



Government of India  
**Finance Department**

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# Budget for 1926-27

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GOVERNMENT OF INDIA.  
FINANCE DEPARTMENT.

**BUDGET FOR 1926-27.**

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## APPENDIX I.

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	(In lakhs of rupees.)		
	Voted.	Non-voted.	Total.
<i>Expenditure charged to Revenue—</i>			
Railways . . . . .	71,73	26,52	98,25
Customs . . . . .	72	12	84
Taxes on Income . . . . .	64	3	67
Salt . . . . .	99	44	1,43
Opium . . . . .	1,53	1	1,54
Stamps . . . . .	14	1	15
Forest . . . . .	9	3	12
Irrigation . . . . .	15	14	29
Indian Postal and Telegraph Department . . . . .	10,25	71	10,96
Indo-European Telegraph Department . . . . .	35	11	46
Interest on Debt (excluding amounts charged to Commercial Departments) . . . . .	23	12,48	12,71
Interest on other obligations . . . . .	24	4,83	5,12
Reduction or Avoidance of Debt . . . . .	72	4,27	4,99
General Administration . . . . .	78	31	1,09
Audit . . . . .	86	6	92
Administration of Justice . . . . .	2	...	2
Police . . . . .	2	...	2
Ports and Pilotage . . . . .	24	13	37
Scientific Departments . . . . .	79	14	93
Education . . . . .	7	...	7
Medical . . . . .	8	3	11
Public Health . . . . .	11	1	12
Agriculture . . . . .	22	4	26
Industries . . . . .	44	46	90
Aviation . . . . .	3	...	3
Miscellaneous Departments . . . . .	8	1	9
Indian Stores Department . . . . .	16	1	17
Currency . . . . .	59	1	60
Mint . . . . .	16	1	17
Civil Works . . . . .	1,56	25	1,81
Superannuation Allowances and Pensions . . . . .	35	2,24	2,59
Stationery and Printing . . . . .	56	1	57
Miscellaneous . . . . .	16	33	49
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North-West Frontier Province . . . . .	1,14	1,10	2,24
Baluchistan . . . . .	27	45	72

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(In lakhs of rupees.)

	Voted.	Non-voted.	Total.
<i>Expenditure charged to Revenue—contd.</i>			
Delhi . . . . .	36	2	38
Ajmer-Merwara . . . . .	14	1	15
Andamans and Nicobars . . . . .	37	2	39
Rajputana . . . . .	5	8	13
Central India . . . . .	6	7	13
Hyderabad . . . . .	3	3	6
Secretary of State . . . . .	19	30	49
High Commissioner . . . . .	23	42	65
Ecclesiastical . . . . .	...	34	34
Political . . . . .	...	1,75	1,75
Territorial and Political Pensions . . . . .	...	30	30
Military Services . . . . .	...	59,18	59,18
Bangalore . . . . .	...	15	15
Western India States . . . . .	...	15	15
<b>TOTAL</b> . . . . .	<b>97,96</b>	<b>1,18,17</b>	<b>2,16,13</b>

*Expenditure not charged to Revenue—*

Security Printing . . . . .	2	...	2
Vizagapatam Harbour . . . . .	49	...	49
Commutated value of pensions . . . . .	20	15	35
Delhi . . . . .	1,03	3	1,06
Railways . . . . .	25,94	6	26,00
Posts and Telegraphs . . . . .	59	...	59
<b>TOTAL</b> . . . . .	<b>28,27</b>	<b>24</b>	<b>28,51</b>

## APPENDIX II.

## MEMORANDUM ON THE MILITARY ESTIMATES FOR 1926-27.

The form in which the detailed estimates for 1926-27 have been presented has not been materially changed, but against each important head, explanations have been furnished, as in the Home Estimates, which are intended to indicate as briefly as possible the duties performed by the particular services in question or the purposes for which particular expenditure is incurred and it is hoped that this information will help to elucidate in some degree the intricate details of the Military Estimates. Reasons are also given for the principal variations in the estimates. Another change which has been introduced is the amalgamation of certain minor heads and re-grouping of these heads under two main categories (i) Direct expenditure which includes pay, allowances and other direct cash expenditure incurred by the various formations and (ii) Supplies and Services, representing the value of rations, clothing, equipment, etc., issued from Arsenals and Supply Depôts to the units and the charges made for services rendered by transport units or the engineering services.

Apart from these changes the form of the estimates remains the same as that followed in recent years, pending any modifications which may be adopted on the recommendations of the Army Accounts Committee which is at present examining the working of the system of cost accounting in the Army.

2. Since 1920-21 substantial reductions have been effected in the expenditure on the Military Services. The actual net expenditure as shown in the final accounts or as estimated, where the accounts are not yet closed, is indicated in the following statement:—

	Rs. (Crores).
1920-21 . . . . .	87.4
1921-22 . . . . .	69.8
1922-23 . . . . .	65.27
1923-24 . . . . .	56.23
1924-25 . . . . .	55.63
1925-26 (Revised estimate) . . . . .	56.28
1926-27 (Budget estimate) . . . . .	54.88

In the first of the years shown above, expenditure was swollen by abnormal charges of Rs. 7 crores on operations on the North-West Frontier and of Rs. 13 crores on the occupation of Waziristan, while in 1921-22 abnormal charges of a similar kind accounted for Rs. 6½ crores. The Indian Retrenchment Committee commenced their review of the expenditure of the Central Government in November 1922 and adopted, as the basis of their scrutiny of the expenditure on the Military Services, the budget estimate of the year 1922-23 which amounted to a net figure of Rs. 67¾ crores. The result of their exhaustive examination of every aspect of military administration was the recommendation that the net budget for 1923-24 should be fixed at Rs. 57¾ crores, subject to such addition as would be necessary on account of the delay which must necessarily ensue in carrying out the proposed changes. In their final review of Military expenditure, they envisaged further large automatic savings and they considered that, in subsequent years, expenditure would be susceptible of reduction to Rs. 57 crores and ultimately to Rs. 50



crores provided a further fall in prices took place. The budget estimate for 1923-24 was actually Rs. 62 crores, providing for the retrenchments proposed and the necessary delay in carrying them into full effect. This estimate was prepared under considerable difficulty as the record of past actual expenditure, incurred under abnormal conditions, was of little value as a guide to the future and, as the retrenchment report was presented at the close of the year when the budget was in preparation, reductions in the estimates for 1923-24 had to be estimated on a rough and provisional basis. The actual expenditure for the year amounted to under Rs. 56·23 crores, a saving of Rs. 5½ crores on the original estimate, which was largely due to the rapidity with which the retrenchments were effected under the orders of His Excellency the Commander-in-Chief. Even when the budget estimate for 1924-25 was under preparation the cumulative effect of the strict *régime* of retrenchment and economy and of abnormal and unforeseen war adjustments was not fully realised. The estimate for that year was fixed at Rs. 60½ crores while the actual expenditure has proved to be Rs. 55·63 crores, a reduction of over Rs. 4½ crores.

3. With the return to normal conditions, and the assistance of more-reliable records of past actual expenditure, it is improbable that such large variations will again occur between the estimates and the actual expenditure. For the current year, 1925-26, the budget estimate was fixed at Rs. 56½ crores which closely approximates to the actual expenditure of the past two years. The progress of expenditure during the course of the year justifies the framing of a revised estimate which differs little from the original figure, exceeding it by Rs. 3 lakhs only. This estimate takes into account a short payment of about Rs. 70 lakhs in the Home Estimates mainly owing to a revision with effect from 1919 of the basis on which the non-effective charges are settled but against this, there is counterbalancing additional expenditure principally of a non-recurring character.

An additional provision of Rs. 40 lakhs has been made to finance the replacement of certain shortages in armament and equipment. The cost of food and forage has proved to be higher than the estimate by about Rs. 20 lakhs owing to the prevalence throughout the year of a range of prices generally higher than those originally adopted, while a special allotment of Rs. 15 lakhs has been provided to facilitate the purchase in the current year of the requirements of ghi for the earlier months of 1926-27 in order to take advantage of more favourable conditions.

4. For 1926-27 the estimate is Rs. 54·88 crores, a reduction of Rs. 1·4 crores on the revised estimate for the current year. No material changes in the organisation of the Army are proposed but the estimate takes into account the withdrawal of the third British cavalry regiment, the last of the specific reductions in establishment which was recommended by the Retrenchment Committee. It also allows for certain reductions of expenditure consequent on the withdrawal of military detachments from the Persian Gulf and the connected disbandment of an Indian infantry battalion in India. Allowance is made on practically the same scale as in the current year (Rs. 60 lakhs) for expenditure on new equipment and urgent measures of reorganisation mostly of a non-recurring character. The principal variations will be dealt with under the detailed heads in subsequent paragraphs. The largest items, however, which contribute to the reduction in the estimates for the ensuing year are the saving of one crore in gratuities to demobilised officers and of Rs. 37 lakhs in pensionary liabilities.

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5. The following table indicates the composition of the expenditure on the military services, distinguishing between charges which represent the normal cost of maintenance and those which are of an abnormal and disappearing character.

(In crores of rupees.)

	Actuals, 1923-24.	Actuals, 1924-25.	Revised, 1925-26.	Budget, 1926-27.
(1) Established charges . . . . .	56.68	55.83	55.24	54.24
(2) Payments to demobilised officers . . . . .	1.18	.78	1.69	.66
(3) Special expenditure in Waziristan and for the Royal Air Force . . . . .	2.16	.51	.43	.23
(4) Adjustment for consumption of surplus stores . . . . .	-3.00	-1.10	-70	-25
(5) Special non-recurring credits . . . . .	-79	-39	-38	...
Total . . . . .	56.23	55.63	56.28	54.88

In each year, the figure for established charges is well below the Retrenchment Committee's figure of Rs. 57 crores. It will be realised that, with the heavy commitments for expenditure in England which are provided for in the military estimates, a considerable part of the reduction below Rs. 57 crores is attributable to the present favourable rates of exchange but this advantage has been neutralised by certain additions to the Military Budget of which the Retrenchment Committee did not take cognisance, *i.e.*, the provision of about half-a-crore of rupees for the revision of pay and grant of free passages to officers of the Army, and the transfer to military estimates from the civil estimates of certain expenditure more properly accounted for under the former. The transfers which are taken into account in the budget of 1926-27 are as follows :—

(Thousands of rupees.)

Payments to Telegraph Department for care of Army stores . . . . .	27
Customs Duty . . . . .	30,00
Printing and Stationery . . . . .	10,00
	40,27

On the other hand, the following items have been transferred from the military to the civil estimates :—

Establishment of the Deputy Financial Adviser, Royal Air Force . . . . .	43
Establishment of the Budget Section . . . . .	40
Charges for the Nepal Escort . . . . .	49
	1,32

The net debit to the military estimates by these interchanges is nearly Rs. 39 lakhs.

6. The following is a brief summary of the main points affecting the major heads of the estimates. The variations in detail will be found described against each head in the volume of detailed estimates.

*Part A-I.—Maintenance of the Standing Army.*

	Crores.
1924-25, Accounts . . . . .	29.08
1925-26, Revised . . . . .	29.40
1926-27, Budget . . . . .	29.29

This is the most important head in the estimates. It covers the pay and allowances, including travelling allowances, the cost of provisions, animals, clothing and equipment issued in the course of the year to the various fighting units constituting the Standing Army in India.

In the current year's budget estimate under this head a lump sum of Rs. 40 lakhs was provided to cover the revised pay and passage concessions to officers of the Army. This has now been distributed over the appropriate heads. Similarly the current year's estimates allowed for a lump deduction of Rs. 20 lakhs to balance any over-estimation on the budget as a whole. For the same reason and because the process of subsidence is not yet complete a similar lump cut of Rs. 12 lakhs has been taken in the estimates for 1926-27. Allowance has been made for the withdrawal of the 3rd British Cavalry Regiment and also for average estimated shortages in the sanctioned strength to the extent of 800 British soldiers and 4,000 Indian soldiers due to trooping arrangements and other causes inherent in the organisation of the Army. On the other hand, larger provision has been made on account of the anticipated increases in the price of forage and articles of ration as compared with the prices adopted in the current year's estimates.

Owing to the recent revision of pay of the British soldier which gives reduced rates to all new recruits enlisting after October 1925, the expenditure under this head will undergo considerable reduction in future years. It is estimated that the combined savings from this cause and under the scheme of revision of officers' pay will amount to Rs. 12 lakhs in 1927-28 increasing each year to Rs. 60 lakhs in 1929-30 and to well over a crore of rupees from 1933.

*7. Part A-II.—Cost of Educational and Training Establishments and Working Expenses of Hospitals and Depôts.—*

	Crores.
1924-25, Accounts . . . . .	7.27
1925-26, Revised . . . . .	6.87
1926-27, Budget . . . . .	6.92

Under this head are recorded charges connected with the various subsidiary establishments maintained for the service of the Army in India. These consist chiefly of the cost of military training and education of the soldier, British and Indian; of the supervision and working of military hospitals, arsenals, and other store depôts and of the several factories which produce munitions and equipment; of the Military Accounts offices and other miscellaneous charges. There is a saving of about Rs. 8 lakhs under Educational and Instructional establishments as compared with this year's original estimate, mainly owing to a closer estimate based on past actuals of the requirements for

practice small arms ammunition. There are small increases under most of the schools of instruction owing to distribution to this head of the cost of the revision of pay of officers, provided under Head I in lump in the current year. The working expenses of hospitals show a reduction of about Rs. 10 lakhs partly due to payment in England of overseas pay of I. M. S. officers; but real savings will accrue owing to retrenchment of officers and improvement in the health of troops as reflected in hospital charges. On the other hand, the net expenditure on the working of depôts, etc., is estimated at Rs. 33 lakhs more than in the current year's estimate. This increase, however, is mainly due to the elimination next year of a purely book credit for increase in the value of arsenal stores after repair which was counterbalanced by a corresponding debit under the Stock account head. Actual savings are expected under Supply Depôts, Remount Depôts, Dairy Farms and Military Accounts. The last reduction is anticipated partly as a probable result of the simplification of the system of cost accounting which is now under examination by the Army Accounts Committee.

8. *Part A-III.—Army Headquarters, Staff of Commands, etc.—*

	Crores.
1924-25, Accounts . . . . .	2.16
1925-26, Revised . . . . .	2.19
1926-27, Budget . . . . .	2.22

The increased expenditure under this head is mainly due to the recent revision of pay of officers.

9. *Part A-IV.—Stock Account.—*

This is a suspense head intended for the reception of charges connected with the purchase of all varieties of military stores, pending their issue and allocation to the services of the Army concerned. Net debits or credits indicate increases or decreases in stock. In 1926-27, owing to the gradual exhaustion of useable surpluses, credit will be taken only for Rs. 25 lakhs as against Rs. 70 lakhs in the current year. Attention is invited to the statement appended to this portion of the account in the volume of detailed estimates which shows for the first time the estimated value of the stocks held in Arsenals, Factories and Supply formations.

10. *Part A-V.—Special Services. —*

	Lakhs.
1924-25, Accounts . . . . .	96.9
1925-26, Revised . . . . .	182.4
1926-27, Budget . . . . .	74.7

The main item under this head is the heavy terminal charge for gratuities to surplus officers for which Rs. 169.4 lakhs is provided in the current year's revised estimates and Rs. 66.3 lakhs in 1926-27 after which this special liability should cease.

11. *Part A-VI.—Miscellaneous Charges and Receipts.—*

	Lakhs.
1924-25, Accounts . . . . .	175.40
1925-26, Revised . . . . .	80.06
1926-27, Budget . . . . .	127.19

The charges under this head consist mainly of expenditure incurred on the general movements of troops and stores. Travelling allowances other than those incurred in connection with general movements are debited to the services concerned. The budget estimate for the current year was Rs. 123.4 lakhs. The difference between this figure and the revised estimate is due to book credits for adjustments on account of differences in rates of stores owing to their appreciation. The estimate for 1926-27 includes a new provision of Rs. 14 lakhs for passage concessions to officers of the Army which amount was included in the lump provision of Rs. 40 lakhs made under Head I. A.-I., in the current year. A further sum of Rs. 3 lakhs has been included owing to the transfer to this head from the Marine estimates of the maintenance charges of military launches. Other main variations include a reduction of Rs. 4 lakhs in the cost of printing and stationery according to latest estimates and a reduction of Rs. 16 lakhs in the cost of sea transport charges.

12. *Part A-VII.—Non-effective Charges and Receipts:—*

	Crores.
1924-25, Accounts . . . . .	8.48
1925-26, Revised . . . . .	7.72
1926-27, Budget . . . . .	8.19

The smaller expenditure under the revised estimate is mainly due to the short payment to the War Office on account of revised non-effective charges already referred to. The budget for 1926-27 takes into account reductions of pensionary charges in England and India amounting to Rs. 37 lakhs, mainly owing to decreasing liabilities for war pensions.

13. *Part B.—Auxiliary and Territorial Forces.—*

	Lakhs.
1924-25, Accounts . . . . .	87.33
1925-26, Revised . . . . .	100.27
1926-27, Budget . . . . .	104.35

The estimate for the Auxiliary Force is Rs. 75.6 lakhs and for the Territorial Force Rs. 25.6 lakhs. The low direct expenditure in 1924-25 is due to consumption of surplus stores and miscellaneous credits amounting in all to Rs. 7 lakhs. The increases in subsequent years are mainly due to adjustment of expenditure for services rendered by the Military Engineering Services and also to additional provision of Rs. 2 lakhs for the guarding of armouries hitherto provided by Local Government police.

14. *Part C.—Royal Air Force.—*

	Lakhs.
1924-25, Accounts . . . . .	181.13
1925-26, Revised . . . . .	221.23
1926-27, Budget . . . . .	179.02

The original Budget Estimate for 1925-26 was Rs. 187.29 lakhs and the increase in the revised estimate is mainly due to expenditure on Frontier operations and on special supplies of stores. The decrease in 1926-27 is due mainly to the completion of the special building programme. Provision has, however, been made for reserves of spare parts and bombs.

15. *Marine.*—

	Lakhs.
1924-25, Accounts . . . . .	63.0
1925-26, Revised . . . . .	58.6
1926-27, Budget . . . . .	60.9

Provision has been made on the basis of the existing organisation for the present. Capital developments under the proposed reorganisation will be met from the sale-proceeds of the Kidderpore Dockyard at present retained in a suspense account for this purpose to the extent of over Rs. 20 lakhs.

16. *Military Engineering Services.*—

	Crores.
1924-25, Accounts . . . . .	3.93
1925-26, Revised . . . . .	3.36
1926-27, Budget . . . . .	3.15

The main cause of the difference between the accounts of 1924-25 and the estimated revised net expenditure for 1925-26 lies in the larger provision in the latter year for receipts (an increase of over Rs. 50 lakhs) due to the expansion of the costing system under which units and formations are charged for water and light supplied by the Engineering Services. These receipts are balanced by increased expenditure under the Army and other Heads. The provision for 1926-27 includes an additional Rs. 20 lakhs mainly for acceleration of the programme of new lines for Indian troops. This amount will, it is estimated, be covered by receipts from the sale of surplus lands and buildings which are being placed to a suspense account to finance improved accommodation and amenities for the troops. The proposal to charge rent to Army formations for barracks, etc., has been held in abeyance pending the report of the Committee on Army accounts.

17. Statements are appended to this Memorandum which give actual and estimated gross and net expenditure figures from 1922-23 under Army, Marine, Military Engineer Services and also the totals.

18. If Honourable Members desire any further information on the details of the Military Budget, they are invited to obtain it by personal request to the Financial Adviser, Military Finance.

(Sd.) A. F. L. BRAYNE,

*Financial Adviser, Military Finance.*

*The 25th March 1926.*

ARMY.

EXPENDITURE.	Actuals, 1922-23.	Actuals, 1923-24.	Actuals, 1924-25.	1925-26.		Budget, 1926-27.
				Budget.	Revised.	
				R	R	
<b>India—</b>						
<b>Part A.—Standing Army.</b>						
<i>Effective Services.</i>						
Maintenance of the Standing Army.	30,29,54,305	28,59,49,583	27,42,42,220	27,37,35,360	27,45,12,000	27,26,80,780
Cost of Educational, etc., establishments and working expenses of Hospitals, Depôts, etc.	9,40,68,632	9,02,53,323	8,67,68,224	8,24,17,000	8,24,03,000	8,48,06,560
Army Headquarters, Staff of Commands, etc.	2,14,39,704	2,03,41,847	2,13,09,410	2,02,73,730	2,11,04,000	2,14,70,610
Stock Account.	-2,98,64,330	-3,64,03,308	-3,08,41,328	-1,18,69,650	-82,67,000	-1,62,54,480
Special Services	5,45,82,360	1,88,49,069	43,97,372	58,55,280	58,97,000	25,69,500
Miscellaneous Charges	1,94,75,050	23,47,596	2,06,17,557	90,77,420	58,98,000	95,06,030
Unadjusted Expenditure.	-24,84,020	-13,51,602	-1,49,515	...	...	...
<b>TOTAL—EFFECTIVE</b>	<b>R 46,01,74,801</b>	<b>37,99,86,308</b>	<b>37,62,43,942</b>	<b>37,97,20,000</b>	<b>38,15,47,000</b>	<b>37,47,79,000</b>
<b>NON-EFFECTIVE SERVICES—</b>						
Non-effective charges	R 5,92,75,452	5,74,71,540	5,10,78,405	5,11,09,000	4,76,88,000	4,86,93,000
Part B.—Auxiliary and Territorial Forces—Effective	R 95,45,770	1,06,41,555	87,38,266	1,09,32,000	1,00,28,000	1,04,33,000
Part C.—Royal Air Force { Effective	R 1,10,55,114	1,46,13,236	1,23,54,118	1,41,11,000	1,53,08,000	1,31,48,000
{ Non-Effective	R ...	3,479	1,361	21,000	21,000	5,000
	R 1,10,55,114	1,46,16,715	1,23,55,479	1,41,32,000	1,53,30,000	1,31,53,000
<b>TOTAL INDIA.</b> { Effective	R 48,07,75,685	40,51,41,099	39,73,36,326	40,47,63,000	40,68,84,000	39,83,80,000
{ Non-Effective	R 5,92,75,452	5,74,75,019	5,10,79,766	5,11,30,000	4,77,10,000	4,86,98,000
	54,00,51,137	46,26,16,118	44,84,16,092	45,58,93,000	45,45,94,000	44,70,58,000
<b>EXPENDITURE.</b>						
<b>England—</b>						
<b>Part A.—Standing Army.</b>						
<i>Effective Service.</i>						
Maintenance of the Standing Army.	3,196,815	2,675,770	2,419,414	2,476,000	2,538,000	2,614,400
Cost of Educational, etc., establishments and working expenses of Hospitals, Depôts, etc.	235,000	214,700	268,608	245,700	324,900	316,700
Army Headquarters, Staff of Commands, etc.	51,108	40,665	44,234	44,000	79,000	73,000
Stock Account.	1,613,415	1,115,552	1,764,535	1,036,700	1,135,900	1,257,300
Carried over	£ 5,296,398	4,346,647	4,516,799	3,802,400	4,068,300	4,321,400
	£ 54,00,51,137	46,26,16,118	44,84,16,092	45,58,93,000	45,45,94,000	44,70,58,000

BUDGET FOR 1926-27.

ARMY—contd.

		Actuals, 1923-23.	Actuals, 1923-24.	Actuals, 1924-25.	1925-26.		Budget, 1926-27.
					Budget.	Revised.	
Brought forward	{	£ 54,00,51,137	46,26,16,118	44,84,10,092	45,58,93,000	45,45,94,000	44,70,58,000
	£	5,296,398	4,240,647	4,516,769	3,802,400	4,088,300	4,261,400
Special Services . . . . .	£	454,904	611,573	529,441	1,200,000	1,235,000	490,000
Miscellaneous Charges . . . . .	£	740,124	659,894	533,582	631,000	602,500	510,500
<b>TOTAL—EFFECTIVE</b>	£	<b>6,491,428</b>	<b>5,518,114</b>	<b>5,569,812</b>	<b>5,633,400</b>	<b>5,925,800</b>	<b>5,261,900</b>
<b>NON-EFFECTIVE SERVICES—</b>							
Non-effective charges . . . . .	£	3,421,204	3,646,984	3,658,848	3,695,300	3,158,900	3,878,100
<b>Part C.—Royal Air Force—(Effective)</b>	£	788,371	519,045	568,339	554,100	678,600	562,800
	£	10,700,901	9,864,143	9,823,999	9,882,800	9,759,300	9,402,800
<b>TOTAL ENGLAND</b>	{						
Effective	. R	7,37,98,971	6,03,71,598	6,13,81,504	6,18,75,000	6,80,34,000	5,82,45,000
Non-Effective	R	3,42,12,042	3,64,69,838	3,68,58,484	3,69,53,000	3,15,69,000	3,87,51,000
	R	10,70,09,013	9,68,41,434	9,82,39,988	9,88,28,000	9,75,93,000	9,40,26,000
<b>TOTAL EXPENDITURE</b>	{						
Effective	. R	55,35,72,856	46,55,12,895	46,87,17,830	46,66,38,000	47,39,09,000	45,66,05,000
Non-Effective	R	9,34,87,494	9,39,44,857	9,79,38,280	9,80,83,000	7,92,79,000	8,44,79,000
	R	64,70,60,160	55,94,57,552	54,66,56,090	55,47,21,000	55,31,87,000	54,10,84,000
<b>REVENUE.</b>							
<b>India</b>	{						
Effective	. R	3,74,90,393	3,07,32,065	2,91,85,681	2,47,91,000	2,42,34,000	2,46,07,000
Non-Effective	R	18,75,003	20,91,011	19,99,088	18,09,000	13,55,000	14,07,000
<b>TOTAL</b>	. R	<b>3,93,65,396</b>	<b>3,28,23,076</b>	<b>3,11,84,769</b>	<b>2,61,00,000</b>	<b>2,56,79,000</b>	<b>2,60,14,000</b>
<b>England</b>	£	900,750	480,022	473,291	408,800	326,700	390,200
	£	74,81,537	36,00,935	36,41,412	29,93,000	26,27,000	27,98,000
Effective	. R	15,35,970	11,99,288	10,91,490	10,75,000	6,40,000	11,08,000
Non-Effective	R	90,07,497	48,00,223	47,32,902	40,68,000	32,67,000	39,02,000
<b>TOTAL</b>	. R	<b>4,49,71,920</b>	<b>3,43,33,000</b>	<b>3,28,27,093</b>	<b>2,77,64,000</b>	<b>2,69,51,000</b>	<b>2,74,08,000</b>
<b>TOTAL REVENUE</b>	{						
Effective	. R	34,00,973	32,90,299	30,90,578	23,84,000	19,96,000	25,10,000
Non-Effective	R	4,63,72,893	2,76,23,299	2,69,17,098	2,01,68,000	2,69,46,000	2,99,16,000
<b>TOTAL</b>	. R	<b>5,07,73,866</b>	<b>3,08,13,598</b>	<b>2,99,07,676</b>	<b>2,25,52,000</b>	<b>2,89,42,000</b>	<b>3,24,26,000</b>
<b>NET EXPENDITURE</b>	{						
India	. R	50,08,85,741	42,97,93,043	41,72,31,236	42,97,93,000	42,90,15,000	42,10,44,000
England	. R	9,80,01,516	8,20,41,311	8,35,07,086	8,47,60,000	8,43,26,000	9,01,34,000
	. R	59,88,87,257	51,17,79,695	50,07,38,322	51,45,53,000	51,33,41,000	51,11,78,000
Effective	R	2,00,66,531	2,08,54,558	2,46,47,578	2,56,99,000	2,72,84,000	2,19,68,000
Non-Effective	R	60,88,20,726	49,09,24,137	47,60,90,744	48,88,54,000	48,60,57,000	48,91,90,000
<b>TOTAL</b>	. R	<b>80,88,87,257</b>	<b>69,18,98,733</b>	<b>67,68,29,070</b>	<b>68,44,53,000</b>	<b>68,94,01,000</b>	<b>68,11,58,000</b>



## BUDGET FOR 1926-27.

## MARINE.

		Actuals, 1922-23.	Actuals, 1923-24.	Actuals, 1924-25.	1925-26.		Budget, 1926-27.	
					Budget.	Revised.		
<b>EXPENDITURE.</b>								
India	R	1,13,49,318	71,46,317	52,18,321	62,11,000	52,39,000	56,63,000	
England	£	264,940	250,811	219,240	208,900	191,200	221,800	
	R	26,49,400	25,08,108	21,92,396	20,59,000	19,12,000	22,18,000	
Total Expenditure	R	1,39,98,618	96,54,425	74,10,717	83,00,000	71,41,000	78,80,000	
<b>REVENUE.</b>								
India	R	32,72,538	24,73,367	11,12,931	9,33,000	12,52,000	17,87,000	
England	£	...	...	...	...	...	...	
	R	...	...	...	...	...	...	
Total Revenue	R	32,72,538	24,73,367	11,12,931	9,33,000	12,52,000	17,87,000	
Net Expendi- ture.	India	R	80,76,680	46,72,950	41,05,390	52,78,000	39,47,000	38,75,000
	England	R	26,49,400	25,08,108	21,92,396	20,59,000	19,12,000	22,18,000
	Total	R	1,07,36,080	71,81,058	62,97,786	73,67,000	58,59,000	60,93,000

## MILITARY ENGINEER SERVICES.

		Actuals, 1922-23.	Actuals, 1923-24.	Actuals, 1924-25.	1925-26.		Budget, 1926-27.	
					Budget.	Revised.		
<b>EXPENDITURE.</b>								
India	R	4,74,71,301	4,65,97,369	4,20,54,793	3,91,42,000	4,17,21,000	4,25,98,000	
England	£	152,888	72,242	53,028	45,400	34,000	31,700	
	R	15,28,886	7,22,414	5,30,287	4,54,000	3,40,000	2,17,000	
Total	R	4,90,00,187	4,13,19,783	4,25,85,080	3,95,96,000	4,20,61,000	4,28,15,000	
<b>REVENUE.</b>								
India	R	57,33,434	80,59,731	32,91,060	90,16,000	84,61,000	1,12,76,000	
Net Expendi- ture.	India	R	4,17,37,867	3,25,37,638	3,87,73,733	3,01,26,000	3,32,60,000	3,13,22,000
	England	R	15,28,886	7,22,414	5,30,287	4,54,000	3,40,000	2,17,000
Total	R	4,32,66,753	3,32,60,053	3,93,04,020	3,06,80,000	3,36,00,000	3,15,39,000	

BUDGET FOR 1926-27.

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TOTAL MILITARY SERVICES: SUMMARY.

		Actuals, 1922-23.	Actuals, 1923-24.	Actuals, 1924-25.	1925-26.		Budget, 1926-27.	
					Budget.	Revised.		
<b>EXPENDITURE.</b>								
India . . . . .	R	59,88,71,656	51,03,59,804	49,56,59,206	50,12,46,000	50,15,44,000	49,53,18,000	
England . . . . .	£	11,116,730	10,007,198	10,091,267	10,137,100	9,964,500	9,646,100	
	R	11,11,67,299	10,00,71,956	10,09,62,631	10,13,71,000	9,98,45,000	9,64,61,000	
Total Expenditure . . . . .	R	71,00,58,955	61,04,31,760	59,66,51,877	60,26,17,000	60,13,89,000	59,17,79,000	
<b>REVENUE.</b>								
India . . . . .	R	4,38,71,398	4,33,56,174	3,56,78,757	3,60,49,000	3,53,22,000	3,90,77,000	
England . . . . .	£	900,750	480,022	473,391	406,800	326,700	390,300	
	R	90,07,497	48,00,323	47,32,908	40,68,000	32,07,000	39,03,000	
Total Receipts . . . . .	R	5,28,78,865	4,81,56,397	4,03,11,659	4,01,17,000	3,85,29,000	4,29,79,000	
NET EXPENDI- TURE.	India . . . . .	R	55,05,00,288	46,70,08,630	46,01,10,449	46,51,97,000	46,62,22,000	45,62,41,000
	England . . . . .	R	10,21,79,802	9,52,71,733	9,62,29,769	9,73,03,000	9,65,78,000	9,25,59,000
	TOTAL . . . . .	R	65,26,80,090	56,22,75,363	55,63,40,218	56,25,00,000	56,28,00,000	54,88,00,000

## APPENDIX III.

## PRO FORMA ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

## PREFATORY NOTE.

## I.—Scope of pro formâ account.

The following *pro formâ* account, with its supporting statements, exhibits the expenditure, initial and annual, on Delhi and the Delhi Province and also any receipts and savings which form a direct set-off to that expenditure. The account has been prepared in consultation with the Auditor General and carries his approval as regards both its form and its substantial completeness at the present date subject to the qualifications implied in the following prefatory remarks; it will be added to, or amplified later, if experience should show this to be necessary.

2. The main item of the account, as regards non-recurring expenditure, is the Delhi project proper, the figures for which appear against item 1 of Part I.—*Initial Outlay*. The principal recurring charge is that representing the expenditure in the new province, which appears as item 1 of Part II—*Annual Expenditure*.

3. The account necessarily exhibits any expenditure occurring under the named heads, without qualification on account of contributory causes. It must, therefore, be clearly understood that the increase of expenditure, including that in the Delhi Province, is not wholly due to the change of Capital. Thus, an increase of the garrison at Delhi on strategic grounds had been already independently and strongly recommended to the Government of India by the Chief of the General Staff and endorsed by His Excellency the Commander-in-Chief in July 1911, before the transfer of the Capital had been officially proposed, and the construction of the accommodation of the troops already there had long been recognised as pressing. Similarly the recent advance in the policy relating to education and sanitation, particularly the latter, would, under any circumstances, have involved increased expenditure in the city. For practical purposes, these considerations must be ignored in the figured statements, as well as various similar points of minor pecuniary significance. The same principle will be applied to the Railway expenditure, *i.e.*, the cost of any remodelling of the railway system which is connected with the constitution of the new Capital will be exhibited in full in the *pro formâ* account. A wholly independent railway requirement, such as the permanent marshalling yard which will eventually replace the temporary yard now in use, will not be shown.

## II.—Relation between the pro formâ account and the regular accounts.

4. A brief explanation is added below connecting the various items in the *pro formâ* account with the entries in the published accounts and estimates. Some further explanations are also to be found in the account itself and in its supporting statements.

5. The capital expenditure directly incurred on the construction of the new Imperial Capital at Delhi is shown in the regular accounts under the special head "57—Initial Expenditure on the new Capital at Delhi." The only other item of expenditure which will be recorded in the capital section of the regular accounts is that arising from diversions or re-arrangements of the railway system, which will appear under the head "53—State Railways."

Item 1 of  
Part I of  
*pro formá*  
account.

Item 3(b),  
*ibid.*

6. The initial expenditure incurred during the years 1911-12 and 1912-13 in connection with the provision of temporary accommodation for the Government of India at Delhi, pending the construction of the new Capital, has been treated, on the advice of the Auditor General, as a revenue charge, under a special minor head styled "Temporary Delhi" subordinate to the major head "41—Civil Works". Any non-recurring receipts which may eventually be obtained in connection with these temporary works, *e.g.*, from the sale of lands and buildings when no longer required by the Government of India, will be similarly credited under a special head subordinate to the major head "XXX—Civil Works".

Item 2, *ibid.*

Item II, *ibid.*

7. The remaining expenditure is mainly brought to account in one of two ways: either, first, as expenditure of the new Province; or secondly, as departmental expenditure chargeable to the Department in which it is incurred.

Items 1 and 1  
of Part II of  
*pro formá*  
account.

8. The expenditure and receipts appertaining to the quasi-provincial administration of the Imperial area are brought to account in the same way as in the case of other minor administrations. It will be noted that any grants which may be specially given from Imperial revenues in aid of the Delhi Municipality or other local funds will be brought into the regular accounts and consequently, into the *pro formá* account also, since they will appear as charges of the Delhi administration.

9. Expenditure which does not appertain to provincial administration is recorded, as in the case of other provinces, under its appropriate departmental head in the regular accounts. Thus expenditure on the land and buildings required for the new Cantonment, and any corresponding receipts, appear under the Army and Military Works heads respectively, under both of which a special Delhi sub-head has been opened. Railway capital outlay has already been referred to. Railway revenue charges and receipts similarly come under the Railway account head. In these cases, the *pro formá* account necessarily exhibits only initial expenditure and non-recurring receipts, as Military expenditure is not being permanently increased and the influence of the new Capital on the ordinary daily receipts and working expenses of the Railways cannot evidently be satisfactorily isolated. This latter consideration also applies to the case of Postal and Telegraph expenditure, which moreover represents ordinary administrative expenditure of the department, and is relatively insignificant in amount. For these reasons, in the case of this department neither the initial outlay nor the recurring receipts and expenditure have been included.

Items 3 (a)  
and III of  
Part I of  
*pro formá*  
account.

Items 4 to 7  
and I and IV  
of Part I, and  
Items 2 and II  
to IV  
of Part II of  
*pro formâ*  
account.

Item 1 of  
Part I.

10. There are also a few items of expenditure and of actual receipt or of definite saving which are not recorded in the accounts of the Delhi Province or in the departmental accounts, but which it is necessary to take into consideration in calculating the expenditure on Delhi and the Delhi Province. Most of these are self-explanatory, but attention may be called to the intended treatment of the sale-proceeds of vacated lands and buildings at Calcutta (if any) and elsewhere. These will be credited under the major heads "XXXV—Miscellaneous" and "XXX—Civil Works", and the *pro formâ* account will take credit only for actual Imperial receipts. No account will be taken, in the statements themselves, of book transactions, or of the considerable savings obtained from the vacation of rented accommodation, *i.e.*, of relief in respect of rental payments which the Local Government obtains by giving up private buildings previously leased for provincial establishments, and moving the latter into offices formerly occupied by the Government of India. Any reference made to such saving will, therefore, be found in an explanatory footnote. [See Part I, Note 5.]

11. Outlay on stores and all other expenditure incurred in England under a capital head or as a revenue charge, which can be distinguished as appertaining to the construction of Delhi or to the administration of the Delhi Province, have been included in the *pro formâ* account.

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PRO FORMÁ ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

PART I.—INITIAL OUTLAY.

[Figures in thousands of Rupees.]

Expenditure.	Actuals to end of 1924-25.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.	Receipts.	Actuals to end of 1924-25.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
1. DELHI PROJECT : Capital outlay on Permanent Delhi chargeable to Head "57" (for details see Statement I-A)	10,98,99	1,35,00	1,00,50	I.—Receipts which may be obtained on account of Imperial buildings vacated by the Government of India or attached offices in consequence of the move (a) . . .	19,00	...	...
2. Temporary Delhi *	54,33	...	...				
3. Initial expenditure of non-Civil Departments :— (a) Military services † . . . (b) Railways ‡ . . .	1,04,03 85,10	3,15 2,97	3,27 —1,14	II.—Non-recurring receipts on account of Temporary Works . . .	2	...	...
4. Non-recurring grant to the Punjab Government in compensation for expenditures incurred on new headquarters buildings for the Commissionership transferred from Delhi	1,36	...	...	III.—Recoveries on account of land or buildings vacated in the old Cantonment of Delhi	...	...	...
5. Cost of withdrawal to Delhi of Imperial offices previously located at Calcutta or elsewhere . . .	2,77	35	18	IV.—Miscellaneous items . . .	8,26	20	20
6. Special non-recurring monetary concessions to establishments of the Government of India and attached offices on the occasion of their first move to Delhi	7,19	53	61				
7. Miscellaneous items § . . .	9,10	41	44				
<b>TOTAL</b> Total expenditure to end of 1924-27 Net expenditure to end of 1926-27 . . .	13,85,66 10,13,13 15,86,45	1,41,41 10,13,13 15,86,45	1,03,66 1,03,66 1,03,66	<b>TOTAL</b> Total receipts to end of 1926-27 . . .	27,28 27,68	20 27,68	20 20

\* Note 1.—The head "Temporary Delhi" has been closed from 1st April 1913, subsequent expenditure being treated as part of the expenditure of the Delhi Province—see Part II of Account.

† Note 2.—The expenditure included under item 3 (a) is that relating to the formation of the new Cantonment. Its details are as follows :—

	To end of 1924-25.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Acquisition of land . . . . .	13,20	...	...
Cost of buildings . . . . .	63,05	3,13	3,27
Establishment charges . . . . .	6,71	2	...
Tools and plants . . . . .	2,06	...	...
<b>TOTAL</b> . . . . .	1,04,03	3,15	3,27

‡ Note 3.—The figures relate to charges for the acquisition of land and outlay on railway facilities at Nanal Raya. These figures include transactions on account of Delhi New Capital Railway Work also.

§ Note 4.—The expenditure shown against item 7 represents mainly the proportionate cost of the Office of the Accountant General, Central Revenues, and the cost of temporary establishment employed in the Secretariats in connection with the change of Capital.

|| Note 5.—These heads will record only actual receipts obtained from the sale of the vacated buildings and land. As explained in paragraph 10 of the Prefatory Note, this procedure has the effect of excluding a substantial true saving in respect of rented accommodation. Thus from 1917-18 to 1924-25 the Government of Bengal, by moving its offices into the vacated Imperial buildings in Calcutta, saved Rs. 2,97,500; partly by being enabled to dispense with private accommodation previously leased, and partly by being relieved from the necessity of renting further accommodation.

Up to 1923-24 . . . . .	8,53,810
1924-25 . . . . .	43,300
<b>TOTAL</b> . . . . .	8,97,110

(a) The amount represents value of premises No. 3, Kollaghat Street sold to E. R. Railway.

*PRO FORMÁ* ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

## PART II.—ANNUAL EXPENDITURE.

[Figures in thousands of Rupees.]

Expenditure.	Actuals, 1924-25.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.	Receipts.	Actuals, 1924-25.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
1. Expenditure of Delhi Province*	59.01	71.49	76.59	I.—Revenue of Delhi Province*	34.59	36.09	35.07
2. Miscellaneous items	60	85	85	II.—Saving under Calcutta house allowances †	43	41	43
				III.—Saving under bill journey and travelling allowances and contingencies on account of shorter move of Secretariat and attached offices ‡	2.50	2.50	2.50
Total expenditure	59.61	72.34	77.44	IV.—Miscellaneous items	3	3	3
Net expenditure	22.06	33.31	33.41	Total receipts	37.55	39.03	36.03

\* Novs 1.—The details of this item are given in Statement II-A.

† Novs 2.—The figure shown against item II will be subject to increase as additional officers are successively transferred from Calcutta to Delhi.

‡ Novs 3.—The figure shown against item III is a minimum figure calculated once for all on the assumption that all offices or portions of offices which previously moved between Calcutta and Simla have subsequently moved regularly between Delhi and Simla. The actual saving throughout has been large owing to certain establishments which previously moved to Calcutta being retained in Simla throughout the cold weather.

STATEMENT I-A.

*Details of Capital outlay on the Delhi Project working up to the total figures shown against item 1 in Part I of pro formâ account.*

[Figures in thousands of Rupees.]

Items.	Actuals to end of 1924-25.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
<b>A.—Salaries and allowances—</b>			
(a) Preliminary Investigation—			
(i) Gazetted officers . . . . .	2,04	...	...
(ii) Non-gazetted officers . . . . .	14	...	...
(b) Public works and electrical officers employed on the Project—			
(i) Gazetted officers . . . . .	76,88	8,41	7,87
(ii) Non-gazetted officers . . . . .	51,05	9,18	10,19
(c) Miscellaneous officers (including all others employed on the Project)—			
(i) Gazetted officers . . . . .	5,05	47	48
(ii) Non-gazetted officers . . . . .	3,90	56	56
(d) Leave allowances . . . . .	...	...	55
<b>B.—Travelling allowances of officers and Establishments—</b>			
(a) Preliminary Investigation—			
(i) Gazetted officers . . . . .	23	...	...
(ii) Non-gazetted officers . . . . .	2	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers . . . . .	6,76	64	74
(ii) Non-gazetted officers . . . . .	3,89	48	48
(c) Miscellaneous officers including all others employed on the Project—			
(i) Gazetted officers . . . . .	62	8	8
(ii) Non-gazetted officers . . . . .	38	10	10
<b>C.—Supplies, Services and Contingencies—</b>			
(a) Preliminary investigation . . . . .	51	...	...
(b) Public Works and Electrical officers employed on the Project . . . . .	5,59	64	74
(c) Miscellaneous officers employed on the Project . . . . .	44	1	1
Loss on account of Exchange . . . . .	...	68	94
<b>Total A, B and C . . . . .</b>	<b>1,57,50</b>	<b>21,25</b>	<b>22,74</b>
<b>Deduct—Credits from other heads of accounts . . . . .</b>	<b>30,27</b>	<b>4,34</b>	<b>5,89</b>
<b>Net total A, B and C carried over . . . . .</b>	<b>1,27,23</b>	<b>16,91</b>	<b>16,85</b>



*Details of Capital outlay on the Delhi Project working up to the total figures shown against item I in Part I of pro formâ account—contd.*

[Figures in thousands of Rupees.]

Items.	Actuals to end of 1924-25.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Brought forward Net total A, B, C.	1,27,23	16,91	16,85
<i>D.—Works Expenditure—</i>			
(i) Buildings—			
(a) Government House . . . . .	62,10	13,00	30,00
(b) Secretariats . . . . .	1,17,87	24,25	24,00
(c) Other buildings . . . . .	1,85,57	15,00	32,20
(d) Legislative Chambers . . . . .	36,97	17,00	25,00
(ii) Communications . . . . .	26,14	2,50	2,70
(iii) Miscellaneous Public Improvements . . . . .	13,61	1,75	3,50
(iv) Electric Light and Power . . . . .	51,35	6,75	5,00
(v) Irrigation . . . . .	39,01	50	1,00
(vi) Sanitation including storm-water drains, sewage and sewerage disposal, water-supply and conservancy . . . . .	96,05	8,50	8,50
(vii) Tools and plant . . . . .	87,61	3,00	1,00
(viii) Stock and Suspense . . . . .	81,61	19,32	—25,00
(ix) Miscellaneous . . . . .	91,53	—1,00	1,00
(x) Maintenance during construction . . . . .	70,44	12,99	5,50
Railway diversion . . . . .	14,29	—47	...
<i>E.—Acquisition of land taken up for the Project.</i>	34,09	...	...
<i>F.—Other Miscellaneous expenditure</i>	6	...	...
<i>Minus Reserve</i>	...	...	—25,75
<i>Deduct—Receipts on Capital Account.</i>	36,54	5,00	5,00
<b>TOTAL</b>	<b>10,98,99</b>	<b>1,35,00</b>	<b>1,00,50</b>

BUDGET FOR 1926-27.

26E

STATEMENT II-A.

Revenue and Expenditure of Delhi and Delhi Province.

[Figures in thousands of rupees.]

RECEIPTS.				EXPENDITURE.			
Major Heads of Accounts.	Actuals for 1924-25.	Revised Estimate for 1925-26.	Budget Estimate for 1926-27.	Major Heads of Accounts.	Actuals for 1924-25.	Revised Estimate for 1925-26.	Budget Estimate for 1926-27.
I.—Customs . . . . .	1,92	1,50	...	2. Taxes on Income . . . . .	35	44	44
II.—Taxes on Income . . . . .	9,56	9,98	9,74	5. Land Revenue . . . . .	41	47	60
IV.—Opium . . . . .	37	...	...	6. Excise . . . . .	12	3,53	3,54
V.—Land Revenue . . . . .	3,41	3,90	3,97	7. Stamps . . . . .	7	14	13
VI.—Excise . . . . .	3,88	6,79	6,97	9. Registration . . . . .	8	7	9
VII.—Stamps . . . . .	7,18	7,90	8,00	15. Miscellaneous Irrigation Expenditure. . . . .	50	75	70
IX.—Registration . . . . .	48	47	47	22. General Administration . . . . .	3,28	3,43	3,34
XIV.—Irrigation works for which no Capital Account is kept . . . . .	3	4	4	23. Audit (a) . . . . .	37	21	23
XVI.—Interest . . . . .	3	18	17	24. Administration of Justice . . . . .	1,71	1,80	2,15
XVII.—Administration of Justice . . . . .	28	32	32	25. Jails and Convict Settlements . . . . .	1,47	1,28	1,21
XVIII.—Jails and Convict Settlement . . . . .	22	21	21	26. Police . . . . .	7,57	8,34	8,10
XIX.—Police . . . . .	19	19	19	28. Ecclesiastical . . . . .	30	23	25
XXI.—Education . . . . .	14	18	70	29. Political . . . . .	3	1	2
XXII.—Medical . . . . .	11	12	13	30. Scientific Departments . . . . .	1	1	1
XXIV.—Industries . . . . .	2	...	...	31. Education . . . . .	5,26	5,94	6,20
XXVI.—Miscellaneous Departments . . . . .	6	7	9	32. Medical . . . . .	3,37	5,05	5,30
XXIX.—Civil Works . . . . .	4,36	2,32	2,32	33. Public Health . . . . .	27	68	1,58
XXXIII.—Receipts in aid of Superannuation . . . . .	21	17	17	34. Agriculture . . . . .	14	23	27
XXXIV.—Stationery and Printing . . . . .	3	5	5	35. Industries . . . . .	10	11	11
XXXV.—Miscellaneous . . . . .	2,10	1,70	1,54	37. Miscellaneous Departments . . . . .	...	1	2
TOTAL . . . . .	34,19	36,09	35,07	38. Currency . . . . .	8	8	8
				41. Civil Works . . . . .	23,54	26,12	31,05
				Civil Works—Viceregal Estates, Delhi . . . . .	1,64	1,40	1,65
				44. Territorial and Political Pensions . . . . .	48	55	55
				45. Superannuation Allowances and Pensions . . . . .	2,14	4,03	2,80
				46. Stationery and Printing . . . . .	3	5	5
				47. Miscellaneous . . . . .	4,20	4,74	4,75
				Refunds . . . . .	1,29	1,53	1,47
				TOTAL . . . . .	59,01	71,49	76,59

(a) Excludes proportionate cost of the office of the Accountant General, Central Revenue, Delhi, debitabte to part I.

Appen  
COMMERCIAL AND  
TABLE I—

Recorded revenue compared with recorded expenditure excluding Capital Expenditure on Railways, Irrigation works, Telegraphs Vizagapatam Harbour, Security Printing, the Delhi Capital and commuted value of pensions not charged against Revenue—	1917-1918.	1918-1919.	1919-1920.	1920-1921.
	Rs.	Rs.	Rs.	Rs.
Surplus . . . . .	12,13,06,110	...	23,65,38,825	26,00,65,278
Deficit . . . . .	...	5,73,06,135	14,42,98,228	26,55,72,106
Capital Expenditure on Railways and Irrigation works not charged against Revenue.	5,91,68,825	7,64,13,315	...	...
Capital charged involved in the purchase of Railways.	...	...	...	...
Capital outlay on the Postal and Telegraph Department not charged against Revenue.	...	...	...	...
Capital outlay on Vizagapatam Harbour and Security Printing not charged against Revenue.	...	...	...	...
Initial Expenditure on New Capital at Delhi.	37,58,145	42,86,895	50,35,427	1,25,75,011
Commuted value of pensions not charged against Revenue.	...	...	...	...
India's Financial Contribution to the War.	1,50,00,00,000	...	...	...
Net Public Debt incurred . . . . .	1,73,76,00,090	11,47,30,575	8,90,70,517	52,34,07,498
Net public debt incurred, including Capital transactions with Railway Companies.	1,72,94,94,174	10,22,98,861	8,22,22,398	51,76,91,284
Value of commodities exported, excluding Gold and Silver.	2,44,90,40,000	2,55,30,90,000	3,36,02,20,000	2,67,76,80,000
Value of commodities imported, excluding Gold and Silver.	1,64,35,50,000	1,88,56,20,000	2,21,70,20,000	3,47,57,40,000
Excess of Exports over Imports, excluding Gold and Silver.	80,54,90,000	66,74,70,000	1,14,32,00,000	(c)—79,50,60,000
Net Imports of Gold . . . . .	25,17,80,000	†—5,56,40,000	35,33,00,000	2,10,80,000
Ditto of Silver . . . . .	19,04,20,000	67,91,90,000	29,22,90,000	6,48,40,000
<b>TOTAL NET IMPORTS OF GOLD AND SILVER.</b>	<b>44,22,00,000</b>	<b>62,35,50,000</b>	<b>64,55,90,000</b>	<b>8,59,20,000</b>
Excess of Exports over Imports including Gold and Silver.	36,32,90,000	4,39,20,000	49,78,10,000	(c)—88,39,80,000
Net Imports of Currency Notes * . . . . .	...	...	...	...
Excess of Exports over Imports including Gold, Silver and Currency Notes.	36,32,90,000	4,39,20,000	49,78,10,000	(c)—88,39,80,000
Secretary of State's Bills sold (Rupees).	§ 50,63,67,178 (a)	(a) 28,65,41,000	34,54,98,000	...
Sterling Equivalent received . . . . .	§ 34,880,683 (a)	(a) 20,946,314	31,226,219	...
Silver coined at the Indian Mints . . . . .	23,67,07,387	52,05,35,310	37,72,19,757	3,41,30,039

\* Recorded from  
† Represents net  
§ Includes remittances of the  
(a) Includes remittances of the  
(b) Figures for 11 months  
(c) Net  
(d) Net  
(e) Figures included

Part IV.

FINANCIAL STATISTICS.

MISCELLANEOUS.

1921-1922.	1922-1923.	1923-1924.	1924-1925.	1925-1926, Revised.	1926-1927, Budget.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	2,38,98,756	5,68,25,698	1,30,38,000	5,31,000
27,05,01,700	15,01,78,392	...	...	...	...
32,97,57,115	18,46,67,524	20,60,11,576	13,46,94,254	18,48,85,000	25,98,45,000
...	...	...	...	2,41,55,000	...
61,61,617	65,62,006	75,21,500	1,17,54,861	2,28,92,000	50,32,000
...	...	...	...	63,64,000	57,42,000
1,35,27,418	1,64,70,432	1,54,73,653	1,42,18,868	1,35,00,000	1,00,50,000
...	...	...	...	...	35,00,000
...	...	...	...	...	...
40,19,30,108	25,61,19,053	17,67,00,540	9,62,98,934	-3,98,00,000	-69,17,000
40,75,33,002	25,26,11,569	16,64,05,856	9,13,70,598	-4,07,09,000	-1,55,63,000
2,48,65,50,000	3,16,07,30,000	3,63,37,00,000	4,00,24,30,000	(b) 2,15,44,00,000	
2,62,59,50,000	2,46,18,30,000	2,37,18,30,000	2,53,36,50,000	(b) 2,12,91,44,000	
(c)-33,94,00,000	69,69,00,000	1,26,19,30,000	1,46,67,80,000	(b) 1,56,11,20,000	
↑-2,88,43,000	41,18,10,000	29,18,70,000	73,93,60,000	(b) 30,09,80,000	
15,09,00,000	16,35,40,000	18,69,80,000	20,07,40,000	(b) 16,11,40,000	
12,23,20,000	59,54,50,000	47,88,50,000	94,00,00,000	(b) 45,31,30,000	
(c)-44,17,30,000	10,33,50,000	78,30,80,000	62,87,80,000	(b) 69,90,00,000	
...	1,01,70,000	1,64,00,000	3,00,000	(b) 24,30,000	
(c)-44,17,30,000	9,31,80,000	76,06,20,000	52,54,80,000	(b) 90,14,30,000	
...	3,75,00,000	12,68,50,000	10,00,00,000	...	
...	2,570,025	4,738,704	7,579,162	...	
1,00,00,000	67,74,444	80,00,791	33,25,394	(d) 30,73,449	

April 1922.  
 exports of gold.  
 Gold Standard Reserve.  
 Currency Department.  
 (April to February).  
 imports.  
 exports.  
 up to February 1926.

Appen  
COMMERCIAL AND  
TABLE I—

	1917-1918.	1918-1919.	1919-1920.	1920-1921.
Maximum price in pence of an oz. troy standard Silver in London	55 (21st to 24th Sept. 1917).	50 (28th March 1919).	89½ (11th Feb. 1920).	72½ (7th April 1920).
Minimum price in pence of an oz. troy standard Silver in London.	38 $\frac{9}{16}$ (13th to 17th April 1917).	45½ (8th to 10th April 1918)	43 $\frac{2}{3}$ (4th April and 6th May 1919).	30½ (5th March 1921).
Average Exchange upon Secretary of State's Bills sold per rupee.	1s. 4'536d.	1s. 5'544d.	1s. 9'891d.	...
Average of the daily telegraphic transfer rates from Calcutta on London.	...	...	...	1s. 8'66d.
Rate of Exchange for the adjustment of transactions between the Indian and Imperial Governments.	1s. 4d. and 1s. 5d.	1s. 5d. and 1s. 6d.	1s. 6d., 1s. 8d., 2s. 4d. and 2s. 9d.	2s. 8d., 2s. 4d., 2s. 2½d., 2s., 1s. 11d., 1s. 10½d., 1s. 8½d., 1s. 6½d., 1s. 8d., & 1s. 4½d.
Maximum rate of discount on loans on demand at the Imperial Bank of India, Calcutta.	6 (1st April to 6th Sept. 1917 and 3rd Jany. to 31st March 1918).	7 (16th Jan. to 26th Mar. 1919.)	7 (12th to 31st Mar. 1920).	7 (1st Apl. to 9th June 1920, 18th Nov. 1920 to 2nd Mar. 1921).
Minimum rate of discount on Loans on demand at the Imperial Bank of India, Calcutta.	5 (7th Sept. 1917 to 2nd Jany. 1918).	5 (23rd May to 6th Nov. 1918).	5 (5th June 1919 to 14th Jan. 1920).	5 (1st July to 3rd Nov. 1920).
Maximum rate of discount at the Bank of England.	5½ (2nd to 4th April 1917).	5 (1st Apl. 1918 to 31st Mar. 1919).	6 (6th Nov. 1919 to 31st Mar. 1920).	7 (15th April 1920 to 31st Mar. 1921).
Minimum rate of discount at the Bank of England.	5 (5th April 1917 to 31st March 1918).		5 (1st April 1919 to 5th Nov. 1919).	6 (1st to 14th April 1920).
Maximum Government balances at the Imperial Bank of India.	22,65,24,000 (June)	18,80,47,000 (Sept.)	18,26,33,000 (Feb.)	20,38,41,000 (July)
Minimum Government balances at the Imperial Bank of India.	7,37,68,000 (Nov.)	6,54,69,000 (April)	7,04,52,000 (Sept.)	5,84,98,000 (Feb.)
Maximum price in Calcutta of 5 per cent. War loan, 1929-47.	...	93	95	90
Minimum price in Calcutta of 5 per cent. War Loan, 1929-47.	...	90	90	77
Maximum price in Calcutta of 5 per cent income-tax free loan, 1945-55.	...	...	} 95½ to 96	{ 95½ to 96 78½
Minimum price in Calcutta of 5 per cent. income-tax free loan, 1945-55.	...	...		
Maximum price in Calcutta of Government 3½ per cent. Rupee Securities (Guaranteed).	70 (6th to 14th Sep. and 31st Oct. 1917 to 17th Feb. 1918).	61 (7th to 21st Nov. 1918).	71 (1st April to 17th May 1919).	60 (1st to 16th April 1920 and 5th to 15th January 1921).
Minimum price in Calcutta of Government 3½ per cent. Rupee Securities (Guaranteed).	67 (20th June to 24th Aug. 1917).	65 (3rd May to 24th June 1918).	60 (27th Feb. to 31st Mar. 1920).	52 (1st Nov. to 12th Dec. 1920).
Maximum price in Calcutta of 3 per cent. Rupee Securities.	60 (6th to 14th Sep. and 31st Oct. to 16th Mar. 1918).	60 (5th to 22nd Nov. 1918).	62 (1st April to 17th May 1919).	50 (1st April to 5th Oct. 1920 and 5th to 15th January 1921).
Minimum price in Calcutta of 3 per cent. Rupee Securities.	57 (20th June to 24th Aug. 1917).	58 (11th Apl. to 24th June 1918).	50 (37th Feb. to 31st Mar. 1920).	42 (1st Nov. to 22nd Dec. 1920).

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FINANCIAL STATISTICS—contd.

MISCELLANEOUS—contd.

1921-1922.	1922-1923.	1923-1924.	1924-1925.	1925-1926, Revised.	1926-27, Budget.
43 $\frac{1}{2}$ (27th Sept. 1921).	37 $\frac{1}{2}$ (22nd May 1922).	30 $\frac{1}{16}$ (3rd and 5th Jan., 13th and 14th Feb. 1924).	36 $\frac{1}{18}$ (9th Oct. 1924)	33 $\frac{7}{16}$ (5th Sept. 1925).	
32 $\frac{1}{2}$ (28th Feb. & 2nd Mar. 1922).	80 $\frac{1}{2}$ (15th Dec. 1922).	31 $\frac{11}{16}$ (13th July 1923).	31 $\frac{1}{2}$ (29th Dec. 1924)	80 $\frac{1}{2}$ (19th and 22nd March 1926).	
...	ls. 4'44sd.	ls. 4'53sd.	ls. 6'02sd.	...	
ls. 3'85sd.	ls. 3'76d.	ls. 4'46d.	ls. 5'51d.	ls. 6'3 $\frac{3}{16}$ d. (estimate).	
ls. 3 $\frac{1}{2}$ d., ls. 3 $\frac{1}{4}$ d., ls. 8 $\frac{1}{2}$ d., ls. 4d., ls. 4 $\frac{1}{2}$ d., ls. 5d., and ls. 5 $\frac{1}{2}$ d.	ls. 3 $\frac{1}{2}$ d., ls. 3 $\frac{1}{4}$ d., 2s. 3 $\frac{1}{2}$ d., ls. 4d., and ls. 4 $\frac{1}{2}$ d.	ls. 4d., ls. 4 $\frac{1}{2}$ d., ls. 4 $\frac{1}{2}$ d., ls. 5d., ls. 5 $\frac{1}{2}$ d.	ls. 4 $\frac{1}{2}$ d., ls. 5d., ls. 5 $\frac{1}{2}$ d., ls. 5 $\frac{1}{2}$ d., ls. 6d.	ls. 6d., ls. 6 $\frac{1}{2}$ d.	
8 (16th Feb. to 31st Mar. 1922).	8 (1st to 26th April 1922 and from 11th Jan. to 31st March 1923).	9 (14th Feb. 1924 to 31st March 1924).	9 (1st April to 9th April).	7 (1st April to 20th May).	
5 (2nd June to 14th Dec. 1921).	4 (6th July to 25th Oct. 1922).	4 (28th June to 14th Nov. 1923).	4 (31st July to 20th Aug. 1924).	4 (3rd July to 27th September).	
7 (1st Apl. to 1st May 1921).	4 $\frac{1}{2}$ (1st to 12th April 1922).	4 (since 5th July 1923).	5 (5th March).	5 (1st April to 5th August and 3rd December to date).	
4 $\frac{1}{2}$ (16th Feb. to 31st March 1922).	3 (13th July 1922 to 31st March 1923).	3 (1st April to 4th July 1923).	4 (1st April 1924 to 4th March 1925).	4 (2nd October to 2nd December).	
25,57,46,000 (31st July).	33,19,07,000 (28th July).	29,74,54,000 (20th July).	32,19,07,000 (31st July).	28,96,31,000 (29th May).	
5,34,64,000 (18th Nov.).	6,22,54,000 (10th Nov.).	6,22,69,000 (6th Nov.).	7,42,63,000 (31st Dec.).	4,39,57,000 (11th December).	
87	88-8	93-10	94-14	97-4.	
78	81-6	87-12	92-14	94-13.	
69	93-8	98-14	99-8	101-7.	
60	87	93-2	97	98-13.	
62 (30th & 31st May 1921).	61-4 (23rd and 23rd March 1923).	63-2 (6th Mar. 1924).	66-6 (10th July).	75-2 (27th March).	
55-3 (from 11th March 1922).	55-8 (1st to 17th April 1923).	61 (3rd to 5th April 1923).	66-8 (16th September).	67-10 (5th May)	
58 (31st May & 1st June 1921).	52-6 (23rd and 23rd March 1923).	57-12 (6th Mar. 1923).	62-10 (10th July).	63-14 (25th March).	
47 (1st to 4th April 1921).	47-12 (1st to 18th April 1923).	51-14 (3rd to 4th April 1923).	53-8 (18th September).	57-15 (15th to 18th May).	

## COMMERCIAL AND

TABLE I—

	1917-1918.	1918-1919.	1919-1920.	1920-1921.
	R	R	R	R
Maximum amount outstanding on London Register of Rupee Securities encased for Interest Drafts.	8,06,95,000 (Apl.)	8,17,24,000 (Mar.)	8,16,74,000 (Apl.)	6,65,19,000 (Apl.)
Minimum amount outstanding on London Register of Rupee Securities encased for Interest Drafts.	7,47,56,000 (Mar.)	7,34,70,000 (July)	7,43,58,000 (Dec.)	6,13,12,000 (Sept.)
Maximum price in London of 3½ per cent. (Rupee Securities in Gold).	} 52	} 54	74	63½
Minimum price in London of 3½ per cent. (Rupee Securities in Gold).			44	49½
Maximum price in London of India 3¼ per cent. Stock.	44½	74	69½	61
Minimum price in London of India 3¼ per cent. Stock.	60½	62	54½	51½
Maximum price in London of India 3 per cent. Stock.	61½	64	60½	53
Minimum price in London of India 3 per cent. Stock.	60½	53½	47½	43½
Maximum price in London of India 2½ per cent. Stock.	53	53½	50½	43
Minimum price in London of India 2½ per cent. Stock.	50	44½	40	37½
Maximum price in London of 7 per cent. Stock.	45½	...	...	...
Minimum price in London of 7 per cent. Stock.	...	...	...	...
Maximum price in London of 5½ per cent. Stock.	...	...	...	...
Minimum price in London of 5½ per cent. Stock.	...	...	...	...
Maximum price in London of 4½ per cent. Stock.	...	...	...	...
Minimum price in London of 4½ per cent. Stock.	...	...	...	...
Maximum Government Paper Currency outstanding.	1,14,76,87,000 (Oct.)	1,53,46,48,000 (Mar.)	1,85,14,79,000 (Jan.)	1,70,73,89,000 (Apl.)
Minimum Government Paper Currency outstanding.	82,72,35,000 (Apl.)	1,05,96,05,000 (Apl.)	1,53,72,07,000 (Apl.)	1,57,62,83,000 (Sept.)
Number of Post Office Savings Banks.	10,975	10,587	10,670	10,713
Number of accounts in Post Office Savings Banks.	16,37,800	16,77,407	17,60,443	18,77,957
Amount deposited in Savings Banks.	16,58,46,470	18,83,44,749	21,34,54,628	22,66,21,716
Average of each deposit.	101-27	112-22	121-26	121-73
Net addition to deposits.	-1,06,931	2,23,98,379	2,51,39,787	1,51,37,068

ix IV.

FINANCIAL STATISTICS—concl'd.

MISCELLANEOUS—concl'd.

1921-1922.	1922-1923.	1923-1924.	1924-1925.	1925-1926, Revised.	1926-1927, Budget.
R	R	R	R	R	R
7,80,08,000 (Feb.)	10,50,48,000 (Nov.)	10,80,82,000 (Oct.)	10,20,98,000 (Apr.)	9,42,86,000 (Apr.)	
6,36,80,000 (Apr.)	9,68,19,000 (May)	10,08,84,000 (Mar.)	9,69,86,000 (Mar.)	8,59,80,000 (Sept.)	
42½	89	45	40½	52½	
34½	84	39	45	40½	
63½	69½	72½	60½	66½	
55½	62½	61½	63	63½	
55½	59½	63½	59½	59½	
47½	53½	52½	54	54½	
46½	50½	53½	49½	49½	
39½	44½	44½	45	46½	
108½	119½	124	115½	106½	
102½	108	107½	104½	102½	
94½	102½	105	105½	103	
89½	93½	99	100	99½	
...	88½	93	89½	91½	
...	83½	82½	85½	85½	
1,79,71,49,000 (Oct.)	1,82,74,25,000 (Aug.)	1,66,18,98,000 (Feb.)	1,64,19,40,000 (Mar.)	1,91,77,32,000 (Oct.)	
1,67,31,58,000 (Apr.)	1,71,78,07,000 (Apr.)	1,71,23,35,000 (May)	1,72,49,20,000 (June)	1,73,23,07,000 (May)	
10,758	10,730	10,535	10,727		
19,58,324	20,43,503	20,68,314	21,64,473		
22,26,24,625	22,19,96,761	24,78,63,170	25,63,94,907		
118'68	113'53	118'64	118'46		
-59,98,991	93,73,936	1,58,64,409	95,11,737		



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