-Western India. Rain had extended somewhat in North-Western India but had practically ceased elsewhere. By the morning of the 19th the depression from the Punjab had reached Lower Sind. Rain had extended both over Bengal and in North-Western India.

Temperature.—On the mean of the whole country the temperature of the past week has shown very little departure from the normal average, but in the various Provinces there have been considerable variations. Thus in Bengal every day but one was cooler and in the Punjab every day but one was hotter than the normal, and the mean variation in the one case was -2.8° , in the other $+2.7^{\circ}$. In Sind and Rajputana and in the Central Provinces and the Berar the mean temperature of each day exceeded the normal.

The following table shows the variations of the mean temperature from the normal according to Provinces for the present and for the past weeks:

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burma	-2.1°	-1.1°
Bengal	$+5.9^{\circ}$	-2.8°
North-West Provinces	$+2.5^{\circ}$	-0.4°
Punjab	-1.4°	$+2.7^{\circ}$
Bombay	$+0.4^{\circ}$	$+0.3^{\circ}$
Central Provinces	$+0.5^{\circ}$	$+1.8^{\circ}$
Guzerat and Central India	0	$+0.5^{\circ}$
Sind and Rajputana	-0.9°	$+1.7^{\circ}$
Madras	$+1.8^{\circ}$	$+1.4^{\circ}$

The most important feature of this comparison is in the temperature of Bengal, where there has been a fall of nearly 8° .

The region of greatest heat has been steadily in North-Western India and generally in Upper Sind. The following is the record of the daily maximum temperatures:

May 13th	Jacobabad	113.7°
" 14th	"	115.1°
" 15th	"	115.6°
" 16th	Montgomery	115.0°
" 17th	Multan	114.3°
" 18th	Jacobabad	115.6°
" 19th	"	115.6°

There was thus very little variation either in the locality or in the height of the greatest temperature.

Rain has been fairly general throughout a large part of India, but there is one extensive tract of country comprising many divisions in which there has been no rain. This tract covers the western part of the Peninsula north of Malabar and Mysore, the whole of the central parts of the country from the Central Provinces westward to Rajputana and Khandeish, and the whole of Guzerat, Kattiawar and Sind. On the other hand the south and east of the Peninsula, Burma, Bengal and Assam, the North-West Provinces and the Punjab, all received more or less rain. No less than thirty-seven out of the fifty-two rainfall divisions have experienced rain; and though in most of these the amount is less than the normal for the week, still in many parts of the country the rain has been very fairly heavy, and in Bengal has been almost everywhere in excess. In Burma and Assam a reaction from the heavy fall of last week has occurred, and the amounts now reported are small in all divisions. In Eastern Bengal the rainfall of the week has been about normal, but in all the other Bengal divisions it has been excessive. In the North-West Provinces and the Punjab the weather generally has been drier than usual, but in four divisions, *viz.*, the east and west of the North-West Provinces and the south and centre of the Punjab, there has been a trifling excess. In the south and east of the Peninsula only one division reports an excess, *viz.*, the South Central Madras, where there have been some sharp thundershowers.

The maximum falls of the week have been fairly large in Bengal and the south of the Peninsula, but elsewhere have been quite unimportant. In Burma the largest amount reported was only $2\frac{1}{2}$ inches at Pegu, and in Assam Cherrapunji received only 3 inches. In East and Deltaic Bengal the maximum falls varied between 2 and 4 inches, but in Central and North Bengal they were larger, Lalgola (Moorsheadabad) receiving 5 and Sibgunj (Maldah), Debegunj (Jalpaiguri) and Kurseong (Darjeeling) over 4 inches. Behar received fairly heavy amounts varying between 2 and 3 inches, and further to the north-westward in the North-West Provinces and the Punjab there were numerous falls of over 1 inch. The heaviest was 2.9 inches at Ghaziabad. In the south-west of the Peninsula there is practically only one heavy amount reported, *viz.*, 15.8 inches at Girdular (Nilgiris).

The concluding column of the following table exhibits no important change as compared with last week:

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—For week ending 17th May.—Rainfall nil in Kistna, Madras, and Chingleput, moderate in Ganjam and Nilgiris, slight elsewhere. Standing crops good, but suffering from want of rain in limited tracts in Vizagapatam, Nellore, Cuddapah, Chingleput, North Arcot, Tanjore, Trichinopoly and Coimbatore. Outturn of sugarcane and tobacco good, paddy and *chulam* middling to average, other grains and cotton below average. Pasture and water-supply generally deficient. Prices steady. Prospects fair.

Bombay.—For week ending 21st May.—Standing late crops good, harvesting nearly completed. Preparations for early crops continue generally, and sowing commenced in Karachi and Belgaum. Fodder and water sufficient, and agricultural stock good, except in a few talukas.

Bengal.—For week ending 20th May.—Good rain in almost all parts of the Province, but more still required in the west of the Burdwan division. Ploughing general and early sowings in progress in North and East Bengal. *Aus*, rice and jute sowings mostly finished and young seedlings coming on well. Slight damage has occurred to young crops in Rungpore owing to excessive rainfall. In Behar, *bhadoi* cultivation begun and *cheena*, *munj* and indigo crops improved by the rain of the week. Sugarcane and plantains also benefited by the rain and generally doing well. *Boro* or spring rice harvest nearly over and is generally a fair crop, except in Howrah as previously reported. Price of rice generally very steady, but a slight rise is reported from Balasore and Cuttack. In Balasore the average daily attendance on relief works was 189.

North-Western Provinces and Oudh.—For week ending 21st May.—Weather unsettled with duststorms and rain in several districts; slight shock of earthquake felt in Benares, Fyzabad, Allahabad and Cawnpore districts. Extra crops flourishing. Irrigation of sugarcane and indigo in progress. Markets continue to be well supplied. Prices are still high in Kumaun, and have slightly risen in Cawnpore and Bareilly; elsewhere they are stationary.

Punjab.—For week ending 21st May.—Rain has fallen in all districts, except in Jullundur, Lahore and Peshawar. Prices fluctuating in Delhi, falling in Multan and Rawalpindi, stationary elsewhere. Threshing and cleaning of *rabi* crops in progress; sowings of *kharif* commenced in Shahpur. Outturn of *rabi* crops reported below average. Fodder sufficient, except in Hissar, Delhi, Jullundur, Sialkote, and parts of Mooltan. Opium produce average in Rawalpindi.

Central Provinces.—For week ending 21st May.—Weather hot and cloudy, with high winds at times. Winnowing of winter crops approaching completion; ploughing and manuring of fields for autumn sowings in progress. Prices stationary.

Burma.—For week ending 17th May.—Rain fell throughout Burma. In Upper Burma reaping of dry weather rice is in progress and ploughing has commenced. The price of paddy fell in Tharrawaddy, Bassein and Thayetmyo, while in other districts there is little or no change. The food-supply is sufficient.

B

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING MAY 19TH, 1890.			RAINFALL DATA FROM OCTOBER 15TH TO MAY 19TH, 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall of Season to date.	Excess or Defect of (Seasonal) Rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	0.87	3.80	-2.93	30.79	16.73	+ 84
	Lower Burma	0.73	2.59	-1.86	24.29	12.21	+ 17
	Central Burma	1.08	2.06	-0.98	12.39	8.64	+ 43
	Upper Burma	0.86	?	?	9.25	?	?
	Arakan	0.79	5.87	-5.08	10.53	17.57	- 40
BENGAL AND ASSAM	Eastern Bengal	1.73	1.74	-0.01	19.29	17.59	+ 10
	Assam (Surma)	2.55	4.60	-2.05	39.79	34.74	+ 14
	Do. (Brahmaputra)	1.43	3.02	-1.59	15.93	23.92	- 34
	Deltaic Bengal	2.03	0.97	+1.06	15.66	12.71	+ 23
	Central Bengal	1.31	0.79	+0.52	8.06	8.68	- 7
	North Bengal	2.10	2.03	+0.07	10.07	13.69	- 26
	Orissa	0.97	0.68	+0.29	18.06	11.31	+ 65
	Chota Nagpur	1.42	0.60	+0.82	5.50	6.16	- 10
NORTH - WESTERN PROVINCES AND OUDH.	Behar (South)	0.98	0.44	+0.54	1.76	4.30	- 59
	Do. (North)	1.19	0.49	+0.70	2.10	7.59	- 72
	North-Western Provinces (East)	0.18	0.14	+0.04	1.93	3.33	- 42
	Oudh (South)	0.09	0.12	-0.03	0.37	2.57	- 86
	Do. (North)	0.03	0.28	-0.25	0.28	3.43	- 92
	North-Western Provinces (Central)	0.06	0.06	0	0.51	2.24	- 76
PUNJAB	North-Western Provinces (West)	0.23	0.13	+0.10	0.73	2.33	- 69
	North-Western Provinces (Submontane)	0.18	0.27	-0.09	1.18	4.94	- 69
	Punjab (South)	0.22	0.21	+0.01	0.97	3.16	- 69
	Do. (Central)	0.30	0.21	+0.09	1.43	3.86	- 63
	Do. (Submontane)	0.01	0.30	-0.29	2.50	6.48	- 62
	Do. (Hill Districts)	0.22	0.80	-0.58	8.38	16.50	- 49
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Do. (North-West)	0.15	0.25	-0.10	3.86	10.24	- 62
	Do. (West)	0.05	0.08	-0.03	1.24	3.23	- 62
	Malabar	0.26	2.20	-1.94	22.45	19.55	+ 15
	Madras (South Central)	1.61	1.06	+0.55	16.06	17.80	- 7
	Coorg	0.73	1.39	-0.66	21.20	14.66	+ 45
	Mysore	0.72	?	?	7.25	8.02	- 16
CENTRAL PROVINCES AND BERAR.	Konkan	0	0.13	-0.13	5.00	2.70	+ 85
	Bombay Deccan	0	0.43	-0.43	7.20	5.72	+ 26
	Hyderabad (North)	0	?	?	?	?	?
	Khandeish	0	0.15	-0.15	1.48	4.01	- 63
	Berar	0	0.06	-0.06	3.76	4.00	- 6
	Central Provinces (West)	0	0.08	-0.08	3.77	2.97	+ 27
BOMBAY (NORTH)	Ditto (Central)	0	0.11	-0.11	3.01	3.76	- 20
	Ditto (East)	0	0.22	-0.22	3.69	4.21	- 12
	Guzerat	0	0.14	-0.14	0.02	1.08	- 98
	Kattiawar	0	0.04	-0.04	0	0.62	- 100
	Sind	0	0.02	-0.02	0.06	1.23	- 95
	Central India (East)	0	0.08	-0.08	0.49	1.05	- 75
RAJPUTANA AND CENTRAL INDIA.	Rajputana (East), Central	0	0.17	-0.17	0.19	1.44	- 87
	India (West).	0	?	?	?	?	?
	Rajputana (West)	0	0.11	-0.11	0.07	1.13	- 94
	East Coast (North)	0.74	1.11	-0.37	14.47	12.77	+ 13
	Ditto (a)	0.45	?	?	12.40	?	?
	Hyderabad (South)	0	0.26	-0.26	3.43	4.34	- 21
MADRAS	Madras (Central)	0.08	0.44	-0.36	7.12	6.04	+ 7
	East Coast (Central)	0.07	0.45	-0.38	11.42	16.66	- 31
	Ditto (South)	0.29	0.67	-0.38	13.40	21.70	- 38
	Madras (South)	0.55	0.57	-0.02	10.37	19.04	- 46

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

SIMLA, 22nd May, 1890.

Assam.—For week ending 21st May.—Weather seasonable. Rainfall slight. Ploughing for late rice and transplanting of sugarcane continue. Prospects of crops in general good.

Mysore and Coorg.—For week ending 21st May.—No report from Mysore.

Rainfall moderate in Coorg during the week. Season favourable for standing crops.

Berar and Hyderabad.—For week ending 21st May.—Weather warm. Land is being prepared for next season. Fodder insufficient in Ellichpur, Daryapur, Yeotmal, Darwha and Kelapur taluks. Water scarce in Amraoti and Murtizapur taluks and in the Wun district. Prices stationary.

No report from Hyderabad.

Central India.—For week ending 21st May.—No material change since last report.

Rajputana.—For week ending 21st May.—Ploughings commenced in Kotah, Ajmere and Kishengurh. Agricultural stock good. Pasturage or fodder sufficient, except in Marwar and Dholepore. Prices steady generally.

Nepal.—For week ending 15th May.—Partial rain fell in the valley of Nepal during the week. Weather refreshing and cloudy. Harvesting of wheat crop commenced. Average outturn poor. Prospects of *ghain* (early) rice and Indian corn good.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.
(STATISTICS.)

IMPORTS OF COTTON, WHEAT, LINSEED AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed and Indigo by rail and river into Calcutta, Bombay Town and Karachi, during the month of March 1890.

Articles, and whither imported.	WHENCE EXPORTED.											Total.
	Madras.	Bombay.	Sindh.	Bengal.	N.W. P. and Oudh.	Punjab.	Central Provinces.	Berar.	Assam.	Rajputana and Central India.	Nizam's Territory.	
Cotton, raw—												
Calcutta	Mds. ...	Mds. 6	Mds. ...	Mds. 11,513	Mds. 64,766	Mds. 18,864	Mds. 1	Mds. ...	Mds. 3,489	Mds. 21,867	Mds. ...	Mds. 1,20,506
Bombay Town	" " "	9,09,650	" " "	" " "	31,769	14,658	6,939	3,75,770	" " "	1,85,981	15	15,24,782
Karachi	" " "	" " "	46,031	" " "	" " "	22,041	" " "	" " "	" " "	" " "	" " "	68,072
TOTAL		9,09,656	46,031	11,513	96,535	55,553	6,940	3,75,770	3,489	2,07,848	15	17,13,360
Wheat—												
Calcutta	" " "	" " "	" " "	50,412	1,07,313	620	3,665	10,812	" " "	66,127	" " "	1,62,010
Bombay Town	" " "	1,44,657	" " "	20	6	2,096	2,01,288	" " "	" " "	" " "	" " "	4,25,006
Karachi	" " "	" " "	1,06,322	" " "	" " "	1,04,264	" " "	" " "	" " "	" " "	" " "	2,10,586
TOTAL		1,44,657	1,06,322	50,432	1,07,319	1,06,980	2,04,953	10,812	" " "	66,127	" " "	7,97,602
Linseed—												
Calcutta	" " "	" " "	" " "	5,12,072	55,277	" " "	2,558	1,04,683	1,290	26,090	" " "	5,97,287
Bombay Town	" " "	1,24,962	" " "	" " "	4,826	" " "	2,41,356	" " "	" " "	74,632	88,498	6,41,195
Karachi	" " "	" " "	" " "	" " "	" " "	268	" " "	" " "	" " "	" " "	" " "	268
TOTAL	2,238	1,24,962	" " "	5,12,072	60,103	268	2,43,914	1,04,683	1,290	1,00,722	88,498	12,38,750
Indigo—*												
Calcutta	" " "	" " "	" " "	28	29	" " "	" " "	" " "	" " "	" " "	" " "	57
TOTAL	" " "	" " "	" " "	28	29	" " "	" " "	" " "	" " "	" " "	" " "	57
GRAND TOTAL	2,238	11,79,275	1,52,353	5,74,045	2,63,986	1,62,811	4,55,807	4,91,265	4,779	3,74,597	88,513	37,49,769

DEPT. OF REVENUE AND AGRICULTURE,
Simla, the 23rd May, 1890.

* The imports of indigo into Bombay Town and Karachi are not returned.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. IV. OF 1890-91.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 4TH MAY 1889.			WEEK ENDING 3RD MAY 1890.			TOTAL RECEIPTS FROM 1ST APRIL TO 4TH MAY 1889.		TOTAL RECEIPTS FROM 1ST APRIL TO 3RD MAY 1890.		Total increase in 1890-91.	Total decrease in 1890-91.
		Total mean length open.	Receipts.		Total mean length open.	Receipts.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State Lines worked by Companies.													
10th May 1890	East Indian (a).	1,526	9,40,729	623	1,526	9,18,048	602	46,13,772	622	45,18,536	628	...	95,236
10th ditto	Patna-Gya.	57	8,909	157	57	10,208	180	48,608	177	52,124	194	3,156	...
10th ditto	Rajputana-Malwa	1,604	4,60,131	280	1,672	3,90,000	233	23,50,841	202	17,85,000	230	...	5,74,841
10th ditto	Bengal-Nagpur (b)	293	47,400	162	546	(c) 71,116	139	2,53,749	189	(c) 3,73,918	153	1,05,169	...
3rd ditto	Southern Mahratta (d)	857	90,700	106	970	89,638	92	4,35,084	104	4,03,104	88	...	31,980
3rd ditto	Do. Mysore Section	219	12,977	50	209	17,201	58	67,018	94	85,602	62	17,954	...
10th ditto	Indian Midland (e)	537	63,511	100	752	74,002	99	3,33,801	117	3,47,599	98	13,696	...
3rd ditto	Villepuram-Guntakal (Nellore Branch)	83	3,030	47	83	4,508	55	19,747	49	10,655	50	...	92
3rd ditto	Bareilly-Pilibhit	30	2,393	60	30	1,878	52	11,305	65	8,884	52	...	2,511
	TOTAL	5,322	16,44,790	309	5,947	15,78,249	205	81,50,398	310	75,01,713	272	...	5,64,685
State Lines worked by Government.													
3rd May 1890	North Western	1,380	(f) 4,85,011	203	2,394	(g) 4,53,141	184	(f) 26,70,704	229	(g) 24,53,629	217	...	2,06,075
3rd ditto	Oudh and Rohilkhand	692	1,83,723	263	612	1,55,237	234	9,00,842	264	7,91,943	243	...	1,08,899
3rd ditto	Bengal Central	125	13,544	108	125	13,070	105	94,000	100	58,820	100	...	5,200
3rd ditto	Wardha Coal	45	22,872	508	45	10,180	420	1,04,587	470	97,158	458	...	7,429
3rd ditto	Eastern Bengal	973	1,55,054	230	747	2,04,980	274	7,68,592	235	8,73,338	248	1,04,746	...
10th ditto	Nalhati	27	1,614	50	27	1,674	61	8,012	61	8,136	64	124	...
10th ditto	Tinhat	273	38,138	140	273	46,970	172	1,83,956	139	2,30,648	179	46,692	...
3rd ditto	Lucknow-Sitapur												
3rd ditto	Sihramau	105	7,088	68	105	6,333	61	3,306	64	27,802	56	...	5,004
3rd ditto	Johat	31	1,108	39	31	1,090	37	5,883	38	3,915	27	...	1,340
3rd ditto	Chennai-Companyganj	7	31	4	7	24	32	201	6	1,110	31	909	...
3rd ditto	Burma (h).	553	1,00,391	181	553	1,03,133	107	4,05,303	184	5,30,847	207	44,539	...
	TOTAL	4,917	10,08,572	203	5,003	10,11,141	202	52,23,319	215	50,86,382	210	...	1,36,937
Lines worked by Guaranteed Companies.													
3rd May 1890	Madras	840	1,82,671	217	840	1,71,010	205	8,51,207	200	8,25,010	200	...	26,197
3rd ditto	South Indian	954	1,15,901	177	954	1,21,125	185	5,45,854	172	5,33,534	173	...	12,305
3rd ditto	Great Indian Peninsula (i)	1,447	9,01,260	623	1,447	9,89,357	681	47,88,701	681	40,65,099	684	...	1,23,662
10th ditto	Bombay, Baroda and Central India (j)	401	3,00,191	781	401	3,76,000	810	17,14,549	766	17,86,286	822	71,737	...
	TOTAL	3,492	15,59,783	458	3,492	16,58,422	487	70,00,371	478	78,00,944	487	...	90,427
GRAND TOTAL (GUARANTEED AND STATE)		13,641	42,13,156	309	14,352	42,48,115	290	2,12,83,688	320	2,04,91,539	303	...	7,92,049
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	95,75,463	144	92,80,968	137	...	3,54,495
NET RECEIPTS		...	...	...	...	...	...	1,17,07,625	176	1,12,70,671	166	...	4,37,554
Assisted Companies.													
10th May 1890	Tirakshwar	22	5,857	260	22	5,708	259	36,756	310	35,794	341	...	962
26th April 1890	Dibru-Sadiya	...	...	...	...	(k)	(l) 37,070	120	(m) 37,734	130	...	...	242
10th May 1890	Bengal and North Western	376	64,210	171	376	55,730	148	2,85,710	156	2,49,850	141	...	35,860
3rd ditto	Rohilkhand-Kumaun	67	8,525	131	67	8,389	124	44,034	135	41,455	131	...	2,579
	TOTAL	465	78,802	170	465	60,727	150	4,04,485	153	3,61,833	143	...	39,652
Native States.													
3rd May 1890	His Highness the Nizam's Guaranteed	354	43,608	123	354	53,808	152	2,23,169	130	2,45,925	147	22,756	...
10th ditto	Gaekwar's Dabhoi	59	2,419	41	59	5,130	87	18,400	64	24,030	80	5,630	...
10th ditto	Gaekwar's Mehsana	27	1,605	61	27	1,100	40	6,833	52	5,721	45	...	1,112
10th ditto	Bhavanagar-Gondal	...	...	...	...	...	...	...	...	...	...	...	...
3rd ditto	Junagarh-Portbandar	260	37,712	145	332	48,314	146	1,01,011	152	2,29,877	147	37,066	...
10th ditto	Morvi	68	5,452	80	94	7,071	85	26,855	81	30,046	83	10,091	...
10th ditto	Jodhpore	124	730	55	124	9,800	79	37,593	62	43,029	75	6,126	...
3rd ditto	Rajpura-Bhatinda	...	...	...	...	7,540	79	(n)	...	35,210	99	35,210	...
	TOTAL	892	97,725	110	1,098	1,33,753	122	5,04,671	116	6,21,338	120	1,16,667	...

- (a) Includes the Dildarnagar-Ghaziipur State Railway.
(b) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakardharpur Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sind and Bhopal-Itarsi State Railways.
(f) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(g) Includes the Amritsar-Pathankot and Jammu-Kashmir Railways.

- (h) Includes Toungoo-Mandalay.
(i) Includes the Dhond-Manmad, Khámgaon, and Amrâth State Railways.
(j) Includes Patni Branch.
(k) Return not received.
(l) Total receipts from 1st to 27th April 1889.
(m) Total receipts from 1st to 26th April 1890.
(n) Included with the North Western Railway.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

SIMLA, 23rd May, 1890.



SUPPLEMENT TO

The Gazette of India.

No. 22.

SIMLA, SATURDAY, MAY 31, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor-General will in future be published in PART VI. of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI. of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for April 1890.

The most important feature of the weather in the month of April is the increase of temperature. At the commencement of the month, the area of highest temperature covers the Central and North Deccan, in which the mean temperature of the day averages at that time 88°. Temperature increases during the month about 10° in Upper India, 5° in Central India and the Central Provinces, and is practically unchanged in Southern India. Hence the area of maximum temperature is slowly transferred northwards during the month, and at the end of the month covers the North Deccan, the Central Provinces, the south-western districts of the North-Western Provinces and Central India. The mean temperature in that area slightly exceeds 92°, and maximum temperatures exceeding 110° are usually registered in it before the end of the month.

The increase of temperature in Northern and Central India produces a corresponding change in the pressure distribution. Pressure falls steadily and rapidly in Northern India, and more especially in Upper and Central India. Hence the latter areas, which in January and February are the seat of the highest pressures in India, become in April the area of lowest pressure. Pressure is at the end of the month highest in the coast districts and adjacent sea areas, but the gradients are small, the difference of pressure between the coast districts and Upper India in the last week of the month averaging about an eighth of an inch.

Local sea winds or land and sea breezes prevail in the coast districts. In the interior in Northern India winds blow down the river plains and valleys. The westerly winds of the Gangetic plain are at this time usually of considerable

intensity and are of very high temperature and known as hot winds. The air motion over nearly the whole of the interior occurs almost entirely during the day hours, whilst the nights are generally calm.

One of the more remarkable features of the month is the hot weather depression area, which usually covers the eastern districts of the Central Provinces and Chutia Nagpur. It is more or less persistent during the month, and owes its formation to the action of the systems of winds in North-Eastern India, *viz.*, of the westerly winds in the Gangetic plain and Central Indian plateau, easterly winds in Assam and North Bengal, and southerly winds in South Bengal and Orissa.

The chief disturbances of the month belong almost exclusively to the class of hot weather storms. They are frequently accompanied with thunder, rain or hail in the coast districts and near the hills of Northern and Southern India. In North-Western India on the other hand they very rarely give rain and are known as duststorms. Thunderstorms are of most frequent occurrence at this time in Assam and Bengal (more especially the eastern and northern districts). These two Provinces hence receive a considerable amount of rain during the month. Southern India and Tenasserim also receive occasional and moderate rain during periods of thunderstorms and slightly disturbed weather. The rainfall in these areas appears to be chiefly due to slight temporary advances of southerly moist winds from the neighbourhood of the Equator. The chief effect of these hot weather storms in Northern India is to produce a large temporary reduction of temperature, more especially in the day temperature. This is in part due to cloud, but mainly to the direct and indirect cooling effect of the rainfall.

Temperature was generally slightly above the normal at the beginning of the month and increased more rapidly than usual. The second week of the month was hence marked by very high temperature. It was on the average of the week 5° hotter than usual in the Punjab and 4° in the North-Western Provinces and Rajputana. Weather became unsettled on the 16th and light showers occurred in many districts, which reduced temperature to some extent. Clear dry weather set in again, except in North-Eastern and Southern India, on the 19th and continued until the 24th, on which day weather again became generally unsettled. Thundershowers occurred in nearly every district of India, except the greater part of Rajputana and Lower Sind, during the next three days. They produced a very large and remarkable reduction of temperature. Thus on the 25th the maximum temperature at Seoni and Jubbulpore was 26° below the normal of the day, at Nagpur 25°, and at Sutna 21° below it. On the 26th it was 29° below the normal at Simla, 25° below at Patna, 23° below at Benares, and 21° below at Roorkee, Delhi, Sialkote and Ludhiana. This period of disturbed weather conditions and great coolness lasted until the 28th, when the skies cleared and the temperature increased very rapidly again. The temperature of the fourth week of the month was hence very considerably below the normal of the month—nearly as much as that of the second week was above it. In consequence of these opposite variations the mean temperature of the month differed only to a small amount from the normal and was generally in slight excess. The excess averaged 1½° for Rajputana and 1° in the Punjab and Central India, and was very small for other districts.

The following are the highest day temperatures (exceeding 110°) registered during the month:

Cuttack	113·4°	Delhi	111·0°
Akola	112·1°	Khandwa	110·7°
Kurnool	111·6°	Agra	110·5°
Deesa	111·5°	Malegaon	} 110·3°
Allahabad	111·4°	Benares	
Jhansi	111·0°	Cawnpore	110·1°

The majority of these highest maximum temperatures of the month were recorded on the 22nd and 23rd, immediately before the second disturbed period of the month.

The following table gives the variations of the mean temperature from the normal, week by week during the month, in the larger Provinces:

PROVINCES.	DIFFERENCE OF MEAN TEMPERATURE FROM NORMAL FOR WEEK ENDING APRIL				Difference of Mean Temper- ature from the Normal for the Month.
	7th.	14th.	21st.	28th.	
Burmah	+ 0·6	— 0·7	+ 1·2	+ 0·1	+ 0·3
Bengal	+ 0·8	+ 1·0	— 0·4	+ 0·2	+ 0·3
North-Western Provinces	— 0·6	+ 3·9	+ 0·3	— 1·6	+ 0·5
Punjab	+ 1·9	+ 4·8	+ 1·3	— 2·8	+ 0·9
Bombay	+ 0·7	+ 1·4	+ 0·6	— 1·0	+ 0·3
Central Provinces and Berar	+ 0·8	+ 3·0	+ 0·7	— 3·6	+ 0·1
Guzerat and Central India	— 0·1	+ 3·3	+ 1·6	— 1·6	+ 0·8
Sind and Rajputana	+ 1·2	+ 3·9	+ 2·4	— 0·7	+ 1·5
Madras	+ 0·8	+ 0·4	+ 0·4	— 1·4	— 0·2

Pressure at the commencement of the month was highest in the North Punjab, but gradients were everywhere small. No change of importance occurred until the second week, when pressure decreased rapidly in Upper India and the distribution characteristic of the hot weather months was established, pressure being highest in the coast districts and adjacent sea areas and lowest in Northern India. On the 14th and 15th the barometer fell rather rapidly, and a low pressure area formed in the South-West Punjab. This accompanied slight general disturbance, which gave thundershowers in the Punjab, the North-West Provinces, Bengal, Assam, and Central and Southern India. It disappeared on the 18th, but thundershowers continued in Bengal and Assam and, to a less extent, in Southern India and Malabar until the 24th. In consequence of increasing temperature pressure had fallen considerably in Upper India and steepish gradients were established on the 24th. A low pressure area formed on that day in the Punjab and the weather became generally disturbed, and thunderstorms with more or less rain occurred in nearly every part of India, except Sind and Rajputana, during the next three days (*i.e.*, until the 27th). This disturbance also extended into the hill districts and gave a moderately heavy fall of snow in some parts of the Punjab Himalayas. On the 28th pressure was very uniform over the whole of India, temperature much below the average (especially in Upper India), and winds very light and irregular.

Although the pressure changes during the month were considerable, they were no larger than usually occur, and the mean pressure varied very little from the normal over the whole of India. The barometric anomalies of the month are small and indicated the presence at that time of normal and favourable conditions for the approaching south-west monsoon. The heavy snow in some parts of the Punjab Himalayas during the last week of the month was probably not large enough to produce any important permanent effect upon the distribution of pressure in May or to delay to any extent the establishment of the south-west monsoon.

Rain.—As already pointed out, the only areas which receive moderately heavy rainfall in this month are Ceylon and Assam. In the West Punjab, Bengal, Malabar, Mysore, and Lower Burma the rainfall of the month is moderate

in amount, varying from 1 inch in West Bengal to 6 inches in East Bengal. In all other districts it is small in amount, averaging not more than a few tenths. The first fortnight of the month under review was very dry over the whole of India. Frequent rain, chiefly during thunderstorms, fell in the areas of moderate or heavy rain during the latter half of the month. In the southern areas of Ceylon, Malabar, Mysore, and Burma the rainfall of the month was in excess. It was normal or slightly in defect in the West Punjab, Bengal, and Assam. In the remaining districts the rainfall occurred almost entirely during the two periods of disturbance, *viz.*, from the 16th to the 19th and from the 25th to the 28th. The latter was an unusually prolonged disturbance and gave more widely spread and heavier rainfall than is usual in April in Upper and Central India. Hence these districts received more than the normal amount of the month. In none of the rainfall districts in these areas, except the East Punjab and the adjacent hill districts, did the amount average as much as 1 inch.

The following table gives complete data and shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which the country is divided, so far as it is indicated by the telegraphic reports of a few stations in each district:

DISTRICTS.	No. of Stations.	Normal average Rainfall in April.	Actual average Rainfall in April 1890.	Difference from the average in April 1890.
Punjab, West	7	1.42	1.48	+ 0.06
" East	4	0.87	1.07	+ 0.20
North-Western Provinces, Trans-Gangetic	7	0.42	0.40	- 0.02
" " Cis-Gangetic	3	0.12	0.08	- 0.04
Behar	2	0.17	0.01	- 0.16
North Bengal	3	2.15	1.63	- 0.52
Assam—Cachar	3	9.58	8.86	- 0.72
Lower Bengal and Chutia Nagpur	8	2.38	1.93	- 0.45
Orissa—North Circars	5	0.40	0.47	+ 0.07
Central Provinces, South	7	0.18	0.46	+ 0.28
Berar—Khandeish	2	0.01	0.61	+ 0.60
Rajputana, Central India, Saugor, and Nerbudda	9	0.15	0.15	0
Sind—Cutch	3	0.17	0.02	- 0.15
Guzerat	3	0	0.04	+ 0.04
Konkan	4	0.05	0.05	0
Deccan—Hyderabad	5	0.72	1.05	+ 0.33
Malabar	5	1.87	3.82	+ 1.95
Mysore—Bellary	4	1.17	2.34	+ 1.17
Carnatic	6	0.79	1.23	+ 0.44
Lower Burmah	7	1.57	2.33	+ 0.76
Ceylon	1	11.28	14.25	+ 2.97

JOHN ELIOT,

SIMLA, 26th May, 1890.

Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, May 26th, 1890.

During the week under review the weather has progressed slowly but steadily from quiet and undisturbed conditions to unsettled and stormy. This change has been produced by the steady increase of heat which has occurred over North-Western India. Under the influence of this increase the barometric gradient between Ceylon and the Punjab has steadily risen. On the 20th the barometric difference between Colombo and Lahore was only 0.15", on the 24th it was 0.31", and on the 26th was 0.44". Accompanying this increase of barometric difference occurred a general rise in the wind force and a strongly marked tendency to more unsettled weather. There has been so far no notice of the appearance of the monsoon in Southern India. Temporary incursions of what are practically monsoon winds have occurred at different times, but the advance has not lasted long, and what is popularly known as the burst of the monsoon has not so far occurred. In Burma more or less steady rain has fallen during the week, but the wind direction has been variable, and until quite the close of the week it was still doubtful whether the monsoon, properly so called, had commenced. The heavyish general rain and the southerly winds on the 26th showed however that the rains had to all appearance set in.

The chart of the 20th showed a low pressure area over Lower Sind and a band of relatively low pressure extending eastward and south-eastward from the Western desert across Rajputana and the Gangetic plain as far as the east of the Central Provinces. The highest readings were reported from the Upper Assam Valley and the south of the Bay, but the barometric differences were everywhere slight. The winds were light or moderate in force and the weather fine in most parts of the country. Light general rain was however reported from Burma and scattered thundershowers from the other Provinces. On the following day the chart showed very little change in the general distribution of pressure. The winds were still very irregular and variable over a large part of the country, but a westerly current was reported from the central stations and an easterly current from Bengal and the North-West Provinces. The force was rising somewhat. The weather was unchanged. On the 22nd the only change of importance was that the barometer had given way decidedly over the north of the Punjab, and a large low pressure area overlay the whole of North-Western India. The wind continued irregular generally and the weather was still unaltered. The chart of the 23rd showed that pressure was falling over Northern India and rising over the Peninsula, so that the barometric gradient was increasing and the wind currents becoming more regular. Some increase in the extent and amount of the rainfall in Malabar was reported, but otherwise there was little alteration. The chart of the 24th showed a further change in the direction noticed on the 23rd, the barometric gradient becoming steeper and the wind circulation more regular. The rain had ceased again in the South of the Peninsula, but elsewhere the weather was the same as on the preceding day. On the 25th the barometric fall in the North-West became very brisk, and on the 26th a slight depression was shown over the Punjab and steep gradients all over the country. The wind circulation was very strongly marked and the wind force high very generally. Although duststorms and dusthaze were very prevalent, the general weather had not much changed, and except in Burma and Lower Bengal rain was light and scattered.

Temperature.—During the first four days of the present week the mean temperature of all the Provinces was very nearly normal, there being a trifling excess on three days and a trifling deficiency on one day. On the 23rd the thermometer began to rise quickly, and on the following two days there was a general excess of heat over India. This excess was greatest over North-Western India and amounted to 10° in the Punjab, 6½° in the North-West Provinces,

and $5\frac{1}{2}^{\circ}$ in Sind and Rajputana. The following table shows the variations of the mean temperature from the normal according to Provinces for the present and for the past week :

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burma	— 1.1°	— 0.8°
Bengal	— 2.8°	— 0.2°
North-West Provinces	— 0.4°	+ 1.3°
Punjab	+ 2.7°	+ 2.7°
Bombay	+ 0.3°	+ 0.6°
Central Provinces	+ 1.8°	+ 2.2°
Guzerat and Central India	+ 0.5°	+ 1.8°
Sind and Rajputana	+ 1.7°	+ 2.5°
Madras	+ 1.4°	+ 0.5°

These figures show that during the past week there has been an excess of temperature in all Provinces except Burma and Bengal, the excess equalling about $2\frac{1}{2}^{\circ}$ over the north-western and central parts of the country. There has been a slight rise as compared with last week in most Provinces, but the changes are generally small.

Towards the close of the week the maximum temperatures were high all over North-Western India but, as was the case last week, the region of greatest heat held steadily over Upper Sind. The following is the record of the daily maximum temperatures :

May 20th	Hyderabad	113.2°
" 21st	Jacobabad	115.6°
" 22nd	Jacobabad	112.2°
" 23rd	Jacobabad	115.6°
" 24th	Jacobabad	120.0°
" 25th	Jacobabad	121.5°
" 26th	Jacobabad	122.5°

The final temperature (122.5°) is seldom exceeded in any part of India. At Jacobabad in 1888 123.0° was recorded and at Pachbudra in 1886 123.1° , but it is very seldom that the thermometer rises above the reading given above. In the south of the Punjab almost equally high temperatures were recorded on the 26th, while at Cochin the maximum on the same day was 84.2° , so that there was a variation between Southern and Northern India of nearly 40° in the heat.

Rain.—As stated above, the rainfall of India during the week was of two different types. Over Burma and part of Bengal there was steady general rain brought up by the southerly and south-easterly winds, which passed from the south of the Bay across those two Provinces, while in other parts of India the rainfall occurred mostly during local storms, either thunder or dust. The result of the two actions was however that rain fell in almost all the divisions of India during the week. Only in the Konkan, the central division of the Central Provinces, Guzerat, and Sind was there no rain; in all the rest more or less fell. The total of the week was however generally below the normal, the only divisions reporting an excess being Arakan, Deltaic and Central Bengal, Orissa, the North-West Provinces (Central), and Kattiawar; and of these divisions the only one where the excess equalled half an inch was Deltaic Bengal. These figures show that while the fall was general so far as the divisions were concerned, the total was light, and the records show that outside North-Eastern and Southern India the rainfall was due to heavyish rain in individual districts rather than to general light rain throughout the division.

In the returns of maximum falls Burma exhibits no amounts of importance, but in Bengal there were several moderately heavy falls; thus Kooshtea (Nuddea), Contai (Midnapur), and Jajpore (Cuttack) received about 4 inches, and Bissenpore (Bankoora) 5 inches. In Behar and Upper India there were no excessive falls, and in South-Western India the heaviest were $4\frac{1}{2}$ inches at Cochin and $7\frac{1}{2}$ inches at Quilon. In the central parts of the Peninsula and of India there were only moderate amounts recorded, and on the East Coast the heaviest fall was $2\frac{1}{2}$ inches at Vellore.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING MAY 26TH, 1890.			RAINFALL DATA FROM OCTOBER 15TH TO MAY 26TH, 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall, October 15th to May 26th.	Excess or Defect of (Seasonal) Rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	5.29	5.78	—0.49	36.08	22.51	+ 60
	Lower Burma	1.04	3.31	—2.27	15.33	15.52	— 1
	Central Burma	1.06	2.14	—1.08	13.45	10.78	+ 25
	Upper Burma	1.06	?	?	10.32	?	?
	Arakan	2.86	2.44	+0.42	13.39	20.01	— 33
BENGAL AND ASSAM	Eastern Bengal	1.03	2.18	—1.15	20.32	19.77	+ 3
	Assam (Surma)	2.21	3.96	—1.75	41.91	38.69	+ 8
	Do. (Brahmaputra)	0.45	2.34	—1.89	16.37	26.23	— 38
	Deltaic Bengal	2.05	1.48	+0.57	17.71	13.93	+ 25
	Central Bengal	1.30	1.25	+0.05	9.64	9.93	— 3
	North Bengal	1.36	3.42	—2.06	11.44	17.11	— 33
	Orissa	1.10	0.73	+0.37	19.75	12.04	+ 64
	Chota Nagpur	0.43	0.57	—0.14	5.99	6.73	— 11
	Behar (South)	0.13	0.38	—0.25	1.90	4.70	— 60
	Do. (North)	0.53	0.66	—0.13	2.66	5.72	— 53
NORTH - WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0.01	0.09	—0.08	1.94	3.42	— 43
	Oudh (South)	0.17	0.22	—0.04	0.54	2.79	— 81
	Do. (North)	0.02	0.31	—0.29	0.29	3.74	— 92
	North-Western Provinces (Central).	0.20	0.12	+0.08	0.71	2.36	— 70
	North-Western Provinces (West).	0.06	0.17	—0.11	0.79	2.80	— 72
PUNJAB	North-Western Provinces (Submontane).	0.10	0.27	—0.17	1.27	5.21	— 76
	Punjab (South)	0.03	0.11	—0.08	0.99	3.27	— 70
	Do. (Central)	0.01	0.14	—0.13	1.44	4.00	— 64
	Do. (Submontane)	0.04	0.14	—0.10	2.54	6.62	— 62
	Do. (Hill Districts)	0.31	0.88	—0.57	8.69	17.37	— 49
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Do. (North-West)	0.33	0.33	0	4.19	10.57	— 60
	Do. (West)	0.02	0.18	—0.16	1.27	3.55	— 64
	Malabar	2.11	3.16	—1.05	24.56	22.71	+ 8
	Madras (South Central)	0.82	0.92	—0.10	14.15	18.72	— 25
	Coorg	0.42	2.25	—1.83	21.71	16.91	+ 28
CENTRAL PROVINCES AND BERAR.	Mysore	1.41	?	?	8.66	7.50	+ 15
	Konkan	0	0.47	—0.47	5.00	3.17	+ 58
	Bombay Deccan	0.27	0.61	—0.34	7.47	6.33	+ 18
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0.05	0.49	—0.44	1.52	4.50	— 66
BOMBAY (NORTH)	Berar	0.01	0.11	—0.10	3.77	4.11	— 8
	Central Provinces (West)	0.01	0.18	—0.17	3.78	3.15	+ 20
	Ditto (Central)	0	0.20	—0.20	3.02	3.97	— 24
RAJPUTANA AND CENTRAL INDIA.	Ditto (East)	0.04	0.20	—0.16	3.73	4.40	— 15
	Guzerat	0	0.04	—0.04	0.02	1.12	— 98
	Kattiawar	0.19	0.04	+0.15	0.19	0.65	— 71
MADRAS	Sind	0	0.03	—0.03	0.06	1.26	— 95
	Central India (East)	0.03	0.19	—0.16	0.52	2.14	— 76
	Rajputana (East), Central	0.09	0.24	—0.15	0.23	1.68	— 86
	India (West).	0.10	0.22	—0.12	0.17	1.35	— 87
	Rajputana (West)	0.10	0.22	—0.12	0.17	1.35	— 87
	East Coast (North)	0.53	0.95	—0.42	14.90	13.72	+ 9
	Ditto (a)	0.40	?	?	12.80	?	?
	Hyderabad (South)	0.18	0.30	—0.12	3.61	4.64	— 22
	Madras (Central)	0.58	0.60	—0.02	7.86	7.23	+ 9
	East Coast (Central)	0.09	0.47	—0.38	11.50	17.12	— 33
	Ditto (South)	0.21	0.74	—0.53	13.60	22.43	— 40
	Madras (South)	0.36	0.40	—0.04	10.73	19.44	— 45

W. L. DALLAS,

SIMLA, 29th May, 1890.

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 24th May.*—No rain in Madras; moderate in Anantapur, Nilgiris, Malabar and Travancore, slight elsewhere. Standing crops generally good, but suffering from want of rain in limited tracts in Vizagapatam, Cuddapah, Chingleput, North Arcot, Tanjore, Tinnevely and Coimbatore. Paddy blighted in parts of North Arcot. Outturn of sugarcane and tobacco good. Paddy and *cholum* middling to average. Other grains and cotton below average. Pasture and water-supply generally deficient. Prices steady. Prospects fair.

Bombay.—*For week ending 28th May.*—Rain in parts of Deccan, the Karnatic and Kathiawar. Standing late crops good. Preparations for early crops continue generally. Fodder sufficient and agricultural stock healthy, except in a few talukas.

Bengal.—*For week ending 27th May.*—General rain has improved the prospects of the whole Province. Ploughing going on generally and early crop being sown in North and East Bengal, where sufficient rain had fallen previously. Jute and early rice sowings nearly finished and young plants coming up well. Sugarcane plantations and other crops on the ground doing well in Behar. Paddy and millets on low lands in good condition, and cultivation for *bhadoi* sowings begun. Indigo is a promising crop in the Behar and Jessore districts. Spring rice harvest almost over, with fair outturn on the whole. Prices of rice nearly stationary. 179 coolies employed daily on relief works in Balasore.

North-Western Provinces and Oudh.—*For week ending 28th May.*—Weather continues unsettled, with easterly winds and duststorms. Rain has fallen in several districts. The tobacco crop in the Farukhabad district and the mango crop in Karchana (Allahabad district) have been slightly damaged by hail. A slight shock of earthquake was felt in the Rae Bareilly district. Sugarcane and indigo thriving and summer crops being irrigated. Markets are well supplied, but prices have slightly risen in a few districts; otherwise they are stationary.

Punjab.—*For week ending 28th May.*—Slight rain in all districts except Umballa, Jullundur, Ferozepore, Amritsar, Multan, Dera Ismail Khan and Peshawar. Prices falling in Multan, fluctuating in Delhi; elsewhere stationary. Harvesting of *rabi* crops in progress and sowing of *kharif* commenced. *Rabi* outturn in Umballa very poor; in other districts below average, except in Jullundur, where it is good. Extra *rabi* crops in good condition. Prospects of *kharif* crop average. Fodder scarce in Hissar, Delhi and Sialkot; elsewhere sufficient. Opium produce average in Rawalpindi.

Central Provinces.—*For week ending 28th May.*—Weather hot and occasionally cloudy, with duststorms and slight showers of rain in two or three districts. Winnowing of winter crops almost completed. Sugarcane crops doing well. Land being prepared for autumn sowing. Prices steady.

Burma.—*For week ending 24th May.*—Rain fell throughout Lower Burma. In Katha, Ruby Mines, Upper Chindwin, Pakokku, Magwe and Pyinmana districts in Upper Burma the rainfall was considerable. There was a fair rainfall in Shwebo, Yeu and Lower Chindwin, but in other districts of Upper Burma little

or no rain fell. In Upper Burma reaping of dry-weather crops is in progress, and ploughing has generally commenced. The price of paddy has risen considerably in Bassein and in a less degree in Rangoon, Thayetmyo, Shwegyin, Pakokku and Meiktila, while prices have fallen in Thongwa and Pyinmana.

Assam.—*For week ending 28th May.*—Weather fairly seasonable, but rainfall below average. Ploughing for winter paddy continues. Early rice and other crops doing well.

Mysore and Coorg.—*For weeks ending 21st and 28th May.*—During the week ending 21st May the rainfall was general in Mysore and the crops thriving. Sowing operations begun in parts. Outturn of harvests full. Prices steady.

The rainfall was general and good in parts of Mysore during the week ending 28th May. Standing crops in good condition. Prospects fair. Prices risen in Kolar.

Seasonable showers have fallen in Coorg during the week ending 28th May. Prospects good.

Berar and Hyderabad.—*For week ending 28th May.*—Weather hot. Fodder insufficient in Ellichpur, Daryapur, Yeotmal, Darwha, and Kelapur taluks. Water scarce in Amraoti and Murtizapur taluks and in the Wun district. Land under preparation for ensuing *kharif* crops. Prices almost stationary.

Rainfall moderate in Hyderabad. Harvesting of *tabi* crops continues. Prices stationary.

Central India.—*For week ending 28th May.*—Some rain in Baghelkhand Agency. High westerly winds in Bhopawar Agency and Indore.

Rajputana.—*For week ending 28th May.*—Moderate rain in Marwar, Meywar, Harowti, Ajmere and Dholepore. Agricultural stock good, except in parts of Ajmere. Pasturage or fodder sufficient, except in Marwar, Dholepore and parts of Ulwar. Prices rising in Meywar and Jhallawar; steady elsewhere.

Nepal.—*For week ending 22nd May.*—Slight rain fell during the week. Weather partially cloudy. *Ghaia* (early) rice and Indian corn progressing. Potatoes are being harvested.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. V. OF 1890-91.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 11TH MAY 1890.			WEEK ENDING 10TH MAY 1890.			TOTAL RECEIPTS FROM 1ST APRIL TO 11TH MAY 1890.		TOTAL RECEIPTS FROM 1ST APRIL TO 10TH MAY 1890.		Total increase in 1890-91.	Total decrease in 1890-91.
		Total mean length open.	Receipts.		Total mean length open.	Receipts.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
State Lines worked by Companies.													
17th May 1890	East Indian (a)	1,526	10,06,775	660	1,526	9,15,250	600	56,20,547	629	54,33,786	623	...	1,86,761
17th ditto	Patna-Gya	57	8,980	157	57	9,997	175	57,948	174	62,121	190	4,173	...
17th ditto	Rajputana-Malwa	1,064	4,61,683	277	1,072	3,60,000	215	28,21,524	290	21,60,516	226	...	6,61,008
17th ditto	Bengal-Nagpur (b)	293	50,153	171	546	(c) 81,407	149	3,18,902	186	(c) 4,55,325	152	1,36,423	...
17th ditto	Southern Mahratta (d)	857	1,97,072	125	979	90,207	92	5,42,156	108	4,99,142	89	...	43,014
17th ditto	Do. Mysore Section	119	16,171	74	296	19,160	65	84,119	66	1,05,588	62	21,469	...
17th ditto	Indian Midland (e)	587	60,641	103	752	69,794	93	3,94,535	115	4,17,384	97	22,849	...
10th ditto	Villupuram-Guntakal (Nellore Branch)	83	4,756	57	83	4,327	52	24,503	50	23,887	50	...	616
10th ditto	Bareilly-Pilibhit	36	2,416	67	36	1,638	46	13,811	66	10,522	51	...	3,289
	TOTAL	5,322	17,18,647	323	5,947	15,51,780	261	98,78,045	317	91,68,271	271	...	7,09,774
State Lines worked by Government.													
10th May 1890	North Western	2,386	(f) 5,18,508	217	2,399	(g) 4,87,634	203	(f) 31,78,212	227	(g) 29,41,263	215	...	2,36,949
10th ditto	Oudh and Rohilkhand	692	1,81,775	203	692	1,53,414	212	10,82,616	207	9,45,357	239	...	1,37,259
10th ditto	Bengal Central	125	13,833	111	125	12,490	100	77,859	106	71,316	100	...	6,543
10th ditto	Wardha Coal	45	14,042	312	45	22,274	405	1,18,029	450	1,19,432	404	803	...
10th ditto	Eastern Bengal	673	1,83,468	273	747	1,85,640	249	9,52,060	242	10,58,978	248	1,06,918	...
10th ditto	Nalhati	27	1,801	66	27	1,474	54	9,813	62	9,610	62	...	203
17th ditto	Tirhoot	273	4,1529	152	273	47,039	172	2,25,485	141	2,77,687	178	52,202	...
10th ditto	Lucknow-Sitapur	105	6,514	62	105	10,174	97	39,320	64	37,976	63	...	1,344
10th ditto	Sihramau	31	1,188	38	31	860	29	6,473	36	4,805	28	...	1,668
10th ditto	Cherra-Companyganj	7	32	4	7	225	32	233	5	1,343	31	1,110	...
10th ditto	Burma (h)	553	1,06,428	192	553	95,721	173	6,01,236	186	6,36,316	201	34,580	...
	TOTAL	4,917	10,69,118	217	5,003	10,16,945	203	62,92,436	218	61,04,083	214	...	1,88,353
Lines worked by Guaranteed Companies.													
10th May 1890	Madras	840	1,89,741	226	840	1,68,417	200	10,40,948	211	9,87,067	206	...	53,881
10th ditto	South Indian	654	1,20,209	184	654	1,15,406	176	6,00,063	174	6,49,406	174	...	16,657
10th ditto	Great Indian Peninsula (i)	1,447	9,05,015	626	1,447	9,94,574	687	50,93,776	672	56,65,741	685	...	28,035
17th ditto	Bombay, Baroda and Central India (j)	461	3,34,106	720	461	3,59,000	779	20,46,655	758	21,45,330	814	98,675	...
	TOTAL	3,402	15,47,071	455	3,402	16,37,387	481	94,47,442	475	94,47,544	486	102	...
GRAND TOTAL (GUARANTEED AND STATE)													
		13,641	43,34,836	318	14,352	42,06,112	293	2,56,17,923	320	2,47,19,898	302	...	8,98,925
GROSS ESTIMATED EXPENSES													
		...	...	...	...	...	...	1,15,22,071	144	1,11,23,954	136	...	3,98,717
NET RECEIPTS													
		...	...	...	...	...	...	1,40,95,252	176	1,35,95,944	166	...	4,99,308
Assisted Companies.													
17th May 1890	Tarakeshwar	22	6,418	292	22	5,601	255	43,174	330	41,395	325	...	1,779
3rd ditto	Dibru-Sadiya	...	...	...	...	(k) ...	...	(l) 47,351	125	(m) 48,370	132	1,019	...
17th ditto	Bengal and North Western	376	67,676	180	376	62,180	165	3,53,395	160	3,12,030	145	...	41,365
10th ditto	Rohilkhand-Kumaun	67	8,355	125	67	7,763	116	52,389	134	49,218	129	...	3,171
	TOTAL	465	82,449	177	465	75,544	162	4,96,309	156	4,51,013	146	...	45,296
Native States.													
17th May 1890	The Nizam's Guaranteed State	354	42,019	119	354	48,919	138	2,65,188	128	2,94,844	146	29,656	...
17th ditto	The Gaekwar's Dabhoi	59	2,853	49	59	4,160	71	21,253	61	29,900	89	8,707	...
17th ditto	The Gaekwar's Meh-sana	27	1,788	66	27	1,100	40	8,611	55	6,870	45	...	1,751
17th ditto	Bhavanagar-Gondal	260	37,013	142	332	48,658	147	2,28,924	150	2,79,872	147	50,948	...
17th ditto	Junagarh-Porbandar	68	5,282	78	94	9,157	97	32,137	81	45,035	84	12,898	...
17th ditto	Morvi	124	7,007	57	124	7,400	60	44,510	61	50,657	71	6,147	...
17th ditto	Rajpura-Bhatinda	...	(n) ...	...	108	7,540	70	(n) ...	...	42,750	69	42,750	...
17th ditto	The Gaekwar's Pettad	...	...	...	11	(o) 910	83	...	...	(o) 910	83	910	...
	TOTAL	892	95,952	108	1,109	1,27,874	115	6,00,633	115	7,50,898	120	1,50,265	...

(a) Includes the Dildarnagar-Ghazipur State Railway.

(b) Includes the Katni-Umaria Branch.

(c) Includes the Anasol-Chakardharpore Section of the Bengal-Nagpur Railway.

(d) Includes the Bellary-Kistna State Railway.

(e) Includes the Sindia and Bhopal-Itarsi State Railways.

(f) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.

(g) Includes the Amritsar-Pathankot and Jammu and Kashmir Railways.

(h) Includes Toungeo-Mandalay.

(i) Includes the Dhond-Mannad, Khámgaon, and Amráoti State Railways.

(j) Includes Pátri Branch.

(k) Return not received.

(l) Total receipts from 1st April to 4th May 1889.

(m) Total receipts from 1st April to 3rd May 1890.

(n) Included with the North Western Railway.

(o) Total receipts from 5th to 10th May 1890.

- (a) Includes the Dildarnagar-Ghazipur State Railway.
(b) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakardharpore Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sindia and Bhopal-Itarsi State Railways.
(f) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(g) Includes the Amritsar-Pathankot and Jammu and Kashmir Railways.

- (h) Includes Tounghoo-Mandalay.
(i) Includes the Dhond-Manmad, Khamsaon, and Amritsar State Railways.
(j) Includes Patni Branch.
(k) Return not received.
(l) Total receipts from 1st April to 4th May 1889.
(m) Total receipts from 1st April to 3rd May 1890.
(n) Included with the North Western Railway.
(o) Total receipts from 5th to 10th May 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

SIMLA, 29th May, 1890.



SUPPLEMENT TO

The Gazette of India.

No. 23.

SIMLA, SATURDAY, JUNE 7th 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor-General will in future be published in PART VI. of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI. of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

MODIFICATION OF RULE 18 OF THE RULES FOR THE REGULATION OF APPOINTMENTS IN THE SECRETARIAT CLERICAL SERVICE OF THE GOVERNMENT OF INDIA AND ATTACHED OFFICES.

No. 15 Pub.
1090-91.

Extract from the Proceedings of the Government of India in the Home Department (Public),—under date Simla, the 31st May 1890.

Read—

Home Department Notification No. 1817, dated 3rd July 1888, publishing rules for the regulation of appointments in the Secretariat clerical service of the Government of India and attached offices.

RESOLUTION.

As the Bengal Circle of the Ordnance Department in India has been divided into two Circles from April 1st, 1890, the Governor General in Council directs that the words "The Inspectors-General of Ordnance, Eastern and Western

Circles," be substituted for the words "The Inspector-General of Ordnance" in the list of offices appended to paragraph 18 of Notification No. 1817 of 3rd July 1888 regarding the Secretariat clerical service of the Government of India and attached offices.

2. The Governor General in Council has also decided that three appointments in the Office of the Inspector-General of Ordnance, Eastern Circle, and two in that of the Inspector-General, Western Circle, shall be reserved for soldier clerks possessing technical knowledge of Ordnance duties. A note to this effect will be added to paragraph 18 of the Notification cited.

ORDER.—Ordered, that a copy of this Resolution be forwarded* to the Military Department for information; and that it be published in the *Gazette*

* Original papers returned.

of India for general information.

[True Extract.]

C. J. LYALL,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Memorandum on the Snowfall in the Mountain Districts of Northern India and Afghanistan and the Abnormal Features of the meteorology of India during the period January to May 1890.

The following memorandum includes—*1st*, a statement of the whole of the information relating to the winter snowfall of 1889-90 in the Afghan Mountain districts and Himalayan area; *2nd*, a statement of the chief peculiarities in the meteorology of India during the past five months; *3rd*, a forecast of the probable character of the approaching south-west monsoon rains based on this information.

A brief preliminary statement appears to be desirable in order to explain the principles upon which the forecast is based. The greatest part of the rainfall of India occurs during the south-west monsoon and is brought up by humid winds from the Arabian Sea and Bay of Bengal. The two sets of winds or air currents from these two seas form the two branches of the monsoon current or circulation. The Bay of Bengal current prevails exclusively in Burmah, Bengal and Assam, and more or less in the North-West Provinces. The Bombay or Arabian Sea current obtains in the peninsula and in Central and North-West India. During nearly the whole of the rains there is a narrow belt of country separating the areas in which these currents prevail. It usually stretches from the South-West Punjab to Orissa and is characterized by very variable winds and by lower pressure than in districts either to the north or south. This permanent trough of low pressure is a feature of great importance, as there is a very marked tendency for any cyclonic storms which advance from the Bay in the months of June, July, August and September to run along it and to discharge cyclonic rainfall along this trough.

The south-west monsoon winds are undoubtedly the continuation of the south-east trades winds of the Indian Ocean. In the cold and hot weather these winds only extend northwards as far as the equator. In the latter part of May or the beginning of June they are impelled northwards and eastwards and rapidly extend over the greater part of the interior of India, and produce an almost complete reversal of the previous weather conditions. The primary cause of the extension of this wind system into India is undoubtedly the rapid heating of Central and Northern India in April and May. It however acts indirectly rather than directly. The indraught does not commence at the hot area and extend outwards and increase in intensity with the progress and intensification of hot weather conditions. The advance of the monsoon in the Arabian Sea and along the West Coast of India commences on the Malabar Coast and is occasionally completed in three or four days (as in June 1889). Hence the advance or extension (or burst of the monsoon) takes place from south to north, and therefore cannot be explained as a mere indraught to a hot area. The phenomena rather indicate that there is a vast resistance or obstruction to be overcome, and that when this is overcome by a force from the rear (*vis a tergo*) the massive air current moves forward comparatively rapidly and invades India and the Burmese peninsula. It may also be noted that after the current is once fully established, it is chiefly maintained at the expense of its internal energy, *vis.*, the energy set free during the process of condensation and rainfall.

The motion of this vast air current will evidently obey the ordinary laws of fluid motion. The conditions in India and the adjacent seas before and at the time of its advance differ from one year to another. It is evident that these pre-existing conditions will modify and determine the extension at the time of the advance or give a certain set to the current. Also in virtue of the known laws of air motion the current by its own subsequent action will tend during its

continuance to maintain the peculiarities set up by the conditions in existence at its commencement. The forecast in the final paragraphs is hence based on the important principle indicated above, *vis.*, that the meteorological conditions prevailing in India before and at the commencement of the monsoon mainly determine the character and extension of the current, and thus impress upon it features which are more or less permanent throughout its whole period of prevalence and are largely influential in determining the accompanying rainfall, and may therefore be used as indications of the probable distribution of that rainfall.

It is however necessary to point out that such a forecast is a statement of probabilities and not of certainties and that it is liable to error from the limitation and uncertainty of part of the data on which it is based. The monsoon forecasts as at present issued necessarily leave out of consideration two important points on which the agricultural value of the monsoon rainfall largely depends, *vis.*:

- (1) The probability of the occurrence of a prolonged break in the rains in July or August.
- (2) The probability of unusually early termination of the rains in Upper India or Bengal.

The chief features or conditions which appear to influence and determine the extension and general strength of the south-west monsoon current are as follows:

1st.—The amount and time of occurrence of the cold weather snowfall in the mountain districts adjacent to Northern India.

2nd.—The local peculiarities of the weather in India itself immediately antecedent to the advance of the monsoon currents across the coast of India into the interior, and which it is found are generally impressed upon it during the hot weather and are frequently more or less persistent in character. These abnormal features are on the whole best estimated by means of the variations of pressure from its normal value in different parts of India.

3rd.—Local peculiarities in the Bay of Bengal and Arabian Sea over which the monsoon currents pass before they reach India.

The first of these conditions or factors appears to be mainly influential in determining the northern limits of the monsoon rains, heavy and prolonged snowfall in the Western Himalayan area either preventing or delaying the extension of the monsoon current over Upper India during the rainy season. Heavy and untimely snowfall in April and May appears especially to exercise a very powerful influence in this way.

The second factor appears to determine those large local district or provincial variations of rainfall during the monsoon, which are evidently due to persistent local conditions or peculiarities and not to general causes influencing the whole of India more or less. As a recent example, may be given the prolonged drought in Ganjam in 1888-89.

The third and last factor is almost certainly of equal importance with the preceding two, but it is that on which information is most difficult to obtain and is least in amount and longest in being received. In fact, hitherto information respecting the weather conditions in the Arabian Sea or Bay of Bengal has rarely been received in time to be utilized in drawing up the annual forecasts.

Snowfall Information.—The whole of the information received referring to the snowfall of the past cold weather (up to the end of May) in the mountain districts bordering Northern India is given in the following paragraphs:

I.—AFGHAN HIGHLANDS.

(a) HILLS WEST OF DERA ISMAIL KHAN.

The Deputy Commissioner, Dera Ismail Khan, states that there was a copious fall of snow towards the close of January on the Takht-i-Sulaiman and

neighbouring peaks which gradually melted away in February and March. Notwithstanding this copious fall the season was marked by the total absence of cold north-west winds of the season, and consequently there was not much cold. [With respect to this remark it may be noted that the absence of cold north-west winds was probably due to the unusual absence of storms during the season, as they follow the occurrence of cold weather storms.]

(b) HILLS WEST OF KOHAT.

The Assistant Commissioner, Thal outpost, describes the snowfall on the neighbouring hills as follows:

January.—There was a heavy fall of snow on the Safed Koh and neighbouring mountains on the 17th January. The following gives an estimate of the total snowfall of the month in various parts of the mountain region:

(1) Safed Koh or Spinghar	12 to 13 inches.
(2) Dandaghar	3 to 4 "
(3) Zawa Mountain	5 to 6 "
(4) Samana	4 to 5 "
(5) Mastina (Tirah)	4 to 4½ "

The snowfall was followed by rain on the lower hills which quickly melted or washed away the snow.

No snow fell on the hills in the Tirah district.

February.—No snow fell in this region in February and all the previous snow melted away except on the Safed Koh where it lay at the end of the month to an approximate depth of one foot.

No later information respecting this area has been received.

(c) HILLS NORTH-WEST OF PESHAWAR.

No information has been received.

II.—THE HIMALAYAS.

I.—THE PUNJAB AND CASHMERE HIMALAYAS.

(a) *Leh.*—The Reverend Mr. Redslob, in a letter dated the 13th February, states that up to that date there had been remarkably little snowfall. The passes over the range separating Nubra (to the north) from Leh had not been closed up to that date. There had been some heavy snow on the Zojila Pass on the Cashmere Frontier between Srinagar and Dras. To the east of Dras there had, as in Ladakh, been extremely little snow and the winter was unusually mild. In a letter dated the 12th of May the same gentleman writes: "After a winter without snow at all we have, since the last week of April, had much cloudy weather and snow on the hills. It is, I hear, the same throughout all the neighbouring hill districts, *vis.*, no moisture at all during the winter and only rain and snow now. According to news brought in by traders the winter at Yarkand has been more severe than any experienced during the past 20 years."

(b) *Lahoul.*—The Reverend A. W. Heyde, Superintendent of the Observatory at Kailong, writing of the weather at the end of March, stated that much less snow than usual had fallen on the higher as well as on the lower hills, and that the slopes facing the south were already nearly bare and free from snow. The largest fall occurred on the 16th February when 2 feet fell at Kailong. The total quantity of the snowfall from the 1st of September 1889 to 28th March 1890 was only equivalent to 5.45 inches of rain, whereas in the corresponding period of the preceding winter the amount was 14.70 inches or nearly three times as much. As the snowfall of the previous winter was on the whole normal, these figures show that the snowfall in Lahoul up to the end of March 1890 was abnormally small in amount.

No later news have been received from this district.

(c) *Murree and adjacent hills.*—The following information of the snowfall month by month in this area has been received from the Deputy Commissioner, Rawalpindi. The corresponding data for the previous two years are also given:

District.	Year.	SNOWFALL DURING THE MONTH OF				Total snowfall of season.
		January.	February.	March.	April.	
		ft. in.	ft. in.	ft. in.	ft. in.	ft. in.
Murree	1888	4 7	1 10	Nil	Nil	6 5
	1889	4 9	2 6	Nil	Nil	7 3
	1890	1 4	1 10	0 6	Nil	3 8
Kahuta	1888	3 6	2 6	Nil	Nil	6 0
	1889	2 6	1 9	Nil	Nil	4 3
	1890	0 3	0 6	Nil	Nil	0 9

These figures show that the total snowfall of the past winter was very considerably less than in the preceding two winters.

(d) *Kulu.*—The Assistant Commissioner, Kulu, has sent very complete and interesting information of the snowfall and general character of the weather during the past winter in his district, of which the following is an abstract:

January.—The winter so far has been the driest and mildest on record since snowfall reports began to be sent in (*i.e.*, since 1882). Light snow fell on the 24th December and 12th and 14th of January, but the weather was generally fine and clear until the 17th when there was a general fall of rain in the lower valleys and snow on the hills down to about 6,500 feet. A second similar fall occurred on the 22nd after which the weather was fine and sky cloudless, so that the fallen snow melted rapidly. The Rotang Pass was open until the fall of 17th January and was impassable during the remainder of the month. Foot passengers were able to cross the Bhubhu, Jalori and Basleo Passes during the whole month.

February.—There was a slight fall of snow down to an elevation of 10,000 feet on the 6th and 7th. On the 15th and 16th snow fell as low down as 4,500 feet in the lower valley. On the 20th there was a similar fall, but with higher limits, and on the 25th a thunderstorm passed over the upper valley, and snow fell as low down as 8,000 feet on some of the hills. The Rotang and Hamta Passes were closed during the whole of the month. The Bhubhu, Jalori and Basleo Passes were on the other hand throughout passable by foot passengers.

March.—Snow fell down to a level of 6,000 feet on the 2nd, to 7,000 feet on the 4th and 5th, to 5,000 feet on the 21st and to 6,000 feet on the 24th. The result of these snowfalls was that the amount of snow on the higher elevations was probably about normal. A few Lahoulis succeeded in crossing the Rotang Pass on the 17th. Successful attempts to cross the Pass from the Lahoul side are as a rule made in the course of the third week of the month. The state of the Bhubhu, Jalori and Basleo Passes remained the same as in February.

April.—There was a slight fall of rain on the 13th and a heavier fall with snow down to a level of about 10,000 feet on the 17th. With these two exceptions the weather was clear between the 25th March and 25th of April, and on that day the amount of snow on the passes was about normal. There was however a heavy fall of rain and snow on the 25th, 26th and 27th. Snow fell down to a height of 9,000 feet. The Rotang and Hamta Passes were open during the first three weeks of the month and were crossed by a number of Spiti men, but were probably closed by the snowfall of the 25th, 26th and 27th. The Bhubhu, Jalori and Basleo Passes were not crossed by laden animals during the month, but were passable by mules before the heavy snowfall of the 25th.

May.—As in the years 1887, 1888 and 1889, thunderstorms accompanied by a slight sprinkling of snow on the higher ridges were of frequent occurrence during the month, but the snow melted steadily, and the depth of snow at the end of the month is much the same as it was at the end of May 1888 and less than at the end of May 1889. The Rotang Pass is not yet practicable for mules, but was open for foot traffic during the month except for a few days after the snowfall of the 25th to 27th April. Both in Lahoul and Spiti the winter is said to have been unusually mild.

The following table gives the depth of snow on the chief passes across the two ranges separating Kulu from the Sutlej Valley on the south (in the Tahsil Plach), and from the Lahoul Valley to the north on the 25th of each month from January to May 1890 with corresponding figures for the previous two years for comparison. The Assistant Commissioner states that these figures for the present season were obtained by actual measurement in the case of the lower passes (*e.g.*, Bhubhu, Basleo, &c.), and hence may be relied upon. The higher passes were inaccessible during the greater part of the period, and hence it was only possible to give the depths of snow by estimation:

Kulu District.

Name of Pass.	Height.	Year.	DEPTH OF SNOW AT END OF				
			January.	February.	March.	April.	May.
	Feet.		Feet.	Feet.	Feet.	Feet.	Feet.
Rotang	13,000	1888	12	19	12	4	?
		1889	13½	18	17	15½	10
		1890	8	15	16	6	5
Hamta	14,500	1888	12	17	9½	3	?
		1889	11	14	16	13	7
		1890	6	9	10	8	6
Chandar Khani	?	1888	10	25	17	5	?
		1889	13	14	10	7	4
		1890	7½	12½	6	3	½
Barsai	?	1888	7	11	6	1	?
		1889	7	11	6	1½	Nil.
		1890	3	6	7	3	1
Pushtari	?	1888	7	9	4	Nil	?
		1889	6	7	3	1	Nil.
		1890	2½	9	7½	½	Nil.
Bhubhu	10,000	1888	6	15	9	4	?
		1889	9	11	6	2	1
		1890	4	4	3½	1½	Nil.
Lori Achri	?	1888	8	20	12	3	?
		1889	9	10	5	3	1
		1890	1½	4	6	2	Nil.
Majang	?	1888	5	11	0	Nil	?
		1889	6	5	2	Nil	Nil.
		1890	2	4	2	½	Nil.
Baragarh	?	1888	6	21	10	2	?
		1889	8	8	3	1	Nil.
		1890	3	9	10	3½	3

* The information for May 1888 is not in the Simla office.

Plach District.

Name of Pass.	Height. Feet.	Year.	DEPTH OF SNOW AT END OF				
			January.	February.	March.	April.	May.
Jalori	10,500	1888	16	18	4½	Nil.	?
		1889	8	16	4	1	Nil.
		1890	3	4	4	1	Nil.
Raghopur	?	1888	16	16	3	Nil.	?
		1889	8	16	5	1	Nil.
		1890	5	6	5	2	Nil.
Nunu	?	1888	7	6	1	Nil.	?
		1889	4	11	4	Nil.	Nil.
		1890	2½	4	2	Nil.	Nil.
Chul	?	1888	19½	23	7	1	?
		1889	10	22	6	1	Nil.
		1890	6	5	4	2	Nil.
Srikand	15,000	1888	34	38	25	14	?
		1889	30	55	56	55	50
		1890	24(?)	...	16	17	12
Basleo	11,000	1888	17	18	5	1	?
		1889	8	17	6	2	Nil.
		1890	3½	6	6	2	Nil.
Plach	?	1888	17	21½	7	2	?
		1889	5	10	10	?	2
		1890	4	8	11	6	1
Maghian	?	1888	17	18	4½	1	?
		1889	7	16	6	2	Nil.
		1890	3½	5	5	2	Nil.
Dundhu	?	1888	32	35	18	3½	?
		1889	8	16	6	2	1
		1890	7	6	6	4	1½
Gargarasan	17,000	1888	33	37	24	7	?
		1889	9	18	12	2	3
		1890	5	8	10	8	2
Suphakun	?	1888	19	20	12	5	?
		1889	4	12	8	1	4
		1890	5	8	8	5	1
Tirath	?	1888	20	20	13	7	?
		1889	10	20	13	11	4
		1890	4½	8½	12	7	1
Himri Sakiran	?	1888	...	...	...	...	?
		1889	4	13	4	...	Nil.
		1890	3	4½	5	1	Nil.
Lambari	?	1888	9	13	5	Nil.	?
		1889	...	12	4	1	...
		1890	...	5	4	1	Nil.

III.—ASSAM HIMALAYAS.

The Assistant Political Agent, Sadiya, reports that in his opinion the snowfall on the Himalayas to the north and north-east of Sadiya, was abnormally late this year and less in amount than during the past seven years.

The Deputy Commissioner of Kamrup (Gauhati) reports that in the opinion of the Bhutias and Khampas whom he questioned in a trip to Dewangiri, the snowfall of the present winter was below the normal.

The Deputy Commissioner of Darrang reports that the Charduar Bhutia Sub-Rajah and the Sub-Divisional Officer of Mangaldai inform him that the snowfall this year has been scanty. There was however heavy rain during the last rainy (south-west monsoon) season, which continued for a longer period than usual. The crops on the hills were hence very good last year.

The Sub-Divisional Officer of Koriapara states that so far as he can ascertain the snowfall in the hills to the north was normal. The Bhutias whom he questioned said it was not greater than that of the previous year.

Summary of the Snowfall information.—The following gives the chief facts established by the preceding data:

(a) There is slight evidence that over a considerable portion of Central Asia including Yarkand, &c., the past winter was unusually severe and the snowfall probably excessive.

(b) The amount of the snowfall was on the whole probably less than usual in the mountain region of Biluchistan and Afghanistan. The snow appears to have fallen in the early winter months of December and January and to have melted rapidly in February and March, and it is hence almost certain there is no unusual accumulation of snow in those areas.

(c) The snowfall in the Western Himalayan area was unusually small in amount in the months of January and February, and probably normal in March. Very heavy snow fell during the last week of April which influenced the weather conditions for a short time afterwards, but the snow rapidly melted in May, and the amount at the end of that month was probably considerably below the normal and less than in 1889 and not greater than in 1888, in both of which years the thickness of the snow covering in the Upper Himalayan area was less than usual in May.

(d) The snowfall in the Eastern Himalayan region was almost certainly less than usual. It is however probable that a considerable snowfall occurred during the last rainy season, and hence that the depth of snow may not be less than usual except in Eastern Assam, where, according to the information of the Assistant Political Officer, it is deficient.

Abnormal features of the weather of the past months.—The rains ceased unusually early last September in North-Western India (i.e., to the north-west of a line joining Rajkot and Lucknow). The mean pressure and temperature over India were approximately normal. The only important feature in the distribution of pressure was a large local deficiency on and near the West Coast due to the early retreat of the south-west monsoon from the northern half of the Arabian sea and North-West India. In October the mean pressure over India was '033" below the normal. Temperature was below the normal, more especially in the third and fourth weeks of the month. Pressure was locally in defect in North-East India and in excess in North-West and West India. The north-east monsoon set in late and feebly on the Madras Coast, and gave less rain than usual in Southern India during this month. November was unusually cool over nearly the whole of India and more especially in Bombay and the Central Provinces. The north-east monsoon failed almost entirely to give rain to Southern India during this month. The mean pressure over India was '037" in defect. As in October, pressure was locally in defect in North-East India and in excess in North-West and West India.

The mean pressure of India was '016" below the average in December. The local barometric anomalies of this month were similar to those of the preceding two months, but were generally somewhat smaller in amount than in November.

Temperature continued below the normal until the end of the third week, after which it increased and was above it. In January the mean pressure of India was '053" below the average, and the barometric anomalies or local variations were similar in character, but greater in amount than in the preceding three months. Temperature was above the normal over the whole of Northern India, mainly in consequence of the holding off of the cold-weather rains. The mean pressure of India for February was '008" below the average. Pressure was locally in defect in North-East India and Burmah and in excess in North-West and West India. The month was abnormally dry and little or no rain fell in any part of India. Temperature was hence very considerably above the normal.

The mean pressure of India for March was '047" below the normal. The barometric anomalies were the same in character as in January and February, but were smaller in amount. Moderate rain was received in Upper India and also in North-East India, and the variations of the temperature in Northern India from the normal were hence small. Pressure was '003" below the average in April, and the local variations were everywhere small. Pressure was as hitherto locally in excess in Western India and in defect in North-East India. Upper India and North-East India again received moderate and normal rain. Temperature was hence normal or slightly below the average in these districts, but was above it in Central India, Bombay, the Central Provinces and many parts of the North-West Provinces.

The preceding remarks hence show that from the termination of the rains in September last to the end of April the following variations from the normal conditions were remarkably persistent:

1st.—General deficiency of pressure over the Indian area. The following gives the data:

Deficiency in September	Nat.
" " October	'033"
" " November	'037"
" " December	'016"
" " January	'053"
" " February	'008"
" " March	'047"
" " April	'003"

This general deficiency accompanied decreased temperature in October and November and the greater part of December, and increased temperature after that time. Hence it cannot be due to temperature conditions, and as it probably extends over a much larger area than India it is almost certainly due to much more general and as yet unknown causes.

2nd.—Local deficiency of pressure (relative to the general condition) during the whole period in North-East India (including Assam, Bengal, Behar, the North-West Provinces and the eastern districts of the Central Provinces) and in Burmah. The deficiency during nearly the whole period was greatest in North Bengal and Assam and perhaps Upper Burmah.

3rd.—Local excess of pressure (relative to the general condition) in North-West and West India including the Punjab, Rajputana, Bombay and the greater part of the Peninsula. The excess was greatest throughout in North Bombay.

The weather in May was hotter than usual over nearly the whole of Upper and Central India and the Deccan. It was more disturbed than usual in Burmah, Bengal and Assam, which in consequence received frequent rain. Dust-storms have been numerous in North-West India, but there have been fewer thunderstorms in and near the hills. The hot weather conditions have hence been very strongly marked over the greater part of the interior of India and have

accentuated the pre-existing pressure conditions and anomalies. The following states the chief features of the pressure distribution during May:

- (1) Pressure on the average of the whole of India was '02" below the normal.
- (2) Pressure was locally in defect over Burmah and Northern India and the eastern half of the Peninsula. The negative anomalies were small, except on the northern coast of the Bay defined by the following stations:

Vizagapatam	—'020"
Gopalpore	—'022"
False Point	—'020"
Chittagong	—'025"
Akyab	—'025"
Diamond Island	—'036"

These hence indicate the presence of an area of local deficient pressure over the northern half of the Bay.

- (3) Pressure was locally in excess in the area to the west of a line joining Kurrachee, Jeypore, Nagpore, Kurnool and Cimbatoore. The anomalies ranged from '02" to '04" in Bombay (excluding Sind) and were absolutely greatest at the following stations:

Rajkote	+ '044"
Surat	+ '036"
Indore	+ '035"
Khandwa	+ '032"
Poona	+ '031"
and perhaps	
Ratnagiri	+ '040"

It will thus be seen that the barometric anomalies or abnormal features of the distribution of pressure in May were identical in general character with those of the preceding seven months, the only important difference being that the area of greatest local deficiency of pressure was transferred from North Bengal to the North of the Bay.

Probable character of the approaching South-West Monsoon.—The combination of conditions established in May and stated above are partly favourable and partly unfavourable. The conditions, it may be noted, are more marked than they have been for several years past. The snowfall conditions are undoubtedly favourable to an early and strong monsoon, as it is almost certain there is not only no unusual accumulation of snow in any part of the Himalayas, but that the depth is less than usual, more especially in the Western Himalayas. Also the deficiency of pressure over the Indian area which has obtained for so long a period is a favourable condition for a slightly earlier and stronger monsoon, more especially if the deficiency does not extend over the adjacent seas.

The local deficiency of pressure in the north of the Bay, whilst it may tend to give increased rain to Burmah and the eastern half of Bengal and Assam, is very unfavourable to the early extension of the monsoon up the Gangetic plain. It is hence probable it will delay it, but that, as has occurred in one or two similar instances of deficient pressure in the north of the Bay, it will only act as a temporary obstacle, and will either fill up or be transferred to North Bengal; more probably the latter, as it is almost certainly the continuation of the deficient pressure area which occupied North and Central Bengal during the months of January to April.

Again, the high pressure in Western India and the western half of the Peninsula which is most developed round the Gulf of Cambay is a very unfavourable condition. It is as serious as a similar excess of pressure in 1876 and 1880 in Western India, the only difference being that the pressure and snowfall conditions in Upper India are favourable this year, whilst they were unfavourable in 1876. This high pressure will tend to give a more westerly set to the Bombay

current than usual across the Peninsula, and to give dry north-west winds to North Bombay and the neighbouring districts to the north and east, instead of the normal winds. It is possible that, if a strong monsoon blows on the Bombay side, with the presence of the favourable conditions in Upper India, the high pressure may break down shortly, in which case only it is probable that favourable rain will be received in North-West and Upper India.

The following gives a statement of the inferences which can be drawn respecting the character of the present year's monsoon from the *known* antecedent conditions:

- (1) Snowfall conditions in the Himalayas and Afghan area, and the general pressure conditions over India, are on the whole favourable to a somewhat stronger and earlier monsoon than usual.
- (2) Conditions are more favourable in Northern and Eastern India than in Western India.
- (3) In consequence of peculiar pressure conditions in the north of the Bay there may be a considerable delay in the establishment of the monsoon current over the Gangetic Valley.
- (4) The conditions are very favourable in Burmah, Assam and the greater part of Bengal, which will hence probably obtain normal or excessive rainfall.
- (5) Conditions are somewhat less favourable in the North-West Provinces and Behar, but on the whole it is probable they will receive their normal amount.
- (6) Conditions are distinctly unfavourable in the Punjab and Rajputana, due to the peculiar pressure conditions around the Gulf of Cambay. If the Bombay current be unusually strong in consequence of conditions in the Arabian Sea area (and hence not known), these areas may receive moderate and favourable rainfall. If the Bombay current be weak, it is very probable there will be a considerable deficiency in these two areas.
- (7) The conditions are equally unfavourable in North Bombay (more especially the North Bombay Deccan) and Berar, and the rainfall in those areas will also depend largely upon the strength of the Bombay current. Judging from the present known conditions in India, there is likely to be a considerable deficiency in these areas.
- (8) Taking into consideration the pressure conditions, and the probable strength and set of the Bombay current, the rainfall in the Central Provinces, so far as can be judged, will probably be normal in character, any tendency to excess being more likely in the eastern than the western districts.
- (9) In the Peninsula the pressure conditions are somewhat unfavourable for heavy rain in the districts east of the West Ghats, which will hence probably receive somewhat less than their normal rainfall during the south-west monsoon, whilst the Coast districts south of Bombay will probably receive normal or excessive rain.

It should be noted that one of the important factors, *vis.*, the pressure conditions in the Arabian Sea, is of unusual importance this year, and hence that the inferences stated above are, more especially for North-Western India, uncertain to that extent, and with this element of doubt should be carefully kept in view.

This is the more necessary, as the Bombay current is setting in somewhat earlier than usual, which is generally a sign of an unusually strong current at the commencement of the monsoon.

JOHN ELIOT,

*Meteorological Reporter to the
Government of India.*

W. C. BENETT,

Offg. Secretary to the Government of India.

SIMLA, 5th June, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, June 2nd, 1890.

The week under review has witnessed the setting of that most important of Indian meteorological phenomena, the south-west monsoon current. As noticed last week, the rains had already set in in Burma and had commenced in a feeble and undecided manner over a considerable part of Bengal, but on the West Coast, where the setting in of the rains is a more marked and decided event than it is in any other part of India, the weather was fine, the sea smooth and the wind north-west on the first two days of the present week. After 8 A.M. on the 28th, however, the wind shifted round from north-west to south-east in Malabar, and by the morning of the 29th the sky in the south-west was densely overcast, rain was falling fairly heavily and the sea was rough. From this time until the close of the week rain fell on each day on the West Coast, with south-west to south-east winds, a rough sea and more or less unsettled weather. That the very heavy burst of rainfall, which usually characterises the commencement of the monsoon on this Coast has not occurred this year, is probably due to the presence of a disturbance at some distance to the west of the Coast towards which a large part of the monsoon current was directed. At the close of the week however this disturbance, whatever may have been its nature, was moving away westward, and the wind began to show an inclination to draw towards west and south-west again after which rain was likely to set in heavily. The weather has been in an unsettled state throughout the week over a large part of India.

The chart of the 27th showed a well marked depression over the Punjab and relatively low pressures over the Gangetic plain, the east of the Central Provinces and the Circars, while readings were high over the west of the Peninsula and in the south of the Bay. Gradients were steep and the winds were fresh to strong over a large part of the country. Duststorms and dusthaze were reported from the majority of stations, thunderstorms from the hills and Lower Bengal and steady rain from Burma and North Bengal. By the following morning there had occurred a barometric rise over the Punjab and a fall elsewhere, so that gradients had become slighter. The general characteristics of the weather were the same as those of the preceding day, but the rainfall over Burma and Bengal was not only heavier, but more widely extended. On the 29th the first sign of the important change in the south-west appeared. The wind, which had formerly been northerly at Cochin and Mangalore, shifted round to south-east, and rain fell moderately heavily over the south of the Peninsula. The area of depression had been transferred from the Punjab to Sind, but otherwise conditions were similar to those reported on the preceding day. The chart of the 30th showed that the shift of wind noticed on the 29th in Malabar had extended up the West Coast, and with it the rain. General rain continued to fall over Burma and Bengal, while elsewhere the weather was hot and sultry. On the 31st southerly (south-west—south-east) winds continued on the West Coast and the rainfall was general, but in Burma and Bengal the extent of the rain area had decreased, though there were some heavy falls. The chart of the 1st showed that an area of unsettled conditions apparently existed off the North Konkan Coast, and the south-easterly wind there was rising, while the rain was rather heavy all along the Coast. In Burma and Bengal general moderate rain continued, and a few scattered local storms were reported from different parts of the country. The general distribution of pressure was unaltered. On the 2nd the only change of importance was the development of the area of unsettled conditions off the Konkan Coast and the accompanying increase of the south-east winds. Rain was general and moderately heavy all along that Coast and general but light in Bengal and Burma.

Temperature.—The temperature of the whole of India has undergone a considerable oscillation during the week. The 27th, taking the whole country into

account, was excessively warm, and on the 28th there was a moderate excess. On the 29th and 30th there was a slight deficiency, after which the thermometer rose and by the close of the week again showed a moderate excess. Considering next the individual Provinces, the returns show that the Punjab, the Central Provinces and Madras experienced abnormally hot weather throughout the whole week and that the North-West Provinces, Sind and Rajputana had only one or at most two days when the mean temperature was below the normal. In Burma, Bengal and Bombay, on the contrary, most days were cooler than the normal. In the Punjab the mean excess was nearly 10° on the 27th.

The following table shows the variations of the mean temperature from the normal according to Provinces for the present and for the past weeks:

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burma	— 0.8°	— 1.9°
Bengal	— 0.2°	— 0.3°
North-West Provinces	+ 1.3°	+ 1.6°
Punjab	+ 2.7°	+ 3.4°
Bombay	+ 0.6°	— 0.6°
Central Provinces	+ 2.2°	+ 1.7°
Guzerat and Central India	+ 1.8°	+ 0.2°
Sind and Rajputana	+ 2.5°	+ 1.3°
Madras	+ 0.5°	+ 1.8°

These figures show that, except in the Punjab and Madras, the present week, as compared with the normal, was cooler than the preceding.

The highest maxima have been steadily reported from the extreme north-west, thus:

On May 27th	Jacobabad reported	121.0°
" " 28th	Jacobabad "	121.0°
" " 29th	Jacobabad "	115.1°
" " 30th	Jacobabad "	115.6°
" " 31st	Jacobabad "	113.0°
" June 1st	Jacobabad "	115.1°
" " 2nd	Montgomery "	114.9°

These figures show that there has been a decrease of heat during the week, but that the area of greatest heat has been steadily reported from Upper Sind and the Southern Punjab.

Rain.—The table at the close of the summary shows that there has again been a week of very general rain throughout India. The east of the North-West Provinces, of the Central Provinces and of Central India, the divisions of Kattaiwar, Sind, Western Rajputana and the East Coast Central are the only divisions in which no rain has fallen; in all the remaining divisions more or less rain is reported. In general, however, the amounts have been smaller than the normal, only twelve divisions reporting an excess. These divisions are Tenasserim, East and Central Bengal, Assam (Surma), the whole of Western and South-Western Bengal, Oudh (North), the Punjab (Submontane), Madras (South Central) and the Konkan, but of these only Assam, Orissa and the Konkan show any considerable excess, the variation in the case of the other nine divisions being small.

The final column of the table shows the excess and defect of the seasonal rainfall, but as the present week is the first of the present monsoon season, the results shown by the percentage column are the same as those noted above.

The return of maximum falls shows that the amount of rain is steadily increasing. Falls of between 4 and 6 inches have been common throughout North-Eastern India and have been in many places exceeded thus:—Akyab reports 9 inches; Munshigunj (Dacca), $7\frac{1}{2}$ inches; and Cherrapunji (Assam), 13 inches. In Behar the amounts are smaller, but Purneah received nearly 3 inches and Motihari nearly 5 inches. Utraula (Gonda, North Oudh) received $4\frac{1}{2}$ inches, but, with this exception, there were no large amounts in the North-West Provinces or the Punjab. On the West Coast there were several considerable falls:—Tellicherry reports $6\frac{1}{2}$ inches; Coomdapur (South Kanara), $9\frac{1}{2}$ inches; Ratnagiri, 5 inches; and Shirol (Kolhapur), 5 inches. The central parts of India as well as north-westward in Rajputana, Kattaiwar and Sind received no heavy falls, and in Madras the only large amount is 4 inches at Kulitotal (Trichinopoly).

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING JUNE 2ND, 1890.			RAINFALL DATA FROM MAY 27TH TO JUNE 2ND, 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall, May 27th to June 2nd.	Excess or Defect of (Seasonal) Rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	8.20	7.51	+0.69	8.20	7.51	+ 9
	Lower Burma	3.15	4.23	—1.08	3.15	4.23	—26
	Central Burma	2.24	3.41	—1.17	2.24	3.41	—34
	Upper Burma	1.30	?	?	1.30	?	?
	Arakan	4.94	8.65	—3.71	4.94	8.65	—43
BENGAL AND ASSAM	Eastern Bengal	3.98	3.04	+0.94	3.98	3.04	+31
	Assam (Surma)	6.32	3.95	+2.37	6.32	3.95	+60
	Do. (Brahmaputra)	1.51	2.42	—0.91	1.51	2.42	—38
	Deltaic Bengal	1.42	1.63	—0.21	1.42	1.63	—13
	Central Bengal	1.60	1.29	+0.31	1.60	1.29	+24
	North Bengal	2.33	2.63	—0.30	2.33	2.63	—11
	Orissa	3.00	1.14	+1.86	3.00	1.14	+163
	Chota Nagpur	0.82	0.73	+0.09	0.82	0.73	+12
	Behar (South)	0.62	0.35	+0.27	0.62	0.35	+78
	Do. (North)	1.11	0.60	+0.51	1.11	0.60	+85
NORTH - WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	0	0.18	—0.18	0	0.18	—100
	Oudh (South)	0.02	0.12	—0.10	0.02	0.12	—83
	Do. (North)	0.61	0.23	+0.38	0.61	0.23	+165
	North-Western Provinces (Central)	0.14	0.13	—0.04	0.14	0.13	—22
	North-Western Provinces (West)	0.05	0.26	—0.21	0.05	0.26	—81
PUNJAB	North-Western Provinces (Submontane)	0.30	0.41	—0.11	0.30	0.41	—27
	Punjab (South)	0.03	0.11	—0.08	0.03	0.11	—73
	Do. (Central)	0.05	0.12	—0.07	0.05	0.12	—58
	Do. (Submontane)	0.17	0.14	+0.03	0.17	0.14	+21
	Do. (Hill Districts)	1.00	1.29	—0.29	1.00	1.29	—22
	Do. (North-West)	0.04	0.22	—0.18	0.04	0.22	—82
	Do. (West)	0.08	0.14	—0.06	0.08	0.14	—43
	Do. (North-West)	0.08	0.14	—0.06	0.08	0.14	—43
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	4.39	5.71	—1.32	4.39	5.71	—23
	Madras (South Central)	0.85	0.75	+0.10	0.85	0.75	+13
	Coorg	1.60	3.76	—2.16	1.60	3.76	—67
	Mysore	6.48	1.24	+5.24	6.48	1.24	+416
	Konkan	3.91	2.81	+1.10	3.91	2.81	+39
	Bombay Deccan	0.36	1.27	—0.91	0.36	1.27	—72
	Hyderabad (North)	0.28	0.77	—0.49	0.28	0.77	—64
CENTRAL PROVINCES AND BERAR.	Khandeish	0.28	0.77	—0.49	0.28	0.77	—64
	Berar	0.15	0.64	—0.49	0.15	0.64	—77
	Central Provinces (West)	0.13	0.64	—0.51	0.13	0.64	—80
	Ditto (Central)	0.01	0.62	—0.61	0.01	0.62	—98
BOMBAY (NORTH)	Ditto (East)	0	0.85	—0.85	0	0.85	—100
	Guzerat	0.15	0.35	—0.20	0.15	0.35	—57
	Kattaiwar	0	0.28	—0.28	0	0.28	—100
RAJPUTANA AND CENTRAL INDIA.	Sind	0	0.03	—0.03	0	0.03	—100
	Central India (East)	0	0.38	—0.38	0	0.38	—100
	Rajputana (East), Central India (West)	0.03	0.28	—0.25	0.03	0.28	—89
	Rajputana (West)	0	0.17	—0.17	0	0.17	—100
MADRAS	East Coast (North)	0.20	0.62	—0.42	0.20	0.62	—68
	Ditto (a)	0.15	?	?	0.15	?	?
	Hyderabad (South)	0.04	0.58	—0.54	0.04	0.58	—93
	Madras (Central)	0.06	0.86	—0.80	0.06	0.86	—93
	East Coast (Central)	0	0.41	—0.41	0	0.41	—100
	Ditto (South)	0.32	0.40	—0.08	0.32	0.40	—20
	Madras (South)	0.35	0.40	—0.05	0.35	0.40	—13

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

SIMLA, 5th June, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of
the Crops.

Madras.—*For week ending 31st May.*—No rain in Kistna, Nellore, Anantapur and Madras; moderate in Salem, Malabar and Travancore; and slight elsewhere. Crops generally good, but suffering from want of rain and water in Ganjam, Vizagapatam, Cuddapah, Chingleput, North Arcot, Tanjore, Tinnevely and Coimbatore. Outturn of sugarcane and tobacco good. Paddy, *ragi* and *cholum* middling to average. Other grains and cotton below average. Pasture and water-supply insufficient. Prices nearly stationary. Prospects fair.

Bombay.—*For week ending 4th June.*—Rain throughout the Presidency Proper, except in Satara. Standing crops good. Preparations for early crops progressing generally. Fodder sufficient and agricultural stock healthy, except in a few talukas.

Bengal.—*For week ending 3rd June.*—Rainfall has been general over the whole Province and heavy in North and East Bengal. Cultivation is well forward, and all standing crops are in good condition. Early rice and jute sowings nearly completed and other *bhadoi* sowings in progress in Behar. Millets reported as good crops and about to be harvested. Indigo prospects good and sugarcane plantations doing well. Price of rice continues almost stationary throughout the Province. In Balasore the rainfall has been favourable for cultivation in the Talpada track and elsewhere, and the attendance on relief works has dropped to a daily average of 170.

North-Western Provinces and Oudh.—*For week ending 4th June.*—Weather hot and cloudy, with occasional duststorms and showers. Sugarcane and indigo and extra crops in good condition. Markets continue to be well supplied, but prices of food-grains have risen slightly in Benares, Allahabad and Cawnpore, and are still high in Kumaun.

Punjab.—*For week ending 4th June.*—Slight rain fell in Hissar, Delhi, Jullundur, Lahore and Dera Ismail Khan districts. Prices falling in Multan, and in Tahsil Sharakpur, District Lahore; elsewhere stationary. Harvesting and threshing of *rabi* crops almost completed. *Rabi* outturn good in Jullundur and fair in Lahore and below average elsewhere. *Kharif* crops good in Amritsar and Dera Ismail Khan; average in Peshawar. Slight damage done to cotton and *charri* from storms in Ferozepore. Fodder scarce in Hissar, Delhi, Umballa, Jullundur, Mooltan and in a portion of Shahpur; elsewhere sufficient. Opium produce average in Rawalpindi.

Central Provinces.—*For week ending 4th June.*—Weather cloudy and hot, with high winds, and slight showers of rain in a few districts. Land being prepared for autumn sowing. Prices stationary.

Burma.—*For week ending 31st May.*—The rainfall throughout Lower Burma was considerable, except in Thayetmyo, where but little fell. Ploughing has generally commenced in Upper Burma. The rainfall was heavy in Bhamo, Katha, Sagaing, Upper Chindwin; moderate in Magwe, Meiktila, Yamethin and Pyinmana; and light elsewhere. Ploughing and sowing of paddy, cotton, sessamum and indian-corn have commenced. The price of paddy in Rangoon has risen slightly; in Meiktila prices have fallen; elsewhere changes are but slight.

Assam.—*For week ending 4th June.*—Weather seasonable. Ploughing for and sowing of winter paddy continue. Prospects of tea and other crops good.

Mysore and Coorg.—*For week ending 4th June.*—Rainfall general in Mysore; fair in the Civil and Military Station of Bangalore. Crops in good condition, but more rain wanted in parts of the Kolar district. Ploughing operations in progress. Outturn of harvests generally favourable. No material change in prices.

Rainfall good in Coorg during the week. Monsoon rains have set in lightly. Season favourable.

Berar and Hyderabad.—*For week ending 4th June.*—Rainfall slight in Berar. Weather hot. Land is being prepared for next season. Water scarce in Anyraoti and Murtizapur taluks and in the Wun district. Fodder insufficient in Ellichpur, Daryapur, Yeotmal, Darwha and Kelapur taluks. Prices steady.

No report from Hyderabad.

Central India.—*For week ending 4th June.*—No material change in condition of crops since last report. Weather cloudy and warm in Indore.

Rajputana.—*For week ending 4th June.*—Moderate rain in Ajmere, Kerowlee and Ulwar; slight in Abu and Jeypore. Agricultural stock good, except in parts of Kishengarh. Pasturage or fodder sufficient, except in Marwar, Dholepore, and parts of Ulwar. Prices steady generally.

Nepal.—*For week ending 29th May.*—Partial rain fell in the valley of Katmandu. Weather favourable. Agricultural operations satisfactory.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. VI. OF 1890-91.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 18TH MAY 1889.			WEEK ENDING 17TH MAY 1890.			TOTAL RECEIPTS FROM 1ST APRIL TO 18TH MAY 1889.		TOTAL RECEIPTS FROM 1ST APRIL TO 17TH MAY 1890.		Total increase in 1890-91.	Total decrease in 1890-91.
		Total mean length open.	Receipts.		Total mean length open.	Receipts.		Total.	Per mile open per week.	Total.	Per mile open per week.		
			Total.	Per mile open.		Total.	Per mile open.						
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State Lines worked by Companies.													
24th May 1890	East Indian (a).	1,526	10,07,143	660	1,526	9,07,509	595	66,27,690	634	63,26,350	617	...	3,01,340
24th ditto	Patna-Gya.	57	8,487	148	57	9,338	103	66,435	170	70,136	208	13,021	...
24th ditto	Rajputana-Malwa	1,664	4,78,308	287	1,672	3,88,000	232	32,90,832	283	25,73,032	229	...	7,25,900
24th ditto	Bengal-Nagpur (b)	203	51,750	177	572	(c) 91,943	161	3,70,052	185	(c) 5,47,606	153	1,76,054	43,012
24th ditto	Southern Mahratta (d)	857	1,08,205	1.6	979	1,00,006	102	6,50,421	111	6,77,499	62	...	...
24th ditto	Dn. Mysore Section	210	10,508	70	295	10,457	60	1,00,787	67	1,27,251	64	25,564	...
24th ditto	Indian Midland (e)	587	69,469	118	752	78,520	104	4,61,004	115	5,03,168	99	39,164	...
17th ditto	Vilupuram - Guntakal (Nellore Branch)	83	5,639	68	83	4,927	59	30,142	53	28,847	52	...	1,295
17th ditto	Bareilly-Pilibhit.	30	2,631	73	30	1,912	53	10,442	66	12,434	51	...	4,008
	TOTAL	5,322	17,48,260	328	5,073	16,01,612	263	1,16,26,305	319	1,08,05,453	271	...	8,20,852
State Lines worked by Government.													
17th May 1890	North Western	2,386	(f) 5,16,032	217	2,390	(g) 5,02,685	210	(f) 35,95,144	226	(g) 34,43,948	214	...	2,51,196
17th ditto	Oudh and Rohilkhand	092	2,01,580	201	692	1,55,063	225	12,84,190	271	11,01,000	237	...	1,83,170
17th ditto	Bengal Central	125	12,496	100	145	11,170	02	90,335	105	82,780	90	...	7,509
24th ditto	Wardha Coal	45	15,094	353	45	25,203	502	1,34,833	436	1,14,725	479	10,192	...
17th ditto	Eastern Bengal	673	1,71,621	2.5	747	1,70,360	228	11,24,681	244	12,29,338	245	1,05,657	87
24th ditto	Nalluti	27	1,691	62	27	1,284	65	11,504	62	11,417	63	...	...
17th ditto	Tirhoot	273	48,203	177	273	45,689	167	2,73,038	146	3,22,488	170	48,800	...
17th ditto	Lucknow-Sitapur												
17th ditto	Sihramau	105	8,933	85	105	7,074	67	48,253	67	45,103	64	...	3,145
17th ditto	Jorhat	31	998	32	25	874	35	7,471	35	5,683	34	...	1,788
17th ditto	Cherra-Companyganj.	7	105	15	7	24	33	338	6	1,577	28	1,230	...
17th ditto	Burma (h).	553	1,11,025	201	553	1,04,580	189	7,12,761	188	7,46,193	201	33,432	...
	TOTAL	4,917	10,89,488	222	4,998	10,25,710	205	73,81,024	210	71,31,283	213	...	2,47,541
Lines worked by Guaranteed Companies.													
24th May 1890	Madras	840	1,83,286	218	840	1,80,615	215	12,24,734	213	11,05,072	207	...	59,162
17th ditto	South Indian	654	1,33,404	204	654	1,11,028	171	7,99,497	178	7,00,104	174	...	33,303
17th ditto	Great Indian Peninsula (i)	1,447	9,54,057	659	1,447	10,76,118	744	66,47,833	670	67,48,961	695	1,04,128	...
24th ditto	Bombay, Baroda and Central India (j)	461	3,24,525	704	461	3,55,000	770	23,71,180	750	24,00,143	805	1,18,963	...
	TOTAL	3,402	15,95,272	409	3,402	17,43,301	507	1,10,42,714	473	1,11,76,280	489	1,27,366	...
GRAND TOTAL (GUARANTEED AND STATE)													
		13,641	44,33,020	325	14,373	43,59,713	393	3,00,59,943	321	2,91,10,016	302	...	9,40,927
GROSS ESTIMATED EXPENSES													
		...	...	...	...	...	...	1,35,13,984	144	1,30,99,507	136	...	4,14,478
NET RECEIPTS													
		...	...	...	...	...	...	1,65,36,959	177	1,60,10,809	166	...	5,26,450
Assisted Companies.													
24th May 1890	Tarakeshwar	22	5,267	239	22	5,208	246	48,441	318	49,514	325	73	...
24th ditto	Dibru-Sadiya	...	...	...	...	(k)	...	(l) 57,004	125	(m) 58,817	132	1,753	...
24th ditto	Bengal and North Western	376	69,708	185	376	60,090	160	4,23,103	164	3,80,454	151	...	48,649
17th ditto	Rohilkhand-Kumaun	67	8,500	127	67	7,558	113	60,880	132	50,770	126	...	4,113
	TOTAL	465	83,475	180	465	73,056	157	5,89,497	158	5,44,561	149	...	44,936
Native States.													
17th May 1890	The Nizam's Guaranteed State	354	36,263	102	354	50,987	144	3,01,451	124	3,49,600	147	48,149	...
24th ditto	The Gaekwar's Dabhoi	59	2,601	44	59	4,180	71	23,854	59	34,024	86	10,170	...
24th ditto	The Gaekwar's Meh-sana	27	1,342	49	27	1,100	40	9,964	54	8,070	45	...	1,894
24th ditto	Bhawanagar-Gondal-Junagarh-Porbandar	260	38,214	147	332	47,704	144	2,67,130	150	3,28,375	147	61,236	...
17th ditto	Morvi	68	5,221	77	94	8,622	92	37,361	80	53,395	85	16,004	...
24th ditto	Jodhpore	124	8,380	68	124	7,500	60	52,890	62	58,776	71	3,886	...
17th ditto	Rajpura-Bhatinda	...	(n)	...	108	7,540	70	(n)	...	50,290	60	50,290	...
24th ditto	The Gaekwar's Pedad	...	...	...	13	1,210	91	...	...	(o) 2,120	88	2,120	...
	TOTAL	892	92,024	103	1,111	1,28,843	116	6,92,659	113	8,84,620	119	1,91,961	...

(e) Includes the Dildarnagar-Ghazipur State Railway.
(h) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakardharpore Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sindia and Bhupal-Irtari State Railways.
(f) Includes the Amritsar-Pathankot and Jaipur Bhatinda State Railways.
(g) Includes the Amritsar-Pathankot and Jammu and Kashmir Railways.

(h) Includes Toungoo-Mandalay.
(i) Includes the Dhond-Mannad, Khámgaon, and Amrét State Railway.
(j) Includes Pátri Branch.
(k) Return not received.
(l) Total receipts from 1st April to 10th May 1890.
(m) Total receipts from 1st April to 10th May 1890.
(n) Included with the North Western Railway.
(o) Total receipts from 5th to 17th May 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.



SUPPLEMENT TO
The Gazette of India.

No. 24. } CALCUTTA, SATURDAY, JUNE 14, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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scribed for on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE THIRD QUARTER
OF 1889.

No. 194 R. T., dated Simla, the 30th May 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 200 R. T., dated 10th March 1885.

Public Works Department Resolution No.		270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	
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Read also—

Docket from the Director General of Railways, No. 83 Statistical, dated 8th May 1890, forwarding the Abstract Returns of Accidents to trains, &c., on the open lines of Railway in India, for the quarter ended 30th September 1889.

OBSERVATIONS.—As compared with the average of the five* corresponding previous quarters, the number of accidents to trains, rolling-stock, permanent-way, &c., shows an increase of 86, or 11·44 per cent., with an increase of 2,416·76 miles, or 18·62 per cent. in the mean mileage open, and of 1,423,133

* Except where statistics for five quarters are not available.

miles, or 13.57 per cent. in the train mileage. The following are the railways on which the more important fluctuations occurred:—

RAILWAY.	Number of accidents.	ACCIDENTS.				TRAIN-MILEAGE.	
		Increase.	Decrease.	Percentage of increase.	Percentage of decrease.	Percentage of increase.	Percentage of decrease.
Rajputana-Malwa	78	...	16	...	17.02	1.83	...
Bengal-Nágpur	30	21	...	233.33	...	57.53	...
Southern Mahratta	42	16	...	61.54	...	70.38	...
Indian Midland	23	(a) 17	...	283.33	...	671.89	...
North-Western	113	...	22	...	16.30	29.57	...
Oudh and Rohilkhand	19	...	11	...	16.67	20.36	...
Eastern Bengal	89	21	...	30.88	...	26.99	...
Burma	22	14	...	175.00	...	71.09	...
Madras	48	14	...	41.18	...	3.02	...
Bengal and North-Western	22	11	...	100.00	...	33.15	...
His Highness the Nizam's Guaranteed	34	22	...	183.33	...	60.29	...
Bhāvnagar-Gondal-Junágarh-Porbandar	24	20	...	500.00	...	62.11	...

2. The decreases on the Rajputana-Malwa and Oudh and Rohilkhand Railways, and the increases on the Southern Mahratta, Bengal and North-Western and His Highness the Nizam's Guaranteed State Railways have mainly occurred under "Trains running over cattle on the line."

3. Of the increase of 21 accidents on the Bengal-Nágpur Railway, 8 appear under "Goods trains or parts of goods trains, engines, &c., leaving the rails," and 11 under "Slips in cuttings or embankments."

4. On the Indian Midland Railway the number of accidents has increased by 17, or 283.33 per cent., with an increase of 432.11 per cent. in the mean mileage worked, and 671.89 per cent. in the train mileage. There is no noticeable variation under any particular head.

5. On the North-Western Railway the number of accidents recorded under "Flooding of portions of permanent-way" has increased from 10 to 40, but some of the other heads showed decreases; the total number is less by 22. The principal decreases are 7 under "Goods trains or parts of goods trains, engines, &c., leaving the rails," 9 under "Trains running over cattle on the line" and 10 under "Failure of machinery, springs, &c., of engines."

6. On the Eastern Bengal State Railway the number of cases of "Goods trains or parts of goods trains, engines, &c., leaving the rails" has risen from 4 to 12, and that of "Flooding of portions of permanent-way" from nil to 12.

7. The Madras Railway shows an increase of 8 accidents under "Goods trains or parts of goods trains, engines, &c., leaving the rails," and of 6 under "Trains running over cattle on the line."

8. The increase on the Bhāvnagar-Gondal-Junágarh-Porbandar Railway is mainly due to there being 15 cases of "Flooding of portions of permanent-way" against nil.

9. The casualties resulting from "Accidents to trains, &c.," were, among passengers and others, 31 injured, against 1 killed and 7 injured; and among servants, 3 killed and 9 injured, against 2 killed and 7 injured.

10. Of the casualties to passengers, 22 were injured, 6 seriously and the rest slightly, by the derailment of a passenger train at mileage 327½ on the Nagpur Branch of the Great Indian Peninsula Railway on the 18th July. Detailed reports of this accident are attached to the returns under review.

11. On the East Indian Railway, on the 6th July, 4 passengers were injured by a collision between a down passenger train and an up goods train at Barharwa, owing to the former, while proceeding to the station, having been allowed by the Jemadar to go on to the wrong line.

12. The following table exhibits the number of accidents under the different classes, due to "Accidents to trains, rolling-stock, permanent-way, &c.,"

(*) As compared with the corresponding quarter of the previous year.

and the number of persons killed and injured thereby, vide Tables Nos. 3 and 4:—

Serial No.	CAUSES OF ACCIDENTS.	Average of corresponding quarters of five previous years.*	THIRD QUARTER, 1889.				TOTAL, ALL CLASSES.	
			Number.	Number of passengers and others.		Number of servants.	Killed.	Injured.
				Killed.	Injured.			
1	Collisions between passenger trains or parts of passenger trains	...	3	...	...	...	...	...
2	Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	8	10	...	6	...	2	8
3	Collisions between goods trains or parts of goods trains	13	21	...	...	2	1	2
4	Collisions between light engines	2	4	...	...	1	...	1
5	Passenger trains or parts of passenger trains leaving the rails	28	18	...	22	...	...	22
6	Goods trains or parts of goods trains, engines, &c., leaving the rails	84	99	...	...	2	...	2
7	Trains or engines travelling in the wrong direction through points	13	8	...	...	...	...	...
8	Trains running into stations or sidings at too high a speed	1	3	...	...	...	...	...
9	Trains running over cattle on the line	280	285	...	...	...	...	...
10	" " over obstructions on the line	17	23	...	1	...	...	1
11	" " through gates at level crossings	12	10	...	1	...	1	2
12	The bursting of boilers of engines	18	23	...	...	1	...	1
12(a)	" " of tubes, &c., of engines	...	...	...	...	...	...	...
13	The failure of machinery, springs, &c., of engines	54	58	...	...	...	...	...
14	The failure of tyres	2	...	...	...	...	...	...
15	" wheels	...	...	...	...	...	...	...
16	" axles	10	16	...	...	...	...	...
17	" brake apparatus	1	3	...	...	...	...	...
18	" couplings	68	62	...	...	...	...	...
19	" tunnels, bridges, viaducts, culverts, &c.	...	1	...	...	...	...	...
20	Broken rails	8	9	...	...	...	...	...
21	The flooding of portions of permanent-way	42	102	...	...	...	...	...
22	Slips in cuttings or embankments	16	24	...	...	...	...	...
23	Fire in trains	23	9	...	...	...	...	...
24	Fire at stations, or involving injury to bridges or viaducts	2	1	...	...	...	...	...
25	Other accidents	50	46	...	1	...	2	3
Total for 1889		...	838	...	31	3	9	3
Total—Average of corresponding quarters of five previous years*		...	752	1	7	2	7	9
								14

13. The principal variations occurred under "Passenger trains or parts of passenger trains leaving the rails," 18 against 28; "Goods trains or parts of goods trains, engines, &c., leaving the rails," 99 against 84; "The flooding of portions of permanent-way," 102 against 42; and "Fire in trains," 9 against 23.

14. The number of "Passenger trains or parts of passenger trains leaving the rails" was the largest on the Dibru-Sadiya Railway, being 10 out of a total of 18.

15. Under "Goods trains or parts of goods trains, engines, &c., leaving the rails" the number has increased from 1 to 9 on the Bengal-Nágpur Railway, 4 to 12 on the Eastern Bengal State Railway and 8 to 16 on the Madras Railway, and decreased from 14 to 7 on the North-Western Railway, 8 to 2 on the South Indian Railway and 18 to 12 on the Dibru-Sadiya Railway.

16. The cattle accidents were most numerous on the South Indian Railway, the number reported being 41. The North-Western and the Eastern Bengal State Railways come next with 31 accidents each. On the Rajputana-Malwa Railway there were 28 accidents of this class, but as compared with the average of the five corresponding previous periods there is a decrease on that Railway of 21.

17. Twelve cases of "Failure of axles" are recorded on the Rajputana-Malwa Railway.

18. The number of "Failures of couplings," viz., 44, is very large on the Dibru-Sadiya Railway.

19. The increase of 60 accidents under "Flooding of portions of permanent-way" is principally due to the number having risen from 10 to 40 on the North-

* Except where statistics for five quarters are not available for any line.

Western Railway and from *nil* to 12 and 15 on the Eastern Bengal and Bhavnagar-Gondal-Junagarh-Porbandar Railways, respectively.

20. Of the 46 accidents classified as "Other accidents," 18 have been returned by the Bombay, Baroda and Central India Railway.

21. The casualties to passengers from causes other than accidents to trains, &c., *vide* Table No. 2, were—

CAUSES OF ACCIDENTS.	THIRD QUARTER, 1889.		AVERAGE OF CORRESPONDING QUARTERS OF FIVE PREVIOUS YEARS.*	
	Killed.	Injured.	Killed.	Injured.
1. From falling between carriages and platforms	...	2	1	1
2. Falling on to the platform, ballast, &c., when getting into or out of trains	...	1	1	2
3. Whilst crossing the line at stations	...	...	1	...
4. By closing of carriage doors	...	...	...	1
5. Falling out of carriages during the travelling of trains	7	26	4	19
6. Other accidents	3	1	2	6
TOTAL	10	30	9	29

22. The accidents to servants in the employ of railways, or of contractors, whilst performing duties connected directly with the transit of passengers and goods, from causes other than accidents to trains, &c., were as follows, *vide* Table No. 2:—

CAUSES OF ACCIDENTS.	THIRD QUARTER, 1889.		AVERAGE OF CORRESPONDING QUARTERS OF FIVE PREVIOUS YEARS.*	
	Killed.	Injured.	Killed.	Injured.
1. During shunting operations	1	10	4	12
2. Falling off engines, vans, wagons, &c.	2	11	3	12
3. Coming in contact with overbridges, &c., during the travelling of trains	1	3	...	...
4. Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines	...	1	...	1
5. Getting on or off trains, engines, &c.	6	9	2	8
6. Whilst loading, unloading or sheeting	...	8	3	10
7. Whilst breaking, spragging, or choking wheels	...	1	...	...
8. Whilst working at cranes or capstans	...	1	...	1
9. Whilst working on the permanent-way or in sidings	1	6	2	3
10. Whilst walking along the line on the way home, or to work	...	3	1	2
11. Whilst walking, crossing, or standing on the line	14	17	9	7
12. Whilst passing between vehicles	1	1	...	1
13. Whilst attending to the machinery of engines, cleaning them, &c.	...	8	...	4
14. Whilst attending to gates at level-crossings	1	1	1	1
15. Falling, or being caught between vehicles and platforms	...	1	1	1
16. Falling off ladders, scaffolds, platforms, &c.	1	3	1	5
17. By falling of lamps, wagon doors, timber, weights, &c.	2	6	1	7
18. Whilst coupling or uncoupling wagons	1	13	1	6
19. Miscellaneous	16	32	5	31
TOTAL	47	135	34	112

23. Of other persons killed and injured by running trains, &c., 1 was killed and 2 were injured whilst passing over the line at level crossings; 55 were killed and 17 injured whilst trespassing on the line; 12 committed suicide and 2 were injured in attempting to commit suicide; 8 were killed and 4 injured from miscellaneous causes.

* Except where statistics for five quarters are not available for any line.

24. The following table exhibits the total number of persons killed and injured from all causes over the whole Indian Railway system, as compared with the average of the corresponding quarters of five previous years, *vide* Table No. 1:—

CAUSES OF ACCIDENTS.	THIRD QUARTER, 1889.		AVERAGE OF CORRESPONDING QUARTERS OF FIVE PREVIOUS YEARS.*	
	Killed.	Injured.	Killed.	Injured.
<i>Passengers.</i>				
From causes beyond their own control	5	31	2	6
From misconduct or want of caution	5	28	8	30
<i>Servants.</i>				
From causes beyond their own control	8	25	6	...
From misconduct or want of caution	42	119	30	100
<i>Others.</i>				
Whilst passing at level-crossings	1	2	4	2
Trespassers, including suicides	67	19	55	14
Other persons	8	4	4	2
TOTAL	136	228	109	173
TOTAL OPEN MILEAGE	15,396.75		12,980.00	
TOTAL TRAIN-MILEAGE	11,906,718		10,483,585	

25. In addition to the above, 6 persons are reported to have been killed and 50 injured in yards, workshops, &c., and 148 persons to have died in carriages and at stations from causes unconnected with the working of trains.

* **RESOLUTION.**—The Government of India notices that there is a large increase on the Eastern Bengal State Railway, &c., from 4 to 12, in the number of cases of "Goods trains or parts of goods trains, engines, &c., leaving the rails;" also on the Madras Railway from 8 to 16, and on the Bengal-Nagpur Railway from 1 to 9.

The "Failure of axles" on the Rajputana-Malwa Railway is also again noticeable; out of a total number of 16 accidents of this nature 12 are on this railway.

The number of cases of "Failure of couplings" on the Dibru-Sadiya Railway is also very large, being 71 per cent. of the total.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.

ORDER.—Ordered that this Resolution, with the Abstract Returns, be communicated for information to the Local Governments, Administrations and Officers noted in the margin.

Ordered also, that copies be forwarded for the information of Her Majesty's Government.

Ordered further, that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

Documents accompanying.
Abstract Returns of Accidents for the third quarter of 1889.

* Except where statistics for five quarters are not available for any line.

TABLE No. 1.

GENERAL TOTAL.

Minimum of Passengers reported during the Third Quarter of 1889 as Killed or Injured on the several Railways open for Traffic in India, distinguishing between Passengers, Railway Servants, and Other Persons; and distinguishing also, in the case of the two former Classes, between Accidents happening from causes beyond their own control, and Accidents happening otherwise.

Main Mileage open.	RAILWAYS.	PASSENGERS.			RAILWAY SERVANTS, OR SERVANTS OF CONTRACTORS.			OTHER PERSONS.			TOTAL ALL CLASSES.				
		From causes beyond their own control.	Killed.	Injured.	TOTAL.	From causes beyond their own control.	Killed.	Injured.	TOTAL.	Whist passing over Level-crossings.		Trespassers and Suicides.	Miscellaneous, not included in preceding columns.	TOTAL.	
(a) 1,691½	STATE IMPERIAL.														
(b) 1,618	East Indian	2	7	2	9	5	27	7	36	2	19	3	28	48	
(c) 1,639	Rajputana-Malwa	4	7	10	2	14	16	8	30	1	20	4	33	51	
(d) 1,694½	Bengal-Nagpur	1	4	1	1	1	2	8	9		6	3	10	18	
(e) 305	Average for 5 correspond- ing previous quarters 1889		3								8	3	13	16	
(f) 462	Average for 5 correspond- ing previous quarters 1889				1						1		1	2	
(g) 856½	Southern Mahratta				1						1		1	4	
(h) 1,324	Do., Mysore Sec- tion				1						1		1	6	
(i) 281	Corresponding previous quarter				1						1		1	8	
(j) 725	Average for 5 correspond- ing previous quarters 1889				1						1		1	23	
(k) 2,072½	North Western	2	6	2	8	3	5	11	5	14	7	3	14	25	
(l) 2,388	Average for 5 correspond- ing previous quarters 1889		3		3	1	4	10	6	11	7	3	13	17	
(m) 641½	Odish and Rohilkhand		1		1		2	4	2	5	3	2	5	8	
(n) 602½	Average for 5 correspond- ing previous quarters 1889		2				1	1	1	1			8	1	
(o) 45	Wardha Coal														
(p) 45	STATE PROVINCIAL.														
(q) 739½	Average for 5 correspond- ing previous quarters 1889	1		1	1	3	11	3	12		5	1	9	14	
(r) 872	Eastern Bengal					4	19	4	19		11	4	15	23	
(s) 874	Nahki														
(t) 271½	Average for 5 correspond- ing previous quarters 1889														
(u) 271½	Average for 5 correspond- ing previous quarters 1889														
(v) 271½	Average for 5 correspond- ing previous quarters 1889														
(w) 271½	Average for 5 correspond- ing previous quarters 1889														
(x) 271½	Average for 5 correspond- ing previous quarters 1889														
(y) 271½	Average for 5 correspond- ing previous quarters 1889														
(z) 271½	Average for 5 correspond- ing previous quarters 1889														
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(ch) 271½	Average for 5 correspond- ing previous quarters 1889														
(ci) 271½	Average for 5 correspond- ing previous quarters 1889														
(cj) 271½	Average for 5 correspond- ing previous quarters 1889														
(ck) 271½	Average for 5 correspond- ing previous quarters 1889														
(cl) 271½	Average for 5 correspond- ing previous quarters 1889														
(cm) 271½	Average for 5 correspond- ing previous quarters 1889														
(cn) 271½	Average for 5 correspond- ing previous quarters 1889														
(co) 271½	Average for 5 correspond- ing previous quarters 1889														
(cp) 271½	Average for 5 correspond- ing previous quarters 1889														
(cq) 271½	Average for 5 correspond- ing previous quarters 1889														
(cr) 271½	Average for 5 correspond- ing previous quarters 1889														
(cs) 271½	Average for 5 correspond- ing previous quarters 1889														
(ct) 271½	Average for 5 correspond- ing previous quarters 1889														
(cu) 271½	Average for 5 correspond- ing previous quarters 1889														
(cv) 271½	Average for 5 correspond- ing previous quarters 1889														
(cw) 271½	Average for 5 correspond- ing previous quarters 1889														
(cx) 271½	Average for 5 correspond- ing previous quarters 1889														
(cy) 271½	Average for 5 correspond- ing previous quarters 1889														
(cz) 271½	Average for 5 correspond- ing previous quarters 1889														
(da) 271½	Average for 5 correspond- ing previous quarters 1889														
(db) 271½	Average for 5 correspond- ing previous quarters 1889														
(dc) 271½	Average for 5 correspond- ing previous quarters 1889														
(dd) 271½	Average for 5 correspond- ing previous quarters 1889														
(de) 271½	Average for 5 correspond- ing previous quarters 1889														
(df) 271½	Average for 5 correspond- ing previous quarters 1889														

No. 2.

in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS, and classifying, as far as ACCIDENTS occasioning the DEATH or INJURY.

[illegible]

(a) includes the Patna-Gya, Dildarnagar-Ghazipur and Taraheeshwar Railways.
 (b) " H. H. the Gaekwar's Mohadeva-Vadnagar State Railway.
 (c) " the Katni-Umaria Branch.
 (d) " the Bellary-Kistna State Railway.
 (e) " the Sindia and Bhogel-Itarsi State Railways.
 (f) " the Amritsar-Pushknot and Rajpura-Bhatinda State Railways.

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the THIRD QUARTER of 1889 as having occurred on the several RAILWAYS open for Traffic in INDIA, distinguishing the different Classes of ACCIDENTS, and the Number of PASSENGERS AND OTHERS, and of RAILWAY SERVANTS, KILLED OR INJURED in each Class of ACCIDENT.

TABLE NO. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the THIRD QUARTER of 1889, &c.—continued.

[illegible]

(a) Includes the Sindh and Bhopal-Narsi State Railways.
(b) Includes J. missas-Palankot and Rajpura-Bhatinda State Railways.
(c) Includes 20 servants employed on colliery.
(d) Inc des the Bengal Central Railways.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the THIRD QUARTER of 1889, &c.—continued.

CLASS.	STATE PROVINCE—contd.										CHEREA-COMPANYGANT.									
	NARAYAL.					TIROOT.					LUCKNOW STATE-SIRMAU.					JOSHAT.				
	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.
	No.	Killed.	Injured.	Killed.		No.	Killed.	Injured.	Killed.		No.	Killed.	Injured.	Killed.		No.	Killed.	Injured.	Killed.	
1. Collisions between passenger trains, or parts of passenger trains.	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Collisions between goods trains, or parts of goods trains.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Collisions between light engines.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains, or parts of passenger trains, leaving the rails.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Trains or engines travelling in the wrong direction through points.	..	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed.	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Ditto over cattle on the line.	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line.	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13 (a). Ditto of tubes, &c., of engines.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13 (b). The failure of machinery, Springs, &c., of engines.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Ditto of tyres.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto of wheels.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto of axles.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto of brake apparatus.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto of couplings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Broken rails.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. The flooding of portions of permanent-way.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Slips in cuttings or embankments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Fire in trains.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire at stations, or involving injury to bridges or viaducts.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES.	2	..	..	..	..	5	..	..	..	..	2	..	..	..	..	8	..	..	..	..
Number of Passenger miles.	824,259	..	..	..	..	15,968,866	..	..	..	..	3,163,376	..	..	..	..	97,959	..	..	..	15,086
.. of Servants employed.	124	..	..	..	..	1,740	..	..	..	..	644	..	..	..	..	159	..	..	..	50
Train mileage of all descriptions.	12,590	..	..	..	..	132,955	..	..	..	..	41,832	..	..	..	..	4,768	..	..	..	4,857

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the THIRD QUARTER of 1889, &c.—continued.

CLASS.	STATE PROVINCE—contd.										GUARANTEED COMPANIES.									
	BOMBAY.					MADRAS.					SOUTH INDIA (b).					GREAT INDIAN PENINSULA (c).				
	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.
	No.	Killed.	Injured.	Killed.		No.	Killed.	Injured.	Killed.		No.	Killed.	Injured.	Killed.		No.	Killed.	Injured.	Killed.	
1. Collisions between passenger trains, or parts of passenger trains.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Collisions between goods trains, or parts of goods trains.	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..
4. Collisions between light engines.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains, or parts of passenger trains, leaving the rails.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails.	..	..	..	..	..	16	..	..	..	..	2	..	..	..	..	..	..	..	..	..
7. Trains or engines travelling in the wrong direction through points.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Ditto over cattle on the line.	4	..	..	..	..	19	..	..	..	..	41	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line.	3	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings.	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12 (a). Ditto of tubes, &c., of engines.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. The failure of machinery, Springs, &c., of engines.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Ditto of tyres.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto of wheels.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto of axles.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto of brake apparatus.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto of couplings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Broken rails.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. The flooding of portions of permanent-way.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Slips in cuttings or embankments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Fire in trains.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire at stations, or involving injury to bridges or viaducts.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES.	22	..	..	..	..	48	..	..	..	..	76	..	..	..	..	88	..	..	..	..
Number of Passenger miles.	37,790,724	..	..	..	..	82,880,634	..	..	..	..	71,986,178	..	..	..	..	106,995,780	..	..	..	52,285,190
.. of Servants employed.	5,444	..	..	..	..	6,804	..	..	..	..	9,954	..	..	..	..	25,017	..	..	..	6,206
Train mileage of all descriptions.	331,753	..	..	..	..	562,028	..	..	..	..	552,991	..	..	..	..	1,763,512	..	..	..	482,020

* Not passenger.

(b) Includes the Villupuram-Guntakal State Railway Nellore Branch.

(c) Includes the Dhond-Mannad, Amroli and Khargon State Railways.

TABLE No. 2.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the THIRD QUARTER of 1889, &c.—continued.

CLASS.	DANDELING-HIMALAYAN.				DEOGHUR.				DEBRU-SADIYA.				BENGAL AND NORTH-WESTERN.				BOHLEHAT-KUMAR.			
	Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.	
	No.	Killed.	Injured.	TOTAL ALL CLASSES.	No.	Killed.	Injured.	TOTAL ALL CLASSES.	No.	Killed.	Injured.	TOTAL ALL CLASSES.	No.	Killed.	Injured.	TOTAL ALL CLASSES.	No.	Killed.	Injured.	TOTAL ALL CLASSES.
1. Collisions between passenger trains, or parts of passenger trains	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Collisions between goods trains, or parts of goods trains	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Collisions between light engines	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains, or parts of passenger trains, leaving the rails	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Trains or engines travelling in the wrong direction through points	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Ditto over cattle on the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13(a). Ditto of tubes, &c., of engines	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. The failure of machinery, springs, &c., of engines	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Ditto of tyres	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto of wheels	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto of axles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto of brake apparatus	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto of couplings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Broken rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. The flooding of portions of permanent-way	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Slips in cuttings or embankments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Fire in trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire at stations, or involving injury to bridges or viaducts	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Number of Passenger miles	..	..	..	206,549	..	..	..	257,740	..	..	..	406,563	..	..	..	16,909,619	..	..	..	2,250,216
" of Servants employed	..	..	..	525	..	..	..	52	..	..	..	799	..	..	..	3,208	..	..	..	988
Train mileage of all descriptions	..	..	..	29,593	..	..	..	3,294	..	..	..	30,708	..	..	..	196,298	..	..	..	21,981

(a) Includes the Bareilly-Pilibhit State Railway.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the THIRD QUARTER of 1889, &c.—continued.

CLASS.	ASSURED COMPANIES—COAST.				PONDICHERY.				WEST OF INDIA PORTUGUESE.				H. H. TER NIZAN'S GUARANTEED. (a)				H. H. TER GABRIEL'S.			
	Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.	
	No.	Killed.	Injured.	TOTAL ALL CLASSES.	No.	Killed.	Injured.	TOTAL ALL CLASSES.	No.	Killed.	Injured.	TOTAL ALL CLASSES.	No.	Killed.	Injured.	TOTAL ALL CLASSES.	No.	Killed.	Injured.	TOTAL ALL CLASSES.
1. Collisions between passenger trains, or parts of passenger trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Collisions between goods trains, or parts of goods trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Collisions between light engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains, or parts of passenger trains, leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Trains or engines travelling in the wrong direction through points	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Ditto over cattle on the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13(a). Ditto of tubes, &c., of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. The failure of machinery, springs, &c., of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Ditto of tyres	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto of wheels	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto of axles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto of brake apparatus	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto of couplings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Broken rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. The flooding of portions of permanent-way	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Slips in cuttings or embankments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Fire in trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire at stations, or involving injury to bridges or viaducts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Number of Passenger miles	..	..	..	24,232	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,112,258
" of Servants employed	..	..	..	46	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	211
Train mileage of all descriptions	..	..	..	2,256	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	13,686

(a) Includes the Barrota Extension.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the THIRD QUARTER of 1889, &c.—concluded.

CLASS.	NATIVE STATES—continued.												TOTAL OF ALL RAILWAYS.											
	BHAVNAGAR-GONDAL-JUNAGARH-FOREHANDAR.				MORVI.				JODHPUR.				Number of Passengers and others.				Number of Servants.				Total all classes.			
	No.				No.				No.				No.				No.				No.			
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains standing foul of the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Collisions between goods trains, or parts of goods trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Collisions between light engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Passenger trains, or parts of passenger trains, leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Trains or engines travelling in the wrong direction through points	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Trains running into stations or sidings at too high a speed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Ditto over cattle on the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Ditto over obstructions on the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Ditto through gates at level-crossings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. The bursting of boilers of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13(a). Ditto of tubes, &c., of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13(b). The failure of machinery, springs, &c., of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Ditto of tyres	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Ditto of wheels	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Ditto of axles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Ditto of brake apparatus	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ditto of couplings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Broken rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. The flooding of portions of permanent-way	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Slips in cuttings or embankments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Fire in trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Fire at stations, or involving injury to bridges or viaducts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Other accidents	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES	24	2	2	2	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..
Number of Passenger miles	9,147,764				1,389,842				3,073,300				1,052,430,454				166,658				11,906,718			
of Servants employed	880				576				426				..				..				..			
Total mileage of all descriptions	97,797				15,258				24,196				..				..				..			

TABLE

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on the several RAILWAYS open for traffic in INDIA during the THIRD Number of RAILWAY SERVANTS

Serial Number.	RAILWAYS.	1.—Collisions between passenger trains, or parts of passenger trains.	2.—Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line.	3.—Collisions between goods trains, or parts of goods trains.	4.—Collisions between light engines.	5.—Passenger trains, or parts of passenger trains, leaving the rails.	6.—Goods trains, or parts of goods trains, engines, &c., leaving the rails.	7.—Trains or engines travelling in the wrong direction through points.	8.—Trains running into stations or sidings at too high a speed.	9.—Trains running over cattle on the line.	10.—Trains running over obstructions on the line.	11.—Trains running through gates at level-crossings.	12.—The bursting of boilers of engines.	13(a).—The bursting of tubes, &c., of engines.	13.—The failure of machinery, springs, &c., of engines.	14.—The failure of tyres.	15.—The failure of wheels.	16.—The failure of axles.	17.—The failure of brake apparatus.	18.—The failure of couplings.	19.—The failure of tunnels, bridges, viaducts, culverts, &c.	20.—Broken rails.
STATE IMPERIAL.																						
1	East Indiau (a)	4	4	...	...	2	...	...	16	2	...	...	1	2	...	...	...	...	1	...	...	
2	Rajputana-Malwa (b)	...	2	2	1	5	...	3	28	3	1	...	2	5	...	...	12	...	7	...	...	
3	Bengal-Nágpur (c)	...	...	...	...	9	...	...	3	2	...	...	...	2	...	...	...	...	...	...	...	
4	Southern Mahratta (d)	1	1	...	...	2	...	...	23	1	...	...	2	3	...	...	1	...	1	...	...	
5	Ditto Mysore Section.	...	...	...	...	...	...	...	2	...	...	...	...	2	...	...	...	...	1	...	...	
6	Indian Midland (e)	...	...	...	...	4	...	...	9	...	...	...	1	...	...	...	...	...	1	...	...	
7	North Western (f)	...	3	1	2	7	1	...	31	2	...	...	8	11	...	...	...	...	...	...	...	
8	Oudh and Rohilkhand	...	...	...	...	1	...	...	14	...	...	...	2	...	...	...	...	...	...	...	1	
9	Wardha Coal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
STATE PROVINCIAL.																						
10	Eastern Bengal (g)	1	2	6	1	1	12	1	31	2	1	...	...	7	...	...	1	...	6	...	4	
11	Nalháti	...	...	...	...	...	...	3	...	1	1	...	...	...	...	...	...	...	...	...	...	
12	Tirhoot	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	
13	Lucknow-Sitapur-Sihrámau	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	
14	Jorhát	...	...	...	...	7	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	
15	Cherra-Companyganj	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
16	Burma (h)	...	...	...	...	2	1	...	4	3	3	...	...	6	...	...	1	...	1	...	...	
GUARANTEED COMPANIES.																						
17	Madras	1	1	...	...	16	...	...	19	2	1	...	1	2	...	...	...	...	...	...	...	
18	South Indian (j).	1	2	...	...	2	1	...	41	...	3	...	5	6	...	...	1	3	...	1	...	
19	Great Indian Peninsula (k)	1	...	...	1	2	...	...	9	3	1	...	...	3	...	...	...	...	...	...	1	
20	Bombay, Baroda and Central India	...	1	...	...	3	...	...	4	2	...	...	...	...	...	...	...	...	...	...	...	
ASSISTED COMPANIES.																						
21	Darjeeling-Himalayan	1	1	...	2	5	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	
22	Deoghur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
23	Dibru-Sadiya	...	...	10	12	...	5	...	...	...	...	...	...	3	...	...	...	...	44	1	...	
24	Bengal and North-Western	...	...	...	5	1	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
25	Rohilkhand-Kumaun (l)	...	...	...	1	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
26	Thatón-Duyinzáik	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
FOREIGN.																						
27	Pondicherry	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
28	West of India Portuguese	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
NATIVE STATES.																						
29	H. H. the Nizam's Guaranteed (m)	...	...	...	2	...	20	...	...	...	...	...	4	...	...	...	...	...	...	...	...	
30	H. H. the Gaekwar's	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
31	Bhávnagar-Gondal-Junágarh-Porbandar	...	...	...	...	...	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
32	Morvi	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
33	Jodhpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
TOTAL 1889																						
Average for 5 corresponding previous quarters (n)																						
		3	10	21	4	18	99	8	285	23	10	...	23	58	...	...	18	3	63	1	...	
		8	13	2	28	84	13	1	280	17	12	...	18	54	2	...	10	1	68	...	...	

(a) Includes the Patna-Gya, Dildarnagar-Ghazipur and Tarakeswar Railways.
 (b) " H. H. the Gaekwar's Mohana-Vadnagar State Railway.
 (c) " the Kani-Umaria Branch.
 (d) " Bellary-Kistna State Railway.
 (e) " the Sindia and Bhopal-Itarsi State Railways.
 (f) " Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
 (g) " Bengal-Central Railways.

No. 4.

QUARTER of 1889, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS, and the KILLED OR INJURED thereby.

Serial Number.	21.—The flooding of portions of permanent-way.	22.—Slips in cuttings or embankments.	23.—Fire in trains.	24.—Fire at stations, or involving injury to bridges or viaducts.	25.—Other accidents.	TOTAL ALL CLASSES.	NUMBER OF PASSENGERS AND OTHERS.	NUMBER OF SERVANTS.	TOTAL ALL CLASSES.	Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	PER MILE OPEN.			TOTAL PASSENGERS.		Serial Number.
							Killed.	Injured.	Killed.	Injured.				Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	Killed.	Injured.	
1	...	...	...	...	...	32	6	3	9	1,618	3,599,375	1,991,533	221,496,316	2,225	1,231	136,839	...	1,667	0-027
2	...	...	...	...	...	4	78	...	...	1,694	2,091,349	1,275,450	110,572,025	1,234	753	65,253	...	...	...
3	...	...	...	...	...	1	30	...	...	305	188,489	106,300	5,307,844	618	349	17,403	...	...	...
4	...	...	...	...	...	1	42	...	...	854	601,472	366,182	27,529,576	702	498	32,151	...	...	...
5	...	...	...	...	...	8	...	...	...	261	186,789	79,742	7,854,182	716	305	180,093	...	...	...
6	...	...	...	...	...	2	23	...	...	725	357,852	271,558	21,019,620	494	375	28,992	...	...	...
7	...	...	...	...	...	1	113	1	3	2,386	2,541,798	1,983,097	128,188,837	1,065	831	53,725	...	...	...
8	...	...	...	...	...	1	19	...	...	692	1,299,709	579,166	54,178,766	1,877	836	78,236	...	...	...
9	...	...	...	...	...	...	...	...	...	45	35,363	18,760	786,049	786	417	17,468	...	...	...
10	...	...	...	...	...	1	89	...	...	872	1,907,500	727,147	55,936,663	2,187	834	64,148	...	...	...
11	...	...	...	...	...	2	...	...	...	271	40,112	12,590	824,259	1,472	462	30,248	...	...	...
12	...	...	...	...	...	5	...	...	...	273	496,925	132,955	15,968,866	1,820	487	58,491	...	...	...
13	...	...	...	...	...	2	...	...	...	105	122,329	41,882	3,163,376	1,164	399	90,127	...	...	...
14	...	...	...	...	...	8	...	...	...	254	15,467	4,768	97,959	613	189	8,880	...	...	...
15	...	...	...	...	...	...	...	...	...	71	3,263	4,867	15,036	435	649	2,005	...	...	...
16	...	...	...	...	...	22	...	...	...	538	1,108,484	381,753	37,790,724	2,004	600	68,338	...	...	...
17	...	...	...	...	...	5	48	...	...	839	2,180,119	582,026	82,830,634	2,508	694	98,725	...	...	...
18	...	...	...	...	...	5	76	1	1	787	2,187,817	552,991	71,986,178	2,969	750	97,674	...	...	...
19	...	...	...	...	...	38	22	1	23	1,439	2,147,992	1,769,512	106,995,780	1,492	1,229	74,328	...	10-242	0-206
20	...	...	...	...	...	18	80	1	1	461	2,295,824	482,020	52,285,190	4,980	1,046	113,417	...	0-436	0-019
21	...	...	...	...	...	1	12	...	1	51	11,128	29,592	296,949	218	580	5,923	...	...	...
22	...	...	...	...	...	4	...	...	...	41	53,808	3,294	257,740	1,132	693	54,261	...	...	...
23	...	...	...	...	...	1	76	...	...	78	15,904	30,703	406,563	204	394	5,212	...	...	...
24	...	...	...	...	...	1	22	...	...	376	525,130	198,298	16,909,619	1,397	522	44,972	...	...	...
25	...	...	...	...	...	3	...	...	...	91	64,712	21,981	2,250,216	711	242	24,728	...	...	...
26	...	...	...	...	...	8	...	...	...	8	3,029	2,256	24,232	379	282	3,029	...	...	...
27	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
28	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
29	...	...	...	...	...	3	34	...	...	354	224,809	167,353	12,744,082	635	445	36,000	...	...	...
30	...	...	...	...	...	...	...	...	...	581	60,568	13,686	1,112,258	1,031	233	18,932	...	...	...

Report on the Derailment of a Passenger Train which occurred at mile 327½ on the Nágpur Branch of the Great Indian Peninsula Railway at 2 A.M. on the 18th July 1889.

1. The accident, of which the following is a report, was of a very serious character: though happily unattended by loss of life, it caused injury, more or less severe, to twenty-one native passengers, and the destruction of rolling-stock and permanent-way, estimated at about R9,000.

2. The derailment took place about half-way between Nándúra and Jalamb Junction Stations, that is, at about mile 327½, on the diversion which forms the east approach to a girder bridge.

3. The circumstances of the accident are briefly as follows. The Down Nágpur Passenger Train (No. 197) which was wrecked, consisting of twenty vehicles, left Nándúra (miles 324½) at 1.56 A.M., or four minutes late, on the 18th July. She had passed over the bridge at mile 327½ and proceeded safely to the diversion forming the east approach, but at the middle of the eastern half of the same the train became partly derailed.

The engine, brake and four 3rd class carriages next in rear remained on the rails; behind these came three 3rd and one 2nd class; the latter four were derailed but did not leave formation.

All the above had apparently passed over the diversion in safety and were derailed on the straight.

The condition of the remainder on examination turned out to be as follows:—In rear of the coaches named above came a 1st class and postal van; they were tilted over but went only partly down the embankment, which at this place is 6 or 8 feet high; then came six 3rds: four of these lay at the bottom of the embankment lying on their sides; another 3rd was partly down the embankment, and a 3rd class, the road van and rear brake were derailed on the top of the bank.

The four 3rd class carriages which fared worst contained about 120 passengers, chiefly pilgrims returning from Pandharpur fair, and many of them aged and decrepit.

They were extricated through the exertions of Mr. Wright, Traffic Inspector, who happened to be a passenger in the train, assisted by two European 3rd class passengers, a native policeman, and the guards. The engine was detached, sent on to Jalamb for aid, and eventually all the passengers were transhipped, and resumed their journey at 8.20 A.M. Those too severely injured to proceed (three in number) were cared for in the Shegaon hospital; the remainder went to their respective destinations.

A portion of the damaged stock was taken on to Jalamb; the four 3rds at the bottom of the bank will be broken up and their materials removed; the remaining vehicles were hauled to Nándúra. Communication was restored by linking in the up line to a point beyond the scene of the accident, and then crossing over to the down.

4. This derailment must be ascribed to either defective rolling-stock or defective permanent-way.

With regard to the former, I do not find that the stock was in fault. I personally gauged, at Jalamb, the wheels of the first five of the derailed coaches, and carefully examined them: none were even badly worn, and all might be brought into use with safety.

With regard to the condition of the permanent-way at the time of the accident, nothing could be ascertained with any certainty on account of the destruction caused to it by the derailment.

The reverse curves, however, must have had a length over all of at least 530 feet. The Permanent-way Inspector stated in evidence that he had tested the cant two days before the accident and found it $2\frac{1}{2}$ " and where the spread of the gauge was greatest $\frac{3}{4}$ " was still remaining after the coaches had dropped between the rails. I accordingly am of opinion that the curve had sufficient cant. The sleepers (creosoted pine, where the spread was greatest) appeared firm and solid; they were thoroughly examined, and I consider were in a fit condition to be on the road, and this opinion was borne out on the sleepers being sawn through for inspection.

I can, however, find no other explanation for the spread of the gauge which caused the derailment than that the fibres of the sleepers cannot have been so good as in each case they appeared, and that they might have "perished" to such a degree that they were incapable of resisting the centrifugal pressure of the wheel flanges of the wrecked train.

(Signed) R. SIVEWRIGHT,

Officiating Deputy Consulting Engineer.

Bombay, 10th August 1889.

Note by the Consulting Engineer for Railways.

The causes which might have led to this accident have been most carefully enquired into, but the result is not satisfactory. The details are described in Mr. Sivewright's report, and are further minutely gone into in the reports by the Chief Engineer, Locomotive Superintendent, and General Traffic Manager of the G. I. P. Railway (also attached); so they need not be further described.

2. The stock on the train does not appear to have been in any way defective. The flanges of the wheels of the first five vehicles were in good order, and the gauge of the wheels was correct; and the same is to be said of the wheels of the first two carriages which left the rails and were overturned. Nor does there seem to have been anything wrong with the wheels of the engine, so it is difficult to ascribe any fault to the condition of the stock.

3. The permanent-way was also in very fair order. The pine sleepers were not new, but they were sound, although possibly slightly gone at the spike holes. The chairs were, however, spiked to the sleepers through ordinary bearing plates, so the whole of the spikes would resist any tendency of the rails to spread. The reverse curve was laid with very easy curves of about 2,500 feet radius, and the cant originally given was sufficient for a high speed. It is very probable that the heavy rains at the time had made the road a little uneven, and possibly the cant had been lessened somewhat. But the indications are sufficient to show that there was at least half an inch of cant left in the road after the accident had occurred, and this should have been sufficient for the moderate speed at which the passenger train should have been running. And I know, from actual experience in the inspection train which passed over the place at probably thirty-five miles an hour only eight hours previously to the accident, that the want of sufficient cant was not felt in the least. I passed slowly over this reverse curve on the morning of the 16th July, and being in the verandah of the end carriage, I had a full view of the road. And I passed the same spot on the afternoon of the 17th at high speed and was observing the road from the verandah of the same carriage, which had been reversed at Nágpur. I am quite certain that even if there had been a gradual spreading out of the rails

to any serious extent, I must have noticed it. Indeed, had such been the case, the engines would have been the first to find it cut. So it is difficult to say that there was anything seriously wrong with the road eight hours before the accident.

4. As regards the speed of the passenger train accounts vary. The slight inaccuracy in the Engineering Department notice as to where the speed was to be reduced need not be noticed, as the driver was aware that the speed had to be reduced over the bridge close by where the accident happened; and although the time was 2-0 A.M., the evidence is quite clear that the speed of the train was reduced before passing the bridge. But in passing through stations the practice of drivers is to put on steam before the trailing points are passed, and so in this case the driver acknowledged to having put on steam on the bridge and before he was clear of the diversion. What speed he attained before getting near the end of the diversion cannot be said as he felt his train jerk before he got there and shut off steam, but even if he had been steadily increasing up to twenty miles an hour, there seems to be no reason why any carriages should have left the road.

5. It may be held that the Engineering notice to reduce speed at mile 327½ to 10 miles an hour was too vague, and that the points between which a reduced speed was desired should have been specified. In theory this is doubtless true, but in practice the method of imposing a certain speed at a certain point—say, at the centre of the diversion—is generally sufficient. The diversions are always capable of bearing a much severer test than that imposed, and the main point to be gained by restricting the speed is to be certain that no really high speed can be attained while passing near to that point.

6. The suggestion that the high speed of the special inspection train when passing this point strained the road must be noticed. If I am making an inspection by special train, as in this case, I desire to travel at a speed from five to ten miles higher than that at which the ordinary passenger trains run, as then the defects of the road are rendered more apparent. On the day in question we would, under ordinary circumstances, have changed our Badnera engine at Shegaon, but the new engine was of too heavy a type to go down the Khámgaon branch, so we took on our Badnera engine to Bhusáwal. The driver had not been working for months on the Shegaon-Bhusáwal Section, so was new to the road, and unfortunately overshot mile 327½, where the speed should have been sensibly reduced. We certainly hit the tangent point of the curve rather hard, but that was all, as no further effects of any sort were felt during the passage of the train over the reverse curve. The point of the curve hit by our train was from 120 to 150 feet from the spot where the passenger train went through, and as we went smoothly on beyond that, I cannot think that our train created any disturbance of a serious nature to the road. I certainly noticed nothing, and I was carefully watching the road from the verandah of the rear carriage. On entering from the straight we had hit the tangent point of some other curves during the day, and I attributed the cause to the method of giving super-elevation which is apparently in force on this section of the G. I. P. Railway. No super-elevation is given at the commencement of the curve, but it is gradually given until the required maximum is attained. But the maximum super-elevation is as much wanted at the commencement as at the centre, and should therefore be commenced on the straight; consequently at high speed we felt the want of the super-elevation at the tangent point.

7. I am inclined to ascribe the cause of the accident to the driver of the train putting on steam too suddenly. Travellers by the G. I. P. Railway trains know only too well the severe jerks which are experienced not only at starting, but also often in the course of a run between stations; and as the buffing and draw-

gear under some of the older carriages is weak, the carriages cannot always be properly coupled up. I think, therefore, that the driver must have put on steam too suddenly, and sent such a severe jerk through the front carriages as to cause the leading wheels of the sixth carriage to mount the rail. This would make the carriage turn slightly round, and the trailing wheels then probably fell through; the couplings still holding, the trailing wheels would burst the road, and the following carriages would naturally fall through. I don't think the speed could have been at all excessive, probably not twenty miles an hour, or else the carriages would have telescoped into each other, and the damage to life and stock would have been much greater. The Locomotive Superintendent has, I am aware, been doing his best to make the drivers be more careful when putting on steam, but unless the buffing and draw-gear is sufficiently strong to admit of fairly tight coupling, it is most difficult to avoid the jerks caused by putting on steam too suddenly.

* * * * *

(Signed) F. FIREBRACE, *Lieut.-Colonel,*

Consulting Engineer for Railways.

Poona, 24th August 1889.

APPENDIX A.

GREAT INDIAN PENINSULA RAILWAY COMPANY.

*General Traffic Manager's Office,
Bombay, 23rd July 1889.*

No. 4070.

THE AGENT,

G. I. P. Railway, Bombay.

DEAR SIR,

With reference to my report No. 4019 of the 19th instant, as to the accident near Nándára early in the morning of the 18th idem, I beg to say that the accident happened at a diversion which was being temporarily used in connection with the new doubling works.

The single line over the bridge at the place referred to (which will be the down line) has been used for a considerable time, and, in connection with the doubling works, the new up line has been laid over the bridge, and the traffic has been turned from the present single road (which is to be the down road) on to the road which will be the new up line, and over the bridge, and for some short distance beyond it the trains are running on the to be new up road. The accident occurred at about the spot where trains are brought back from this up line, thus temporarily used, on to the existing single line at the east or Jalamb end of the diversion.

This diversion has been used for some months on, as I understand, the authority of the Consulting Engineer, who sent a representative to inspect it before it was brought into use for traffic.

2. I find that the engine and brake and four third class carriages in front of the train kept on the rails.

Four 3rd class carriages and a 2nd class were derailed only, then a 1st class and a post office van were lying half-way down the bank almost on their sides, the following four 3rd class carriages were lying at the bottom of the bank also on their sides, another 3rd class carriage was half-way down the bank, while one 3rd class carriage, a road van and the rear brake van were simply derailed.

3. The train was a heavy one, being very full of passengers, who were returning from the Pandharpur fair.

We carried a considerable number to the fair, though not so many as in previous years owing to the prevalence and the fear of cholera.

4. You have been already advised that twenty native and one European 3rd class passengers were injured; but the statement, signed jointly by the Government Apothecary of the Civil Dispensary at Shegaon and the Company's Apothecary at Badnera, shows twenty-one natives and one woman (with a European name). Six of these are marked as having received serious injuries; all the rest are marked as slight injuries.

In addition to these, a European named William Staines, also complained of a bruise on his neck and another on his hip; but they were only slight, as he was able to help in getting out the passengers, which he did with great kindness.

I enclose a copy of the list* of all who complained and who were treated by the medical staff. Staines' name is not entered on this list. Nine of the injured passengers were women;

* Not printed.

they were all 3rd class passengers.

After being attended to, they all insisted upon going to their homes.

5. The steps taken to put the road right and get the passengers through were promptly carried out, and by three or four o'clock in the afternoon trains were allowed to pass slowly over the spot, and in the course of a few hours afterwards the road was stated to be all right and trains resumed their ordinary running.

* * * * *

7. I do not propose to delay this report for my final report about the accident, the papers now before me not being complete. I will make the final report as quickly as possible.

8. But with regard to the remark that some previous train must have strained the road, I may say that I understand that the Permanent-way Inspector's statement is to the effect that the road at this point had been specially examined by him and gauged three days before the accident; also that he had lorried over it about nine hours before the accident (that is, about four o'clock in the afternoon of the 17th) and had found it right; for, he says, if it had not been right to gauge, the wheels of his lorry would have dropped between the rails.

After the Inspector had lorried over the spot three trains passed before the accident occurred, namely, *first*, the Up Special Inspection Train in which yourself, the Consulting Engineer, the Chief Engineer, the Locomotive Superintendent, and myself travelled; *second*, the No. 92 Up Goods Train due at the spot at about half-past six, but which was delayed for the special to precede it; and *third*, the No. 51 Down Goods Train due at the place at about ten o'clock.

The special train ran tolerably fast. The two goods trains ran at ordinary speed.

9. The train to which the mishap occurred was running at just about right time. The driver said he left Nándúra four minutes late, and that he

passed on to the diversion at ten miles an hour, but that, upon getting on to the straight line on the diversion, he was going at from twelve to fifteen miles an hour.

Yours truly,
(Signed) HENRY CONDER,
General Traffic Manager.

APPENDIX B.

GREAT INDIAN PENINSULA RAILWAY COMPANY.

General Traffic Manager's Office,
Bombay, 10th August 1889.

No. 4431.

THE AGENT,

G. I. P. Railway.

DEAR SIR,

With reference to my letter No. 4070 of the 23rd ultimo, as to the accident to the No. 197 Down Passenger Train between Jalamb and Nándúra on the 18th idem, I beg to say that I have now received the further information as to the occurrence which enables me, so far, to complete the report of the case.

I enclose a copy of the summary and of the evidence taken at the joint enquiry held at Nándúra Station on Saturday, the 20th July, and also of the joint finding then arrived at.

2. The Chief Engineer and the Locomotive Superintendent and myself met on Wednesday, the 7th instant, and discussed the matter very fully, and we then saw and questioned some of the members of the staff of the three departments who could throw light upon, or give further information about, the case.

3. I have little to add to what was said in my letter No. 4070 of the 23rd ultimo and previous reports as to what may be called the circumstances and details of the accident. They appear to have been correctly stated therein, except that, from the position of the first marks on the rails which show derailment, it seems to be clear that it must have occurred at from 120 to 150 feet before the train reached the spot where the diversion comes back on to the down road, and not at that spot, as was at one time supposed, and as was stated in the first paragraph of my report No. 4070.

4. I find that the damage to the permanent-way is estimated at about R1,460 and to the rolling-stock at about R7,735. I enclose copies of the statements* giving the details of these damages.

* Not printed.

5. In addition to these damages, the telegraph wires were broken in the accident, but the cost of repairs would be hardly more than nominal.

The most serious part of the telegraph breakages was the interruption in the communication, causing delay to messages, and in getting information. The first telegrams about the accident had to be sent by the Government wires.

6. In regard to the injury to the passengers I find that Mr. Wright, the Traffic Inspector, who was in the train, and was riding in the carriage, part of

which is used by the Post Office, which was one of those that were overturned, received some bruises, but fortunately they were only slight. Mr. Wright did his best to re-assure the passengers, and organised and superintended and helped in the steps taken to extricate and relieve them.

7. You may possibly have seen a reference to the accident in the *Times of India* of the 25th ultimo, in which mention is made of a rumour that three or four of the passengers had since died from the injuries they had received. It is added that the rumour required confirmation.

I only refer to it in order to say that, so far as we know, there has been no such result of the injuries, and I hope that we may not have to report any fatal termination in any case.

We have made, with some caution, some enquiry as to the several cases of injury, and I find that there are none that are likely to prove very serious; in fact, that except in two or three cases the passengers are well again.

8. I think I have thus advised you of all the matters so far connected with the occurrence to which I need refer.

I shall be glad if you will let me see a copy of the report of the Deputy Consulting Engineer, Mr. Sivewright, who was present at the enquiry on the 20th ultimo.

9. You are aware of the position of matters before the mishap when you passed the place with the Consulting Engineer and other of the Company's officers in the Up Special Inspection Train between six and seven o'clock in the evening on the 17th ultimo, only a few hours before the accident.

It should be borne in mind that the jerk which was felt in that train when it passed, as an Up Train over the curve on to the diversion, at the Nágpur end of it, was at a spot which was from 120 to 150 feet from the place where the carriages first left the rails with the Down Train which had not passed over the curve where the jerk was felt in the inspection train, and further, that the engine and some of the carriages of the train that met with the accident passed safely over the curve where the jerk was felt in the inspection train.

10. The speed of the inspection train at this place has been variously estimated to have been thirty, thirty-five, forty and even more than forty miles an hour. I find from the records, which are apparently quite reliable, that it took twenty-five minutes to run that train, the distance (eight miles) from Jalamb to Nándúra (between which places the diversion is situated); and as that is not quite twenty miles an hour, the speed is not likely to have been at any part of that distance more than about twenty-five miles an hour.

But twenty-five or even thirty or thirty-five miles an hour cannot be said to have been excessive speed for such a light train as that.

11. Two causes have been considered as likely to have contributed to the accident.

One is the condition of the road.

The other is an impression that the train which met with the accident was going too fast.

12. As to the speed, the driver states that when he got on the straight part of the diversion he gave steam to the engine, and he thinks that the speed was increased from twelve to fifteen miles an hour. I should think it likely that the fifteen miles was somewhat exceeded, but not to any great extent, for there was neither time nor distance for the train to get up any high speed. The driver states that he considers that he was justified, under the instructions he had, in the course he took.

I am of opinion, also, that the damages, though considerable, show that there cannot have been any great speed; for if there had been, both the passengers and the stock would have suffered much more seriously than they did. A sum of less than eight thousand rupees for the repair of fifteen carriages that have passed through such an experience as these did can hardly be considered as a very large amount, and the injuries to the passengers are far less serious than might have been expected, or than would almost certainly have occurred, if there had been any great speed.

The speed, therefore, does not appear to account for the mishap, and I am inclined to think that it had but little to do with it.

13. As to the other possible cause, namely, the condition of the road, it is difficult to say how much of its state after the accident was caused by the accident rather than led to it.

I cannot help thinking that the heavy rain, of which we had experience for some hours before we passed the place, and which, we hear, was renewed after we had passed, must have had some effect on the road. The diversion is on a comparatively new road, which has not had the test of a monsoon over it.

It is right also to say that at the spot where the carriages first left the line, those who were in the inspection train, some seven or eight hours earlier than the accident, did not notice anything the matter, although they were tolerably certain to have done so if there had been any glaring defect, seeing that the jerk at the curve had arrested attention, and some of them were actually watching the road.

14. There are no fixed signals at the diversion, and therefore, in accordance with usual rule in such cases, the hand signal referred to in the Chief Engineer's report was shown by signalmen appointed and controlled by the Engineer's Department. The evidence of the two signalmen was so contradictory, caused apparently by their not being able to understand clearly the questions put to them, that it was quite unreliable.

15. The Chief Engineer had shown me his report No. 7534 of the 9th instant, to your address, about this matter, and I agree generally with what he has said in it.

16. I am of opinion that none of the train or traffic staff can be held to be, in any way, responsible for the accident, or to have contributed to it.

Yours truly,

(Signed) HENRY CONDER,
General Traffic Manager.

APPENDIX C.

Particulars of a joint enquiry held at Nándúra Station on Saturday, the 20th July 1889, in reference to derailment of 197 Down Passenger leaving Bhuswál on Wednesday night, the 17th instant, at 11-30 P.M., at mileage 372½.

PRESENT:

MESSRS. R. SIVEWRIGHT, Offg. Deputy Consulting Engineer to Government.

C. WEST, District Resident Engineer.

J. GARRATT, District Traffic Superintendent.

T. C. BONNER, Assistant Locomotive Superintendent.

The following witnesses were examined:—

1. William Glover, Driver of 197 Down Passenger.
2. E. Green, Head Guard, 197 Down Passenger.
3. J. Wright, Traffic Inspector.
4. H. Hart, P. W. Inspector.
5. Essoo Pandoba, Signalman, mileage 327½.

Summary.

It would appear that 197 Down Passenger left Bhusáwal right time on night of 17th instant, made up of 20 vehicles, in following order:—One brake van, eight 3rd class carriages, one 2nd class, one 1st class, one post office van, six 3rd class carriages, one road van, and one brake van.

The train was in charge of Guard E. Green with C. Oliver as second guard. The train proceeded all right to Nándúra and left that station at 1-56 A.M. for Jalamb. That on arrival at mileage 327½ the train became derailed owing to the bursting of the road on the diversion curve at east of Jalamb end of girder bridge, leaving it in the following position:—The engine, front brake and four 3rd class carriages following kept the road. Third class Nos. 258, 324, 1252, 2019, and 2nd class 1008 were derailed.

The above were all coupled together and standing between telegraph posts 327-14½ and 327-15½. The space between 327-14½ and 327-13 was clear, but between 327-13 and 12 1st class 27 and post office carriage 494 were lying half-way down the bank almost on their sides, and 3rd class 747, 1249, 159, and 576 were lying at bottom of embankment on their sides, third class 347 half down the bank and 3rd class 2021, road van 2824 and brake van 1303 derailed but on the top. That the train became derailed at telegraph post 327-11½, and for a couple of rail lengths the road appears to have opened out, and from this point the road was badly broken up for about three telegraph posts. The evidence of the Permanent-way Inspector shows that this road had been specially examined and gauged three days previously, and also that he had lorried over it the same evening about nine hours before the accident, and found it all correct. The members of the Committee carefully examined the road and found at the point of derailment the gauge was 2½ inches wide. Had the road been in this condition at the time the Inspector passed over, it must have been detected as his lorry would have dropped between the rails. The marks made by the shifting of chairs and bearing plates were very plain, evidently very recent and could not have escaped the Inspector's attention. After the Inspector lorried over the diversion, three trains passed before the accident, namely, the Inspection Up Special, No. 92 Up Goods, and No. 51 Down Goods, and the widening of the gauge must have occurred during this time. The special train appears to have run on to the diversion very fast and may have strained the road, as the curves were not laid with sufficient cant for high speed.

Finding.

We find on examination of the road at the point of derailment that the gauge was gradually opened from zero to 2½ inches on outer curve of diversion at east end of bridge at 327-11½ mileage, at which point the train became derailed. There is absolutely no evidence to account for the widening of this gauge. We find that the speed was in excess of the cautious driving notice for this point, but we also consider that this speed alone was not sufficient to account for this

derailment, except on the supposition that some previous train had passed over this point at an excessive speed and strained the road.

(Signed) T. W. BONNER,
Assistant Locomotive Superintendent.
(„) J. GARRATT,
District Traffic Superintendent.
(„) C. WEST,
District Engineer.

1st Witness, William Glover.

I was the driver in charge of 197 Down Passenger from Bhusáwal to Badnera. On Wednesday night, the 17th instant, I left Bhusáwal right time, and came on all right to Nándúra, which station I left at 1-56 A.M. or four minutes late. About ¼ or ½ of a mile from mileage 327½ I whistled for a signal and a green light was shown. I passed this mileage at about ten miles an hour. When at the bridge I exchanged signals with my guards and put on steam. Before getting on to the straight over the diversion I was going from twelve to fifteen miles an hour. Just before coming off the diversion I felt my engine oscillate, and I shut off steam and looked back and immediately felt a jerk and saw the train was derailed. I then put on steam in order to tighten the couplings, and in a few seconds I shut off gradually and brought the train to a stand. I pulled the train up at mileage 327-15. I put on steam for the purpose of keeping the train from going down the embankment. On coming to a stand I found that the brake and four succeeding vehicles remained on the road. After waiting about twenty minutes I received orders from Mr. Wright, the Traffic Inspector, to proceed at once to Jalamb with the front brake and three 3rds. I have been a driver for 8 or 9 years, and in the service of the Company 13 years.

Questioned.—I did not understand that I was to retain the speed of ten miles an hour after passing mileage 327½, and my line clear ticket was endorsed "Speed ten miles an hour at 327½." I came over this diversion with the 82 Up Passenger on the night or early morning

of 13th, when I did not notice any oscillation or anything unusual at this point.

Guard E. Green.

I am a Head Passenger Guard on the G. I. P. Railway. I was in charge of 197 Down Passenger on night of 17th instant from Bhusáwal to Badnera. I left Bhusáwal right time. My train consisted of 21 vehicles on leaving Bhusáwal, one of which was detached at Nádgaon. I came on all right to Nándúra, and left that station at 1-56 A.M. or four minutes late. We proceeded all right to mileage 327½. After passing the level-crossing gate the driver whistled and shut off steam. We passed mileage 327½ about ten or twelve miles an hour. On passing the bridge I gave all right signal to the driver on getting same from my second guard. On leaving diversion I felt a severe jerk and was knocked forward against the brake handle. The train shortly came to a stand. I was looking out when the driver came up and said he thought something was off the road, and on getting out I found the train derailed in the following position:—

The engine, brake and four 3rds were on the rails; three 3rd class and one 2nd were derailed but on the bank. The couplings of these carriages remained in tact. The 1st class and postal van were lying half-way down the bank on their sides, four 3rds were lying at the bottom of the bank on their sides, another 3rd partly down the embankment, and one third road van and rear brake were derailed on the top of embankment. I assisted in getting out the passengers and then worked under orders of Mr Wright.

Mr. Wright.

I am Traffic Inspector on the Nágpur District. I was travelling in 197 Down on night of Wednesday the 17th instant. I was travelling in the Post Office van and was awakened by a severe jerk. The carriage oscillated very much and then fell over on its side, partly down the embankment. I forced the upper-door open and got out. The guard at this time came up and I took his lamp and went to the top of the 3rd class carriages which were down the embankment to ascertain if any one was killed and to reassure the passengers. I examined all the derailed carriages, the 3rds contained from 30 to 40 passengers each. Then with the assistance of Guard Green, two 3rd class European passengers and a police sepoy, I extricated all the passengers, which was completed about 3-15 P.M. I found about 20 passengers more or less injured; as soon as daylight came the whole of the passengers were transferred to the carriages of 82 Up and left the scene of accident at 8-20 A.M. There was a distance of about 350 feet between the 1st class and the rear of the front portion of the train remaining on embankment. I last passed over this point in the inspection special train on the up journey the evening of 17th about 7 P.M. The signalman was then standing on the

west side of bridge, about mileage 327-9. The driver appeared to reduce speed on coming on to the diversion at east end. I did not then notice anything unusual at this point.

H. Hart, P. W. Inspector.

I laid the diversion at 327-33 on 7th April. I examined the diversion by gauging it and testing the cant of the curves with a level three days before the accident and found it all right, the cant being $2\frac{1}{2}$ inches in the centre of the curve. During the time the diversion has been worked, I have not found the gauge wider at all, and I have not had to re-spike any of the sleepers. I hurried over the diversion on the afternoon of 17th about two hours before the Special Inspection Train. I saw nothing wrong with the road, the rails where the accident occurred have not been moved since the accident. There is one signalman on duty at this bridge. He has orders to show his signal at the end of the diversion to which a train is approaching, and I have noticed that he generally does this.

Essoo Pandoba, Signalman on duty at 327-33 on nights of 17th and 18th July, says that the train that met with the accident passed him at high speed and did not reduce speed as usual.

APPENDIX D.

GREAT INDIAN PENINSULA RAILWAY.

*Chief Engineer's Office,
Bombay, 20th July 1889.*

No. 6816.

THE AGENT.

DEAR SIR,

Accident to 197 Down Passenger Train at mileage 327-33, Nágpur Branch, on the 18th instant.

This occurred at the Nágpur end of a diversion of the main line from the Down (old) to the Up (newly made for double line) side over a bridge, the mileage of which is given above. The diversion was inspected and passed by a representative of the Consulting Engineer, Mr. Sivewright, on the 8th April, so that it has worked safely for a period of over three months.

On the 16th instant Colonel Firebrace inspected the bridge, which has, in connection with the doubling of the line, been converted from a single line bridge of six 30-foot girder openings carried by masonry piers into a double line bridge of two 52-foot and three 30-foot girders carried by new screw pile piers and the old abutments. He on that day arranged for his Deputy to be present three days later to test the bridge and sanction the re-diversion of traffic over the down line side. My inspection carriage in which Colonel Firebrace travelled was at the rear of the train, so that after we left the bridge we continued for some distance to obtain a good view of the diversion of the line over it, but neither of us observed any defect. Late on the following evening when returning from Nágpur we passed over the diversion at a speed exceeding, I think, forty miles an hour, and as we did so, our carriage, still at the rear of the train, received a violent jolt, which we attributed to excessive sharpness of the curve at its junction with the straight portion of the line. Neither the jolt nor the apparent defect was so bad as to suggest that they were calculated to produce an accident to trains travelling at ordinary speed, and at the time I considered that the jolt we experienced had been accentuated by our very rapid passage over the place. I nevertheless realized that the place required attention, and at the next station I despatched a telegram to the Resident Engineer and Permanent-way Inspector, instructing them to ease the curve early next morning.

Our Inspection Special was followed by an Up Goods Train, and the next to pass over the diversion was that to which the accident occurred.

The engine, front brake and three 3rd class carriages passed the defective spot safely and remained on the rails; but the remaining vehicles—one 2nd, one 1st, one post office, nine 3rd class, and the rear brake van—all left the metals, seven of the carriages being precipitated down the bank 9 feet in height, where they lay on their sides.

Providentially no one was killed, though some twenty passengers were more or less injured.

Mr. Mallet, Consulting Engineer to the Government of India for Railways, Central Division, who was travelling from Nágpur to be present at our meeting with the Indian Midland Railway officials at Itársi, was on the spot soon after the accident occurred, and he tells me that in his opinion the accident was caused by pine sleepers so defective as to permit of the gauge spreading. He considers too that the train must have been going at an excessive rate of speed.

I must, however, defer reporting to you more definitely on these points until I obtain further information from the District Engineer and know the result of the joint enquiry which is to be held to-day.

Yours truly,
(Signed) J. G. H. COLLISTER,
for Chief Engineer.

APPENDIX E.

GREAT INDIAN PENINSULA RAILWAY COMPANY.
Bombay, 9th August, 1889.

No. 7534.

THE AGENT,
G. I. P. Railway.

DEAR SIR,

In continuation of my No. 6816 of 29th ultimo, *re* accident to 197 Down Nágpur Passenger Train on the morning of 18th idem, I have to report further. My above was incorrect in two respects.

1. I stated the height of the bank where the accident occurred as being about 9 feet, whereas it is about 6 feet only.

2. I stated that our inspection special was followed by an Up Goods Train, and that the next to pass over the diversion was the passenger train to which the accident occurred. But two goods trains passed the place, one which followed soon after the inspection train on its upward journey, another down at about 10 P.M., and then the ill-fated passenger train.

3. The accident occurred on a diversion, from the old down line side over the up line side of a bridge which was being reconstructed in connection with the doubling. The gradient of the main line and of the diversion is 1 in 1,000 falling towards Nágpur. The line on either side of the diversion is straight for a long distance.

4. The accompanying diagram* will more clearly than words explain its position and those of the several points that will be referred to by me.

* Not printed.

5. The diversion was formed partly (*a* to *x* and *x* to *h*) of the old material in the down line, iron rails laid in 1864, and pine sleepers with iron bearing plates laid in 1884; and (*x* to *x'*) 30 feet steel rails and right and left pot sleepers, never until the diversion was opened, run over.

6. The diversion from (*a*) to (*h*) is 1,466 feet long. The sharpest curve between (*a*) and the bridge is about 3,000 feet radius, and such parts of the curves between the bridge and (*h*) as were not disturbed by the accident were found to be of not less than 2,500 feet radius.

7. The super-elevation of the outer rail is said to have been maintained at $2\frac{1}{2}$ " at the middles of the curves, decreasing of course towards their ends.

8. The road was fairly but not fully boxed up with excellent ballast.

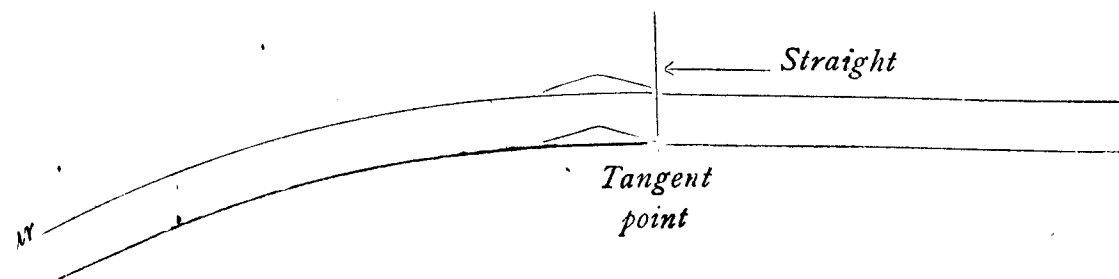
9. The diversion was inspected and passed by Mr. Sivewright, Deputy Consulting Engineer to Government, on the 8th April last.

10. From the 8th April to the 2nd June there was a caution notice ordering speed of ten miles an hour between 327 $\frac{1}{2}$ and 328 $\frac{1}{2}$ mileage, which included this as well as another diversion. From the 2nd June the foregoing was cancelled and in its place was issued a caution notice ordering reduced speed to ten miles an hour at 327 $\frac{1}{2}$ mileage. A caution hand-signal was exhibited day and night.

11. On the 16th ultimo proceeding from Bhusáwal to Nágpur our inspection train ran slowly over the diversion and stopped, when Colonel Firebrace and I examined the newly finished bridgework, and he arranged for it to be tested three days later. Upon getting into my carriage at the rear of the train again and drawing slowly off the diversion, we continued for some little distance to hold a good view of it, and I certainly noticed nothing wrong with the curves.

12. Next evening on our return journey we ran over the diversion at a speed estimated by various members of our party as from thirty to forty miles an hour.

13. Colonel Firebrace, Mr. Jackson, and I were sitting in the rear verandah of my carriage which was at the tail of the train, and at the moment we left the straight and entered the curve we felt a severe jolt and at once discovered that



it had been produced by a most apparent "kink" at the tangent point (*h*) on accompanying diagram.

14. The above sketch in which the red lines indicate the "kink" does not greatly exaggerate what we, or to be more reserved, what I saw. In my own mind there is not the slightest doubt that the one single jolt which we felt occurred at the tangent point.

15. Excepting it there was no remarkable jolting, swaying, grinding or uneasy running over any other part of the diversion, and what little rocking there was I put down to the necessarily frequent changes of cant, emphasized by the speed at which we were travelling. I considered, too, that a train travelling at ordinary speed would only in a reduced degree feel the effect of the kink at the tangent point. Had I observed anything really seriously wrong, my telegram from the Nándúra Station would have been of a far more peremptory and urgent nature.

16. No. 197 Down Nágpur Passenger left Nándúra at 1-56 A.M. or four minutes late on 18th ultimo. According to the driver's evidence on approaching the diversion he whistled for a signal, and a green light was shown, whereupon he reduced speed to ten miles an hour on entering the diversion, and when his engine reached the straight of the diversion over the bridge and he had exchanged signals with the guards, he gave her steam again. When nearing the Nágpur end of the diversion running, he says, at about twelve or fifteen miles an hour, he felt the engine oscillate and then a severe jerk. He then shut off steam, but seeing that some carriages had left the road he put it on again, to keep the train straight, and then, as soon as he could, pulled up. The engine stopped at a point 936 feet beyond the spot where the first marks of derailment were found.

17. The engine, front brake van, four 3rd class carriages remained on the rails, then, attached to them with unbroken couplings, came four 3rd and one 2nd class carriages off the rails, then, after a gap of 355 feet, came one 1st class and one postal carriage half-way down the bank and almost on their sides, four 3rd class quite on their sides at bottom of bank, one 3rd class half-way down the bank, and one 3rd class, one road van and brake van derailed, but on the formation.

18. A joint enquiry into the accident was held, at which were present the District Engineer, the Assistant Locomotive Superintendent, the District Traffic Superintendent, and Mr. Sivewright, Deputy Consulting Engineer to Government.

19. Copies of the evidence taken and of the finding are herewith sent.

20. The exact mileage of the bridge is 327 miles 38 chains. The driver in evidence states that his line clear ticket bore the endorsement "*speed 10 miles an hour at 327 $\frac{1}{4}$* " (which is equivalent to 327 miles 20 chains), and that he did not understand that he was to retain the speed of ten miles an hour after passing 327 $\frac{1}{4}$.

21. The inaccurate and insufficient wording of the caution notice, as given by the Engineer to the Traffic Department, might well have led drivers into error as to the precise place under protection, but in this case it did not do so, for the driver appears to have been well acquainted with the spot, as he says that on approaching it he whistled for and obtained a signal and then proceeded on to the diversion at ten miles an hour, increased to fifteen miles after his engine had reached the bridge.

22. The head guard corroborates the evidence of the driver as to speed.

23. Mr. Wright, the Traffic Inspector, was asleep, and can say nothing on this point.

24. Essoo Pandoba, signalman, says the train passed him at high speed and did not reduce speed as usual. This evidence is not of much value.

25. Judging by the positions of the engine and the rear brake after the accident, and the place of first derailment, I consider the train must have been running at a greater speed than stipulated in the caution notice, but to what extent we shall probably never be able to ascertain.

26. The Permanent-way Inspector who laid the diversion gives evidence that he examined the road testing its gauge and the cant on curves three days before the accident, finding it all right. That during the time the diversion has been run over he has not found the gauge widen. That he has not found it necessary to re-spike any of the chairs, that he lorried over the place on the 17th about two hours before the special inspection train passed, and saw nothing wrong with the road.

27. This is all the oral evidence we have.

28. The condition of the road after the accident produced indisputable evidence that the first marks of wheels off the rails were found at a spot 464 feet from east abutment of bridge, *i.e.*, on a curve, the radius and cant of which are said to have been not less than 2,500 feet and 2 $\frac{1}{2}$ " respectively.

29. This fixes the spot as being between 120 and 150 feet on the Bhusawal side of the spot [(h) on diagram], where I in the inspection train felt the jolt or jerk on the evening of the 17th.

30. The road being destroyed for some distance on either side of (h) it was impossible to fix the exact position of the tangent point, hence the want of precise definition in regard to its distance from the point of derailment.

31. The first sign of a vehicle having got off was discovered by the middle of a rail on the left or outer side of the curve where the gauge was found 2 $\frac{1}{2}$ " wide.

From this point backwards the widening of gauge gradually decreased, until at a distance from it of about 30 feet (*i.e.*, up to 437 from abutment of bridge, see diagram) the gauge was found correct.

Forward from the first marks the chairs under the right hand or inner rail, were broken after passing three or four sleepers, and the rail was forced out, making the gauge 6 or 7 inches wide; but under the left or outer rail no chairs were broken, and the movement of the bearing plates on the sleepers plainly

showed the widening as being 2 $\frac{1}{2}$ " at point of derailment, lessening to nothing at the 10th and 12th sleeper forward.

32. This gives the widening of gauge as extending for about a length of 60 feet, that is, 30 feet on either side of point of first marks of derailment, and leaving a length of at least 100' or 120' (according to whether the tangent point (h) was 120' or 150' from point of derailment) of the diversion true to gauge, and over which the foremost part of the train travelled safely. The five vehicles at the rear of the foremost portion were probably derailed when the rear portion was running down the bank and before the severance of the couplings.

33. At the enquiry the chairs were removed from those sleepers where the chairs under the left hand rail had moved more than an inch, and it was found that the spikes were bent, some of them to an angle of 45°, and the spike holes were elongated. Every spike was in its place, none were broken, only two were in any degree reduced in thickness by rust, yet all were bent, adducing an incontestable fact that the wood of the sleepers had been hard enough to very strongly resist the action which caused the spreading of the road.

34. Several sleepers, including those under the rails where the carriages first left the road, were sawn in two and showed perfect soundness, so did those which had been crushed and split by the passage over them of derailed wheels. I have seen several of them.

35. At the enquiry the cant of the curve at the point where the first marks of derailment appeared was found to be less than 1".

36. There are not, I think, further details in connection with the construction of the diversion, description of the accident, on the conduct of those servants of the Company who are directly associated with it, that I need give you, and after quoting the finding of the joint enquiry, I will proceed to analyse such information as we have, and offer my opinion upon what I cannot but feel is a question of extreme complexity.

37. The District Engineer, Assistant Locomotive Superintendent, and District Traffic Superintendent, record as follows:—

"We find on examination of the road at the point of derailment that the gauge was gradually opened from zero to 2 $\frac{1}{2}$ inches on outer curve of diversion at east end of bridge at 327 miles 11 $\frac{1}{2}$ telegraph posts, at which point the train became derailed. There is absolutely no evidence to account for the widening of this gauge.

"We find that the speed was in excess of the cautious driving notice for this point; but we consider that this speed alone was not sufficient to account for this derailment, except on the supposition that some previous train had passed over this point at an excessive speed and strained the road."

38. There can be no doubt that the immediate cause of the accident was the widening of gauge due to the comparatively weak pine sleepers yielding to the pressure exerted by passing trains against the outer rail of the curve and to the bending of the spikes securing the chairs to them, and probably, but I will not say undoubtedly, to insufficiency of super-elevation of outer rail.

39. I believe the accident would not have occurred had a stronger class of sleeper been in the road.

40. I hope I may not be understood to cast any reflection upon the officers who are responsible for having used pine sleepers for this particular work.

41. Mr. Mallet, Consulting Engineer to Government, Central Provinces, who was on the spot soon after the accident occurred, said he would never have rejected the sleepers for such a work. We have satisfactory evidence that they were perfectly sound. The resistance that they offered to the bending spikes is of itself a great testimony of their soundness.

42. We have used, and I believe there are now in the road, pine sleepers which are subjected to strains even more severe than it was contemplated those in this diversion, under the cautious running notice, would have to endure.

43. Although in the light of recent events—a light which will hereafter guide me in the construction of diversions—I say that stronger sleepers would probably have prevented the accident, I cannot attribute to the officers, who in this case used pine, any blame. I think no Engineer would, under the circumstances, have rejected them.

44. Regarding the cant on the curves of the diversion, although I attach no great credence to the Inspector's assertion that he tested and found it accurate, I may express opinion that our very fast special having traversed them safely justifies the impression that there could have been nothing seriously defective in either the alignment or cant of the curves, but that insufficiency of cant for trains running at very high speed may have accelerated the tendency of such to force the gauge.

45. In the finding the members of the enquiry insinuate that the special inspection train had initiated the defect which caused the accident.

46. The District Engineer has in most unqualified terms expressed such belief. He argues that the elongation of the spike holes and the cutting of the bearing plates along the surface of the sleepers had the appearance of having been affected by one action, or, as it were, one blow, and that there were no signs to show that the widening of gauge had been gradual and caused by successive blows imparted by many trains.

47. I cannot endorse this theory.

48. I, at the extreme rear of the train, felt but one jerk at a place 120 or 150 feet before reaching the spot where the derailment occurred, and I detected no defect on any other part of the diversion.

49. The Traffic Inspector, who was in one of the carriages of the special, has recorded that he noticed nothing unusual in passing over the diversion.

50. But, supposing the special had burst the road, would it not be more reasonable to suppose that one of the engines of the three trains that passed over the diversion would have dropped in where the gauge was wide instead of a light carriage?

51. Is it credible that a special conveying the Consulting Engineer to Government and the chief officials of the Railway, and the ill-fated passenger train, were the only one that traversed the diversion at high speed? I think not.

52. I am of opinion that the gauge had been gradually forced by many trains running at speed in excess of the limited ten miles an hour; that the increasing defect had not been detected by the Inspector; and because we have no evidence to prove that at the first point of derailment the gauge, though widened, was sufficiently so to allow a wheel to simply drop in between the rails, I think there is ground for suspicion that there may have been an accessory cause—perhaps a strong jerk or blow imparted by bad driving.

53. The damage to permanent-way was:—

- 11 Iron 24-feet rails bent.
- 279 Pine sleepers broken and split.
- 480 Ordinary chairs broken.
- 480 Bearing plates broken and split.
- 900 Spikes.
- 110 Fish-plates broken.
- 228 Fish-bolts broken.
- 480 Wooden keys broken.

Estimated value—R 1,460.

Yours truly,
(Signed) H. WENDEN,
Chief Engineer.

RETAIL PRICES FOR THE 2nd HALF OF APRIL 1890.

& Not sold.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

[illegible]

!!! Six pies per bundle

RETAIL PRICES FOR THE 2ND HALF OF APRIL 1890—continued.

DISTRICTS.	QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.											
	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CHOLU (Pennisetum typhoides).	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Punjab—												
Western—												
Lahore	17 0	16 0	24 0	25 0	...	...	9 0	10 0	22 0	21 0	20 0	20 0
Ferozepore	17 0	16 0	24 0	25 0	...	...	10 0	10 0	22 0	21 0	20 0	20 0
Montgomery	17 0	16 0	24 0	25 0	...	...	10 0	10 0	22 0	21 0	20 0	20 0
Central—												
Gurgaon	17 0	16 0	24 0	25 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Delhi	17 0	16 0	24 0	25 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Rohtak	17 0	16 0	24 0	25 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Karnal	17 0	16 0	24 0	25 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Lahore	17 0	16 0	24 0	25 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Sub-montane—												
Umballa	18 0	18 0	24 0	25 0	...	...	11 0	11 0	21 0	21 0	20 0	20 0
Ludhiana	19 0	19 0	28 0	30 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Jullundur	20 0	20 0	30 0	32 0	...	...	13 0	13 0	23 0	22 0	21 0	21 0
Hoshiarpur	19 0	18 0	32 0	34 0	...	...	14 0	14 0	24 0	23 0	22 0	22 0
Gurdaspur	18 0	18 0	32 0	34 0	...	...	14 0	14 0	24 0	23 0	22 0	22 0
Amritsar	20 0	20 0	31 0	32 0	...	...	15 0	15 0	25 0	24 0	23 0	23 0
Hills—												
Simla	12 0	14 0	18 0	18 0	...	...	9 0	9 0	15 0	15 0	16 0	16 0
Kangra	14 0	14 0	23 0	23 0	...	...	11 0	11 0	12 0	12 0	10 0	10 0
North-western—												
Sialkot	17 0	16 0	30 0	30 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Gujranwala	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Gujrat	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Jhelum	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Rawalpindi	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Hazara	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Peshawar	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Kohat	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Western—												
Shahpur	19 0	19 0	32 0	34 0	...	...	10 0	10 0	24 0	23 0	22 0	22 0
Jhang	17 0	17 0	32 0	34 0	...	...	10 0	10 0	24 0	23 0	22 0	22 0
Multan	17 0	17 0	32 0	34 0	...	...	10 0	10 0	24 0	23 0	22 0	22 0
D. I. Khan	17 0	17 0	32 0	34 0	...	...	10 0	10 0	24 0	23 0	22 0	22 0
D. G. Khan	17 0	17 0	32 0	34 0	...	...	10 0	10 0	24 0	23 0	22 0	22 0
Siad and Belochistan—												
Kandahar	11 0	11 0	18 0	18 0	...	...	8 0	8 0	17 0	17 0	16 0	16 0
Kabul	12 0	12 0	19 0	19 0	...	...	8 0	8 0	17 0	17 0	16 0	16 0
Herat	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0
Tash and Paktia (Unmarked)	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0
Shahpur	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0
Upper Sind Frontier	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0
Lower Sind Frontier	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0
Gwadar	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0

DISTRICTS.	QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.											
	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (Sorghum vulgare).		BAJRA OR CHOLU (Pennisetum typhoides).	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Punjab—												
Western—												
Lahore	17 0	16 0	24 0	25 0	...	...	9 0	10 0	22 0	21 0	20 0	20 0
Ferozepore	17 0	16 0	24 0	25 0	...	...	10 0	10 0	22 0	21 0	20 0	20 0
Montgomery	17 0	16 0	24 0	25 0	...	...	10 0	10 0	22 0	21 0	20 0	20 0
Central—												
Gurgaon	17 0	16 0	24 0	25 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Delhi	17 0	16 0	24 0	25 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Rohtak	17 0	16 0	24 0	25 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Karnal	17 0	16 0	24 0	25 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Lahore	17 0	16 0	24 0	25 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Sub-montane—												
Umballa	18 0	18 0	24 0	25 0	...	...	11 0	11 0	21 0	21 0	20 0	20 0
Ludhiana	19 0	19 0	28 0	30 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0
Jullundur	20 0	20 0	30 0	32 0	...	...	13 0	13 0	23 0	22 0	21 0	21 0
Hoshiarpur	19 0	18 0	32 0	34 0	...	...	14 0	14 0	24 0	23 0	22 0	22 0
Gurdaspur	18 0	18 0	32 0	34 0	...	...	14 0	14 0	24 0	23 0	22 0	22 0
Amritsar	20 0	20 0	31 0	32 0	...	...	15 0	15 0	25 0	24 0	23 0	23 0
Hills—												
Simla	12 0	14 0	18 0	18 0	...	...	9 0	9 0	15 0	15 0	16 0	16 0
Kangra	14 0	14 0	23 0	23 0	...	...	11 0	11 0	12 0	12 0	10 0	10 0
North-western—												
Sialkot	17 0	16 0	30 0	30 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Gujranwala	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Gujrat	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Jhelum	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Rawalpindi	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Hazara	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Peshawar	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Kohat	17 0	17 0	32 0	34 0	...	...	12 0	12 0	23 0	22 0	21 0	21 0
Western—												
Shahpur	19 0	19 0	32 0	34 0	...	...	10 0	10 0	24 0	23 0	22 0	22 0
Jhang	17 0	17 0	32 0	34 0	...	...	10 0	10 0	24 0	23 0	22 0	22 0
Multan	17 0	17 0	32 0	34 0	...	...	10 0	10 0	24 0	23 0	22 0	22 0
D. I. Khan	17 0	17 0	32 0	34 0	...	...	10 0	10 0	24 0	23 0	22 0	22 0
D. G. Khan	17 0	17 0	32 0	34 0	...	...	10 0	10 0	24 0	23 0	22 0	22 0
Siad and Belochistan—												
Kandahar	11 0	11 0	18 0	18 0	...	...	8 0	8 0	17 0	17 0	16 0	16 0
Kabul	12 0	12 0	19 0	19 0	...	...	8 0	8 0	17 0	17 0	16 0	16 0
Herat	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0
Tash and Paktia (Unmarked)	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0
Shahpur	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0
Upper Sind Frontier	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0
Lower Sind Frontier	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0
Gwadar	13 0	13 0	20 0	20 0	...	...	9 0	9 0	18 0	18 0	17 0	17 0

† Not produced. ‡ Not procurable. § Firewood is sold by headloads, cartloads, and bullock-loads. || All shops were closed by reason of the strike among the traders during the greater part of this fortnight.

RETAIL PRICES FOR THE 2ND HALF OF APRIL 1890—concluded.

DISTRICTS.		QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.																											
		WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine indica</i>).		KANGNI OR KARUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHOLLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR, OR THUR, CADIAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.			
		Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Madras—																													
Malabar Coast—																													
Kannur	9 0	9 0	9 0	9 0	10 8	10 8	10 14	10 14	10 14	10 14	10 14	10 14	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	22 10	136 2	136 2	11 11	11 11			
S. Canara	9 0	9 2	9 0	9 2	11 14	11 14	11 14	11 14	11 14	11 14	11 14	11 14	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	21 13	128 13	128 13	12 11	12 11	14 3		
South, central—																													
Coimbatore	11 8	11 8	11 8	11 8	9 10	9 10	10 10	10 10	10 10	10 10	10 10	10 10	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	133 11	133 11	13 3	13 3	13 3		
Nilgiris	10 11	10 11	10 11	10 11	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	20 3	20 3	20 3	20 3	20 3	20 3	20 3	20 3	20 3	20 3	274 3	274 3	11 9	11 9	14 0		
Salem	10 3	10 3	10 3	10 3	10 14	11 3	12 3	12 3	12 3	12 3	12 3	12 3	28 3	28 3	28 3	28 3	28 3	28 3	28 3	28 3	28 3	28 3	186 10	186 10	13 8	13 8	13 8		
Central—																													
Bellary	16 5	17 5	16 5	17 5	9 10	12 0	10 13	13 0	13 0	13 0	13 0	13 0	29 1	29 1	29 1	29 1	29 1	29 1	29 1	29 1	29 1	29 1	97 3	97 3	11 14	11 14	11 14		
Anantapur	12 8	12 8	12 8	12 8	10 11	12 13	14 0	14 0	14 0	14 0	14 0	14 0	31 0	31 0	31 0	31 0	31 0	31 0	31 0	31 0	31 0	31 0	97 3	97 3	11 14	11 14	11 14		
Cuddapah	14 0	14 0	14 0	14 0	10 11	10 11	13 5	13 5	13 5	13 5	13 5	13 5	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	140 0	140 0	12 3	12 3	12 3		
Kurnool	12 11	12 11	12 11	12 11	10 5	10 5	10 11	10 11	10 11	10 11	10 11	10 11	26 6	26 6	26 6	26 6	26 6	26 6	26 6	26 6	26 6	26 6	142 14	142 14	10 14	10 14	10 14		
East Coast, north—																													
Ganjam	8 14	8 14	8 14	8 14	10 0	10 0	11 0	10 8	10 8	10 8	10 8	10 8	22 13	22 13	22 13	22 13	22 13	22 13	22 13	22 13	22 13	22 13	158 0	158 0	11 13	11 13	11 13		
Visakhapatnam	12 0	12 0	12 0	12 0	10 2	10 2	11 5	11 5	11 5	11 5	11 5	11 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	116 10	116 10	11 11	11 11	11 11		
Godavari	12 10	11 11	12 10	11 11	13 14	13 14	15 0	15 0	15 0	15 0	15 0	15 0	28 3	28 3	28 3	28 3	28 3	28 3	28 3	28 3	28 3	28 3	243 0	243 0	12 0	12 0	12 0		
East Coast, central—																													
Kinnari	11 6	11 14	11 6	11 14	11 8	14 3	14 5	15 6	15 6	15 6	15 6	15 6	27 13	27 13	27 13	27 13	27 13	27 13	27 13	27 13	27 13	27 13	170 2	170 2	13 3	13 3	13 3		
Nellore	12 8	11 8	12 8	11 8	12 11	10 10	14 13	12 11	12 11	12 11	12 11	12 11	26 14	26 14	26 14	26 14	26 14	26 14	26 14	26 14	26 14	26 14	93 5	93 5	12 13	12 13	12 13		
East Coast, south—																													
Madras	10 5	10 5	10 5	10 5	10 14	10 11	11 8	11 6	18 11	19 2	19 2	19 2	26 10	26 10	26 10	26 10	26 10	26 10	26 10	26 10	26 10	26 10	102 11	102 11	13 2	13 2	13 2		
Chingleput	9 11	9 11	9 11	9 11	10 14	10 14	12 2	12 2	12 2	12 2	12 2	12 2	25 6	25 6	25 6	25 6	25 6	25 6	25 6	25 6	25 6	25 6	122 8	122 8	12 6	12 6	12 6		
N. Arcot	9 10	9 10	9 10	9 10	10 11	10 11	12 3	12 3	12 3	12 3	12 3	12 3	20 2	20 2	20 2	20 2	20 2	20 2	20 2	20 2	20 2	20 2	160 10	160 10	11 11	11 11	11 11		
S. Arcot	9 10	9 10	9 10	9 10	10 6	10 6	12 5	11 6	18 8	18 8	18 8	18 8	22 5	22 5	22 5	22 5	22 5	22 5	22 5	22 5	22 5	22 5	209 0	209 0	11 11	11 11	11 11		
Tanjore	9 10	9 10	9 10	9 10	11 3	11 3	12 5	11 6	18 8	18 8	18 8	18 8	22 5	22 5	22 5	22 5	22 5	22 5	22 5	22 5	22 5	22 5	145 13	145 13	12 14	12 14	12 14		
Trichinopoly	8 10	8 10	8 10	8 10	10 6	10 6	10 14	10 14	18 14	17 2	19 2	19 2	21 10	21 10	21 10	21 10	21 10	21 10	21 10	21 10	21 10	21 10	143 6	143 6	12 3	12 3	12 3		
Southern—																													
Tinnevely	9 14	9 14	9 14	9 14	10 5	10 5	10 13	10 13	19 6	19 6	19 6	19 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13	14 13		
Madura	10 2	11 5	10 2	11 5	10 8	10 14	11 0	11 0	18 6	18 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	140 14	140 14	13 10	13 10	13 10		
Mysore—																													
Mysore	11 0	10 8	11 0	10 8	9 0	9 4	10 4	10 4	10 8	10 8	10 8	10 8	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	87 0	87 0	9 4	9 4	9 4		
Bangalore	11 9	11 4	11 9	11 4	8 10	9 0	9 8	9 8	9 8	9 8	9 8	9 8	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	72 0	72 0	9 0	9 0	9 0		
Kolar	11 9	11 4	11 9	11 4	8 10	9 0	9 8	9 8	9 8	9 8	9 8	9 8	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	84 0	84 0	9 8	9 8	9 8		
Tumkur	12 0	12 0	12 0	12 0	10 8	10 8	10 10	10 10	10 10	10 10	10 10	10 10	41 0	41 0	41 0	41 0	41 0	41 0	41 0	41 0	41 0	41 0	132 0	132 0	9 0	9 0	9 0		
Hassan	11 8	11 8	11 8	11 8	10 8	11 0	12 0	12 0	12 0	12 0	12 0	12 0	39 0	39 0	39 0	39 0	39 0	39 0	39 0	39 0	39 0	39 0	72 0	72 0	8 0	8 0	8 0		
Mysore	11 0	11 0	11 0	11 0	10 8	11 0	12 0	12 0	12 0	12 0	12 0	12 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	240 0	240 0	10 0	10 0	10 0		
Shimoga	12 10	12 10	12 10	12 10	10 8	12 10	12 10	12 10	12 10	12 10	12 10	12 10	37 13	37 13	37 13	37 13	37 13	37 13	37 13	37 13	37 13	37 13	480 0	480 0	9 7	9 7	9 7		
Chikballa	13 0	13 0	13 0	13 0	11 0	11 0	12 0	12 0	12 0	12 0	12 0	12 0	48 0	48 0	48 0	48 0	48 0	48 0	48 0	48 0	48 0	48 0	320 0	320 0	9 0	9 0	9 0		
Coorg—																													
Coorg	8 8	9 0	8 8	9 0	11 8	12 0	13 8	14 8	10 3	10 3	10 3	10 3	37 0	37 0	37 0	37 0	37 0	37 0	37 0	37 0	37 0	37 0	110 0	110 0	9 8	10 8	10 8		
Aden	8 0	8 0	8 0	8 0	6 3	6 3	8 0	8 0	10 3	10 3	10 3	10 3	37 0	37 0	37 0	37 0	37 0	37 0	37 0	37 0	37 0	37 0	65 5	65 5	32 0	32 0	32 0		

Not sold.

FINANCE AND COMMERCE DEPARTMENT
(Statistical Branch).E. J. SINKINSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, June 9th, 1890.

During the week under review there has occurred a not inconsiderable extension of the south-west monsoon rainfall on both sides of India, but the current has in neither case been characterised by the strength and force which it usually possesses during its earlier existence and, except in a few places, the amount of rain received has not been large. At first the distribution of pressure was irregular. The effect of the disturbance off the West Coast, noticed in last week's summary, was still felt on the North Konkan Coast, and pressure was unusually low there. At the same time a large irregularly shaped area of low pressure overlay nearly the whole of Northern India, between which and the high pressure area in the south nothing more than moderate gradients prevailed. As the week advanced however, the irregularity off the Konkan Coast disappeared, the barometer fell rapidly over Northern India, while it remained steady in the South, and the ordinary monsoon distribution was established, *viz.*, a high pressure area in the Southern regions and a low pressure area in the North-West, with an average difference of about 0.5".

The chart of the 3rd showed relatively low pressures off the Konkan Coast and over the Gangetic plain and high pressures over the south-east of the Bay, but with only moderate gradients in the intervening space. The wind was south-easterly along the greater part of the West Coast, southerly over the head of the Bay, in Burma and Lower Bengal, and easterly up the north side of the Gangetic plain. Elsewhere the directions were variable. The force was strong at Bombay. Rain was falling moderately heavily on the northern half of the West Coast and in Assam and North Bengal, and scattered showers were reported from several central stations. On the 4th the depression off the West Coast had practically disappeared; the barometer had fallen briskly in Northern India and risen over the west of the Peninsula. The low pressure area in the North had become more defined and gradients slightly steeper. Rain had fallen all along the West Coast and in Lower Burma, and scattered showers at several central stations and in Bengal. The changes which were in progress on the 4th continued on the 5th and gradients had become fairly steep. The wind was beginning to veer on the West Coast. Rain had extended to almost all parts of the Peninsula, and the rainfall area had also extended in Burma and Bengal. The chart of the 6th showed that a distinct depression had been developed over the Punjab, where the barometer read below 29.35". The wind had veered to west on the Bombay Coast, but the rainfall area had, if anything, contracted. On the 7th the depression over the Punjab had intensified somewhat, and readings within it were below 29.30". In other respects the distribution had not changed much. Dust and thunder storms had given rain to the North-West Provinces and the Circars, but with this exception the rainfall area was similar to that reported on the 6th. Between the 7th and 9th the depression in the Punjab

began a south-west movement and the barometer rose over the Punjab. With this change thunderstorms occurred in the North-West, more particularly on the hills, and gradients became very steep and the winds strong over Sind and Guzerat. Rain again extended right across the Peninsula and continued general in Burma and Bengal.

Temperature.—The temperature variations for the whole of India show that, compared with the average, there has been a steady fall of temperature throughout the week. The warmest day was the 4th, when there was a considerable excess; the coolest the 9th, when there was a trifling deficiency. In Bombay the temperature was low throughout and in Bengal, the North-West Provinces and the central parts of the country the latter part of the week was cool, but in the North-West and Burma the temperature was high almost throughout. The greatest excess was in the Punjab.

The following table shows the variations of the mean temperature from the normal according to Provinces for the present and for the past weeks :

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burma	— 1.9°	+ 0.8°
Bengal	— 0.3°	— 0.3°
North-West Provinces	+ 1.6°	+ 3.4°
Punjab	+ 3.4°	+ 5.0°
Bombay	— 0.6°	— 1.0°
Central Provinces	+ 1.7°	— 0.1°
Guzerat and Central India	+ 0.2°	+ 0.3°
Sind and Rajputana	+ 1.3°	+ 2.3°
Madras	+ 1.8°	+ 0.6°

The principal feature disclosed by these figures is the rise of temperature in the North-West.

The highest maxima have been steadily reported from the North-West, the following being the figures :

On June 3rd	Jacobabad reported	112.7°
„ „ 4th	Sirsa „	114.4°
„ „ 5th	Montgomery „	115.4°
„ „ 6th	D. I. Khan „	116.5°
„ „ 7th	Jacobabad „	115.6°
„ „ 8th	Jacobabad „	120.0°
„ „ 9th	Jacobabad „	120.0°

The figures show that the heat has increased fairly steadily during the week, but that the region of greatest heat has held steadily over the south and west of the Punjab and Upper Sind.

More remarkable than the maximum temperatures have been the very high minima which have prevailed in the North-West, which on the night of the 5—6th were from 11° to 18° above the normal. The highest night temperature recorded was 97.7° at Lucknow.

Rain.—The daily distribution of rain was given in the earlier portion of the summary. As mentioned there, a considerable extension of the rainfall area has occurred, but the amount has been irregularly distributed, certain regions receiving large falls, while, neighbouring regions have had less than the normal. The regions of heaviest rainfall are the northern half of the West Coast on the one side and North Bengal and Assam on the other.

The table at the close of the summary shows that the rainfall during the week has been very general. Only three divisions, *viz.*, North-West Provinces (Central), Kattiawar and Rajputana (West) report no rainfall; in all the other divisions more or less has been received. In the great majority of cases however the rainfall has been less than usual. With the exception of Hyderabad (South), where some heavy thunderstorms occurred, the only region where the rainfall largely exceeded the average was that stretching along the hills from Upper Assam westward as far as the Punjab. All along this tract of country, but particularly in West Assam and North Bengal, the amount received was large. Outside this region the only divisions reporting an excess are Orissa, the Konkan, Berar, the East Coast (North and South) and Hyderabad (South), but except in the last named the excess is small. The deficiency in Malabar and Coorg on the one side and Tenasserim and Lower Burma on the other is large and indicates a weak monsoon current in what are usually significant quarters.

The final column of the table shows the state of the seasonal rainfall, but as the figures only refer to a period of two weeks, they are only important so far as they are indicative of the general tendencies of the monsoon currents.

The return of maximum falls shows the same general features as the return of last week, the amounts being large over North-Eastern and South-Western India and comparatively small elsewhere. Falls of between 2 and 6 inches during the week have been common in those two regions, and heavier falls have been recorded in many places; thus—Pyantasa (Shwegyin) received 8 inches; Netrokhona (Mymensing), 6 $\frac{3}{4}$ inches; Sadiya (Lakhimpur), 7 $\frac{1}{4}$ inches; Dhubri, 21 $\frac{3}{4}$ inches; Gyabanda (Rungpore), 13 inches; Dinhatta (Cooch Behar), 26 $\frac{3}{4}$ inches; Alipur (Jalpaiguri), 20 $\frac{1}{4}$ inches; Silligoree (Darjeeling), 11 $\frac{1}{2}$ inches; Purneah, 7 $\frac{3}{4}$ inches. In Upper India falls of between 1 and 3 inches were common, the heaviest fall being 3 $\frac{1}{2}$ inches at Mowana (Meerut). On the South-West Coast the amounts become again large. Poneny (Calicut) received 7 $\frac{1}{4}$ inches; Mangalore, 11 inches; Honawar, 14 $\frac{1}{2}$ inches; and Ratnagiri, 8 $\frac{1}{4}$ inches. In the Deccan, Khandeish and Berar the maximum falls varied between 1 and 6 inches. In the central parts of the country the only large fall was 4 $\frac{3}{4}$ inches at Narsinghpur (Bhopal), and in Madras there was nothing exceptional.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING JUNE 9TH, 1890.			RAINFALL DATA FROM MAY 27TH TO JUNE 9TH, 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall, May 27th to June 9th.	Excess or Defect of (Seasonal) Rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	3.31	8.29	-4.98	11.50	15.84	-27
	Lower Burma	1.01	4.23	-3.22	2.89	8.34	-65
	Central Burma	2.33	3.41	-1.08	4.57	9.52	-53
	Upper Burma	0.78	?	?	2.07	?	?
	Arakan	5.36	8.65	-3.29	10.39	14.10	-30
BENGAL AND ASSAM	Eastern Bengal	1.30	4.33	-3.03	5.78	7.37	-20
	Assam (Surma)	5.99	5.96	+0.03	12.31	9.90	+24
	Do. (Brahmaputra)	0.25	3.97	-3.72	7.76	0.36	+6
	Deltaic Bengal	1.46	2.39	-0.93	2.88	4.02	-28
	Central Bengal	1.50	1.87	-0.37	3.05	3.16	-3
	North Bengal	12.17	5.95	+6.22	14.10	7.68	+84
	Orissa	1.32	1.14	+0.18	3.95	2.27	+61
	Chota Nagpur	0.89	1.05	-0.16	1.77	1.77	0
NORTH - WESTERN PROVINCES AND OUDH.	Behar (South)	0.12	0.42	-0.30	0.74	0.77	-4
	Do. (North)	1.64	0.89	+0.75	2.95	1.49	+98
	North-Western Provinces (East)	0.17	0.25	-0.08	0.17	0.43	-60
	Oudh (South)	0.04	0.30	-0.26	0.06	0.42	-86
	Do. (North)	0.55	0.51	+0.04	1.15	0.74	+55
	North-Western Provinces (Central)	0	0.45	-0.45	0.15	0.63	-76
PUNJAB	North-Western Provinces (West)	0.08	0.51	-0.43	0.13	0.77	-83
	North-Western Provinces (Submontane)	0.53	0.64	-0.11	0.83	1.05	-21
	Punjab (South)	0.12	0.42	-0.30	0.14	0.53	-74
	Do. (Central)	0.11	0.34	-0.23	0.16	0.47	-66
	Do. (Submontane)	0.85	0.42	+0.43	1.03	0.56	+84
	Do. (Hill Districts)	1.14	1.42	-0.28	2.14	2.71	-21
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Do. (North-West)	0.49	0.43	+0.06	0.54	0.66	-18
	Do. (West)	0.07	0.19	-0.12	0.15	0.33	-55
	Malabar	4.52	8.95	-4.43	8.91	14.65	-39
	Madras (South Central)	0.46	0.88	-0.42	1.31	1.93	-19
	Coorg	2.87	0.65	+2.22	4.47	10.41	-57
	Mysore	0.45	1.02	-0.57	0.93	2.20	-59
CENTRAL PROVINCES AND BERAR.	Konkan	5.74	5.39	+0.35	0.65	8.17	+18
	Bombay Deccan	1.57	1.57	0	1.20	2.81	-56
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	1.21	1.33	-0.12	1.49	2.10	-29
BOMBAY (NORTH)	Berar	1.23	0.92	+0.31	1.36	1.56	-13
	Central Provinces (West)	0.58	1.21	-0.63	0.70	1.85	-62
	Ditto (Central)	0.50	1.10	-0.60	0.50	1.72	-71
	Ditto (East)	0.17	1.68	-1.51	0.17	2.53	-93
RAJPUTANA AND CENTRAL INDIA.	Guzerat	0.29	0.65	-0.36	0.44	1.00	-56
	Kattiawar	0	0.61	-0.61	0	0.89	-100
	Sind	0.01	0.04	-0.03	0.01	0.07	-86
	Central India (East)	0.57	0.64	-0.07	0.57	0.99	-42
MADRAS	Rajputana (East), Central India (West)	0.33	0.56	-0.23	0.36	0.84	-57
	Rajputana (West)	0	0.18	-0.18	0	0.35	-100
	East Coast (North)	0.96	0.66	+0.30	1.16	1.28	-9
	Ditto (a)	0.60	?	?	0.75	?	?
MADRAS	Hyderabad (South)	2.20	0.84	+1.36	2.23	1.42	+57
	Madras (Central)	0.56	1.16	-0.60	0.62	2.01	-69
	East Coast (Central)	0.31	0.68	-0.37	0.31	1.00	-72
	Ditto (South)	0.53	0.38	+0.15	0.85	0.78	+9
MADRAS	Madras (South)	0.39	0.36	+0.03	0.74	0.76	-3

W. L. DALLAS,

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

SIMLA, 12th June, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—For week ending 7th June.—No rain in Madras and Tinnevely; moderate in the Nilgiris, South Kanara, Malabar; and slight elsewhere. Crops generally good, but suffering from want of rain. Water-supply is limited in parts of eight districts. Outturn of sugarcane average. Paddy, *cholum* and tobacco middling to average; other grains and cotton below average. Pasture and water-supply generally insufficient. Prices rising. Prospects fair.

• **Bombay.**—For week ending 11th June.—Rain throughout almost the whole of the Presidency Proper and in a few talukas of Sind. Sowing operations progressing in several districts. Fodder and water sufficient and agricultural stock good, except in a few talukas.

Bengal.—For week ending 10th June.—Rain general, except in South Behar. Agricultural prospects favourable. Early rice and jute sowings nearly finished, and preparations for late rice sowings in progress in Behar. *Bhadai* sowings proceeding, but more rain wanted in parts. Sugarcane, indigo and other crops on the ground doing well. Prices generally steady in Balasore. Common rice showed an upward tendency during the week. The average daily attendance on relief works in Balasore has fallen to 153.

North-Western Provinces and Oudh.—For week ending 11th June.—Weather generally hot and cloudy, with slight rain in most of the districts. Sugarcane and indigo crops thriving and promise a good outturn. Extra crops doing well. Ploughing for *kharif* commenced. Locusts are reported to have appeared in the Fyzabad, Partabgarh, Cawnpore, Banda, Farukhabad and Agra districts, but no damage was done to crops. Markets are well supplied; but prices have risen in Lucknow, Allahabad, Farukhabad, Bareilly, Moradabad and Jhansi, and continue to be high in Kumaun.

Punjab.—For week ending 11th June.—No rain in four districts; slight rain fell in two districts; in others the fall was good and general. Prices stationary in all districts, except Rawalpindi where they are rising. Harvesting and threshing nearly completed. *Rabi* outturn good in Jullundur and fair in Lahore; below average elsewhere. Prospects of *kharif* crops good in Amritsar, fair at Dera Ismail Khan and average at Peshawar. Slight damage to young crops at Ferozepore and to fruit trees at Lahore by severe dust-storms. Fodder scarce or insufficient in six districts; average and sufficient elsewhere. Opium produce average in Rawalpindi.

Central Provinces.—For week ending 11th June.—Weather hot and cloudy, with showers of rain in almost all districts. Preparation of land for autumn sowings in progress. Sowings commenced in Balaghat, Raipur, Bilaspur and Sambalpur. Prices steady.

Burma.—For week ending 7th June.—Rain fell throughout the Province, and agricultural operations are progressing favourably both in Upper and Lower Burma. The price of paddy has risen in eight districts and has fallen in two. Elsewhere no changes are reported.

Assam.—*For week ending 11th June.*—Weather wet. Ploughing for and sowing of winter rice continue. Tea and other standing crops doing well.

Mysore and Coorg.—*For week ending 11th June.*—Rainfall general. Standing crops good. Ploughing continues in parts. Prospects favourable, but more rain wanted in Kolar district. Prices risen slightly in Bangalore district.

Rainfall good in Coorg during the week. Season favourable.

Berar and Hyderabad.—*For week ending 11th June.*—Average rainfall fair in Berar. Weather hot. Water scarce in the Amraoti and Murtizapur taluks and in the Wun district. Land under preparation for ensuing crops. Fodder insufficient in Ellichpur, Yeotmal, Darwha and Kelapur taluks. Prices almost stationary.

Rainfall good in Hyderabad during the week. Reaping of *tabi* crops concluded. Preparations for *kharif* sowings in progress. Prices stationary.

Central India.—*For week ending 11th June.*—Slight rain fell generally in most parts of the Central India Agency during the week. Condition of crops and prices of food-grains remain unchanged since last report.

Rajputana.—*For week ending 11th June.*—Good rain in Sirohi and Pertabgarh; moderate in Kherwara and Jhallawar; and slight in Harowti, Meywar and Bikanir. Ploughing commenced in parts. Agricultural stock good. Pasturage or fodder sufficient, except in Merwara and parts of Ulwar. Prices steady generally.

Nepal.—*For week ending 5th June.*—Seasonable rain fell during the week. For about two days the weather was close and sultry, but now cooler. Sowing of late rice has been completed. Prospect of standing crops good.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN SIND FOR 1888-89.

No. 97-I., dated Simla, the 12th June, 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Government of Bombay, No. 59 W.I.—791, dated 15th April 1890, submitting the Revenue Report of the Irrigation Department in Sind for 1888-89, with a Memorandum by the Commissioner in Sind and the Resolution of the Government of Bombay on the subject.

OBSERVATIONS.—There are eleven works in Sind for which Capital and Revenue Accounts are kept. Of these, four are classed as 49, Major Works, and seven as 43, Minor Works and Navigation. There are, in addition, a large number of Minor Works for which only Revenue Accounts are kept. The Capital expenditure on each of the classes for which Capital and Revenue Accounts are kept during and up to the end of 1888-89 is shown in the following statement:

	Number of works.	DURING THE YEAR 1888-89.						Total direct and indirect to end of 1888-89.
		Works.	Establishment.	Tools and Plant.	Total direct charges.	Indirect charges.	Total direct and indirect charges.	
MAJOR WORKS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works not charged to Revenue	4	92,352	21,509	441	1,14,302	3,011	1,17,313	84,28,392
MINOR WORKS AND NAVIGATION.								
Works of which Capital and Revenue Accounts are kept ...	7	47,000	9,400	...	56,400	6,053	62,453	32,73,637
TOTAL ...	11	1,39,352	30,909	441	1,70,702	9,064	1,79,766	1,17,02,029

2. The Capital outlay on Major Works was chiefly on the Desert and Eastern Nara Canals, on which it was respectively Rs. 31,371 and Rs. 60,808, exclusive of Establishment and Tools and Plant charges. On the former Rs. 30,580 were spent on widening the main canal and closing flood openings. On the latter Rs. 26,683 were spent on extending and improving the Dimwah; some road bridges and an inspection bungalow were also erected. The Capital outlay on Minor Works was all incurred on the Fuleli Canals, and Rs. 45,735 of it were due to the cost of a new regulator at the head of the principal canal.

3. The actual financial results of the year for the Major and Minor Works in operation are shown in detail in the following statement. The aggregate figures for the works for which only Revenue Accounts are kept are also given:

CANAL.	Capital outlay.	GROSS REVENUE COLLECTED.			WORKING EXPENSES.			Net actual revenue.	Deduct average receipts before improvements.	Balance or net revenue due to Capital expenditure.	Percentage of net revenue on Capital outlay.
		Irrigation revenue.	Miscellaneous receipts.	Total.	Direct.	Indirect.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MAJOR WORKS.											
Desert Canal	12,51,874	1,92,659	264	1,92,923	39,438	1,181	40,617	1,52,306	...	1,52,306	12'13
Unharwah	3,39,128	77,567	18	77,585	23,478	620	24,098	53,887	...	53,887	15'88
Begari Canal	16,73,079	3,55,973	477	3,56,450	92,914	2,662	95,576	2,60,874	21,856	2,36,018	14'10
Eastern Nara Works	51,61,311	1,89,963	15,817	4,05,780	1,23,600	5,185	1,28,785	2,76,995	3,444	2,73,551	5'30
Total of Major Works, 1888-89	84,28,392	10,16,562	16,576	10,33,138	2,79,423	9,648	2,89,071	7,44,061	28,300	7,15,761	8'49
Total for 1887-88	83,11,079	7,64,083	15,821	7,79,977	2,36,607	6,416	2,43,023	5,36,954	28,300	5,08,654	6'12
MINOR WORKS AND NAVIGATION.											
Sukkur Canal	13,88,713	1,97,008	935	1,97,943	47,281	621	48,205	1,49,738	71,550	78,188	5'63
Ghar Canal	4,49,977	5,86,163	1,641	5,90,104	2,17,814	7,297	2,25,111	3,64,963	1,16,832	2,48,131	56'27
Mehrabwah	67,869	26,084	269	26,353	20,501	363	20,954	5,399	...	5,399	7'96
Alibhar Kacheri Canal	23,917	12,830	30	12,860	14,788	290	15,078	2,218	8,427	10,645	...
Marak Great Canal	2,01,553	92,417	272	92,709	20,685	916	21,601	71,108	3,159	34,649	17'19
Surfrazwah	1,24,680	36,858	258	37,116	18,073	313	18,386	18,700	11,153	7,578	6'08
Fuleli Canal	10,25,928	5,17,660	4,629	5,22,289	2,57,967	4,851	2,62,818	2,70,451	1,30,284	1,40,177	14'54
Total of Minor Works and Navigation, 1888-89	31,73,672	14,89,340	10,914	14,99,274	5,97,232	14,961	6,12,193	8,87,181	3,74,707	5,12,474	15'65
Total for 1887-88	31,10,174	13,99,481	9,998	14,09,479	4,97,372	10,541	5,07,913	7,02,566	3,74,707	4,17,859	13'01
GRAND TOTAL, 1888-89	1,17,02,029	25,05,902	26,610	25,32,505	8,76,650	21,609	9,01,269	16,31,213	4,03,007	12,28,206	10'49
GRAND TOTAL, 1887-88	1,15,21,258	20,54,564	25,893	20,80,456	7,13,979	16,957	7,30,936	13,10,520	4,03,007	9,26,513	8'04
MINOR WORKS.											
Works of which only Revenue Accounts are kept, 1888-89	...	18,96,813	22,759	19,19,572	8,01,918	...	8,01,918	11,17,654	...	...	...
Works of which only Revenue Accounts are kept, 1887-88	...	17,97,827	18,885	18,16,712	10,02,394	...	10,02,394	8,14,318	...	...	...

The interest charges on the four Major Works amounted to Rs. 3,23,670, so that the net profit on these after paying interest on Capital outlay was Rs. 3,92,092.

4. The preceding statement gives the figures for the actual collections. In the following table the assessments for the year under review and for the previous year are compared with the areas irrigated. Of the total consolidated assessment, 90 per cent. is credited as the water share, and the remaining 10 per cent. as the land share; only the water share is included in this statement:

* Separate figures not available.

	AREA IRRIGATED.						ASSESSED WATER RATES.				RATE PER ACRE IRRIGATED.			
	1888-89.			1887-88.			1888-89.		1887-88.		1888-89.		1887-88.	
	Government land.	Jaghir.	Total.	Government land.	Jaghir.	Total.	Government land.	Jaghir.	Government land.	Jaghir.	Government land.	Jaghir.	Government land.	Jaghir.
	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR WORKS.														
Desert Canal	69,175	43,980	113,155	50,107	38,445	88,552	1,24,214	70,102	89,722	36,742	1'79	1'59	1'79	0'55
Unharwah	43,172	...	43,172	29,406	...	29,406	79,195	26	53,155	10	1'83	...	1'80	...
Begari Canal	163,264	58,454	201,718	126,237	31,363	157,600	3,10,119	50,494	2,30,789	25,026	1'89	1'31	1'83	0'79
Eastern Nara Canals	213,700	4,000	217,700	168,145	2,636	170,781	3,82,214	986	3,15,802	819	1'82	0'24	1'88	0'31
MINOR WORKS AND NAVIGATION.														
Sukkur Canal	82,673	1,097	83,770	70,721	1,660	72,381	1,95,914	824	1,68,122	479	2'36	0'75	2'37	0'28
Ghar Canal	204,388	6,977	211,365	162,960	3,379	166,239	5,86,184	2,094	4,56,605	819	2'86	0'30	2'80	0'25
Mehrabwah	14,000	188	14,188	12,732	158	12,890	26,078	6	23,181	...	1'86	...	1'82	...
Alibhar Kacheri Canal	5,958	895	6,853	5,729	887	6,616	12,371	459	12,206	395	2'07	0'51	2'13	0'45
Marak Great Canal	49,744	5,916	55,660	35,708	5,410	41,118	88,508	3,929	78,685	1,895	2'17	0'66	2'20	0'35
Surfrazwah	19,530	5,149	24,679	18,004	5,411	23,415	32,718	4,110	28,987	1,540	1'67	0'79	1'61	0'28
Fuleli Canal	234,577	54,007	288,584	220,540	56,626	277,166	5,03,261	31,055	4,88,618	18,024	2'14	0'57	2'21	0'33
Total	1,091,181	160,683	1,251,864	900,289	145,875	1,046,164	23,47,806	1,64,085	19,45,872	86,649	2'15	1'02	2'16	0'59
MINOR WORKS.														
Works of which only Revenue Accounts are kept.	796,375	70,416	866,791	749,408	71,612	821,110	18,77,891	30,050	17,67,461	25,854	2'35	0'42	2'35	0'36

5. It will be observed that the area irrigated is divided into Government land and jaghir, and that the assessment on the former is considerably in excess of that on the latter. The jaghir land represents grants made to the heirs or descendants of the original Chiefs of Sind by the British Government after the conquest of the country. They hold the land subject to the payment of a moderate tribute, and any enhancement of this, such as is suggested in the 23rd para. of the Superintending Engineer's report, in consequence of improved or extended cultivation resulting from the better supply of water, is a question that must, as the Commissioner shows (para. 13 of his Report), be approached with caution. There does however seem reason to think that the Government receives an unduly small return for the water supplied, under the present improved arrangements, to the jaghir lands. It might, perhaps, be possible to set aside a certain area as that for which the Jaghirdars are entitled to receive irrigation at the lower rates, and to assess all extension of irrigation on jaghir land either at full rates or at something not very much below.

6. The principal features of the year were the large increase in the area irrigated, and in the assessed and collected revenue. The results show a great improvement on those of the previous year, which were the best then on record. The increase in area amounted to 13'25 per cent. and in assessed revenue to 13'66 per cent. The gross increase in the area irrigated amounts to 247,521

acres, of which 233,929 acres are in Government and 13,592 acres in jaghir land. The season on the whole was not unfavourable, although the maximum height of the river was the lowest, with the exception of 1881, that has occurred for a long series of years. High freshes came down in the river late in the season, and thus, while the supply for the kharif crops was good, opportunity was afforded for preparing the land for a good rabi crop.

The figures for each crop on Government land were as follows; similar details are not given for jaghir land:

	Acres.
Kharif	1,648,586
Rabi	238,970

In the case of the four Major Works the area irrigated was 131,614 acres, and in the case of the seven Minor Works was 76,099 acres in excess of that contemplated when the projects were sanctioned.

7. The Commissioner in Sind in his remarks on the Superintending Engineer's report observes however that, "although the results of the season, judged from a revenue point of view, were excellent, the effect of the low inundation was very marked in many parts of the country, especially at the tails of the canals, where owing to the deficiency of the water-supply, the yield of the crops was light." There can be no doubt that much of the water-supply that might be made available runs to waste in consequence of the haphazard and unscientific manner in which the bed levels of the canals have been fixed and their sections excavated. It would seem that no proper system has hitherto been followed in this respect, as the connection between the bed-level of the heads of the various canals and the river-gauge at Bukkur has never been accurately determined. This is a matter to which the Superintending Engineer says attention will now be devoted, and it is imperative that an accurate knowledge regarding it should be arrived at without delay.

8. The revenue expenditure of the year on new works amounted to Rs. 1,29,555, of which Rs. 60,280 were for a new loop to the Jhali bund of the Ghar Canals. In para. 6 of his Report the Superintending Engineer puts forward a proposal to the effect that a lump sum of Rs. 1,20,000 shall be placed at his disposal annually subject only to the Commissioner's sanction for distribution as he deems best in extensions and improvements. He would thus avoid the delay and uncertainty which attend the submission of applications to the Government of Bombay and the allotment of special sums for each case so submitted, and he argues that what is required for the province is the certainty of a fixed annual grant which would permit of the improvement of many of the crudely designed canals by means of small well considered projects which would return cent per cent on the outlay. The Commissioner in Sind supports this proposal, which is not however accepted by the Government of Bombay. In the opinion of the Government of India the advantages of extending the policy of decentralisation in this respect, and of giving local officers power to decide small matters of this kind, are considerable. According to para. 57, Chapter III, Vol. I of the Public Works Department Code, Local Governments have power to invest Superintending Engineers, whenever it is thought desirable, with powers of sanction up to Rs. 10,000 for new works and to an unlimited amount within the budget allotment for repairs. As the Superintending Engineer in Sind appears to be vested in other respects with the powers of a Chief Engineer, there would be the less objection to extending to him the extreme powers of sanction authorised for a Superintending Engineer, and the Government of India would be glad if the Government of Bombay would reconsider its unfavourable reception of this proposal, and would endeavour to place a certain proportion of the annual allotment for extensions and improvements at the disposal of the Superintending Engineer, who would exercise his powers of sanction in communication with the Commissioner.

9. No details are given of the expenditure on repairs, the aggregate direct outlay on which for all works amounted to Rs. 8,77,070. The distribution of the

revenue expenditure, including collection charges in the Civil Department, is, as follows:

	1888-89.					1887-88.
	New Works and Repairs.	Establishment.	Tools and Plant.	Indirect charges.	Total.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR WORKS.						
Desert Canal	18,633	20,697	106	1,181	40,617	50,925
Unharwah	11,209	12,222	47	620	24,098	17,201
Begari Canal	45,409	47,405	100	2,662	95,576	85,021
Eastern Nara Canals	46,891	76,703	6	5,185	1,28,785	89,876
MINOR WORKS AND NAVIGATION.						
Sukkur Canal	28,055	19,130	99	921	48,205	44,480
Ghar Canal	1,38,353	79,283	208	7,297	2,25,141	1,64,140
Mehrabwah	15,344	5,201	46	363	20,954	9,386
Alibhar Kacheri Canal	12,242	2,509	37	290	15,078	6,125
Marak Great Canal	12,873	7,774	38	916	21,601	18,559
Surfrazwah	13,228	4,805	40	313	18,386	12,174
Fuleli Canal	1,86,431	71,780	—244	4,861	2,62,828	2,53,049
TOTAL	5,28,668	3,47,509	483	24,609	9,01,269	7,59,936
Per acre irrigated	...	...	...	...	0.72	0.71
MINOR WORKS.						
Works of which only Revenue Accounts are kept	4,77,957	3,23,265	696	...	8,01,918	10,02,394
Per acre irrigated	...	...	...	...	0.92	1.22

The charges for establishment aggregate Rs. 6,70,774, which is distributed thus:

	Rs.
Major and Minor Works for which Capital and Revenue Accounts are kept. {	
Direction	26,543
Executive	1,21,214
Share of collection charges...	1,99,752
	3,47,509
Minor Works for which only Revenue Accounts are kept. {	
Direction	23,848
Executive	1,08,202
Share of collection charges	1,91,215
	3,23,265

In the case of Major Works alone the charge for Public Works establishment amounted to Rs. 68,914 for a works outlay of Rs. 1,22,142. The Government of Bombay remarks on the excessive nature of this charge, which appears to have been due to the late period of the year at which sanction for the Dimwah and Khipra Canal projects was received. The general percentage charge for establishment employed on maintenance and repairs, including revenue management, amounts to 28 per cent.

10. The remissions made during the year were small, amounting to only Rs. 47,828 for the kharif and to Rs. 15,217 for the rabi crop. The revenue collections were very good, less than one per cent. of the demand on Government land remaining unrealised, and the unrealised balance on jaghir lands being reduced from Rs. 94,813, at which it stood at the beginning of the year, to Rs. 38,387.

A special feature of this improvement was the reduction of outstandings in Khelat territory effected by the Political Agent. The outstandings on account of "hakaba" in Khelat which were Rs. 67,507 at the beginning of the year were reduced to Rs. 26,729 at its close, and payment of the whole of the balance, with the exception of an amount of Rs. 9,154 which was not due till after March 31st, had been arranged for.

11. In tables VI and VI-A appended to the report, the Superintending Engineer gives a column headed "Difference of assessment on jaghir lands." This is intended to show the benefit that would accrue to the irrigation revenue if the "hakaba" or water rate on jaghir lands were assessed at the same rate as the water rate on Government land. For the year under review this difference amounted to Rs. 4,09,418, and in the above mentioned tables, showing respectively the assessed and actual direct and indirect receipts, this amount is included. There is no objection to bringing prominently forward in the report the fact that if the canals got a full assessment from the jaghir lands they irrigate, their revenue would be increased by this amount of over four lacs of rupees, but hypothetical figures should be distinguished from actuals, and it would perhaps be better to omit column 6 from Statements VI and VI-A in future.

NOTE.—The difference of 4,600 acres between the totals of areas of crops irrigated and of land irrigated by flow and lift, has not been explained.

12. The area of the principal crops cultivated was as follows :

	Acres.
Jowari	397,624
Bajri	214,199
Rice	366,230
Other crops	310,771

The area irrigated per cubic foot per second of supply varied from 29.07 to 77.11 acres. The area irrigated by flow was 898,332 acres and by lift 395,092 acres.

13. The last class of works dealt with in the report are Agricultural Works, which mean the maintenance of the bunds put up to keep out the inundations of the Indus. The expenditure on these aggregated Rs. 63,763, divided as follows :

	Rs.
Kashmor Bund	60,169
Kasimpur Bund	1,325
Karachi Canals	2,269
	<u>63,763</u>

The charge for the Karachi Canals appears to be due to the cost of the Mathematical Instrument Depôt in Sind, but why this should be charged to agricultural works is not understood.

14. In para. 8 of the Superintending Engineer's report reference is made to the sale of occupancy rights in waste lands commanded by the Sind Canals. Under the orders of the Government of India, conveyed in letter No. 73A.I. of 21st

October 1889, the irrigation works are to be credited with four per cent. on the irrigation share of the price paid for occupancy. This share is nine-tenths of the total price. From Table VII B attached to the report it appears that the occupancy right in 27,144 acres has been sold, realising Rs. 60,617, or about Rs. 2 per acre. Of the amount realised, Rs. 54,565 is the irrigation share, on which four per cent. is Rs. 2,181. It does not appear that this has anywhere been credited in the accounts for the year, but the returns in connexion with these receipts are said to be incomplete, and the question should be properly dealt with in the report for 1889-90.

15. The miscellaneous revenue entered in column 4 of the statement in para. 3 is derived principally from plantations and fisheries. The Superintending Engineer in para. 24 of his report states that, except in one district, no charge is made for water used for plantations. The Commissioner in Sind observes with regard to this that the question will shortly be dealt with by the Revenue Department, and it is one that should not be lost sight of.

16. It is observed that in Statement I-C the amounts shown in columns 2 and 3 to 8 are for a different period to those shown in column 3; the former being the receipts for the official year ending 31st March, whereas the latter are the collections for the revenue year ending 31st July. It is believed that the Commissioner in Sind has expressed his ability to supply by the 1st June of each year the figures of actual receipts on account of the Canal share of land revenue to the 31st March, and it is suggested for the consideration of the Government of Bombay that in future returns these amounts so arrived at should be used for the purposes of this statement.

If the procedure above suggested be adopted, it will be possible for the Examiner of Public Works Accounts to submit the Administrative Accounts for Irrigation Works in Sind at a much earlier date than is now practicable, and probably also the Revenue Report may also be submitted at about the same time as that of the Bombay Presidency (excluding Sind). The report under review was received by the Government of India on the 22nd of April, which is more than five months after the due date.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Government of Bombay, in the Public Works Department, for information.

Ordered also, that a copy of this Resolution, of the Report, and of the Resolution by the Government of Bombay, be forwarded for information to the Governments noted in the margin in the Public Works Department, and that a copy of this Resolution, of the Report, and of the Resolution by the Government of Bombay, be forwarded to the Department of Finance and Commerce, and to the Revenue and Agricultural Department, for information.

Ordered further, that a copy of this Resolution, and of the Resolution by the Local Government, be published in the Supplement to the *Gazette of India*; and that copies of this Resolution be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, Colonel, R.E.,
Deputy Secretary to the Government of India.

Enclosure to Public Works Department Resolution No. 97-I. of 1890.

No. 59W. I.—731, dated 15th April 1890.

RESOLUTION—By the Government of Bombay, Public Works Department.

Read—

Letter from the Superintending Engineer in Sind, No. 5358, dated 22nd December 1889, forwarding the annual Irrigation Revenue Report for 1888-89, with the usual Tables, Charts, and Index Map of Sind, and explaining the causes of delay in submitting it.

Memorandum from the Commissioner in Sind, No. 559, dated 14th February 1890, submitting the Report with his remarks.

RESOLUTION.—It is very satisfactory that the figures for 1888-89 show such a great improvement on those of the previous year, which, as remarked in the review of that year's report, was itself the best on record.

2. These results have been obtained in spite of an indifferent inundation, that of 1888 having been the lowest known since 1881.

3. The mileage of canals and river embankments was 5,916 and 613 respectively, against 5,827 and 610 respectively in the previous year. The increase under canals is due principally to the extension of branches on the Desert Canal and Eastern Nara Works.

4. The following table compares the cultivation and revenue with that of the previous year:

	1888-89.		1887-88.		Increase.	
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
CULTIVATION.						
Government lands ...	1,887,556		1,658,627		228,929	
Jaghir lands ...	231,079		217,487		13,592	
Total Cultivation ... Acres		2,118,635		1,876,114		242,521
REVENUE.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Treated in the Accounts as Indirect Revenue.</i>						
Consolidated land and water assessments ...	47,58,261		41,95,588		5,62,673	
Deduct—Remissions ...	63,045		61,987		1,108	
Net consolidated assessments ...		46,95,216		41,33,601		5,61,615
Deduct—Land share ...		4,69,519		4,13,360		56,159
Irrigation or water share of net consolidated assessments ...		42,25,697		37,20,291		5,05,406
<i>Revenue accounted for as Direct Receipts.</i>						
Assessments on Jaghir cultivation ...	1,37,455		1,18,235		19,160	
Deduct—Remissions ...		1,37,455		1,16,845		20,610
Miscellaneous receipts (actuals) ...		49,604		45,290		4,314
Total Canal Revenue (assessed) ...		44,12,756		38,82,426		5,30,330

The increase in cultivation amounted to 13½ per cent., and that in total canal revenue (assessed) to 13½ per cent. on the figures of the previous year.

5. The Superintending Engineer, comparing the inundation of 1888 with that of 1881, arrives at the conclusion that the quantity of the supply was much the same, and that, although the inundation of 1881 is only classed as favourable, the supply of 1888 must be classed as good when compared with the excellent results it has produced. The Commissioner in Sind observes that, although the results of the season, judged from a revenue point of view, were excellent, the effect of the low inundation was very marked in many parts of the country, especially at the tails of the canals, where, owing to the deficiency of the water-supply, the yield of the crops was light. The injury done was in most cases not sufficient to justify remissions, but the harvests were not first rate, and with such an inundation could not be expected to be so. The Commissioner elsewhere considers that the highly satisfactory revenue

results must be attributed to the greater care and attention which have of late years been given to the clearance and improvement of the canals. It appears indisputable that the satisfactory revenue results of the year, as respects the inundation canals, was in large measure due to the rise of the river in latter half of July and beginning of August, and again at the end of August, and to the gradual fall of the river at the end of the season.

6. The improvement was not confined to one district, but was fairly distributed. It was largest on the four works classed as Major Works, which together account for nearly 50 per cent. of the increase in cultivation on Government lands. The following table shows the comparison for each class of work:

	1887-88.	1888-89.	Increase.	Percentage.
Major Works ... { Cultivation. Acres	373,695	483,311	115,416	31
... { Revenue ... Rs.	6,89,408	9,02,742	2,13,274	31
Minor Works—				
Works for which Capital and Revenue Accounts are kept ... { Cultivation. Acres	526,394	601,970	75,576	14
... { Revenue ... Rs.	12,56,404	14,45,064	1,88,660	15
Works for which only Revenue Accounts are kept ... { Cultivation. Acres	749,385	792,595	43,210	6
... { Revenue ... Rs.	17,67,286	18,71,162	1,03,876	6
Bunds ... { Cultivation Acres	8,953	3,680	—273	...
... { Revenue ... Rs.	7,133	6,729	—404	...
Total ... { Cultivation. Acres	1,653,627	1,887,556	233,929	14
... { Revenue ... Rs.	37,20,291	42,25,697	5,05,406	14

7. The principal increase on works of the first class were on the Eastern Nara and Begari Canal. The canals of the Eastern Nara System worked well, and on the Begari the supply of water was good, and some of the Zemindari branch canals were improved.

8. Of the Minor Works for which Capital and Revenue Accounts are kept, the Ghar, Fuleli and Sukkur Canals showed the largest increases. That on the Ghar appears to have been due principally to the clearance of the Fordwah mouth: the supply in the Sukkur Canal was very good in the latter part of the season, and the rabi head was opened on 7th November, and worked well: the supply in the Fuleli was better than in the previous year.

9. The increase on the old canals for which Revenue Accounts only are kept was small in comparison with that on the other works. The largest increases on works of this class were—

	Increase in cultivation.	Revenue.
	Acres.	Rs.
Hyderabad Canals ...	18,507	31,217
Karachi Canals ...	7,499	11,762
Sind Canal ...	6,143	17,209

The Western Nara shows an increase in the Ghar Canals District of 4,160 acres and Rs. 17,209 revenue, and in the Karachi District an increase of 109 acres in cultivation and a decrease of Rs. 10,221 in revenue. The other canals in the Karachi District thus show an increase in cultivation of 7,390 acres and in revenue of Rs. 21,983. This increase was principally on the Pinyari, a high level canal, which, it is stated, was almost the only canal in the southern talukas which did not suffer from the low inundation.

10. The revenue of the year, based on realizations, was—

	Rs.
Irrigation share of land revenue collections ...	42,15,214
Jaghir receipts ...	1,94,135
Miscellaneous ...	49,604
Total actual receipts	44,58,953

showing an increase of Rs. 5,54,827 as compared with 1887-88, and of Rs. 7,71,741 as compared with the average of the previous five years.

11. Out of the total revenue, Rs. 47,30,651, for collection on Government lands, Rs. 46,83,568 were realized, leaving an outstanding balance of Rs. 47,083, or less than 1 per cent. only.

12. Under Jaghir, out of a total of Rs. 2,32,377 for collection, Rs. 1,93,890 were realized, leaving a balance of Rs. 38,387 as against Rs. 94,813 outstanding at the close of last year. This improvement is satisfactory, and it is further noted that, of the sum (Rs. 26,729) outstanding in Kelat, Rs. 10,125 were collected and paid soon after the year had closed, and the recovery of a further sum of Rs. 7,450 had been definitely arranged for by the Political Agent, Captain Temple, to whom the thanks of Government are due for his efforts to place the assessments and realizations in Kelat on a satisfactory footing. In this connection it is further satisfactory to notice that there were no remissions of the demand made for the irrigation of lands in Kelat territory.

13. The expenditure incurred during the year under all heads was as follows:

	DIRECT CHARGES.					INDIRECT CHARGES.			Revenue Collection.	Grand Total.
	Works.	Repairs.	Establishment.	Tools and Plant.	Total.	Leave and pension allowances.	Capitalization.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CAPITAL.										
Major Works ...	92,352	...	21,500	441	1,14,302	3,011	...	3,011	...	1,17,313
Minor Works ...	47,000	...	9,400	...	56,400	1,316	4,737	6,053	...	62,453
Total ...	1,39,352	...	30,900	441	1,70,702	4,327	4,737	9,064	...	1,79,766
WORKING EXPENSES.										
Major Works ...	...	1,22,142	68,914	259	1,91,315	9,648	...	9,648	88,113	2,89,976
Minor Works—										
Works for which Capital and Revenue Accounts are kept ...	67,279	3,39,295	78,845	224	4,85,611	11,038	3,923	14,961	1,11,639	6,12,211
Works for which only Revenue Accounts are kept ...	62,276	4,15,681	1,32,050	696	6,10,703	...	...	...	1,91,215	8,01,918
Agricultural Works for which neither Capital nor Revenue Accounts are kept ...	3,003	43,361	15,089	1,647	63,100	...	...	...	663	63,763
Total Minor Works ...	1,32,558	7,98,337	2,25,982	2,567	11,59,414	11,038	3,923	14,961	3,03,517	14,77,892
Total Working Expenses	1,32,558	9,20,449	2,94,896	2,826	13,50,729	20,686	3,923	24,609	3,91,630	17,66,968
Grand Total Outlay ...	2,71,910	9,20,449	3,25,805	3,267	15,21,431	25,013	8,660	33,673	3,91,630	19,46,734

14. The capital expenditure on Major Works was principally for widening the Desert Canal and for the enlargement and extension of the Dimwah, one of the canals of the Eastern Nara system, estimated to cost Rs. 67,712. On Minor Works the capital expended was principally on the provision of a head regulator to the Faleli Canal, which was commenced in October 1888, and has since been completed.

15. The outlay on new works, under the head "Extension and Improvements," included under Working Expenses, amounted to Rs. 1,32,558. Details thereof are given in para. 34 of the report, which explains the purpose of the several works.

16. The suggestion made in para. 6 of the Superintending Engineer's report that a fixed annual grant of Rs. 1,20,000 should be allotted in future for works of extension and improvement, which projects should be left entirely in the hands of the Revenue and Irrigational Officers of the Province, is recommended by the Commissioner in Sind, but does not commend itself to Government. In the first place, it would be to the detriment of the Province, as Government have always shown themselves ready to at once sanction any well considered

* Includes Rs. 18 shown as refunds of revenue.

scheme of the character referred to, and the average expenditure under that head is shown (Table G (2)) to have considerably exceeded the suggested amount. In the next place, it is extremely undesirable to remove any check on the scrutiny of projects of the kind. They are at present submitted through the Commissioner, and Government have the advantage of his opinion, and are able to consider and weigh the merits of all such schemes which are often of a somewhat intricate character, and experience of the past is altogether against any relaxation of the control which Government now exercise.

17. The expenditure on repairs, as compared with the normal estimate of requirements under that head, was—

	Expenditure.	Normal Estimate.	Less.	More.
	Rs.	Rs.	Rs.	Rs.
Major Works ...	1,22,142	1,31,000	8,858	...
Minor Works—				
Canals ...	6,81,018	6,46,000	...	35,018
Bunds ...	1,17,293	1,23,000	5,707	...
TOTAL ...	9,20,449	9,00,000	...	20,449

These figures give satisfactory evidence of the attention paid to the clearance and repair of the canals. Although it is stated that the normal grant is and will be sufficient for some years to come, yet, inasmuch as experience shows that a grant of Rs. 1,24,000 in place of Rs. 1,31,000 is sufficient for the repair of Major Works, it is argued that the difference of Rs. 7,000 should be added to the grant for Minor Works. The two matters appear to have no connection: it is a mistake to refer to the difference as, in any sense, a 'saving,' and the fact that the requirements are less than estimated under one head cannot be deemed a reason for an increase in the estimate under the other.

18. Under Establishment, the total charge amounted to Rs. 3,25,805 against Rs. 3,41,492 in the previous year. The reduction is mainly due to the saving of Rs. 30,929 under Direction, owing to the revision of the establishment in the Presidency generally, as explained in para. 38 of the report. The charges for establishment debited to the Working Expenses of the Major Works are very heavy. Partial explanation thereof is given in para. 37 of the report, but it calls for some further enquiry, as the establishments would appear to be larger than is justifiable.

19. The financial results of the four Major Works for the year are as follows:

	DURING THE YEAR.			TO END OF THE YEAR.		
	Direct.	Indirect.	Total.	Direct.	Indirect.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay ...	1,14,302	3,011	1,17,313	81,48,920	2,79,472	84,28,392
Gross Revenue ...	1,38,184	8,94,954	10,33,138	...	...	...
Deduct—						
Previous net Revenue...	...	28,300	28,300	...	...	...
	1,38,184	8,66,654	10,04,838	10,89,931	1,01,58,255	1,12,48,186
Working Expenses ...	2,79,428	9,684	2,89,076	48,79,410	1,75,816	50,55,226
Net Revenue ...		7,15,762			61,87,960	
Simple Interest ...		3,23,670			60,68,886	
Net profit after paying interest...		3,92,092			11,19,074	
Add difference of assessment on Jaghir Lands		84,909			5,07,358	
Total Profit ...		4,77,001			16,26,432	

The net profit during the year, after paying interest, was Rs. 3,92,092 as compared with Rs. 1,91,015 in 1887-88 and with Rs. 1,36,908 in 1886-87, and this result must be regarded as highly satisfactory. If the difference on account of assessment on Jaghir lands is added, the net profit, after paying interest, was Rs. 4,77,001, or 5.66 per cent. on the gross capital outlay to the end of the year.

The increase in gross revenue as compared with the previous year was nearly 34 per cent.

The working expenses, Rs. 2,89,076, amounted to nearly 29 per cent. of the gross revenue, Rs. 10,04,838.

20. The Minor Works for which Capital and Revenue Accounts are kept show the following results as compared with the previous year :

	1887-88.	1888-89.	Increase.
	Rs.	Rs.	Rs.
Capital Outlay to end of year ...	32,11,184	32,73,637	62,453
Gross Revenue ...	13,00,498	14,99,392	1,98,894
Deduct previous Net Revenue ...	3,74,707	3,74,707	...
	9,25,791	11,24,685	1,98,894
Working Expenses ...	5,07,832	6,12,211	1,04,279
Net Revenue ...	4,17,859	5,12,474	94,615
Add difference of assessment on Jaghir Lands ...	1,73,186	1,73,222	36
	5,91,045	6,85,696	94,651

The net profit on the Capital outlay to the end of year on the works of this class thus amounted to 15.7 per cent. excluding, and to 21 per cent. including, the difference of assessment on Jaghir lands.

The increase in gross revenue amounted to 21 per cent. on the previous year.

The working expenses, Rs. 6,12,211, amounted to 40 per cent. of the gross revenue, Rs. 14,99,392.

21. The class, Works for which only Revenue Accounts are kept, gave the following results :

	1887-88.	1888-89.	Increase.
	Rs.	Rs.	Rs.
Gross Revenue ...	18,16,712	19,19,572	1,02,860
Working Expenses ...	10,02,394	8,01,918	2,00,476
Net Revenue ...	8,14,318	11,17,654	3,03,336

The working expenses here show a large reduction on those of the previous year, the principal reduction being in the outlay in the Karachi District.

The increase in gross revenue amounted to less than 6 per cent. in the previous year.

The working expenses, Rs. 8,01,918, amounted to 42 per cent. of the gross revenue.

As regards the Karachi Canals, an incorrect idea of the value of the works in that district is obtained by including therein the Western Nara. This work, with the portion thereof situated in the Shikarpur District, has now been formed into a separate Executive charge,

and the figures of revenue and expenditure pertaining to it will henceforth be separately exhibited. The other canals in the Karachi District gave the following results for the last six years :

	Cultivation.	Revenue.	Expenditure.	Net Revenue.
	Acres.	Rs.	Rs.	Rs.
1883-84 ...	147,045	3,15,102	3,37,368	-22,266
1884-85 ...	159,629	3,68,138	2,76,628	91,510
1885-86 ...	164,246	3,70,163	2,76,216	93,947
1886-87 ...	170,412	3,77,932	2,87,912	90,020
1887-88 ...	178,615	3,98,818	3,92,851	5,967
1888-89 ...	186,005	4,20,801	2,19,449	1,01,352

The cultivation and revenue show steady improvement, but the expenditure (which includes that on new works) previous to 1888-89 was out of all proportion to the revenue. For the five years ending 1887-88 it amounted to 86 per cent. of the revenue, while in 1888-89 it amounted to 52 per cent., which is still very high. The expenditure on new works in the five years ending 1887-88 amounted to Rs. 3,04,698, of which Rs. 2,45,564 was on river embankments and Rs. 59,134 on the canals. In the same period the expenditure on repairs has been Rs. 10,79,219, of which Rs. 3,68,503 was on river embankments and Rs. 7,10,626 on canals. The outlay on the construction and the repair of the bunds was thus very considerable, and the matter requires full enquiry, which has been ordered in para. 23 of Government Resolution No. 51 W. I.—721, dated 31st March 1890.

22. Under the head Agricultural Works for which neither Capital nor Revenue Accounts are kept, the figures compare with those of the previous year as follows :

	1887-88.	1888-89.
	Rs.	Rs.
Outlay—		
Original Works ...	52,035	3,003
Repairs ...	40,165	43,361
Establishment and Tools and Plant ...	19,595	16,736
Collection Charges ...	696	663
	1,12,491	63,763

The decrease is in Original Works, and is due to no fresh loop being required to either the Kashmir or Kassimpur bund.

The receipts under this head were—

	1887-88.	1888-89.
	Rs.	Rs.
Direct ...	254	217
Indirect ...	6,958	6,634
	7,212	6,851

23. Recapitulating the results of the year under all heads, they were as follows :

	Gross Revenue.	Working Expenses.	Percentage.	Net Revenue.
	Rs.	Rs.		Rs.
Major Works ...	10,33,138	2,89,076	29	7,44,062
Minor Works—				
Works for which Capital and Revenue Accounts are kept ...	14,99,392	6,12,211	40	8,87,181
Works for which only Revenue Accounts are kept ...	19,19,572	8,01,918	42	11,17,654
Agricultural Works ...	6,851	63,763	...	-56,912
TOTAL ...	44,58,953	17,66,968	39	26,91,985

This table disregards the deduction made in the administrative accounts on account of the previous net revenue, for the purpose of determining the financial results of capital expenditure in those cases where such has been incurred in the enlargement and extension of works

previously existing. It agrees with Table I of the Superintending Engineer's report, thus:

	Rs.
Net revenue therein shown	23,45,890
Add deduction on account of previous Net Revenue	4,03,007
	27,48,897
Deduct loss on Agricultural Works not included in Table I	56,912
	26,91,985

The net revenue in the previous year on the same basis amounted to Rs. 20,38,559, and there is thus an improvement of Rs. 6,53,426, or 32 per cent.

24. It remains to refer to the several suggestions made in the report. The remarks in paras. 3 and 4 of Mr. Lambert's report are of great interest, and in reference thereto the comments of the Acting Commissioner appear sound. The subject will well repay study, and the collection of data and future discussion will no doubt aid in a practical conclusion being arrived at. The project referred to as the Jacob Canal is now before Government, and will receive due consideration. The question of debiting the cost of the Jheli Bund to the Ghar Canal was decided so long ago as 1873 (Government Resolution No. 148 I.—793, dated 4th April 1873): if there are good grounds for a reconsideration of this order, they should be separately reported. Similarly, the suggestion that the Alibhar Kacheri Canal should be removed from the return of Canals for which Capital and Revenue Accounts are kept, is in effect a suggestion that a previous decision of Government (Government Resolution No. 114 A. I.—458, dated 20th August 1881) should be reversed, and is one which can only be considered on receipt of a special report. The proposition that the Revenue Accounts of works of the class for which no Capital Accounts are kept should show credits for the receipts from sales of occupancy of land under them on the same principles as apply in the case of Capital Account works, is sound and may be acted upon.

25. The subject of the loss to the canals by the difference between the Hakaba levied on Jaghir cultivation and the Government rates is again commented upon, but no practical steps appear to have been taken in the matter. The Revenue Department should be invited to give the matter early consideration, and also the question of the assessment of babul groves.

26. The suggestions in para. 2 of the Commissioner's report regarding the means to be adopted for overcoming the difficulties in the way of an earlier submission of the Revenue Report, will be separately dealt with. The report now under review was submitted by the Superintending Engineer on 22nd December 1889, and reached Government on 21st February 1890. It was received from the Press on 7th March 1890. Its disposal has been delayed by the pressure of other important work.

27. Government concur with the Commissioner in Sind in the opinion that Mr. Lambert and the Irrigational Officers in Sind deserve credit for the year's operations.

GOVERNMENT OF THE NORTH-WESTERN PROVINCES. PUBLIC WORKS DEPARTMENT.

STATEMENTS OF IRRIGATION OPERATIONS IN THE NORTH-WESTERN PROVINCES FOR THE KHARIF SEASON OF 1889.

IRRIGATION OPERATIONS OF FASL KHARIF, 1889.
Comparative Abstract of Irrigation and Rainfall in Canal Districts of the North-Western Provinces.

STATEMENT No. A 24.

Districts.	Area.	Culturable area.	AREA IRRIGATED.		Increase or decrease.	RAINFALL DURING KHARIF MONTHS OF 1889 AND 1888.												Total.
			Kharif, 1889.	Kharif, 1888.		April.		May.		June.		July.		August.		September.		
						1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	
	Acre.	Acre.	Acre.	Acre.	Acre.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	
Alwar	1,425,930	1,033,101	45,280	53,105	6,816	0.4	0.5	1.3	0.50	4.74	1.75	18.30	14.05	9.17	0.75	21.65	37.84	
Bikaner	1,077,900	806,497	84,088	88,376	2,170	1.05	0.5	1.3	0.20	4.63	0.75	11.05	11.33	4.60	0.30	16.90	29.11	
Bharatpur	1,507,940	1,334,208	127,620	128,456	1,839	0.5	0.5	...	0.23	1.17	1.12	10.32	14.40	18.23	6.81	2.10	11.25	
Bharatpur	1,214,080	1,034,497	88,315	60,108	...	...	...	...	0.65	5.01	2.40	7.39	10.24	7.26	...	11.48	18.65	
Bharatpur	1,851,298	1,441,512	44,432	30,889	4,746	...	...	...	...	3.21	0.76	8.22	7.05	6.90	5.82	1.02	11.60	
Bharatpur	882,450	592,095	29,653	23,087	...	0.04	...	1.0	0.08	1.49	0.22	5.83	9.05	8.71	...	7.05	20.65	
Bharatpur	1,187,844	958,485	9,719	6,242	...	0.30	...	...	0.30	2.15	0.24	10.01	10.36	8.72	...	9.98	20.11	
Bharatpur	1,115,960	894,389	19,140	28,134	3,854	...	...	...	...	8.89	0.63	10.36	13.92	9.64	5.57	0.89	24.68	
Bharatpur	1,084,080	764,575	23,142	25,444	...	...	0.2	...	...	0.85	1.13	15.19	27.22	10.34	10.24	0.51	9.40	
Bharatpur	1,100,160	864,792	16,803	15,771	4,968	...	0.06	...	...	1.80	0.89	6.88	26.37	9.43	16.50	3.36	4.40	
Bharatpur	1,684,160	795,233	51,946	58,672	1,925	0.06	...	1.0	...	0.57	1.06	6.80	17.12	10.62	13.87	0.80	2.85	
Bharatpur	1,514,268	1,109,465	44,487	56,898	15,319	...	...	...	...	4.28	1.36	10.62	23.92	6.37	21.68	3.42	5.52	
Bharatpur	805,120	525,440	21	16	...	...	...	0.7	0.07	0.9	2.8	8.4	14.2	7.2	...	13.7	25.3	
Bharatpur	1,240,370	933,380	26,192	17,653	8,528	...	...	0.4	0.4	0.8	1.2	7.2	9.8	11.8	7.7	0.4	20.6	
Bharatpur	704,544	385,285	7,155	4,781	...	...	...	0.4	0.4	0.8	1.2	7.2	9.8	11.8	7.7	0.4	20.6	
Bharatpur	1,196,430	1,024,639	4,757	4,238	...	...	...	0.4	0.4	0.8	1.2	7.2	9.8	11.8	7.7	0.4	20.6	
Bharatpur	690,750	560,856	21,222	20,012	4,730	...	...	0.5	0.40	3.60	0.27	18.42	19.47	18.52	8.20	0.68	16.04	
Bharatpur	878,720	709,334	6,061	5,863	...	...	...	0.5	0.74	11.90	1.70	40.80	23.80	21.36	8.50	0.68	16.04	
Bharatpur	1,018,240	911,423	35,442	34,183	...	...	...	0.5	0.10	14.40	0.30	25.80	31.00	19.70	14.43	0.70	12.64	
Bharatpur	1,002,752	724,553	78	65	...	...	...	0.5	0.10	14.40	0.30	25.80	31.00	19.70	14.43	0.70	12.64	
Bharatpur	1,464,704	1,280,808	318	209	...	...	...	0.4	0.08	1.65	1.24	5.01	14.22	14.07	17.45	0.80	4.68	
Bharatpur	996,300	777,868	3,218	3,478	260	...	...	0.3	0.08	3.17	1.08	12.50	26.64	10.52	17.28	8.75	3.48	
Bharatpur	(Not known)	(Not known)	36,516	28,712	7,106	...	...	4.3	0.70	2.20	1.20	6.90	14.30	10.50	0.60	5.80	29.04	
Bharatpur			700,555	703,959	39,146	...	...	...	...	26.40	5.50	51.50	35.60	20.10	18.90	14.0	114.70	
TOTAL	24,445,124	19,548,802	700,555	703,959	39,146	...	...	...	...	...	...	...	...	...	...	...	...	
					Net decrease	...	...	...	...	...	...	...	...	...	...	...	...	
					2,394	...	...	...	...	...	...	...	...	...	...	...	...	

ALLAHABAD,

The 19th May 1890.

H. W. CONDUITT,

Asst. Secretary to Govt., N. W. P. and Oudh, P. W. D.

STATEMENT No. B 24.

IRRIGATION OPERATIONS OF FASL KHARIF, 1889.

Statement in Acres of Crops irrigated in Canal Districts.

Nature of Crops.	Gaharwar.	Muzaffarnagar.	Meerut.	Bulandshahr.	Aligarh.	Muttra.	Agra.	Etah.	Mathura.	Farukhabad.	Rewari.	Campanore.	Delhi.	Gurgaon.	Dehra Dun.	Bijnor.	Tarai.	Pilibhit.	Bareilly.	Jhansi.	Hamirpur.	Jalaun.	Dhar.	Total.
I.—Gardens and Orchards	873	621	1,003	856	535	99	117	164	53	22	67	192	...	78	306	3,639	584	5	61	2	...	14	297	5,428
II.—Sugarcane	12,113	26,791	60,123	8,547	1,493	286	644	1,506	3,255	2,150	6,455	4,413	...	913	969	3,639	584	2,622	9,403	16	143	1,152	72	158,299
III.—Cereals	23,154	28,466	12,573	359	630	...	24	293	6,669	92	77	7,640	...	...	5,786	1,064	20,574	3,394	25,571	24	66	1,431	30,766	174,355
IV.—Pulses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
V.—Fodder crops	451	3,469	9,515	1,561	1,569	268	272	272	1,050	20	608	1,113	...	1,193	...	...	...	...	...	...	...	...	...	...
VI.—Fibres	149	202	450	645	446	1	12	802	1,571	28	1,558	453	...	21	...	...	...	...	...	...	...	...	...	...
VII.—Dyes	327	1,313	3,806	41	73	91	3	250	1,150	499	978	339	...	...	...	...	...	...	...	...	...	...	...	...
VIII.—Drugs	639	3,714	10,463	7,893	3,015	13,638	2,011	746	717	...	162	717	...	...	...	...	...	...	...	...	...	...	...	...
IX.—Oilseeds	1,305	4,761	20,440	44,952	34,995	14,278	5,553	13,703	12,071	5,506	34,878	21,316	...	8,908	...	...	...	...	...	...	...	...	...	...
X.—Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Kharif, 1889	46,289	84,038	123,620	68,215	44,432	29,053	9,378	19,180	29,142	10,303	51,646	44,497	...	21,261	7,165	4,757	21,222	6,051	35,442	78	316	3,218	35,818	700,565
Total Kharif, 1888	53,105	86,208	125,453	60,109	39,689	28,087	8,843	22,534	26,444	15,771	53,572	59,806	...	18,175	6,553	4,238	26,012	5,989	35,183	65	203	3,478	28,712	702,959

ALLAHABAD,

The 19th May 1890.

H. W. CONDUITT,

Asst. Secy. to Govt., N. W. P. and Oudh,

Public Works Department.

STATEMENT No. C 24.

IRRIGATION OPERATIONS OF FASL KHARIF, 1889.

Statement in Acres of Crops irrigated by Canals in Canal Divisions.

Nature of Crops.	GANGES CANAL.					LOWER GANGES CANAL.					Eastern Jumna Canal.	Betwa Canal.	Dun Canals.	Rohilkhand Canals.	Bijnor Canals.	BUNDKHAND IRRIGATION WORKS.		Tarsi Canal.	Bharat Canals.	Total.	
	Northern.	Aunpabhar.	Meerut.	Bulandshahr.	Aligarh.	Total.	Narora.	Mainpuri.	Ghazipur.	Khannah.						Bhognipur.	Total.				Aggra Canal.
I.—Gardens and Orchards	612	443	492	799	908	3,251	9	4	195	44	56	308	260	911	14	306	79	1	2	297	5,423
II.—Sugarcane	27,979	23,189	83,927	6,559	2,877	87,927	649	1,335	3,345	7,756	1,686	17,651	1,908	32,313	1,152	962	12,591	8,639	16	72	158,299
III.—Cereals	23,024	2,769	6,712	303	907	33,715	22	2,053	8,778	12,073	1,599	16,625	1	36,630	161	5,786	34,546	1,064	24	54	174,355
IV.—Pulses	...	...	...	...	...	...	20	20	1	81	4	87	36	...	10	...	...	...	...	...	153
V.—Fodder crops	...	...	...	...	...	...	6	360	397	1,796	175	2,734	1,689	...	...	...	...	...	...	...	6,213
VI.—Fibres	...	...	...	...	...	...	21	644	464	2,188	67	3,374	121	...	...	...	...	...	...	...	21,974
VII.—Dyes	...	...	...	...	...	...	105	467	961	1,414	47	2,994	116	...	...	...	...	...	...	...	6,853
VIII.—Drugs	...	...	...	...	...	...	26	160	304	675	358	1,523	30,345	...	...	...	...	...	...	...	3,341
IX.—Oilseeds	...	...	...	...	...	...	9	30	1	23	1	65	47	...	...	...	...	...	...	...	6,290
X.—Miscellaneous	...	...	...	...	...	...	11	30	1	23	1	65	47	...	...	...	...	...	...	...	59,048
	1,166	15,169	11,794	39,967	45,867	113,953	3,608	2,938	10,527	29,891	20,526	75,490	28,022	5,281	792	...	...	...	...	...	122
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	233,615
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	482
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	89
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	504
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	61
	1,441	3,957	2,561	74	1,694	9,727	991	280	4,279	6,112	5,910	17,602	1,213	3,495	699	...	...	...	...	...	33,743
Total Kharif, 1889	50,882	50,652	63,349	58,607	61,163	213,453	5,457	8,269	32,530	62,058	30,456	138,770	63,708	99,370	3,277	7,165	47,704	4,757	78	259	700,565
Total Kharif, 1888	53,894	53,166	69,491	49,877	57,609	279,037	10,447	7,880	45,426	62,031	35,897	161,681	49,638	103,942	3,478	6,781	43,379	4,238	65	203	702,959

ALLAHABAD,

The 19th May 1890.

H. W. CONDUITT,

Asst. Secy. to Govt., N. W. P. and Oudh,

Public Works Department.

**GOVERNMENT OF THE PUNJAB.
PUBLIC WORKS DEPARTMENT.**

STATEMENTS OF IRRIGATION OPERATIONS ON THE INUNDATION CANALS IN THE PUNJAB FOR THE KHARIF CROP OF 1889.

STATEMENT No. I.

IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1889 ON INUNDATION CANALS.

Comparative Abstract of Irrigation and Rainfall in Canal Districts of the Punjab.

1	Districts.	2	3	4			5			6			7	RAINFALL IN KHARIF MONTHS.												21																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
				AREA IRRIGATED.		Cultivated area in acres.	Increase.	Decrease.	COMPARISON WITH LAST CROP.		April.			May.		June.		July.		August.		September.		Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
				1889.	1888.				1889.	1888.	1889.	1888.		1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.		1889.		1888.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
		Area in acres.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														

Acres.

Area irrigated in 1888 ... 683,481

1889 ... 731,891

Net increase ... 48,410

* Includes area dried up, 25,488 acres.

† Ditto ditto, 22,744 "

‡ Ditto ditto, 10,543 "

§ Ditto ditto, 5,766 "

LAHORE,

The 28th April 1890.

F. J. HOME, *Lieut.-Colonel, R.E.,*
Joint-Secy. to Govt., Punjab, P. W. D.,
Irrigation Branch.

STATEMENT No. II.

IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1889 ON INUNDATION CANALS.

Statement in Acres of Crops irrigated in Canal Districts.

Description of Crops.	Lahore.	Montgomery.	Montgomery (Lower Sohai and Para Canal).	Mooltan.	Mooltan (Sikhni Canal).	Muzaffargarh.	Dera Ghazi Khan.	Gujranwala (Chenab Canal).	Shalpur.	Total.
Sugarcane	87	60	2	2,207	132	4,705	28	1,332	41	8,544
Rice	4,714	12,251	1,124	12,288	3,402	26,780	17,450	11,005	3	89,077
Cotton	2,089	12,970	8,503	36,881	17,074	25,757	32,355	4,409	5,136	145,174
Indigo	...	21	...	53,296	1,654	50,141	17,567	...	...	122,679
Maize	1,911	2,330	1,533	441	211	6	...	353	24	6,809
Jowar and Bajra	186	549	1,808	61,792	20,003	24,280	50,343	8,806	686	168,453
Others	10,906	36,394	21,776	* 46,094	† 20,607	15,293	35,411	1,472	3,202	191,155
Total Kharif, 1889	19,843	61,575	34,746	219,909	63,143	146,962	153,154	27,377	9,092	731,891
Total Kharif, 1888	18,270	66,886	28,707	190,363	53,755	139,372	148,820	26,917	10,391	683,481

* Includes area dried up, 25,458 acres.

† Ditto ditto, 10,542 "

LAHORE,

The 28th April 1890.

F. J. HOME, *Lieut.-Colonel, R.E.,*
Joint-Secy. to Govt., Punjab, P. W. D.,
Irrigation Branch.

STATEMENT NO. III.

IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1889 ON INUNDATION CANALS.

Statement in Acres of Crops irrigated in Canal Divisions.

Description of Crops.	Upper Sutlej Canal.	Lower Sohag and Para Canal.	Lower Sutlej and Chenab Canals.	Sidhmaj Canal.	Muzaffargarh Canals.	Indus Canals.	Chenab Canal.	Shahpur Canals.	Total.
Sugarcane	97.	2	2,207	132	4,705	28	1,332	41	8,544
Rice	16,965	1,124	12,288	3,462	26,780	17,450	11,005	3	89,077
Cotton	15,059	8,503	36,881	17,074	25,757	32,355	4,409	5,136	145,174
Indigo	21	...	53,296	1,654	50,141	17,567	...	...	122,679
Maize	4,241	1,533	441	211	6	...	353	24	6,809
Jowar and Bajra	735	1,808	61,792	20,003	24,380	50,343	8,806	686	168,453
Others	47,300	21,776	*46,094	†20,607	15,293	35,411	1,472	3,202	191,155
Total Kharif, 1889	84,418	34,746	212,999	63,143	146,962	153,154	27,377	9,092	731,891
Total Kharif, 1888	85,156	28,707	190,863	53,755	139,372	148,820	26,917	10,391	683,481

* Includes area dried up, 26,459 acres.
† Ditto ditto, 10,545 "

LAHORE,

The 28th April 1890.

F. J. HOME, *Lieut.-Colonel, R.E.*,
Joint-Secy. to Govt., Punjab, P. W. D.,
Irrigation Branch.

GOVERNMENT OF BENGALS

PUBLIC WORKS DEPARTMENT.

STATEMENTS OF IRRIGATION OPERATIONS IN BENGAL FOR THE KHARIF SEASON OF 1889.

STATEMENT No. I.

IRRIGATION OPERATIONS FOR THE KHARIF SEASON, 1889-90.

Comparative Statement of Irrigation and Rainfall in Canal Districts of Bengal.

Districts.	Area in acres.	Culturable acres.	AREA IRRIGATED.		1889-90 AS COMPARED WITH 1888-89.		RAINFALL FOR FOUR MONTHS.												Remarks.
			1888-89.	1889-90.	Acres.	Acres.	Decrease.	July.		August.		September.		October.		Total.			
								1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.		
Cuttack	Information not available.	Information not available.	Acres.	Acres.	Acres.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.	In.		
Balasore			130,885	132,830	1,945	8 87	13 93	21 65	14 64	8 42	5 10	1 04	9 08	39 18	42 75				
Midnapore			25,628	34,400	8,772	14 14	9 29	21 36	10 91	8 03	6 76	1 50	4 43	40 04	31 40				
Hooghly			66,906	65,011	...	21 30	7 82	21 36	13 14	7 37	6 34	0 79	2 37	51 42	28 67				
Gya			502	318	184	...	...	...	...	...	...	...	...	...	...	...	...		
Patna	3,015,680	2,356,000	29,810	29,779	31	16 58	8 11	18 15	10 20	6 28	3 66	...	41 01	21 97	Rainfall at Dandnagar.				
Shahabad	1,329,920	1,039,000	25,753	22,943	...	15 14	8 84	17 11	9 49	3 17	15 70	...	35 42	34 08	Rainfall at Patna.				
Sarun	2,806,400	2,192,500	203,121	193,488	...	17 90	13 58	17 74	13 68	5 58	5 15	0 43	0 92	41 65	33 33	Rainfall at Arrah station.			
	1,680,000	1,312,500	3,897	2,342	...	11 66	10 99	12 89	9 63	12 24	8 37	...	...	36 79	28 99	Rainfall at Sevan station.			
TOTAL	...	...	485,502	481,111	10,717	...	...	...	...	...	...	...	...	...	...	...	...		

NOTE.—The figures for 1888-89 as now given are correct.
Net decrease, 4,391.

CALCUTTA,

The 28th April 1890.

G. A. G. SHAW, E.
Under-Secy. to the Govt. of Bengal.

STATEMENT No. II.
IRRIGATION OPERATIONS OF FASL KHARIF, 1889-90.
Statement in Acres of Crops irrigated in Canal Districts.

Nature of Crops.	Cuttack.	Balasore.	Midnapore.	Hooghly.	Gya.	Patna.	Shahdol.	Saran.	Total.
Garden and Orchards	...	...	...	...	...	...	...	...	...
Sugarcane	...	...	...	...	...	...	...	...	...
Cereals.	...	...	...	...	...	...	...	...	...
Wheat	...	...	...	...	...	...	...	...	...
Barley	...	...	...	...	...	...	...	...	...
Rice	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...
Gram, &c.	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...
Grass, lucerne	...	...	...	...	...	...	...	...	...
Fodder crops	...	...	...	...	...	...	...	...	...
Fibres	...	...	...	...	...	...	...	...	...
Dyes	...	...	...	...	...	...	...	...	...
Indigo	...	...	...	...	...	...	...	...	...
Turneric, &c.	...	...	...	...	...	...	...	...	...
Opium	...	...	...	...	...	...	...	...	...
Tobacco, &c.	...	...	...	...	...	...	...	...	...
Mustard, &c.	...	...	...	...	...	...	...	...	...
Castor	...	...	...	...	...	...	...	...	...
Oilseeds	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...
Hot-weather	...	...	...	...	...	...	...	...	...
TOTAL, 1889-90	132,830	34,400	65,011	318	29,779	22,943	193,488	2,312	481,111
TOTAL, 1888-89	130,885	25,628	65,906	502	29,810	25,753	203,121	3,897	485,502

CALCUTTA,

The 28th April 1890.

G. A. G. SHAWE,

Under-Secy. to the Govt. of Bengal.

STATEMENT No. III.
IRRIGATION OPERATIONS OF FASL KHARIF, 1889-90.
Statement in Acres of Crops irrigated by Canals in Canal Divisions.

Nature of Crops.	Talanda Canal.	Kendrapara Canal.	High Level Canal, Range I.	High Level Canal, Range II.	High Level Canal, Range III.	Midnapore Canal.	Patna Canal.	Arrah Canal.	Buzar Canal.	Saran Canal.	Total.	Remarks.
Garden and Orchards	...	...	...	...	...	...	...	...	...	...	...	...
Sugarcane	...	...	...	...	...	...	...	...	...	...	...	...
Cereals.	...	...	...	...	...	...	...	...	...	...	...	...
Wheat	...	...	...	...	...	...	...	...	...	...	...	...
Barley	...	...	...	...	...	...	...	...	...	...	...	...
Rice	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
Gram, &c.	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
Grass, lucerne	...	...	...	...	...	...	...	...	...	...	...	...
Fodder crops	...	...	...	...	...	...	...	...	...	...	...	...
Fibres	...	...	...	...	...	...	...	...	...	...	...	...
Dyes	...	...	...	...	...	...	...	...	...	...	...	...
Indigo	...	...	...	...	...	...	...	...	...	...	...	...
Turneric, &c.	...	...	...	...	...	...	...	...	...	...	...	...
Opium	...	...	...	...	...	...	...	...	...	...	...	...
Tobacco, &c.	...	...	...	...	...	...	...	...	...	...	...	...
Mustard, &c.	...	...	...	...	...	...	...	...	...	...	...	...
Castor	...	...	...	...	...	...	...	...	...	...	...	...
Oilseeds	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
Hot-weather	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL, 1889-90	38,231	92,207	36,792	65,329	52,722	117,372	76,116	2,342	481,111	...	...	...
TOTAL, 1888-89	40,165	88,365	27,983	66,408	55,563	129,783	73,338	3,897	485,502	...	...	...

CALCUTTA,

The 28th April, 1890.

G. A. G. SHAWE,

Under-Secy. to the Govt. of Bengal.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. VII. OF 1890-91.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 25TH MAY 1889.		WEEK ENDING 24TH MAY 1890.		TOTAL RECEIPTS FROM 1ST APRIL TO 25TH MAY 1889.		TOTAL RECEIPTS FROM 1ST APRIL TO 24TH MAY 1890.		Total increase in 1890-91.	Total decrease in 1890-91.		
		Total mean length open.	Receipts.		Total mean length open.	Receipts.		Total.	Per mile open per week.			Total.	Per mile open per week.
			Total.	Per mile open.		Total.	Per mile open.						
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
State Lines worked by Companies.													
31st May 1890	East Indian (a)	1,526	9,47,603	621	1,526	8,51,068	558	75,75,293	632	71,78,318	610	3,96,975	
31st ditto	Patna-Gya.	57	7,986	140	57	8,055	157	74,421	166	8,411	201	13,990	
31st ditto	Rajputana-Malwa	1,664	4,93,240	296	1,672	3,89,000	233	37,93,072	290	29,07,424	230	8,25,648	
31st ditto	Bengal-Nagpur (b)	293	40,293	158	584	(c) 81,753	140	4,16,045	181	(c) 6,29,359	152	2,12,414	
31st ditto	Southern Mahratta (d)	857	1,05,059	123	979	92,747	95	7,56,080	112	7,95,009	93	51,071	
31st ditto	Do. Mysore Section	219	14,285	65	296	20,116	68	1,14,972	67	1,45,516	64	30,544	
31st ditto	Indian Midland (e)	587	62,316	106	752	69,861	93	5,26,320	114	5,81,138	100	54,818	
24th ditto	Villupuram-Guntakal (Nellore Branch)	83	4,031	59	83	4,260	51	35,073	54	33,044	52	2,029	
24th ditto	Bareilly-Pilibhit	36	2,838	79	36	2,019	56	19,280	68	14,348	52	4,932	
	TOTAL	5,322	16,85,151	317	5,085	15,20,679	254	1,33,11,456	319	1,23,42,567	270	9,68,889	
State Lines worked by Government.													
24th May 1890	North Western	2,386	(f) 5,67,208	238	2,392	(g) 4,50,266	188	(f) 42,62,352	227	(g) 38,94,214	211	3,68,138	
24th ditto	Oudh and Rohilkhand	692	1,99,018	288	692	1,62,716	235	14,83,214	273	12,80,250	240	2,02,964	
24th ditto	Bengal Central	125	13,752	106	125	11,040	88	1,03,007	106	93,826	97	9,781	
31st ditto	Wardha Coal	45	17,632	392	45	23,647	525	1,52,165	430	1,73,060	408	20,904	
24th ditto	Eastern Bengal	673	1,66,568	240	747	1,66,810	243	12,85,249	243	13,09,148	242	1,10,899	
24th ditto	Nalhati	27	2,008	74	27	1,455	53	13,512	64	13,247	64	265	
24th ditto	Tirhoot	273	39,258	144	273	43,785	160	3,12,946	146	3,66,273	174	53,327	
17th ditto	Lucknow-Sitapur	105	8,111	77	105	5,788	35	56,365	69	51,855	64	4,510	
17th ditto	Jorhat	7	65	9	7	220	31	(h) 2,471	35	(j) 5,683	34	1,788	
17th ditto	Cherra-Companyganj	...	...	...	...	...	...	...	...	...	...	...	
17th ditto	Burma (k)	...	...	...	...	...	...	(i) 7,12,761	188	(j) 7,46,193	201	33,432	
	TOTAL	4,333	10,08,120	233	4,420	8,65,727	196	83,90,045	217	80,22,555	208	3,67,490	
Lines worked by Guaranteed Companies.													
24th May 1890	Madras	840	1,91,219	228	840	1,61,348	192	14,15,453	214	13,24,847	204	90,606	
24th ditto	South Indian	934	1,20,974	185	934	1,10,906	170	9,20,141	179	8,77,944	174	42,197	
24th ditto	Great Indian Peninsula (l)	1,447	8,53,556	590	1,447	8,71,591	603	75,01,389	660	76,26,640	683	1,25,251	
31st ditto	Bombay, Baroda and Central India (m)	461	3,35,667	728	461	3,38,000	733	27,06,847	747	28,49,116	801	1,42,269	
	TOTAL	3,402	15,01,116	441	3,402	14,81,845	436	1,25,43,830	469	1,26,78,547	483	1,34,717	
GRAND TOTAL (GUARANTEED AND STATE)													
		13,057	41,94,387	321	13,807	38,68,251	280	3,42,45,331	319	3,30,43,069	299	12,01,662	
GROSS ESTIMATED EXPENSES													
		...	...	...	...	...	...	1,53,98,103	143	1,48,69,651	134	5,28,432	
NET RECEIPTS													
		...	...	...	...	...	...	1,88,47,228	176	1,81,74,018	165	6,73,210	
Assisted Companies.													
31st May 1890	Tarakeshwar	22	5,386	245	22	5,195	236	53,827	308	53,709	313	118	
17th ditto	Dibru-Sadiya	...	...	...	...	(h) 5,195	...	(i) 66,667	125	(j) 69,225	132	2,558	
31st ditto	Bengal and North Western	376	62,356	166	376	56,410	150	4,85,459	164	4,36,864	151	48,598	
24th ditto	Rohilkhand-Kumaun	67	7,866	117	67	8,293	124	68,755	131	64,262	125	4,493	
	TOTAL	405	75,608	163	405	69,898	150	6,74,708	158	6,24,060	149	50,648	
Native States.													
24th May 1890	The Nizam's Guaranteed State	354	38,750	109	354	50,233	142	3,40,201	122	3,99,833	146	59,632	
31st ditto	The Gaekwar's Dabhoi	59	2,397	41	59	4,440	70	26,251	67	39,112	86	12,861	
31st ditto	The Gaekwar's Meh-sana	27	1,330	49	27	1,100	40	11,294	53	9,436	45	1,858	
31st ditto	Bhavanagar-Gondal	260	36,756	141	332	46,816	139	3,03,895	149	3,75,973	147	72,078	
24th ditto	Junagarh-Porbandar	68	5,491	81	94	7,439	79	42,852	81	60,732	84	17,880	
31st ditto	Morvi	124	7,156	58	124	6,500	52	60,046	62	65,857	69	5,847	
24th ditto	Rajpura-Bhatinda	...	(n) ...	...	...	7,540	70	(n) ...	...	57,830	60	57,830	
31st ditto	The Gaekwar's Pollad	...	...	...	...	1,220	92	...	...	(o) 3,340	90	3,340	
	TOTAL	892	91,380	103	1,111	1,24,688	112	7,84,539	112	10,12,113	119	2,27,574	

- (a) Includes the Dildarnagar-Ghaziipur State Railway.
(b) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakardharpore Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sindia and Biopal-Itarsi State Railways.
(f) Includes the Amritsar-Pathankot and Rajpura Bhatinda State Railways.
(g) Includes the Amritsar-Pathankot and Jammu and Kashmir Railways.

- (h) Return not received.
(i) Total receipts from 1st April to 18th May 1889.
(j) Total receipts from 1st April to 17th May 1890.
(k) Includes Tournay-Mandalay.
(l) Includes the Dhooch-Mannad, Khimgoon and Amritsar State Railways.
(m) Includes Patni Branch.
(n) Includes with the North Western Railway.
(o) Total receipts from 5th to 24th May 1890.

M. C. BRACKENBURY, Major, R.E.

Under Secretary.

Sd/-, 14th June, 1890.



SUPPLEMENT TO

The Gazette of India.

No. 25.]

CALCUTTA, SATURDAY, JUNE 21, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first two months of the official year 1890-91, and of the nineteen preceding years.
(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE TWO MONTHS, APRIL AND MAY.																	YEAR.									
	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.					TOTAL BRITISH INDIA.					
	On Imports	On other Imports	On Exports	Total Revenue.	On Imports	On other Imports	On Exports.	Total Revenue.	On Imports	On other Imports	On Exports.	Total Revenue.	On Imports	On other Imports	On Exports.	Total Revenue.	On Imports		On other Imports	On Exports.	Total Revenue.	On Imports	On other Imports	On Exports.	Total Revenue.		
1871-72	1,66	11,62	3,51	16,79	46	4,93	88	7,27	18	15	24	57	57	2,06	2,88	5,51	25	73	6,01	6,99	4,12	19,49	23,61	13,52	37,13		
1872-73	2,17	9,94	4,21	16,32	91	7,09	98	8,98	18	16	72	1,06	66	2,19	2,43	5,08	67	87	8,22	9,76	4,59	20,25	24,84	16,36	41,20		
1873-74	1,57	9,48	2,67	13,72	98	5,94	86	7,78	15	9	22	46	78	2,11	2,71	5,60	62	80	9,04	10,46	4,10	18,42	22,52	15,50	38,02		
1874-75	1,64	10,45	2,21	14,30	1,16	5,08	88	7,12	22	8	22	52	56	2,29	2,68	5,93	74	1,10	6,95	8,79	4,32	19,10	23,42	12,34	35,76		
1875-76	1,67	12,73	2,95	17,35	23	6,50	2,31	10,04	18	20	54	92	63	2,33	2,79	5,75	79	71	11,94	13,44	4,50	22,47	26,97	20,53	47,50		
1876-77	2,28	10,33	1,73	14,34	1,41	6,75	38	8,54	23	9	7	39	95	2,35	1,31	4,39	97	92	8,50	10,39	5,84	20,22	26,06	11,99	38,95		
1877-78	2,61	12,61	2,20	17,42	1,89	8,17	43	10,49	45	15	12	72	92	1,41	34	2,67	98	1,08	7,14	9,20	6,85	23,42	30,27	10,23	40,50		
1878-79	2,31	12,38	1,98	16,67	1,55	7,80	49	9,84	39	9	8	56	1,02	1,85	82	3,69	1,45	1,21	7,94	10,60	6,72	23,33	30,95	11,31	41,36		
1879-80	1,75	11,13	1,37	14,25	1,75	6,38	55	8,68	46	11	7	64	85	1,48	73	2,96	1,31	94	9,82	12,07	6,12	19,94	26,06	12,54	38,60		
1880-81	2,26	8,39	1,02	11,67	1,68	7,60	44	9,72	88	16	7	1,11	95	1,67	1,68	4,30	85	1,29	9,10	11,24	6,62	19,11	25,73	12,31	38,04		
1881-82	2,52	9,27	1,97	13,76	1,89	7,56	51	9,96	84	22	10	1,16	75	1,64	1,55	3,94	1,30	1,30	11,24	13,84	7,30	19,99	27,29	15,37	42,66		
1882-83	2,55	4	2,26	4,85	2,07	—36	45	2,16	62	2	16	80	86	—	67	1,53	1,80	1	13,64	15,45	7,90	—29*	7,61	17,18	24,79		
1883-84	2,51	3,09	3,09	5,60	1,99	12	29	2,40	74	—	12	86	84	—	1,00	1,84	1,65	4	13,49	15,18	7,73	16	7,89	17,99	25,38		
1884-85	2,17	7	1,59	3,83	2,01	11	43	2,55	89	2	13	1,04	89	3	1,42	2,34	1,51	3	9,27	10,81	7,47	26	7,73	12,84	20,57		
1885-86	2,16	3	2,05	4,24	2,03	12	23	2,38	82	—	19	1,01	92	1	38	1,31	1,16	2	11,15	12,33	7,09	18	7,27	14,00	21,27		
1886-87	2,20	3	2,00	4,23	2,00	12	35	2,47	73	2	25	1,00	1,14	1	86	2,01	1,64	—2*	10,79	12,41	7,71	16	7,87	14,25	22,12		
1887-88	1,96	7	2,19	4,22	2,73	10	42	3,25	98	2	19	1,19	1,50	—	86	2,36	2,27	—	11,51	13,78	9,44	19	9,63	15,17	24,80		
1888-89	2,39	64	2,97	6,00	2,72	1,11	45	4,28	91	17	16	1,24	1,66	15	75	2,56	1,77	17	6,91	8,85	9,45	2,24	11,69	11,24	22,93		
1889-90	2,27	1,15	2,24	5,66	2,97	95	53	4,45	1,08	20	20	1,48	1,68	—	1,02	2,70	1,48	54	11,54	13,56	9,48	2,84	12,32	15,53	27,85		
1890-91	2,37	90	2,79	6,06	2,89	1,87	45	5,21	1,19	8	25	1,52	2,08	15	76	2,93	1,63	1	12,69	14,33	10,16	3,01	13,17	16,94	39,11		

* The amount refunded was greater than the duty collected.

FINANCE AND COMMERCE DEPARTMENT

(Statistical Branch).

Circulars, and Yearly.

E. J. SINKINSON

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on
Monday, June 16th, 1890.

During the week under review conditions over India have been very similar to those prevailing last week. The monsoon current has been irregular and variable on the West Coast and weak on the Bengal side, and there has been no decided extension of rainfall. There have been some small falls over the central parts of the country and scattered showers have occurred in Upper India, but the principal rainfall has, as was the case last week, been confined to the West Coast regions and to North-Eastern India. The weather has again been unsettled off the North Konkan Coast and a slight cyclonic circulation has prevailed, but the abnormal depression of the barometer there was slight and the area of unsettled conditions soon moved away westward or filled up.

The chart of the 10th showed a low pressure area over Sind and a second over the North-West Provinces, while readings were high in Mysore and Malabar and in Tenasserim; gradients were moderate. The wind was variable on the West Coast, southerly to easterly over Bengal, Burma and the Gangetic plain, and westerly in most other places. It blew strongly across Sind, Guzerat and Central India, but was below the normal monsoon force elsewhere. Rain had fallen generally over the Peninsula, Burma, Assam and Bengal, and scattered thundershowers had occurred at the central stations and in North-West India. On the 11th the depression over the North-West Provinces had disappeared, but otherwise the distribution was little changed, and the winds were practically unaltered. Rain was again general in Burma, Bengal and on the West Coast, with scattered showers in other parts of the country. On the 12th pressure was very uniform over the northern and central parts of India, but moderate gradients prevailed in the neighbourhood of the high pressure areas in the south of the Peninsula and in Tenasserim. The winds were unchanged. Rain had again extended all over the Peninsula and was still general all over Burma, Assam and Bengal. In other parts of India there was very little. On the 13th pressure was falling briskly in the North-West, and the uniformity noticed on the previous day had given place to moderate gradients. Calms and variable breezes prevailed in the North-West, but otherwise there was little change in the winds. The distribution of rainfall was the same as that on the 12th. The chart of the 14th showed that the barometer had fallen rapidly in the North-West and the distribution approximated closely to the ordinary monsoon distribution, but the rainfall area had decreased somewhat and, except in Burma, Bengal and on the West Coast, there was very little rain. By the morning of the 15th rain had again extended right across the Peninsula, but there was little other change to record. The chart of the 16th showed that a well defined depression had been formed within the low pressure area over the Punjab. The wind had shifted round to west-south-west at Bombay, and there had occurred an extension of rainfall into the Central Provinces. Rain was general over the Peninsula and in Burma, while thunderstorms had occurred over the North-West Himalayas and few showers in Bengal.

Temperature.—The cool period which had commenced last week continued on the mean of the whole of India until the 13th, when a rise set in and lasted until the close of the week. The warmest day was the 15th, the coolest the 11th. On the former date Bengal, Bombay and Madras were the only Provinces reporting any deficiency; on the latter Burma, Bombay and Madras were the only Provinces reporting an excess. Burma, Sind and Rajputana had warmer weather than usual throughout the week, while the other Provinces experienced a low temperature at the commencement and a high temperature at the close of the week.

The following table shows the variations of the mean temperature from the normal according to Provinces for the present and for the past weeks:

PROVINCES.	Variation of Temperature from Normal for Past Week.	Variation of Temperature from Normal for Present Week.
Burma	+ 0.8°	+ 1.1°
Bengal	— 0.3°	— 0.9°
North-West Provinces	+ 3.4°	— 0.5°
Punjab	+ 5.0°	— 1.8°
Bombay	— 1.0°	— 1.0°
Central Provinces	— 0.1°	— 0.3°
Guzerat and Central India	+ 0.3°	+ 0.9°
Sind and Rajputana	+ 2.3°	+ 2.6°
Madras	+ 0.6°	— 1.1°

These figures show a considerable fall of temperature in North-Western India and relatively little change elsewhere.

The maxima of the past week were not remarkable:

On June 10th Jacobabad reported	109.8°
" " 11th Jacobabad "	111.8°
" " 12th Jacobabad "	114.2°
" " 13th Jacobabad "	114.7°
" " 14th Jacobabad "	119.5°
" " 15th Jacobabad "	120.5°
" " 16th Montgomery "	121.4°

The maximum temperature hence increased slowly and was at its highest at the end of the week.

Rain has fallen in all the divisions of India except Sind, though in several of the north-western divisions the amount received has been small. As mentioned above, the monsoon currents on both sides of India have been weak and rather irregular, but, with an exception which will afterwards be noticed, the general distribution of rainfall has been fairly normal. The actual heaviest amounts (between 7 and 8 inches) were received on the West Coast of the Peninsula, in Tenasserim and in Assam, and from these regions of maximum precipitation the rainfall steadily decreased and was least over North-Western India. Relatively to the average however, the rainfall of the week has been rather irregular. The third column of the following table shows that over the greater part of the country the fall has been less than the normal. The regions of most remarkable deficiency are Arakan, East and North Bengal, and the North-West Provinces and Coorg, while the regions of important excess are the centre and east of the Peninsula and some of the Punjab divisions. Although the monsoon current was so irregular on the West Coast, a strong westerly wind prevailed across other parts of the Peninsula, carrying much moisture with it, which was deposited over the Deccan and the East Coast. In Northern India the current, though very weak in force, penetrated well up the Gangetic plain and into the Punjab. In the earlier part of its course it apparently passed on uninterruptedly and in consequence occasioned very little rain, but in the Punjab local conditions occasioned much local disturbance and heavy showers and storms were the result.

The final column of the table shows the state of the rainfall between the end of May and the present date. There has been an excess in Assam, North Bengal, Orissa, the submontane and north-western divisions of the Punjab, the Konkan, and most of the Madras and Deccan divisions.

The returns of maximum falls exhibit but few very large amounts. In Burma Thaton (Amherst) received 9½ inches; in Bengal and Assam, Fenny (Noakhally) and Kisharegunj received 8 inches; Dhubri, 11½ inches; Gungajulhoti (Bankoora), 7 inches; Alipore (Jalpaiguri), 14 inches; and one station in Purneah, 7 inches. In North-Western India the falls were of course lighter, but Pilibhit received 3½ inches; Baheri (Bareilly), 2½ inches; Naini Tal, 4½ inches; Padrauna (Gorakhpur), 5 inches; and Ferozepore, 2½ inches.

The heaviest amounts throughout India were recorded in the western divisions of the Peninsula, thus:—Tellicherry received 16 inches; Kasaragad, 13½ inches; Devala (Nilgiris), 8½ inches; Honawar, 16½ inches; Ratnagiri, 12½ inches; Colaba, 11½ inches; Kurla (Tháná), 11 inches. In the Deccan and Khandish the heaviest falls were 12 inches at Hatkalung (Kolhapur) and 12½ inches at Nangaon (Nasik). In the central parts of the country and Guzerat the maximum falls were generally between 2 and 6 inches and were somewhat smaller than usual. In the eastern half of the Peninsula the heaviest fall was 7½ inches at Narsapur (Godavery); but amounts of between 3 and 5 inches were general.

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING JUNE 16TH, 1890.			RAINFALL DATA FROM MAY 27TH TO JUNE 16TH, 1890.		
		Average Actual Rainfall of Division.	Average Normal Rainfall of Division.	Excess or Defect, in inches.	Average Actual Rainfall of Season to date.	Average Normal Rainfall, May 27th to June 16th.	Excess or Defect of (Seasonal) Rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	7.47	9.60	—2.13	15.14	25.66	—41
	Lower Burma	1.83	4.50	—2.67	4.72	12.83	—63
	Central Burma	2.72	3.96	—1.24	7.28	10.48	—31
	Upper Burma	0.81	?	?	3.10	?	?
	Arakan	2.64	12.30	—9.66	12.94	26.40	—51
BENGAL AND ASSAM	Eastern Bengal	3.05	6.33	—3.28	8.83	13.70	—36
	Assam (Surma)	6.79	7.16	—0.37	19.10	17.06	+12
	Do. (Brahmaputra)	4.54	3.81	+0.73	12.29	10.19	+21
	Deltaic Bengal	2.37	2.91	—0.54	5.25	6.93	—24
	Central Bengal	2.62	2.93	—0.31	5.67	6.09	—7
	North Bengal	3.53	6.42	—2.89	17.63	14.10	+25
	Orissa	3.10	2.01	+1.09	6.75	4.29	+57
	Chota Nagpur	1.54	2.37	—0.83	3.30	4.14	—20
	Behar (South)	0.51	1.77	—1.26	1.25	2.54	—51
NORTH - WESTERN PROVINCES AND OUDH.	Do. (North)	1.74	2.64	—0.90	4.69	4.13	+14
	North-Western Provinces (East)	0.56	1.09	—0.53	0.74	1.52	—51
	Oudh (South)	0.38	0.85	—0.47	0.45	1.26	—64
	Do. (North)	0.27	1.41	—1.14	1.42	2.14	—34
	North-Western Provinces (Central)	0.07	0.05	—0.58	0.22	1.28	—83
	North-Western Provinces (West)	0.09	0.55	—0.46	0.22	1.31	—83
PUNJAB	North-Western Provinces (Submontane)	0.66	1.28	—0.62	1.49	2.33	—36
	Punjab (South)	0.68	0.36	+0.32	0.83	0.89	—7
	Do. (Central)	0.25	0.48	—0.23	0.41	0.94	—56
	Do. (Submontane)	0.57	0.46	+0.11	1.60	1.02	+57
	Do. (Hill Districts)	0.37	1.72	—1.35	2.51	4.43	—43
	Do. (North-West)	0.43	0.29	+0.14	0.97	0.95	+2
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Do. (West)	0.01	0.11	—0.10	0.17	0.44	—61
	Malabar	8.07	9.46	—1.39	16.98	24.11	—30
	Madras (South Central)	1.50	0.62	+0.88	2.81	2.25	+25
	Coorg	3.12	7.15	—4.03	7.59	17.56	—56
	Mysore	0.62	0.86	—0.24	1.55	3.12	—50
	Konkan	7.69	7.11	+0.58	17.34	15.28	+13
	Bombay Deccan	1.29	1.25	+0.04	2.50	4.09	—37
	Hyderabad (North)	...	...	...	...	...	...
CENTRAL PROVINCES AND BERAR.	Khandeish	1.62	1.47	+0.15	3.10	3.57	—13
	Berar	2.05	1.84	+0.21	3.41	3.40	0
	Central Provinces (West)	1.61	1.67	—0.06	2.39	3.52	—32
	Ditto (Central)	1.35	1.77	—0.42	1.85	3.49	—47
BOMBAY (NORTH)	Ditto (East)	0.93	2.19	—1.26	1.19	4.72	—75
	Guzerat	1.37	1.28	+0.09	1.79	2.27	—21
	Kattiawar	0.31	0.73	—0.42	0.31	1.62	—81
RAJPUTANA AND CENTRAL INDIA.	Sind	0	0.04	—0.04	0.01	0.12	—92
	Central India (East)	0.71	1.19	—0.48	1.28	2.28	—44
	Rajputana (East), Central	0.17	0.70	—0.53	0.54	1.55	—65
	Rajputana (West)	0.07	0.21	—0.14	0.07	0.56	—88
MADRAS	East Coast (North)	1.96	0.79	+1.17	3.12	2.07	+51
	Ditto (a)	1.30	?	?	2.95	?	?
	Hyderabad (South)	3.14	0.88	+2.26	5.37	2.30	+133
	Madras (Central)	1.47	0.68	+0.79	2.10	2.69	—22
	East Coast (Central)	1.37	0.41	+0.96	1.67	1.49	+12
	Ditto (South)	1.28	0.34	+0.94	2.13	1.12	+90
	Madras (South)	0.38	0.40	—0.02	1.12	1.15	—3

W. L. DALLAS,

SIMLA, 19th June, 1890.

Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 14th June.*—Rainfall good in South Kanara; fair in Malabar; moderate in eleven districts; and slight elsewhere. Standing crops good, but suffering from want of water in parts of seven districts. Crops blighted in parts of Kalahasti division in North Arcot. Outturn of sugarcane good. Paddy, *cholum* and *ragi* middling to average. Cotton and indigo poor in parts. Pasture and water-supply generally insufficient. Prices nearly stationary. Prospects fair.

Bombay.—*For week ending 18th June.*—Rain throughout Presidency proper. Ploughing and sowing operations progressing generally. Fodder sufficient and agricultural stock healthy.

Bengal.—*For week ending 17th June.*—Rainfall general; light in South Behar and Chota Nagpur; heavier in the northern districts. Crops are reported to have suffered in Rungpore. Early rice coming up well and still being sown in some districts. Ploughing and sowing of late rice in progress in Behar. *Bhadai* sowings general and winter rice cultivation begun. Prospects of jute, sugarcane and indigo generally promising. Prices of rice have been stationary in almost all districts. In Balasore attendance on relief works steadily falling, the daily average for the past week being 133.

North-Western Provinces and Oudh.—*For week ending 18th June.*—Weather hot and cloudy, with easterly winds. Rain has fallen in most districts. Sugarcane and indigo and extra crops in good condition. Ploughing for *kharif* progressing. Locusts are reported to have appeared in the Rae Bareilly and Agra districts, but no damage was done. Markets continue to be well supplied, but prices have risen slightly in eleven districts and are still high in Kumaun.

Punjab.—*For week ending 18th June.*—Good rainfall in Lahore and Rawalpindi and slight fall in Hissar and Shahpur; in other districts no rain. Prices fluctuating at Delhi; rising at Rawalpindi and Peshawar; elsewhere stationary. Harvesting and threshing nearly over. Prospects of *kharif* crops good at Amritsar and Lahore, average at Peshawar and fair at Dera Ismail Khan. Fodder scarce at Hissar, Delhi and Shahpur; insufficient at Jullundur and Multan; average at Dera Ismail Khan; elsewhere sufficient.

Central Provinces.—*For week ending 18th June.*—Weather cloudy and warm, with showers of rain in almost every district. Land being prepared for autumn sowings which have commenced in some districts. Prices stationary.

Burma.—*For week ending 14th June.*—The rainfall throughout Lower Burma was sufficient; in Upper Burma the rainfall was heavy in Bhamo, Ruby Mines and the Upper Chindwin districts and moderate in Katha, Minbu and Pynmana; elsewhere but little rain fell. Ploughing is progressing favourably. The price of paddy has fallen in one district and has risen in ten districts.

Assam.—*For week ending 18th June.*—Weather wet. Sowing of winter paddy continues. Early rice and tea doing well.

Mysore and Coorg.—*For week ending 18th June.*—Rainfall general in Mysore during the week, and good in Bangalore. Crops in good condition. Sowing operations commenced in parts. Prospects generally favourable. Prices fallen in the Bangalore district.

Rainfall heavy in Coorg. Prospects good.

Berar and Hyderabad.—*For week ending 18th June.*—Average rainfall slightly over 2 inches in Berar. Weather warm. Water scarce in the Wun district. Fodder insufficient in Darwha and Kelapur taluks. Preparation of land for sowing of *kharif* crops has been completed. Cotton sowing completed in some places. Prices of food-grains stationary.

Rainfall fair in Hyderabad during the week. Ploughing for sowing of *kharif* crops commenced. Prices stationary.

Central India.—*For week ending 18th June.*—Rain during the week in all parts of Central India, except in the Gwalior and Goona Agencies; heaviest in Bhopawar and Western Malwa, where sowing operations commenced. Condition of agricultural stock and pasturage in Goona Agency reported indifferent. Prices rising in Neemuch.

Rajputana.—*For week ending 18th June.*—Good rain in Abu and Kherwara; moderate in Sirohi, Pertabgarh, Jhallawar, Tonk, and Shahpura; slight in Marwar, Ajmere, Jeypore and in parts of Ulwar. Agricultural operations commenced generally. Agricultural stock good. Pasturage or fodder sufficient, except in Marwar, Meywar and parts of Jeypore and Ulwar. Prices falling in Meywar; rising in Kerowlee; high and fluctuating in Jeypore; steady elsewhere.

Nepal.—*For week ending 18th June.*—Good rainfall during the week. State and prospects of crops good.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. VIII of 1890-91.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used as far as possible.

Latest Return received.	RAILWAYS.	WEEK ENDING 1ST JUNE 1889.		WEEK ENDING 31ST MAY 1890.		TOTAL RECEIPTS FROM 1ST APRIL TO 1ST JUNE 1889.		TOTAL RECEIPTS FROM 1ST APRIL TO 31ST MAY 1890.		Total increase in 1890-91.	Total decrease in 1890-91.	
		Total mean length open.	Receipts.		Total mean length open.	Receipts.		Total.	Per mile open per week.			
			Total.	Per mile open.		Total.	Per mile open.		Total.			Per mile open per week.
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
State Lines worked by Companies.												
7th June 1890	East Indian (a)	1,526	8,59,555	563	1,526	8,39,012	551	8,34,848	624	80,18,230	603	4,16,618
7th ditto	Patna-Gya.	57	6,734	118	57	8,390	147	81,155	161	96,801	105	15,646
7th ditto	Rajputana-Malwa	1,664	4,71,819	283	1,672	3,73,000	223	42,64,891	289	33,39,874	229	-9,25,017
7th ditto	Bengal-Nagpur (b)	293	48,401	165	584	(c) 78,474	134	4,65,346	179	7,07,833	150	2,42,487
31st May 1890	Southern Mahāratta (d)	857	99,604	116	979	1,01,475	104	8,55,054	113	7,01,937	94	53,747
31st ditto	Do. Mysore Section	219	13,460	62	296	22,476	76	1,28,432	60	1,67,253	65	38,826
7th June 1890	Indian Midland (e)	586	52,651	90	752	66,317	88	5,78,971	112	6,51,065	99	72,094
31st May 1890	Vilupuram-Guntakal (Nellore Branch)	83	5,021	60	83	5,466	66	40,004	55	38,458	53	1,636
24th ditto	Bareilly-Pilibhit	...	...	...	...	(f) ...	...	(g) 19,280	68	(h) 14,348	52	4,932
	TOTAL	5,285	15,57,245	295	5,049	14,05,510	251	1,48,68,701	315	1,38,35,804	267	10,32,897
State Lines worked by Government.												
1st May 1890	North Western	2,386	(i) 5,20,084	218	2,399	(j) 4,51,083	188	(k) 47,83,336	226	(l) 13,46,197	268	4,37,139
1st ditto	Ondh and Rohilkhand	992	1,72,036	249	622	1,48,048	214	16,55,250	270	14,19,778	235	2,35,472
31st ditto	Bengal Central	125	11,700	94	125	17,150	137	1,15,307	104	1,10,447	102	4,860
31st ditto	Wardha-Coal	45	11,594	258	45	16,868	375	1,63,739	411	1,89,937	484	26,178
31st ditto	Eastern Bengal	673	1,55,890	232	747	1,94,740	261	14,41,139	241	15,81,327	243	1,42,188
31st ditto	Nalhati	27	2,228	82	27	2,220	82	15,740	66	15,514	60	216
7th June 1890	Tirhoot	273	39,800	146	273	44,091	162	3,52,749	146	4,06,521	171	53,775
31st May 1890	Lucknow-Sitapur	106	7,585	22	105	6,394	61	63,800	69	56,651	62	7,248
31st ditto	Sihramau	25	1,521	25	25	1,398	51	9,879	44	7,972	36	1,907
31st ditto	Jorhat	7	67	9	7	170	24	470	7	1,067	29	1,497
31st ditto	Cherra-Companyganj	553	99,495	180	533	1,03,112	186	9,11,358	186	9,53,047	198	41,689
	Burma (k)											
	TOTAL	4,911	10,22,760	208	4,998	9,86,074	197	95,12,883	218	99,91,358	209	4,21,525
Lines worked by Guaranteed Companies.												
1st May 1890	Madras	840	1,85,548	221	840	2,13,477	254	16,01,001	215	15,07,321	206	93,680
31st ditto	South Indian	654	1,22,051	187	654	1,25,036	191	10,42,192	180	10,05,742	176	36,450
31st ditto	Great Indian Peninsula (l)	1,447	7,59,920	525	1,447	8,72,963	603	82,61,309	645	85,06,170	675	2,44,861
7th June 1890	Bombay, Baroda and Central India (m)	461	3,09,685	672	461	3,27,000	709	30,16,532	739	31,82,358	792	1,65,826
	TOTAL	3,402	13,77,204	495	3,402	15,38,476	452	1,39,21,034	462	1,42,01,591	479	2,80,557
GRAND TOTAL (GUARANTEED AND STATE)												
		13,598	39,57,209	291	14,349	40,20,060	280	3,83,02,618	317	3,71,28,753	297	11,73,865
GROSS ESTIMATED EXPENSES												
		...	...	...	...	...	...	1,72,71,571	143	1,67,07,939	134	5,63,632
NET RECEIPTS												
		...	...	...	...	...	...	2,10,31,047	174	2,04,20,814	163	6,10,233
Assisted Companies.												
7th June 1890	Tarakeshwar	22	4,757	216	22	6,401	291	58,584	297	60,110	310	1,526
24th May 1890	Dibru-Sadiya	...	...	...	...	(f) ...	...	(g) 76,405	125	(h) 78,135	130	1,730
7th June 1890	Bengal and North Western	376	65,185	173	376	50,160	133	5,50,644	165	4,87,004	149	63,620
1st May 1890	Rohilkhand-Kumaun	...	...	...	...	(f) ...	...	(g) 68,755	131	(h) 64,262	125	4,493
	TOTAL	398	69,042	176	398	56,561	142	7,54,388	157	6,89,531	146	64,857
Native States.												
31st May 1890	The Nizam's Guaranteed State	354	34,374	97	354	47,344	133	3,74,575	119	4,47,977	145	72,502
7th June 1890	The Gaekwar's Dabhoi	59	2,615	44	59	3,820	65	29,860	55	43,548	85	14,682
7th ditto	The Gaekwar's Meh-sana	27	1,078	40	27	1,100	40	12,372	52	10,826	46	1,546
ditto	Bhavanagar-Gondal	260	29,122	112	332	46,178	139	3,33,017	145	4,26,272	147	93,755
31st May 1890	Junagarh-Porbandar	68	4,680	60	94	8,402	83	47,541	79	69,307	85	21,766
7th June 1890	Morvi	124	7,218	58	124	7,200	58	67,264	61	72,402	67	5,138
31st May 1890	Rajpura-Bhatinda	...	(n) ...	...	...	10,030	98	(n) ...	...	68,460	73	68,400
7th June 1890	The Gaekwar's Petlad	...	...	...	...	1,610	124	...	...	(n) 4,950	99	4,950
	TOTAL	892	79,096	89	1,111	1,26,184	113	8,63,635	109	71,42,842	119	2,79,207

(a) Includes the Dildarnagar-Ghaziipur State Railway.
(b) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakardharpore Section of the Bengal-Nagpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sindhia and Bhopla-Itarsi State Railways.
(f) Return not received.
(g) Total receipts from 1st April to 25th May 1889.

(h) Total receipts from 1st April to 24th May 1890.
(i) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(j) Includes the Amritsar-Pathankot and Jammu and Kashmir Railways.
(k) Includes Timgoo-Mandalay.
(l) Includes the Dhond-Manmad, Khamsaon and Amraoti State Railways.
(m) Includes Patli Branch.
(n) Includes with the North Western Railway.
(o) Total receipts from 5th to 31st May 1890.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

SIMLA, 19th June, 1890.



SUPPLEMENT TO The Gazette of India.

No. 26. } CALCUTTA, SATURDAY, JUNE 28, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.
Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.
No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

RETAIL PRICES FOR THE 1st HALF OF MAY 1890.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

[illegible]

* R_1 per 100 cobs.

† Khesari,

Not sold.

RETAIL PRICES FOR THE 1st HALF OF MAY 1890—continued.

[illegible]

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8 Eight and half pae thdls

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RETAIL PRICES FOR THE 1st HALF OF MAY 1890--continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.																											
DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, OR KADAY (<i>Cicer arvense</i>).		MAIZE (<i>Zea Mays</i>).		ARRAR, OR THUR, CADJAN, PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.		
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	
Panaji—																											
Southern—																											
Hasar	17	17	24	24	9	9	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Hasar	19	19	32	32	10	10	23	23	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Mongomery	17	17	26	26	10	10	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Orissal—																											
Gurgaon	18	17	22	22	12	12	20	20	18	18	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Dalli	17	17	21	21	12	12	19	19	17	17	18	18	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rohak	17	17	22	22	10	10	20	20	18	18	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Marnal	18	18	23	23	11	11	20	20	18	18	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Lahore	18	17	28	28	11	11	20	20	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Submontane—																											
Umballa	19	18	23	23	11	11	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Ladhiana	20	19	28	28	12	12	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Jalandhar	20	20	30	30	13	13	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Mahikarpur	19	18	35	35	10	10	23	23	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Gurdaspur	19	18	27	27	14	14	20	20	18	18	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Anantpur	19	18	31	31	14	14	20	20	18	18	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
North-western—																											
Simla	13	12	17	17	8	8	15	15	16	16	16	16	18	18	17	17	17	17	18	18	11	11	65	65	9	9	8
Makra	14	14	23	23	11	11	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Western—																											
Saltol	17	17	30	30	12	12	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Gujranwala	18	17	30	30	13	13	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	20	19	33	33	11	11	23	23	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Beloon	17	17	31	31	13	13	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawalpindi	17	17	30	30	12	12	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	19	18	37	37	13	13	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	19	18	35	35	12	12	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	20	18	44	44	15	15	23	23	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	24	22	42	42	16	16	25	25	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Western—																											
Rawat	19	19	30	32	10	10	24	24	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	17	17	26	29	9	9	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	14	27	28	8	8	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	29	24	54	51	13	13	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	19	17	36	37	12	12	22	22	21	21	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rawat	16	15	25	25	8	8	20	20	19	19	19	19	20	20	20	20	20	20									

† Not produced.

RETAIL PRICES FOR THE 1st HALF OF MAY 1890—continued.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR KURBU (Pennisetum typhoides).		MAHUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, MILLER (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR KUNAGA (Cicer arctatum).		MAIZE (Zea Mays).		ARHAR, OR TUR, CADIAN PHAN (Cajanus indicus).		FIREWOOD.		SALT.	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
Madras—																										
Madrassar Coast—																										
Madrassar	9 0	9 2	9 0	9 2	10 8	10 8	10 14	10 14	22 10	22 10	21 13	21 13	22 10	22 10	21 13	21 13	22 10	22 10	21 13	21 13	22 10	22 10	136 2	136 2	11 11	11 11
S. Canara	9 0	9 2	9 0	9 2	10 8	10 8	10 14	10 14	22 10	22 10	21 13	21 13	22 10	22 10	21 13	21 13	22 10	22 10	21 13	21 13	22 10	22 10	136 2	136 2	11 11	11 11
South, central—																										
Coimbatore	12 5	11 8	11 11	11 11	11 11	11 11	12 11	12 11	21 13	21 13	23 14	23 14	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	133 11	133 11	12 11	12 11
Nilgiris	10 11	10 11	10 11	10 11	10 11	10 11	12 11	12 11	21 13	21 13	23 14	23 14	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	133 11	133 11	12 11	12 11
Salem	10 11	10 11	10 11	10 11	10 11	10 11	12 11	12 11	21 13	21 13	23 14	23 14	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	27 2	133 11	133 11	12 11	12 11
Central—																										
Bellary	16 5	16 5	16 5	16 5	16 5	16 5	16 5	16 5	30 6	30 6	24 0	24 0	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	97 3	97 3	13 14	13 14
Anantapur	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	30 6	30 6	24 0	24 0	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	97 3	97 3	13 14	13 14
Cuddapah	14 0	14 0	14 0	14 0	14 0	14 0	14 0	14 0	30 6	30 6	24 0	24 0	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	97 3	97 3	13 14	13 14
Kurnool	13 11	12 11	10 5	10 5	10 5	10 5	10 5	10 5	30 6	30 6	24 0	24 0	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	29 2	97 3	97 3	13 14	13 14
East Coast, north—																										
Ganjam	8 14	8 14	8 14	8 14	8 14	8 14	8 14	8 14	24 13	24 13	24 13	24 13	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	153 2	153 2	11 13	11 13
Vizagapalam	13 0	12 0	13 0	12 0	13 0	12 0	13 0	12 0	24 13	24 13	24 13	24 13	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	153 2	153 2	11 13	11 13
Godavari	13 0	12 0	13 0	12 0	13 0	12 0	13 0	12 0	24 13	24 13	24 13	24 13	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	25 5	153 2	153 2	11 13	11 13
East Coast, central—																										
Kotas	10 14	11 6	11 8	11 8	11 8	11 8	11 8	11 8	21 2	21 2	21 2	21 2	26 5	26 5	26 5	26 5	26 5	26 5	26 5	26 5	26 5	26 5	170 2	170 2	13 3	13 3
Nellore	12 8	12 8	12 8	12 8	12 8	12 8	12 8	12 8	21 2	21 2	21 2	21 2	26 5	26 5	26 5	26 5	26 5	26 5	26 5	26 5	26 5	26 5	170 2	170 2	13 3	13 3
East Coast, south—																										
Madras	10 5	10 5	10 5	10 5	10 5	10 5	10 5	10 5	19 2	19 2	19 2	19 2	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	102 2	102 2	13 2	13 2
Chingleput	10 5	10 5	10 5	10 5	10 5	10 5	10 5	10 5	19 2	19 2	19 2	19 2	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	102 2	102 2	13 2	13 2
N. Arcot	10 5	10 5	10 5	10 5	10 5	10 5	10 5	10 5	19 2	19 2	19 2	19 2	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	102 2	102 2	13 2	13 2
S. Arcot	10 5	10 5	10 5	10 5	10 5	10 5	10 5	10 5	19 2	19 2	19 2	19 2	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	102 2	102 2	13 2	13 2
Tanjore	10 5	10 5	10 5	10 5	10 5	10 5	10 5	10 5	19 2	19 2	19 2	19 2	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	102 2	102 2	13 2	13 2
Trichinopoly	10 5	10 5	10 5	10 5	10 5	10 5	10 5	10 5	19 2	19 2	19 2	19 2	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	102 2	102 2	13 2	13 2
Tinnevely	10 5	10 5	10 5	10 5	10 5	10 5	10 5	10 5	19 2	19 2	19 2	19 2	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	20 10	102 2	102 2	13 2	13 2
Madras	9 3	9 14	9 14	9 14	9 14	9 14	9 14	9 14	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Mysore	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Bangalore	12 13	12 13	12 13	12 13	12 13	12 13	12 13	12 13	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Kolar	12 13	12 13	12 13	12 13	12 13	12 13	12 13	12 13	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Tamilr	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Hassan	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Kudur	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Shimoga	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13
Channarayana	13 0	13 0	13 0	13 0	13 0	13 0	13 0	13 0	19 6	19 6	18 6	18 6	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	23 5	58 5	58 5	14 13	14 13

General in Council accepts this view and directs that the Histories be in future prepared in the form appended to this Resolution.

3. The general opinion is that only privilege leave taken since an officer last returned from furlough need be shown in the Histories. This view has the concurrence of the Government of India.

4. Though there is some difference of opinion with regard to the entry of acting appointments, the view most generally accepted is that an acting promotion which involves a change of duties should be shown, but that grade promotions should be omitted. This view appears to the Governor General in Council to be reasonable, but, inasmuch as the Histories include a notice of the services of all Gazetted Officers in Civil Departments, it cannot be brought into practice without some modification. While therefore the appointment of an Assistant Magistrate and Collector or of an Assistant Engineer 2nd grade to officiate as a Joint Magistrate and Collector or an Assistant Engineer 1st grade respectively should not be entered, it will be desirable in the case of members of services which, like the Financial and Educational Departments, consist mainly of grades, the duties of which are not separate and distinct, to enter all acting promotions.

5. Particulars of literary works should be entered in notes at foot of the tabular statements. This information will have to be specially supplied to the Account Offices by officers who have produced literary works, and a note requesting them to communicate such intelligence to the Account Office should be prefixed to each History. The Government of the Punjab is of opinion that the numbers and dates of any official letters in which officers have received the special thanks of Government or the Secretary of State should be added as footnotes, and that the tabular statement should show in italics appointments to and promotions in Orders, such as C. S. I., C. I. E., and C. M. G. The Governor General in Council fears that it would be very difficult to distinguish between ordinary and special commendations, and considers that it would be preferable to omit mention of them altogether, lest the bulk of the Histories should be unnecessarily increased. Information in regard to the different Orders should, as suggested by the Punjab Government, be given in italics.

6. The Punjab Government has hitherto provided for the inclusion in the Histories for that Province of information showing (a) the place of education and academical degree, if any, in the case of European and Eurasian officers; (b) caste, tribe, home of the family if in India; and academical degree, if any, in the case of native officers. There is no objection to the inclusion of this information in the Histories for that or any other Province in which the Local Government or Administration considers it desirable, but no other additions to the information contained in them should be made without the approval of the Government of India.

ORDER.—Ordered, that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance; that a copy be forwarded to all Departments of the Government of India for information; and that it be published in the *Gazette of India* for general information.

[True Extract.]

C. J. LYALL,
Offg. Secretary to the Government of India.

Form of History of Services of Gazetted Officers.

Joined the service, 1st August 1864, arrived 11th January 1865.

Station.	Substantive Appointment.	Date.	Officiating Appointment.	Date.
Unattached ...	Assistant Commissioner, 3rd grade.	25th August 1865 ...	...	
Jhang ...	Ditto	18th October 1865 ...	...	
Gujranwala...	Ditto	14th May 1866 ...	...	
Lahore ...	Ditto	* * *	Judge, Small Cause Court.	1st April 1869.
" ...	Ditto	13th May 1869 ...	...	
" ...	Ditto	* * *	Deputy Commissioner, 3rd grade.	10th June 1871.
" ...	Ditto	9th February 1872 ...	...	
" ...	Ditto	* * *	Judge, Small Cause Court.	28th October 1872.
Mooltan ...	Ditto	2nd December 1872 ...	...	
Delhi ...	Ditto	* * *	Judge, Small Cause Court.	2nd January 1873.
<i>Furlough for two years, 1st March 1874.</i>				
Delhi ...	Judge, Small Cause Court.	3rd March 1876 ...	...	
Lahore ...	Judicial Assistant	13th March 1876 ...	...	
" ...	Ditto	* * *	Deputy Commissioner, 3rd grade.	1st September 1877.
" ...	Ditto	21st September 1877 ...	...	
" ...	Ditto	* * *	Deputy Commissioner, 3rd grade.	8th July 1878.
" ...	Ditto	1st September 1878 ...	...	
Kangra ...	Ditto	31st March 1879 ...	...	
" ...	Ditto	* * *	Deputy Commissioner, 3rd grade.	27th March 1880.
Hoshiarpur ...	Ditto	* * *	Deputy Commissioner, 3rd grade.	14th April 1880.
" ...	Ditto	26th September 1880...	...	
" ...	Ditto	* * *	Deputy Commissioner, 3rd grade.	10th October 1880.
Jullundur ...	Ditto	15th December 1880 ...	...	
Ludhiana ...	Ditto	* * *	Deputy Commissioner, 3rd grade.	10th February 1881.
" ...	Ditto	11th February 1881 ...	...	
" ...	Ditto	* * *	Deputy Commissioner, 3rd grade.	11th May 1881.
Jullundur ...	Ditto	* * *	Deputy Commissioner.	21st November 1881.
" ...	Ditto	29th December 1882 ...	...	
<i>Held charge as Deputy Commissioner of Settlements in addition to his own duties from 22nd May to 1st June 1883.</i>				
Jullundur ...	Judicial Assistant	* * *	Deputy Commissioner, 2nd grade.	11th June 1883.
<i>Furlough for 1 year 7 months 33 days, 8th March 1884.</i>				
On leave ...	District Judge, 2nd grade.	1st November 1884 ...	...	
" ...	Divisional Judge, 3rd grade.	28th October 1885 ...	...	
Gujranwala ...	Additional Divisional Judge.	22nd November 1885...	...	
Mooltan ...	Ditto	2nd March 1886 ...	...	
" ...	Ditto	* * *	Divisional Judge, 2nd grade.	22nd July 1886.
Jhelum ...	Ditto	* * *	Ditto.	5th April 1887.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for May 1890.

General Weather conditions of the month.—This month is usually the last month of the hot weather period in Northern India and completes the temperature and pressure conditions essential to the establishment of the south-west monsoon. The area of maximum temperature at the commencement of the month usually includes the Central Provinces, Berar, and the eastern districts of the North-Western Provinces. Temperature at this time increases more rapidly in North-West India than elsewhere, and the area of highest temperature is usually transferred to Sind, the South-West Punjab, and West Rajputana before the end of the second or third week of the month. This area continues to be the area of maximum temperature in India until the month of September or during the whole of the south-west monsoon rains. The highest temperatures of the year in India are usually observed in the last week of May.

A fairly steady decrease of pressure in Upper and Central India (greatest in amount in the Punjab and Sind) accompanies the rapid increase of temperature in these districts in May. Pressure is usually slightly lower in Upper or Northern India than elsewhere at the beginning of the month. The large fall in that area during the month establishes the baric gradients necessary for the extension of the south-east trade winds across the equator and their continuance northwards into India as the south-west monsoon winds.

Usually one or two feeble advances of these humid winds occur during May which give moderate rain to Ceylon, Malabar, and to Tenasserim. The great advance however does not generally take place until the end of May or the beginning of June. This forms what is known as the setting in of the south-west monsoon. Over the whole of Central and Northern India the weather is generally very hot and dry, but hot weather storms occasionally occur and sometimes give very heavy showers—more especially in Bengal and Assam, and in and near the hills in Behar and the North-West Provinces. In Bengal and Assam the amount of rain received from the local thunderstorms is sometimes very considerable, and the showery weather of May occasionally merges at the end of the month almost imperceptibly into the rains of the south-west monsoon.

Temperature.—The past month has been marked by excessive temperature over nearly the whole of the country and also by very large fluctuations of temperature—more especially in Bengal, Behar, the eastern districts of the North-Western Provinces, and the coast districts of Madras from Coconada to Madras. The following table gives the average maximum, minimum and mean temperatures of the month, and the variations of these averages from their normal values of the month, in different parts of India:

PROVINCE.	Mean monthly maximum.	Variation from normal.	Mean monthly minimum.	Variation from normal.	Monthly mean.	Variation from normal.
Burmah	93.1	-1.8	76.2	-0.3	84.2	-1.1
Bengal	94.8	+1.1	77.1	+0.9	86.0	+1.0
Assam	88.1	+1.3	73.1	+1.0	80.6	+1.2
North-Western Provinces	105.9	+1.9	79.1	+1.2	92.5	+1.6
Punjab	104.2	+1.3	75.1	+1.4	89.7	+1.4
Sind and Rajputana	104.6	+0.7	78.6	+1.1	91.6	+0.9
Central India	106.6	+1.1	77.4	+0.6	92.0	+0.9
Central Provinces	108.4	+2.2	80.8	+1.6	94.6	+1.9
Bombay	95.0	+1.0	76.3	-0.1	85.7	+0.5
Madras	100.1	+1.6	79.9	+1.0	90.0	+1.3

Temperature was above the normal at the beginning of the month in all districts, except Upper India, where it was considerably in defect in consequence of rainfall during the last week of April. The highest temperatures were recorded during the first week of the month in Berar, the Central Provinces, and the eastern districts of the North-West Provinces, where the day temperature ranged between 110° and 115°. Temperature was abnormally excessive in Bengal and Madras at this time. The great heat in Bengal was due to the unusually dry weather which prevailed in that area, in consequence of the indraught to the depression and cyclonic storm which formed in the Bay during the first week of the month and passed into Burmah on the 8th. The following table gives the variations of the maximum temperature from the normal at representative stations in Bengal, Behar and Assam during this period:

	VARIATION OF MAXIMUM TEMPERATURE FROM NORMAL ON								
	4th.	5th.	6th.	7th.	8th.	9th.	10th.	11th.	12th.
Calcutta	+3.6	+6.8	+10.7	+12.2	+13.3	+5.7	+10.0	+5.1	+3.9
Burdwan	+12.0	+10.6	+11.9	+12.2	+12.5	+13.6	+10.9	+10.8	+7.9
Sibsagar	+9.0	+9.2	+11.2	+0.7	+6.4	-1.2	-6.0	-1.4	-0.8
Patna	+11.3	+11.8	+13.0	+10.0	+12.9	+15.4	+10.1	+7.5	+7.8
Hazariabagh	+7.2	+7.4	+7.8	+4.1	+7.1	+8.8	+4.1	+5.8	+9.2

Thundershowers and nor'-westers occurred almost daily in Assam, Bengal, and Behar from the 13th to the end of the month. Temperature was reduced below the normal on the 14th, and was low during the remainder of the month.

The indraught to the area of depression gave north-west winds to the Madras Coast stations during the same period. These winds descend from the East Ghats, and hence are not only hot and dry but are heated by the act of descent, and in this respect resemble the Föhn winds of Switzerland. When these descending hot winds prevail on the Madras Coast, as was the case in the second week of the past month, abnormally high temperatures are recorded at the coast stations of Masulipatam, Nellore, and Madras. For example, the maximum temperature at Masulipatam on the 11th was 113.7°, and was the highest recorded on that day over India. The following gives the variations of the day temperature from the normal during this period at Masulipatam and Madras and also at the nearest inland stations for comparison. It will be seen that the hot period terminated about the same time as in Bengal:

	VARIATION OF MAXIMUM TEMPERATURE FROM NORMAL ON								
	6th.	7th.	8th.	9th.	10th.	11th.	12th.	13th.	14th.
Masulipatam	+2.7	+2.3	+11.6	+16.1	+13.9	+15.4	+12.9	+0.8	-4.6
Secunderabad	+5.0	+5.9	+5.5	+4.6	+2.6	+4.3	+3.9	+3.9	+4.0
Madras	+3.4	+12.6	+12.6	+13.6	+11.9	+11.8	+9.4	+6.5	+0.3
Bangalore	-2.2	-0.3	-1.6	-0.3	+0.3	+0.3	+2.7	-1.0	+3.9
Bellary	-2.7	-0.5	-1.9	-1.2	-3.1	-2.4	-1.5	+1.3	+3.5

The seat of maximum temperature was transferred on the 9th to Sind, the South-West Punjab, and West Rajputana. From the 9th to the 21st the day temperature in that area ranged from 110° to 116°, and temperature was generally above the average during this period over the whole of India except in Bengal and Burmah. A rapid increase of temperature occurred between the 22nd and 25th, and on the latter day the highest temperature of the month (and probably of the year) was recorded at Jacobabad, *viz.*, 122.5°.

The following gives the highest temperatures of the previous four years and the dates of their occurrence :

Year.	Date.	Station.	The highest maximum temperature.
1886	25th May	Pachpadra	123°1'
1887	20th May	Jacobabad	122°4'
1888	27th May	Jacobabad	123°0'
1889	1st June	Jacobabad	123°5'

The following table gives the variation of the day temperature at representative stations in this hot area from the 21st to 27th and on the 31st for comparison :

	VARIATION OF MAXIMUM TEMPERATURE FROM NORMAL ON							
	21st.	22nd.	23rd.	24th.	25th.	26th.	27th.	31st.
Jacobabad	+2°4'	+5°7'	+9°6'	+10°6'	+10°6'	+8°1'	+7°4'	+1°6'
Mooltan	+2°9'	+7°1'	+11°2'	+13°1'	+13°5'	+14°8'	+8°3'	+0°5'
Peshawar	+0°1'	+5°4'	+9°2'	+10°2'	+11°5'	+7°7'	+5°5'	+2°2'
Lahore	—0°1'	+2°4'	+6°7'	+7°4'	+9°3'	+9°6'	+3°5'	+0°4'
Deesa	+3°9'	+4°3'	+6°0'	+6°5'	+3°0'	—1°0'	—3°4'	—1°4'

The effect of rainfall in reducing temperature was strikingly shown during the cyclonic storm in Burmah. Thus the maximum temperature at Tounghoo on the 8th was 18°3' below the normal and at Thayetmio 23°3' below it, whilst only two days previously it was 2° to 4° above it over the whole of Lower Burmah.

The following table gives the variations of the mean temperature from the normal, week by week, during the month in the larger Provinces :

PROVINCE.	DIFFERENCE OF MEAN TEMPERATURE FROM NORMAL FOR WEEK ENDING					Difference of mean temperature from the normal for the month.
	5th May.	12th May.	19th May.	26th May.	2nd June.	
Burmah	+0°8'	—2°1'	—1°1'	—0°8'	—1°9'	—1°1'
Bengal	+3°0'	+5°9'	—2°8'	—0°2'	—0°3'	+1°0'
North-Western Provinces	+2°0'	+2°5'	—0°4'	+1°3'	+1°6'	+1°6'
Punjab	—3°0'	—1°4'	+2°7'	+2°7'	+3°4'	+1°4'
Bombay	+1°1'	+0°4'	+0°3'	+0°6'	—0°6'	+0°4'
Central Provinces and Berars.	+1°5'	+0°5'	+1°8'	+2°2'	+1°7'	+1°9'
Guzerat and Central India	+1°4'	0	+0°5'	+1°8'	+0°2'	+0°9'
Sind and Rajputana	+1°2'	—0°9'	+1°7'	+2°5'	+1°3'	+0°9'
Madras	+0°3'	+1°8'	+1°4'	+0°5'	+1°8'	+1°3'

Pressure.—The mean pressure of the whole of India was '020" below the normal. The following table gives the variations of the mean pressure of the month in each district from the normal and the anomalies relative to the general condition of the deficient pressure common to the whole of India :

DISTRICT.	Variation of mean pressure of month from normal.	Pressure anomaly.
Burmah	—'034	—'014
Bengal	—'036	—'016
Assam	—'035	—'015
Behar	—'025	—'005
North-Western Provinces	—'025	—'005
Punjab	—'027	—'007
Sind and Rajputana	—'012	+ '008
Central India	—'001	+ '020
Central Provinces	—'014	+ '006
Madras	—'028	—'008
Bombay	+ '010	+ '030

The chief features of the distribution of pressure during the month of May were—

(1) Pressure was relatively to the general condition in defect to the north and east of a line running through Jacobabad, Jeypore, Nagpore, and Bangalore. The depression was small in amount in the greater part of the area, but exceeded '02" at the following stations :

Diamond Island	—'028	Dinajpore	—'021
Akyab	—'026	Gopalpore	—'022
Chittagong	—'025	Secunderabad	—'022
Burdwan	—'022		

Hence pressure was almost certainly most deficient over the centre and north of the Bay. This area of low pressure is probably the continuation of the low pressure area existing in Bengal during the previous four months. If this be the case, it extended southwards temporarily in May, but will probably shift to its former position next month.

(2) Pressure was in excess to the west of the line defined above. The positive anomalies were very large for stations in Bombay and the eastern districts of Central India, and exceeded '03" at the following stations :

Station.	Positive anomaly.	Station.	Positive anomaly.
Indore	+ '035	Poona	+ '031
Khandwa	+ '032	Ratnagiri	+ '040
Rajkote	+ '044	Goa	+ '034
Surat	+ '036		

The probable effect of these large features in the pressure distribution, which have been very persistent during the past four months on the extension of the south-west monsoon currents and the distribution of south-west monsoon rainfall, has been stated in the forecast issued in the first week of the month of June, and hence need not be repeated here.

The second feature of importance in the pressure conditions of the month are the depressions associated with disturbed or stormy weather in India or the adjacent seas. The following gives a brief statement of the depressions of the month:

Depression of the 4th to 9th May.—This began to form in the neighbourhood of the Andamans on the 3rd and 4th during an early advance of humid south-west winds up the east of the Bay. In the absence of information from ships it is not possible to trace its development with certainty. So far as can be judged from the Port Blair observations, it formed a little to the west of the Great Andaman Island on the 3rd, 4th and 5th, and began to move northwards on the 6th. It developed rapidly during the next twenty-four hours. The centre passed a little distance to the west of Diamond Island on the morning of the 7th. The cyclonic storm was at that time apparently of small dimensions, but the depression at the centre was large, as at Diamond Island the barometer was $52''$ below the normal at 8 A.M. of the 7th. It recurved towards east and passed across the Bassin hills, which are of moderate elevation, probably a little to the south-east of Sapdoway. It was a well marked depression on the morning of the 8th, when the centre was near Thayetmio. It filled up rapidly during the day, and disappeared before morning of the 9th in Upper Burmah. It gave a heavy burst of rain to Burmah from the 7th to the 12th, and it is probable that it gave very stormy weather with hurricane winds in the east of the Bay off the south-west Burmah Coast.

Second.—After the dispersion of the preceding storm and until the end of the month pressure was lowest in a belt of country stretching from Upper Sind and the South-West Punjab into Chutia Nagpur and the eastern districts of the Central Provinces. Occasionally shallow depressions developed at the two extremities of this trough of low pressure. The development of the depression at the western extremity occasionally preceded and accompanied a series of duststorms on the plains and thunderstorms in the hills. The development of the depression at the eastern extremity was apparently associated with the occurrence of numerous thunderstorms and general rain in Bengal and Behar. These conditions obtained more especially on the 16th, 17th and 18th, the 21st and 22nd, and from the 26th to the end of the month, on which days well marked depressions were shown in the Punjab or Sind and in Chutia Nagpur and the Central Provinces. It may be noted that this trough of low pressure is further to the north than usual. This will probably cause the storms of the rains to advance by a more northerly track across Northern India than usual.

The remaining important facts in the pressure conditions of the month were the changes which immediately preceded the setting in of the monsoon on the West Coast. The pressure conditions in India were approximately normal on the 23rd. Temperature was above the normal to a moderate extent over the greater part of the interior. It increased rapidly in Upper India during the next three days and pressure decreased very rapidly, and on the morning of the 27th it was $35''$ lower in the Punjab than on the 23rd; steep gradients hence obtained on that day and during the remainder of the month over the Indian land area. According to reports received from ships arriving in Bombay about this time, strong monsoon winds and very squally weather prevailed over the south and centre of the Arabian Sea. The barometer fell slowly but steadily on the West Coast on the 26th, 27th and 28th. Rain commenced to fall generally on the Malabar Coast on the 28th and the weather became very disturbed with strong winds and a high sea. The rainfall extended northwards on the 29th as far as Bombay, and light to moderately heavy general rain fell in the West Coast districts on the 30th and 31st. The monsoon hence set in on the Malabar Coast on the 28th and the Bombay Coast on the 29th. It was hence at least six days earlier than the normal date of its commencement at Bombay (June 4th or 5th).

Storms.—One cyclonic storm (of considerable intensity) occurred during the month and is described above. Duststorms were of frequent occurrence in Upper and Central India during the whole month, and thunderstorms and nor-westers in Bengal during the latter half of the month. No accounts have been received of any very violent storms or tornadoes such as occasionally happen in Northern India in the hot weather. The following storms were reported during the month:

Violent duststorm at Sirsa on the 1st at 7 p.m.; severe thunderstorm at Krishnagar on the 2nd at 4 p.m., which caused some damage to property; hailstorm at Dhubri at 2 p.m. of the 11th; severe duststorm at Benares on the 13th, during which many trees were blown down; violent thunderstorm at Gopalpore (Ganjam) on the 21st; duststorms at Lahore on the 17th, 19th, 20th and 26th; violent duststorm at Gopalpore on the 23rd; severe duststorm at Sutna on the 19th, which caused much damage to houses and trees; thunderstorm at Bareilly on the 28th and very violent duststorm at Hazaribagh on the 29th. The last was apparently a succession of three storms, of which the third at 6 p.m. was the most violent.

Rainfall.—Rain occurs in May over the greater part of the country under similar conditions to those of the preceding two months. Southern India, Tenasserim, and Lower Burmah receive occasional moderate bursts, due to feeble temporary advances of south-west monsoon winds.

Bengal, Assam, and Orissa receive frequent thundershowers, which usually give a total amount considerably larger than that of March or April. Thunderstorms are also of occasional occurrence in North-West and Central India, but the rainfall at this time is always small in amount.

The rainfall of the past month has been less than usual over nearly the whole of India. Burmah received heavy general rain between the 7th and 12th, and also frequent showers from the 21st to the end of the month. The fall over Lower Burmah averaged 22 per cent. in excess. Bengal and Assam were practically rainless from the 1st to the 10th; during the remainder of the month thundershowers occurred more or less generally on every day. The rainfall was heaviest and most general on the 13th, 14th, 15th, 18th, 19th and 26th. Falls of 3 inches in twenty-four hours were of occasional occurrence in East and North Bengal during this period.

Upper India obtained light showers on the 1st and 2nd, and also on the 18th and 19th. The Punjab hill districts received heavy showers on these days.

In Southern India thundershowers gave light to moderate rain during three periods preliminary to the burst of the monsoon, *viz.*, from the 3rd to 6th, on the 16th, and from the 21st to 23rd. As already stated, the monsoon commenced on the Malabar Coast on the 27th and on the Bombay Coast on the 28th, and the West Coast districts received general but moderate rain during the last two days of the month.

The only area in addition to Burmah in which there was an excess was Behar. The deficiency was greatest in Assam, where it averaged $6\frac{1}{4}$ inches, or nearly 43 per cent., and in Bengal, where it slightly exceeded $1\frac{1}{2}$ inches.

The following table gives complete data, and shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which the country is divided, so far as it is indicated by the telegraphic reports of a few stations in each district :

DISTRICTS.	No. of stations.	Normal average rainfall in May.	Actual average rainfall in May 1890.	Difference from the average in May 1890.
Punjab, West	7	1'31	0'51	-- 0'80
„ East	4	1'59	0'66	-- 0'93
North-Western Provinces, Trans-Gangetic	7	1'22	0'76	-- 0'46
„ „ Cis-Gangetic	3	0'42	0'03	-- 0'39
Behar	2	1'79	2'15	+ 0'36
North Bengal	3	5'72	4'44	-- 1'28
Assam—Cachar	3	14'64	8'40	-- 5'24
Lower Bengal and Chutia Nagpur	8	6'38	4'70	-- 1'68
Orissa—North Circars	5	3'23	1'60	-- 1'63
Central Provinces, South	7	0'87	0'09	-- 0'78
Berar—Khandeish	2	0'65	0'06	-- 0'59
Rajputana, Central India, Saugor, and Nerbudda	9	0'61	0'15	-- 0'46
Sind—Cutch	3	0'07	0	-- 0'07
Guzerat	3	0'22	0'13	-- 0'09
Konkan	4	1'59	0'75	-- 0'84
Deccan—Hyderabad	5	1'45	0'53	-- 0'92
Malabar	5	8'01	5'95	-- 2'06
Mysore—Bellary	4	4'12	3'39	-- 0'73
Carnatic	6	2'56	1'21	-- 1'35
Lower Burmah	7	8'99	11'66	+ 2'67
Ceylon	1	12'84	6'43	-- 6'41

JOHN ELIOT,

SIMLA, 24th June, 1890.

Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, June 23rd, 1890.

Normal monsoon conditions have prevailed during the past week. Pressure has been steadily lowest over North-Western India, and from this region a trough of relatively low pressure has extended east-south-eastward down the Gangetic plain as far as the head of the Bay of Bengal. To the south of this trough pressure has increased briskly, and the highest readings throughout the Indian region have been reported from Tenasserim and from Malabar and Mysore. To the north of the trough the pressure has also increased, though in this case very slightly, and a band of slightly higher pressure has been shown along the foot of the hills. This distribution is that characteristic of the monsoon period. Within the trough of low pressure small depressions ordinarily form and travel in some westerly direction. This phenomenon of the monsoon has been strongly marked during the week under review.

The chart of the 17th showed a low pressure area over the Western desert and in other respects the general distribution was about normal, but a shoulder of relatively high pressure was shown over Central India and Guzerat, which had the effect of causing the trough of low readings to run in a south-east to north-west direction rather than in an east-south-east and west-north-west direction. The wind was southerly on the West Coast, and the Bombay monsoon current was weak and irregular; but in other parts of India the directions were fairly normal, though the force was low. There was no rain in Behar, the Circars, the North-West Provinces, Sind or Guzerat, but elsewhere rain was general, though not heavy. On the 18th the shoulder of high pressure had more or less disappeared, and the general distribution was fairly normal, with the exception that a small storm had appeared on the Circars and Orissa Coasts. Gradients were steep, and the Bombay monsoon had risen to its accustomed strength and returned to the ordinary direction. On the Bengal side the force was low and a small cyclonic circulation was shown over the north-west of the Bay. Rain was still absent from the greater part of the Gangetic plain and North-Western India, but was general and moderately heavy elsewhere. On the 19th a general barometric fall was in progress and gradients had still further increased, but otherwise there was little change in the general conditions. The distribution of rain was the same as on the preceding day. By the morning of the 20th the depression from the Circars had passed inland, and while filling up somewhat, had become larger and more diffused. The winds exhibited the ordinary monsoon circulation, but the force had risen and both currents were blowing strongly. Rain had extended somewhat over the Gangetic plain and North-Western India, and falls, generally of moderate amount, were reported from the great majority of stations. A very small local depression had apparently been formed near the Gulf of Cambay, and excessive rain was reported from Surat. On the 21st the barometer was rising almost everywhere and gradients had decreased somewhat. Three shallow

depressions were shown over Northern India—one over Lower Bengal, a second over the North-West Provinces, and a third over Sind. The winds were less strong and regular than they were on the 20th. Heavy rain was reported from the neighbourhood of the North-West Provinces depression, and moderate or light rain from the greater part of India; but in Sind, Rajputana, the Punjab, and the east and south of the Peninsula the weather was fine. On the 22nd there was little change, except that there were signs of the formation of a small depression in Lower Bengal. The rainfall at Jessore, Calcutta and Burrisal was heavy, but elsewhere the falls were light and mainly confined to the West Coast, the Central Provinces, Burma and Bengal. The chart of the 23rd showed that the small depression over Bengal had intensified considerably. It was accompanied with very heavy rain in Bengal and very strong winds at the head of the Bay. Another small depression lay near Jhansi, and the weather, except in the Punjab and Madras, was squally, rainy and unsettled.

Temperature.—As was to be expected from the general rain which has fallen, the temperature of the past week has been low. Only in Sind and Rajputana, where the rainfall has been lightest, has the temperature equalled the normal, though in the early part of the week in Bengal and at the end of the week in the Punjab there was some excess. The coolest day was the 21st, when the mean temperature showed a deficiency of 9° in the North-West Provinces and of 4° in Bombay and the Central Provinces. The following table shows the variations of the mean temperature from the normal according to Provinces for the present and for the past weeks:

PROVINCES.	Variation of temperature from normal for past week.	Variation of temperature from normal for present week.
Burma	+ 1.1°	— 0.6°
Bengal	— 0.9°	— 0.8°
North-West Provinces	— 0.5°	— 4.4°
Punjab	— 1.8°	— 1.0°
Bombay	— 1.0°	— 2.6°
Central Provinces	— 0.3°	— 2.8°
Guzerat and Central India	+ 0.9°	— 2.3°
Sind and Rajputana	+ 2.6°	+ 0.1°
Madras	— 1.1°	— 2.4°

The maxima of the past week exhibit no features worthy of note.

Rain has fallen in all the rainfall districts of India, the mean fall ranging from only three-hundredths of an inch in the west of the Punjab and twenty-hundredths of an inch in the south of Madras to 15 inches in the Konkan and 13 inches in Tenasserim. The average distribution of rainfall during this week differs somewhat from the distribution as it has occurred. Normally the wettest district is Arakan, followed at some distance by Tenasserim, and after Tenasserim by the West Coast. Actually the wettest district has been the Konkan, followed by Tenasserim, and at some distance by Arakan. The regions of least rainfall are both actually and normally the west of the Punjab and the East Coast of Madras.

Of the fifty-two rainfall divisions, thirty-four have received excessive rain during the week. These divisions embrace Tenasserim, Deltaic and Central

Bengal and westward through Orissa and Chota Nagpur to Behar, and the whole of the North-West Provinces. The submontane and hill districts of the Punjab also show an excess, as well as the whole of Western India from Malabar round to Sind and including the inland districts of Madras (South Central), Coorg, Mysore, the Deccan, Khandeish and Guzerat. Most of the central districts also show an excess, viz., Berar, Central Provinces (West and Central), the whole of Rajputana, and a large part of Madras. The districts where the rainfall has been deficient embrace the whole of Burma (except Tenasserim) and northward over East and North Bengal and Assam. The greater part of the Punjab is also short of rain, as also is Central India (East), the Central Provinces (East), and a small part of Madras. The greatest excess is in Deltaic Bengal, Oudh (North), the Konkan and Guzerat, and within these the greatest excess relatively to the average is in Guzerat.

The final column of the concluding table shows that for the monsoon season of 1890, so far as it has progressed, there has been a deficiency of rain in Burma and East Bengal, in the west of the North-West Provinces, in the whole of the Punjab except the submontane district, over the West Coast districts except Madras (South Central) and the Konkan, over the Central Provinces, Central India and Kattiawar. Elsewhere there has been an excess, which is very large in Oudh (North), Guzerat and Sind.

The records of maximum falls show some large amounts: thus—Thaton in Amherst received 14 inches during the week; Akyab, 19 inches; Jessore, 15 inches; Midnapur, 12 inches; Maliarah (Bankoora) and Raneegunj (Burdwan), 11 inches. In Western Bengal and the North-West Provinces the maximum falls were generally between 4 and 6 inches, but there are several instances of larger amounts: thus—Ragonathpur (Manbhoom) recorded 8 inches, Gogri (Monghyr), $8\frac{1}{2}$ inches; Chakia (Mirzapur), $11\frac{1}{2}$ inches; Allahabad, $7\frac{1}{2}$ inches; Dalmao (Rae Bareilly), $9\frac{1}{2}$ inches; Sitapur, 17 inches; Fyzabad, $8\frac{1}{2}$ inches; Nighason (Kheri), $9\frac{1}{2}$ inches; Khaga (Fatehpur), $8\frac{1}{2}$ inches; Puranpur (Pilibhit), $9\frac{1}{2}$ inches; Dowariagunj (Basti), 9 inches; and Ballia, 28 inches. In the Punjab the falls were much lighter, the heaviest being 2 inches at Sirsa, 3 inches at Karnal, $2\frac{1}{2}$ inches at Nakodar (Jullundur), and 7 inches at Kangra.

In the west of the Peninsula the falls are again large, the following being the record of falls exceeding 10 inches:—Tellicherry, $12\frac{1}{2}$ inches; Hosdrug (South Kanara), $13\frac{1}{2}$ inches; Dasuya (Nilgiris), $12\frac{1}{2}$ inches; Dapoli (Ratnagiri), 20 inches; Mangas (Colaba), 22 inches; Bassein (Thana), 28 inches; and Rybag (Kolhapur), 14 inches.

In the central parts of the country the maximum falls were generally between 3 and 5 inches, but Pusad (Basim) had 9 inches; Raintenk (Nagpur), $10\frac{1}{2}$ inches; and Warora, $8\frac{1}{2}$ inches.

In Guzerat there was locally very heavy rain. Surat received 22 inches; Bardoli (Surat), 32 inches; and Anklesar (Broach), $7\frac{1}{2}$ inches.

In the east of the Peninsula the falls varied very largely, the heaviest being $4\frac{1}{2}$ inches at Palkonda (Vizagapatam) and at Bezvada (Kistna).

PROVINCE.	DIVISION.	RAINFALL DATA FOR WEEK ENDING JUNE 23RD, 1890.			RAINFALL DATA FROM MAY 27TH TO JUNE 23RD, 1890.		
		Average actual rainfall of division.	Average normal rainfall of division.	Excess or defect, in inches.	Average actual rainfall of season to date.	Average normal rainfall, May 27th to June 23rd.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA	Tenasserim	12'86	9'64	+3'22	28'00	35'30	- 21
	Lower Burma	3'01	4'23	-1'22	7'73	17'06	- 55
	Central Burma	2'13	3'74	-1'61	9'41	14'22	- 34
	Upper Burma	0'81	?	?	4'26	?	?
	Arakan	9'50	14'35	-4'85	23'79	40'75	- 42
BENGAL AND ASSAM	Eastern Bengal	3'90	4'82	-0'92	12'73	18'52	- 31
	Assam (Surma)	3'37	5'12	-1'75	22'47	22'18	+ 1
	Do. (Brahmaputra)	3'51	4'68	-1'17	15'80	14'89	+ 6
	Deltaic Bengal	6'96	2'57	+4'39	12'21	9'50	+ 20
	Central Bengal	4'16	2'81	+1'35	9'84	8'89	+ 11
	North Bengal	3'99	7'37	-3'38	21'62	21'47	+ 1
	Orissa	3'13	2'16	+0'97	9'89	6'45	+ 52
	Chota Nagpur	3'20	2'39	+0'81	6'51	6'53	0
	Behar (South)	3'99	1'71	+2'28	5'65	4'47	+ 26
	Do. (North)	2'66	2'43	+0'23	7'35	6'50	+ 12
NORTH - WESTERN PROVINCES AND OUDH.	North-Western Provinces (East)	4'91	1'54	+3'37	5'65	3'06	+ 85
	Oudh (South)	4'13	1'72	+2'41	4'57	2'99	+ 53
	Do. (North)	6'28	1'68	+4'60	7'72	3'82	+102
	North-Western Provinces (Central)	2'38	1'02	+1'36	2'70	0'30	+ 17
	North-Western Provinces (West)	1'74	1'13	+0'61	1'96	2'44	- 20
	North-Western Provinces (Submontane)	3'86	1'46	+2'40	5'38	3'80	+ 42
PUNJAB	Punjab (South)	0'27	0'43	-0'16	1'10	1'31	- 16
	Do. (Central)	0'42	0'93	-0'51	0'96	1'88	- 49
	Do. (Submontane)	0'85	0'71	+0'14	2'50	1'73	+ 45
	Do. (Hill Districts)	3'13	2'26	+0'87	5'64	6'69	- 16
	Do. (North-West)	0'28	0'41	-0'13	1'25	1'36	- 9
	Do. (West)	0'03	0'16	-0'13	0'20	0'61	- 67
BOMBAY AND MALABAR COAST DISTRICTS (MADRAS).	Malabar	7'49	6'18	+1'31	24'47	30'29	- 19
	Madras (South Central)	1'05	0'51	+1'14	4'45	2'76	+ 61
	Coorg	6'25	4'51	+1'74	13'84	22'07	- 37
	Mysore	0'59	0'48	+0'11	2'14	3'60	- 41
	Konkan	15'02	8'21	+6'81	32'36	23'49	+ 38
	Bombay Deccan	1'60	1'48	+0'12	4'16	5'56	- 25
	Hyderabad (North)	...	...	...	...	...	...
CENTRAL PROVINCES AND BERAR.	Khandeish	2'13	1'03	+1'10	5'23	4'60	+ 14
	Berar	3'84	1'81	+2'03	7'25	5'20	+ 39
	Central Provinces (West)	3'01	2'31	+0'70	5'40	5'83	- 7
	Ditto (Central)	2'91	2'82	+0'09	4'77	6'31	- 24
	Ditto (East)	1'95	2'90	-0'95	3'14	7'62	- 59
BOMBAY (NORTH)	Guzerat	6'16	1'68	+4'48	8'05	3'95	+104
	Kattiawar	1'43	0'88	+0'55	1'74	2'50	- 30
	Sind	0'56	0'04	+0'52	0'57	0'16	+256
RAJPUTANA AND CENTRAL INDIA.	Central India (East)	1'26	1'53	-0'27	2'54	3'81	- 33
	Rajputana (East)	1'77	0'79	+0'98	2'31	2'33	- 1
	Rajputana (West)	2'40	0'51	+1'89	2'47	1'07	+131
MADRAS	East Coast (North)	1'54	1'71	-0'17	4'67	3'78	+ 24
	Ditto (a)	2'85	?	?	5'80	?	?
	Hyderabad (South)	1'71	1'12	+0'59	7'08	3'42	+107
	Madras (Central)	0'44	0'10	+0'34	2'54	2'80	- 9
	East Coast (Central)	1'53	0'90	+0'63	3'20	2'39	+ 34
	Ditto (South)	0'20	0'43	-0'23	2'33	1'55	+ 50
	Madras (South)	0'20	0'14	+0'06	1'32	1'29	+ 2

SIMLA, 26th June, 1890.

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Assistant Meteorological Reporter to the
Government of India.

W. C. BENETT,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—For week ending 21st June.—Rainfall general; good in South Kanara; fair in Malabar; moderate or slight elsewhere. Standing crops good, but suffering from want of rain in five districts. Outturn of paddy middling to average. Indigo poor in parts. Pasture and water-supply improving. Prices slightly rising. Prospects fair.

Bombay.—For week ending 25th June.—Rain throughout the Presidency proper and in Karachi and Hyderabad. Ploughing and sowing in full progress. Fodder sufficient and agricultural stock healthy, except in a few talukas.

Bengal.—For week ending 24th June.—Heavy rain over greater part of the Province. Cultivation proceeding satisfactorily. Rice and all *bhādoi* sowings in progress and transplanting of seedlings begun in some places. Condition of early rice, jute, and sugarcane generally reported as good. In Rungpore a heavy crop of early rice being reaped. Jute harvest begun in Serajgunge. Indigo has benefited by rain and is a promising crop. In Behar the manufacture of indigo has begun. Price of rice steady in Balasore. All well at Talpada, and the attendance on relief works has fallen considerably, the daily average for the past week being reported as only 68.

North-Western Provinces and Oudh.—For week ending 25th June.—The monsoon has broken and good rain has fallen in most districts, and weather continues to be generally cloudy. *Kharif* sowing is in progress. Locusts are reported to have appeared in Cawnpore, Banda, Agra and Jhansi, but no damage was done. Markets are well supplied. Prices are still high in Kumaun and have risen slightly in Gorakhpur, Rae Bareilly, Bareilly and Jhansi; elsewhere they are stationary.

Punjab.—For week ending 25th June.—Rainfall good. Rain fell in all districts except Umballa, Shahpur, Dera Ismail Khan and Peshawar, in which there was no fall. Prices fluctuating at Delhi, falling at Multan, rising at Rawalpindi and Peshawar, and stationary elsewhere. *Kharif* sowings commenced. Sugarcane and cotton crops in good condition at Lahore, Amritsar and Dera Ismail Khan. *Kharif* crops at Peshawar average. Fodder sufficient at Ferozepore, Amritsar, Lahore, Rawalpindi and Peshawar; average at Dera Ismail Khan; and scarce elsewhere.

Central Provinces.—For week ending 25th June.—Weather cloudy and cool. Rainfall general and sufficient, except in Bilaspur, where more rain is needed. Sowings progressing. Prices steady.

W. C. BENETT,
Offg. Secretary to the Government of India.

IMPORTS OF COTTON, WHEAT, LINSEED AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed and Indigo by rail and river into Calcutta, Bombay Town and Karachi, during the month of April 1890.

Articles, and whether imported.	WHENCE EXPORTED.											Mysore.	Total.
	Madras.	Bombay.	Sindh.	Bengal.	N. W. P. and Oudh.	Punjab.	Central Provinces.	Bihar.	Assam.	Rajputana and Central India.	Nizam's Territory.		
Cotton, raw—													
Calcutta	Mds. ... 405	Mds. ... 749,319	Mds. ... 45,508	Mds. ... 9,685	Mds. ... 12,330	Mds. ... 10,336	Mds. ... 5,072	Mds. ... 2,74,502	Mds. ... 3,879	Mds. ... 25,105	Mds. ... 14	Mds. ... 23	Mds. ... 11,66,787
Bombay Town	...	...	...	...	...	...	...	...	...	...	...	...	...
Karachi	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	405	7,49,319	45,508	9,685	12,330	10,336	5,072	2,74,502	3,879	25,105	14	23	11,66,787
Wheat—													
Calcutta	...	...	...	2,54,983	1,60,526	492	7,336	48,213	...	...	...	...	4,32,337
Bombay Town	...	2,17,478	...	...	1,11	1,680	7,10,421	...	...	84,741	...	...	10,62,644
Karachi	...	...	35,550	...	...	99,713	...	...	...	...	...	...	1,35,203
TOTAL	...	2,17,478	35,550	2,54,983	1,60,526	1,01,885	7,17,757	48,213	...	84,741	...	...	16,30,244
Linseed—													
Calcutta	...	...	...	5,37,930	1,44,427	...	9,713	...	4,203	21,101	...	...	6,97,374
Bombay Town	574	1,10,097	...	...	...	134	2,58,989	73,333	...	1,46,314	56,588	...	6,53,812
Karachi	...	...	...	...	...	...	...	...	...	...	...	...	214
TOTAL	574	1,10,097	...	5,37,930	1,44,427	134	2,68,702	73,333	4,203	1,67,415	56,588	...	13,51,400
Indigo—													
Calcutta	...	...	...	24	...	...	...	...	...	...	...	...	24
TOTAL	...	...	...	24	...	...	...	...	...	...	...	...	24
GRAND TOTAL	979	10,76,894	81,058	8,02,622	3,63,598	1,33,634	9,91,531	3,96,048	8,082	3,96,304	56,602	23	43,07,375

* The imports of indigo into Bombay Town and Karachi are not returned.

W. C. BENETT,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE NORTH-WESTERN PROVINCES
FOR 1888-89.

No. 105-I., dated Simla, the 23rd June, 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter No. 1770-I., dated the 1st May 1890, from the Government of the North-Western Provinces, forwarding the Revenue Report of Irrigation Works in the North-Western Provinces for 1888-89, and the Resolution of that Government reviewing the Report.

OBSERVATIONS.—The number of works dealt with in the report is twelve, of which nine are works in operation and three are surveys. Of the nine works in operation, four, the Upper and Lower Ganges, the Agra and the Eastern Jumna Canals, are classed as Major Works of which the Capital outlay is not charged against Revenue; four, the Dun, Rohilkhand and Bijnor Canals, and the Bundelkhand Irrigation Works, are classed as Minor Works for which Capital and Revenue Accounts are kept; and one, the Betwa Canal, is classed as a Protective Work. The direct and indirect capital outlay during and up to the end of the year under review is shown for each class of works in the following statement:

	Number of Works.	DURING THE YEAR 1888-89.									Total direct and indirect to end of 1888-89.
		Works.	Establishment.	Tools and Plant.	Suspense Account.	Loss by Exchange.	Total direct charges.	Indirect charges.	Total direct and indirect charges.		
<i>Major Works.</i>		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	
Protective Works (Account head 35)	1	29,250	6,088	—2,377	—177	...	32,784	2,985	35,769	41,36,013	
Works of which the Capital outlay is not charged aga'nst Revenue (Account head 49)	4	9,26,350	2,12,939	35,306	—42,044	...	11,32,551	45,663	11,78,214	7,30,91,199	
<i>Minor Works.</i>											
Works of which Capital and Revenue Accounts are kept (Account head 43)—											
Works in operation	4	1,454	331	..	—2,323	...	—53	2,407	1,859	24,75,723	
Surveys	3	454	23	...	...	...	477	3	480	2,80,716	
Total Minor Works	7	1,908	354	...	—2,323	...	—61	2,410	2,349	27,56,439	
GRAND TOTAL	...	9,57,508	2,19,381	32,929	—44,544	...	11,65,274	51,058	12,16,332	7,99,83,651	

2. Details of the capital outlay for the year are not given either in the Chief Engineer's summary, or in that of the Local Government, but from the individual canal reports the following particulars have been extracted. The figures given are exclusive of "Receipts on Capital Account" which have been deducted in the preceding table. On the Upper Ganges Canal the outlay on works was Rs. 53,920; the protective works to Asafnagar Falls were completed, the remodelling of the Liberheri distributary was finished, and considerable progress made in building masonry outlets on other distributaries.

On the Lower Ganges Canal the capital outlay on works was Rs. 7,82,725, the principal portion of which was incurred on the re-building of the Nadrai aqueduct, with which good progress was made. There was also a charge under extensions and improvements of Rs. 1,36,880 for works on account of this aqueduct, this amount being the instalment for the year of the cost of the new aqueduct, which under the rules has to be written back from Capital to Revenue Account to cover the original capital cost (Rs. 5,70,000) of old aqueduct.

On the Agra Canal the outlay on works was Rs. 28,562, chiefly on distributaries.

On the Eastern Jumna Canal it was Rs. 65,666; the excavation of the Raipur torrent escape channel was completed and good progress made with the regulator and escape head.

On the Betwa Canal the outlay on works was Rs. 29,737, chiefly on small works.

The capital outlay on Minor Works was insignificant.

It is requested that a brief summary of this kind may be given in future in the Chief Engineer's Review.

3. The following statement shows the progress that has been made in extending the main canals and their distributaries:

	SANCTIONED.		COMPLETED			
			AT END OF 1887-88.		AT END OF 1888-89.	
	Miles of canal.	Miles of distributaries.	Miles of canal.	Miles of distributaries.	Miles of canal.	Miles of distributaries.
<i>Major Works.</i>						
Protective Works. } Betwa Canal	182	379	167	250	167	327
Works of which the Capital outlay is not charged against Revenue. } Ganges Canal	463	3,000	437	2,559	438	2,559
Lower Ganges Canal	566	2,457	564	2,021	564	2,049
Agra Canal	149	600	109	558	109	562
Eastern Jumna Canal	130	641	130	648	130	641
Total Major Works	1,490	7,077	1,407	6,045	1,408	6,138

4. The actual financial results of the year for the canals in operation are shown in the following statement:

CANAL.	Capital outlay.	GROSS REVENUE COLLECTED.			WORKING EXPENSES.			Net Revenue.	Percentage of net revenue on capital outlay.
		Irrigation Revenue.	Miscellaneous Receipts.	Total.	Direct.	Indirect.	Total.		
1	2	3	4	5	6	7	8	9	10
<i>Major Works.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Protective Works—Betwa Canal	41,36,013	68,944	4,017	72,961	1,04,266	8,192	1,12,458	—39,497	...
Works of which Capital outlay is not charged against Revenue.	2,83,13,996	24,40,366	1,32,257	25,72,623	9,17,424	63,414	9,80,838	15,91,785	5.6
Lower Ganges Canal	3,24,61,561	13,56,772	84,711	14,41,483	9,66,581	54,428	10,21,009	4,20,474	1.3
Agra Canal	90,89,451	4,30,755	33,617	4,64,372	2,39,581	14,639	2,54,220	2,10,152	2.3
Eastern Jumna Canal	32,26,191	8,71,741	60,531	9,32,272	2,53,871	15,926	2,69,797	6,62,475	20.5
Total of Major Works, 1888-89	7,72,27,212	51,68,578	3,15,133	54,83,711	24,81,723	1,56,599	26,38,322	28,45,389	3.7
Total for 1887-88	7,60,13,229	48,24,746	2,93,713	51,18,459	22,61,021	1,52,055	24,13,076	27,05,380	3.5
<i>Minor Works.</i>									
Works of which Capital and Revenue Accounts are kept—									
Dun Canals	6,37,904	58,849	23,659	82,508	34,630	2,435	37,065	45,423	7.1
Rohilkhand Canals	16,85,453	1,20,292	4,597	1,33,889	82,835	7,868	90,703	43,186	2.5
Bijnor Canals	69,968	22,478	400	22,878	3,795	322	4,117	18,761	26.8
Jhansi Lakes	82,398	2,323	430	2,753	2,664	201	2,865	—112	...
Hamirpur Lakes		4,025	189	4,214	4,811	288	5,099	—885	...
Total of Minor Works, 1888-89	24,75,723	2,16,967	29,275	2,46,242	1,28,735	11,134	1,39,869	1,06,373	4.3
Total for 1887-88	24,73,854	1,99,898	31,332	2,31,230	1,39,360	11,755	1,51,115	80,115	3.2
Grand Total, 1888-89	7,97,02,953	53,85,545	3,44,408	57,29,953	26,10,458	1,67,733	27,78,191	29,51,762	3.7
" 1887-88	7,84,87,083	50,24,644	3,25,045	53,49,689	24,00,384	1,63,810	25,64,194	27,85,495	3.5

5. The return of the gross revenue collected is better on all the canals, except the Agra Canal, than for the previous year, but at the same time the expenditure has increased in most cases, especially on the up-keep of the Major Works. The net result, including a loss on working of Rs. 39,497 in the case of the Betwa Canal, is a return, excluding interest charges of Rs. 29,51,762 on the capital outlay, which is equivalent to 3.7 per cent. The interest charges for the year amounted to Rs. 28,64,994.

6. The return from the Lower Ganges, Agra and Betwa Canals is very poor and does not nearly come up to the expectations that were originally formed regarding them.

The following table compares the figures that were put forward in the forecast statements submitted with the revised estimates for the Agra and Betwa

Canals with the actuals of the year under review:

CANALS.	CAPITAL OUTLAY TO END OF YEAR 1883-89.		NET REVENUE EXCLUDING INTEREST FOR 1888-89.	
	Revised forecast.	Actuals.	Revised forecast.	Actuals.
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Agra	92,42,351	90,89,451	5,15,000	2,10,152
Betwa	43,69,184	41,36,013	27,000	—39,497

The Governor-General in Council would wish a special enquiry to be made into the causes which have reduced the returns from these canals so far below what was anticipated when the schemes were sanctioned. The result of the enquiry might be included in the next Revenue Report.

7. Under extensions and improvements on the Upper Ganges Canal Rs. 10,177 were spent on the Myapur Regulator and Dam, the upstream face of the Solani aqueduct was plastered, and Rs. 9,617 were spent on the completion of the masonry spurs for the contraction of the Pattri torrent.

On the Lower Ganges Canal Rs. 88,978 were spent on training works in the Ganges in connexion with the head works of the canal.

On the Agra Canal Rs. 13,301 were paid for land below the Okla weir.

On the Eastern Jumna Canal masonry spurs were constructed to protect the left bank of the river near the Faizabad dam.

8. In the following statement the assessments for the year under review and for the previous year are compared with the respective irrigated areas:

CANALS.	AREA IRRIGATED.		ASSESSMENTS, 1888-89.				Assess-ments, 1887-88.	RATE PER ACRE IRRIGATED.	
	1888-89.	1887-88.	Occu-piers' rates.	Own-ers' rates.	Share of land revenue.	Gross assessed revenue excluding mis-cellaneous.		1888-89.	1887-88.
1	2	3	4	5	6	7	8	9	10
	<i>Acres.</i>	<i>Acres.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Betwa	32,609	24,135	75,661	...	...	75,661	63,779	2.3	2.6
Ganges	628,260	601,904	18,31,210	1,73,763	4,43,013	24,47,986	23,28,612	3.8	3.8
Lower Ganges	519,022	470,948	11,60,178	1,18,826	2,09,586	14,88,590	13,89,717	2.8	2.9
Agra	124,434	124,557	3,69,110	89,780	...	4,58,890	4,49,092	3.6	3.6
Eastern Jumna	185,026	176,243	6,27,106	13,060	2,21,534	8,61,700	8,11,167	4.6	4.6
Dun	15,138	15,398	30,229	3,138	24,980	58,347	58,309	3.8	3.7
Rohilkhand	89,193	93,694	68,561	6,976	20,070	1,25,607	1,26,252	1.4	1.3
Bijnor	7,643	8,510	12,227	1,249	8,172	21,648	22,429	2.8	2.6
Bundelkhand Irrigation Works.	1,567	589	2,689	...	1,299	3,988	2,372	2.5	4.0
Jhansi Lakes	1,861	1,316	3,305	...	1,763	5,068	4,356	2.7	3.3
TOTAL	1,604,753	1,517,288	41,80,276	4,06,792	9,60,417	55,47,483	52,56,085	3.4	3.4

The high average rate on the Eastern Jumna Canal is due to the large proportion of first class crops (sugarcane and rice) irrigated under it; these pay the highest assessment.

9. The area irrigated during 1888-89 was more by 87,465 acres than during the previous year, but was less by 108,620 acres than the average for the preceding ten years. The rainfall on the whole was good, and did not render necessary any special demand for canal water to mature the crops.

10. The areas under the principal crops are compared below with the corresponding figures for the previous year:

	1888-89. Acres.	1887-88. Acres.
Sugarcane		
Rice	224,245	197,532
Indigo	110,137	102,307
Cotton	224,177	212,756
Wheat	53,990	47,912
Barley	545,153	508,263
Gram	92,142	79,937
Poppy	32,279	33,091
	8,819	12,957

The area under sugarcane is the largest on record, and that under rice shows an improvement, but in the case of the other crops, though the figures are in some cases better than those for the previous year, they are still below the average.

The estimated value of the crops irrigated amounted to 531 lakhs, equivalent to Rs. 33 per acre.

Of the total area, 245,232 acres, or 15.3 per cent., were double-cropped. The proportion of flow to lift irrigation was 77.2 to 22.8.

The duty of water according to the statistics furnished for the principal canals was very high, varying between 211 and 123 acres per cubic foot per second of discharge at the head. The figures for actual consumption are given as from 259 to 162 acres per cubic foot per second. The duty of the water for the different descriptions of crop is not however stated.

The area irrigated during the rabi crop was 653,443 acres and that during the kharif crop 951,810 acres.

The balance of demands outstanding at the beginning of the year was Rs. 73,390, and at the end of the year Rs. 1,20,843.

The number of complaints of wrong assessment on the Lower Ganges Canal was 2,248 against 1,457 for the previous year. Of the total, 1,505 were admitted and 743 dismissed. The increase is said to be due to the floods in July and August which obscured the irrigation and rendered it difficult to determine whether some fields had been irrigated or not.

11. The following statement gives the details of the working expenses for the year under review, and compares the total with that of the previous year:

	1888-89.						1887-88.	
	Works.	Estab-lish-ment.	Tools and Plant.	Indirect charges.	Total.	Rate per acre irrigated.	Total.	Rate per acre irrigated.
Major Works.								
Protective Works—Betwa Canal	Rs. 44,378	Rs. 58,790	Rs. 1,098	Rs. 8,192	Rs. 1,12,458	3.44	Rs. 89,696	3.72
Works of which the Capital outlay is not charged against Revenue.	4,44,112	4,03,046	10,206	63,414	9,80,838	1.50	9,43,691	1.57
Ganges Canal								
Lower Ganges Canal	5,62,572	3,94,605	9,504	54,428	10,21,009	1.97	9,15,657	1.94
Agra Canal	1,30,340	1,06,252	2,989	14,639	2,54,220	2.04	2,58,283	2.07
Eastern Jumna Canal	1,37,506	1,14,919	1,446	15,926	2,69,797	1.46	2,06,352	1.17
Minor Works.								
Works for which Capital and Revenue Accounts are kept—								
Dun Canals	17,399	17,749	428	2,455	37,085	2.45	36,807	2.39
Rohilkhand Canals	25,978	56,659	198	7,868	90,703	1.02	1,02,289	1.09
Bijnore Canals	1,400	2,383	12	322	4,117	0.64	4,101	0.48
BUNDALKHAND (Jhansi Lakes)	1,184	1,476	4	201	2,865	1.83	3,668	6.23
IRRIGATION WORKS.								
Hamirpur Lakes	2,613	2,103	95	288	5,099	2.74	4,250	3.23
TOTAL	13,67,392	12,17,882	25,184	1,67,733	27,78,191	1.73	25,64,194	1.69
Expenditure in 1887-88	12,03,962	11,76,685	19,737	1,63,810	25,64,194	1.69	...	...

12. The details of the expenditure under establishment in the last statement are as follows, and are compared with the corresponding figures for the previous year:

	1888-89.	1887-88.
	Rs.	Rs.
Direction { Revenue management		
Maintenance of works	1,21,926	1,12,754
	65,810	58,505
Executive { Revenue manage-ment.		
Public Works Officers	3,21,264	
Civil Officers	2,32,721	
Maintenance of works	5,53,985	(b) 5,75,711
Medical.	3,16,748	2,74,920
Fees to Lumberdars and Putwaris	5,908	8,625
Navigation	(a) 1,21,835	(a) 1,13,536
Plantations	18,336	19,823
	13,334	12,811
TOTAL	12,17,882	11,76,685

13. The increased cost of establishment under maintenance is said to be due to the reduced expenditure charged to capital, on which a fixed charge of 23 per cent. is made to cover the establishment charges. The charge for establishment under the heads of direction and executive was nearly 30 per cent. of the outlay on works and repairs. The cost of the revenue management appears high, amounting to Rs. 6,75,911 under direction and executive in comparison with an assessed revenue, excluding share of land revenue, of Rs. 45,87,068. The proportion is over 14 per cent. The cost of measuring crops and preparing the demand statements amounted to only Rs. 36,146, which is equivalent to Rs. 2.25 per 100 acres irrigated. Detailed explanation of the balance of the expenditure on revenue management should be furnished in the Report for 1889-90. The cost of collection in the Civil Department was Rs. 2.75 per cent. for the occupiers' and Rs. 1.96 per cent. for the owners' rate. The percentage on both was 2.67, which is the lowest on record. The total revenue outlay was equivalent to 47.2 per cent. on the gross revenue assessed.

14. The total length of canal open for navigation was 500 miles, of which 390 miles was on the Upper and Lower Ganges Canals, and 119 miles on the Agra Canal. The amount of traffic is however small. Only 230 boats plied on the Upper and Lower Ganges Canals, and 63 on the Agra Canal. The aggregate ton-mileage amounted to 7.75 million ton miles, the estimated value of cargoes to Rs. 3 lakhs, and the number of passengers to 1,022. The aggregate receipts and charges for the year under review and for the previous year are stated as follows in the section on navigation operations, at page 69 b of the Report, but the expenditure figures differ from those given in Statement I-D:

	Receipts.		Charges.	
	1887-88.	1888-89.	1887-88.	1888-89.
	Rs.	Rs.	Rs.	Rs.
Upper and Lower Ganges	14,700	16,799	28,449	28,202
Agra	10,535	9,714	7,440	12,530
TOTAL	35,235	26,513	35,889	40,732

(a) Includes collection charges in the Civil Department on account of owners' rates.
(b) Public Works Officers Rs. 3,47,479 and Civil Officers Rs. 2,28,232.

The principal articles carried were grains, building materials and firewood.
The principal items of expenditure were—

	Rs.
Establishment	18,336
Works	7,667
Maintenance	12,067

The principal item of increase was the outlay on works, Rs. 5,667 being spent on a dry dock at Okla.

The navigation returns for the year cannot be deemed satisfactory. In the special report on the Agra Canal reference is made to the excessive cost of establishment, and it is stated that proposals have been submitted for a new method of fixing and collecting the navigation dues, which would result in a saving on this item. The Government of India would be glad to receive further details of this scheme which, if approved, might be applied to the Ganges Canal also.

15. The revenue realised from water-power on the canals was Rs. 71,075 against Rs. 69,362 in the previous year.

16. The following hydraulic details are of interest :

CANAL.	Number of irrigating days.	Mean discharge at head c. ft. per second.	Discharge utilised c. ft. per second.	PERCENTAGES.	
				Discharge utilised.	Discharge escaped.
Ganges	275	2,984	2,724	89.4	10.6
Lower Ganges	275	2,774	2,001	72.1	27.9
Agra	261	1,015	770	75.9	24.1
Eastern Jumna	309	890	818	91.9	8.1

The figures for the discharge of the Ganges Canal are exclusive of the volume passed from it into the Lower Ganges Canal below Roorki. The average discharge so passed during the irrigation season was 2,225 c. ft. per second. It is stated that there is reason to believe that the volume of water passing over the Solani aqueduct is under-estimated by the formula in use. The measures necessary to correct it should be undertaken. The proportion of discharge that remains unutilised on the Agra Canal is high, and is not explained.

17. The following figures give some particulars regarding the distributaries :

CANAL.	Area irrigated per mile of distributary.	Number of outlets per mile.	Area irrigated per outlet.
	Acres.		Acres.
Ganges	247	5.6	43
Lower Ganges	253	5.2	56
Agra	222	6.6	33
Eastern Jumna	284	4.3	68

18. In addition to the Irrigation systems, the operations of which for the year have been noticed in the preceding paragraphs, there are two systems of canals known as the Tarai and Bhabar Canals which are administered by the Superintendent of the Tarai and the Commissioner of Kumaon respectively, who receive however a certain amount of assistance from Public Works officers. The particulars of these canals are as follows :

CANAL.	Irrigated area.	REVENUE RECEIPTS.				REVENUE EXPENDITURE.				
		Water rate.	Plantation.	Water power.	Total.	Original works.	Repairs.	Establishment.	Tools and Plant.	Total.
	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tarai	25,931	25,417	...	...	25,417	6,534	3,697	3,482	...	13,713
Bhabar	61,819	1,15,796	417	40,196	1,56,409	24,524	22,876	16,075	795	64,270

19. The Revenue Report was received by the Government of India on the 3rd of May, the due date of submission being the preceding 15th of November. It was the last of the Revenue Reports to be received, and though it was submitted two months later than that for the previous year, no explanation of the delay that has occurred in connexion with it has been furnished. This explanation should now be given, and the Government of India hopes that similar excessive delay will not attend the submission of the Report for 1889-90. The Report has been excellently prepared and is in correct form.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce, and the Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Government of the North-Western Provinces, for information and guidance, and that copies of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

The Governments of Madras, Bombay, Bengal, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Residents at Hyderabad and in Mysore.
The Agents to the Governor-General in Central India and Rajputana.

Ordered further, that this Resolution and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Resolution and of the Report be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, Colonel, R.E.,
Deputy Secretary to the Government of India.

Enclosure to Public Works Department Resolution No. 105-I. of 1890.

No. 1709½-I., dated 23rd April 1890.

RESOLUTION—By His Honour the Lieutenant-Governor, North-Western Provinces, and Chief Commissioner, Oudh.

Read—

Irrigation Revenue Report of the North-Western Provinces for the year ending 31st March 1888, by the Officiating Chief Engineer, Irrigation Works, North-Western Provinces and Oudh.

Capital Outlay.

RESOLUTION—The total outlay on the Capital account of canals in the North-Western Provinces and Oudh for and to the end of the financial year 1888-89 is shown below:

CANAL.	OUTLAY ON CONSTRUCTION UNDER ALL HEADS.	
	During 1887-89.	To end of 1888-89.
	Rs.	Rs.
Upper Ganges	74,310	2,83,13,996
Lower Ganges	9,66,066	3,24,61,561
Agra	47,868	90,89,451
Eastern Jumna	90,024	32,26,191
Total outlay on Public Works not charged against revenue	11,78,214	7,30,91,199
Dun Canals	173	6,37,904
Rohilkhand Canals	1,705	16,85,453
Bijnor Canals	—9	69,968
Bundelkhand Irrigation Works	...	82,398
Ditto ditto Survey	253	1,74,398
Sarda Canal Survey	227	49,572
Cawnpore Branch Extension Survey	...	56,746
Total outlay on Minor Works and Navigation	2,349	27,56,439
Famine Relief and Insurance. 35—Construction of Protective Irrigation Works.	35,769	41,36,013
GRAND TOTAL	12,16,332	7,99,83,651

The Capital expenditure was Rs. 4,91,764 less than in the preceding year. This sum would have been larger but for the increase of Rs. 70,506, due to remodelling the Eastern

Jumna Canal, and the construction of the Raipur Torrent Escape. The principal decrease, Rs. 4,85,288, is on the Lower Ganges Canal, but all the other canals also exhibit diminished outlay except the Eastern Jumna Canal, as above noted.

Assessments.

The gross assessments amounted to Rs. 58,82,543, or an increase of Rs. 2,98,338 over the figures for the previous year. The charges, direct and indirect, aggregate Rs. 27,78,191, or an increase of Rs. 2,13,997. This is chiefly under "extensions and improvements."

The total net revenue was Rs. 31,04,352, or an increase over 1887-88 of Rs. 84,341, and is equivalent to 3'88 per cent. on the entire Capital outlay of Rs. 7,99,83,651, invested in all classes of canals, Major, Minor, and Protective.

The net revenue on the four productive works alone (Upper and Lower Ganges, Agra and Eastern Jumna Canals) amounted to Rs. 30,34,429, or equivalent to 4'15 per cent. on their capital expenditure.

The interest charges on the total Capital expended on productive and protective works amounts to Rs. 28,64,994; deducting this sum from the net revenue, there is left a clear profit of Rs. 2,39,358, or an advance over the previous year of Rs. 29,152.

Realizations.

3. The income actually realized from all sources amounted to Rs. 57,29,953. After deduction of the working expenses and the interest charges, there is left a surplus of Rs. 86,768, instead of a deficit, as last year, of Rs. 24,130. The loss on the Betwa Canal was reduced from Rs. 2,13,345 to Rs. 1,95,872.

Total Interest Charges.

4. The total interest charges on the Capital expended on productive and protective canals in the North-Western Provinces since 1830, aggregate Rs. 5,60,28,264.

The total net revenue realized on all classes of canals since the same date amounts up to Rs. 6,28,08,153, so that there is a clear profit of Rs. 67,79,889, or 8'5 per cent. on the total Capital outlay.

Working Expenses.

5. The working expenses, both direct and indirect, aggregated Rs. 27,78,191, or an increase of Rs. 2,13,997 over those of 1887-88.

Under the sub-head of establishment there was an increase of Rs. 46,416, as compared with the figures for 1887-88.

The percentage of working expenses to assessments on the four productive works is exhibited in the subjoined statement:

YEAR.	UPPER GANGES CANAL.		LOWER GANGES CANAL.		AGRA CANAL.		EASTERN JUMNA CANAL.	
	Assessments.	Percentage.	Assessments.	Percentage.	Assessments.	Percentage.	Assessments.	Percentage.
	Rs.		Rs.		Rs.		Rs.	
1884-85	21,04,551	47'11	14,04,856	62'42	4,51,040	62'35	5,02,811	34'33
1885-86	23,05,116	40'12	12,47,323	70'27	6,63,655	42'11	7,04,507	27'84
1886-87	18,84,846	48'63	9,81,794	85'66	4,76,057	62'98	6,86,629	32'17
1887-88	20,17,654	46'86	12,53,357	73'10	4,83,271	53'90	6,44,802	32'20
1888-89	21,32,897	45'90	13,64,348	74'74	4,92,589	57'61	6,96,326	38'74

There is a decrease in the figures for the Upper Ganges and Agra Canals, but an increase in those for the Lower Ganges and Eastern Jumna Canals. The figures necessarily vary with the seasons, and are therefore merely indications of, rather than actual, ratios.

The cost of measuring irrigated areas and preparing demand statements came to Rs. 36,146, equivalent to Rs. 2'25 per 100 acres, as against Rs. 2'33 in 1887-88. The bulk of the work is done by the permanent establishment, and therefore the total cost does not vary much from year to year; while the rate per 100 acres varies inversely with the area irrigated.

The Civil Department charges for collection was Rs. 1,18,660 equivalent to 2'67 per cent. on the gross collections. In 1887-88 the percentage was 2'71.

Under owner's rate Rs. 2,093 remained unrealised, and Rs. 31,586 under occupier's rate. Of these sums Rs. 31,591 were under realization and Rs. 2,088 are reported as irrecoverable.

Mileage of Channels.

6. The statement below exhibits the mileage of channels that have to be maintained on the different canals; and shows that 9,956 miles of channels were maintained throughout the year:

CANAL.	Main canal and branches.	Navigation channels.	Escapes and mill channels.	Distributaries.	Drainage cuts.	TOTAL.
Upper Ganges	437	19	62	2,540	956	4,024
Lower Ganges	564	...	78	2,050	339	3,031
Agra	100	25	10	562	39	745
Eastern Jumna	130	...	23	640	319	1,112
Betwa	167	...	12	310	12	501
Dun	...	...	...	74	3	77
Rohilkhand	20	...	...	334	3	357
Bijnor	...	...	...	39	...	39
Jhansi Lakes	...	...	...	45	...	45
Hamirpur Lakes	...	...	...	25	...	25
TOTAL	1,427	44	185	6,619	1,681	9,956

The total mileage has increased since last year from 9,782 to 9,956 miles. The principal increase falls under the head drainage cuts.

Irrigated Area.

7. The following table gives the area of "kharif" and "rabi" crops, 1888-89, and the previous five years:

	KHARIF.	RABI.	TOTAL.	PERCENTAGE.	
	April to September.	October to March.		Kharif.	Rabi.
	Acres.	Acres.	Acres.		
1883-84	825,747	1,471,927	2,297,674	35'94	64'06
1884-85	773,603	843,701	1,617,304	47'83	52'16
1885-86	702,239	1,007,417	1,709,676	41'08	58'92
1886-87	541,821	821,994	1,363,815	39'73	60'27
1887-88	612,436	904,852	1,517,288	40'36	59'64
1888-89	653,443	951,310	1,604,753	40'72	59'28

The area irrigated in both seasons is 1,604,753 acres, which is less than the average of the preceding ten years by 108,620 acres. Nevertheless it is an increase of 87,465 acres, or 5'7 per cent. over the figures of the previous year.

There was nothing very unusual in the early part of the "kharif," but the monsoon broke about a fortnight later than in 1887-88, and then only to the eastwards of Aligarh. It was not till about mid-July that it extended westwards of that place. It then continued without much intermission till towards the end of September and irrigation ceased everywhere except for rice. Very heavy rain fell in most places from the 15th to 21st