

EAST INDIA (BUDGET).

Return to an Address of the Honourable the
House of Commons, dated 28th July, 1930; for,

“RETURN OF THE BUDGET OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL FOR 1930-31.”

India Office,
29th July, 1930.

} S. F. STEWART,
Under Secretary of State for India.

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GOVERNMENT OF INDIA.
FINANCE DEPARTMENT.

BUDGET FOR 1930-31.

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APPENDIX I.

Statement of net revenue and expenditure (excluding transactions relating to the Revenue Reserve and Road Development Funds).

[In lakhs of rupees].

	Actuals.						Revised, 1929-30.	Budget, 1930-31.
	1923- 24.	1924- 25.	1925- 26.	1926- 27.	1927- 28.	1928- 29.		
NET REVENUE (REVENUE LESS CORRESPONDING EXPENDITURE INCLUDING CAPITAL EXPENDITURE CHARGED TO REVENUE).								
Civil.								
Customs	38,98	44,98	46,96	46,57	47,36	48,30	49,06	52,58
Taxes on Income	17,61	15,41	15,27	15,03	14,41	16,01	16,38	17,24
Salt	8,65	6,12	5,01	5,45	5,35	6,36	5,43	5,71
Opium	1,66	1,44	2,04	3,33	3,07	2,72	2,59	2,07
Other principal heads	2,13	1,53	1,52	1,59	1,63	1,59	1,61	1,61
Currency and Mint	2,14	3,28	3,94	3,39	1,90	2,17	2,11	2,11
Provincial Contributions, etc	8,84	8,74	6,08	5,13	3	3	..	..
Extraordinary	—81	2,54	38	57	—4	29	1,90	31
Total, Civil	79,20	84,04	81,20	81,06	73,71	77,47	79,08	81,63
Railways	6,44	6,78	5,49	6,01	6,28	5,23	6,12	5,74
Total net revenue	85,64	90,82	86,69	87,07	79,99	82,70	85,20	87,37
NET EXPENDITURE (EXPENDITURE LESS CORRESPONDING REVENUE).								
Civil.								
Irrigation	6	11	8	5	8	13	17	11
Debt Services	14,17	15,27	14,12	12,66	11,99	12,82	12,19	14,36
Civil Administration	8,65	9,39	9,87	10,23	10,22	10,43	11,56	12,20
Civil Works	1,33	1,65	1,48	1,74	1,42	1,38	1,44	1,47
Miscellaneous	3,52	3,89	3,71	3,36	3,23	3,16	3,66	3,31
Total, Civil	27,73	30,31	29,26	28,09	26,94	27,92	29,02	31,45
Posts and Telegraphs	—71	—80	—1,88	5	47	74	73	71
Military	56,23	55,63	56,00	55,97	54,79	55,10	55,10	54,35
Total net expenditure	83,25	85,14	83,38	84,11	82,20	83,76	84,85	86,51
Surplus (+), Deficit (—)	+2,39	+5,68	+3,31	+2,96	—2,21	—1,06	+5	+86

APPENDIX II.

Memorandum on the Military Estimates for 1930-31.

The Military Estimates for 1930-31 have been prepared in the same form as those for 1929-30. These follow a cash system of estimates and accounts which was readopted in 1927-28 in place of the elaborate system of cost accounts which was previously in force.

2. Since 1922-23 substantial reductions have been effected in the expenditure on the military services. The actual net expenditure as shewn in the final accounts or as estimated, where the accounts are not yet closed, is indicated in the following statement :—

	Rs. (Crores.)
1922-23	65·27
1923-24	56·23
1924-25	55·63
1925-26	56·00
1926-27	55·97
1927-28	54·79
1928-29	55·0
1929-30 (Budget Estimate)	55·10
1929-30 (Revised Estimate)	55·10
1930-31 (Budget Estimate)	54·35

3. The Indian Retrenchment Committee, after their exhaustive examination of every aspect of military administration, recommended that the net budget for 1923-24 should be fixed at Rs. 57½ crores, subject to such addition as would be necessary on account of the delay which must necessarily ensue in carrying out the proposed changes, and in order to meet special expenditure in Waziristan, etc. 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 expenditure in the year 1923-24 showed an actual reduction to Rs. 56·23 crores, largely due to the rapidity with which retrenchments were effected under the orders of His Excellency the Commander-in-Chief; and thus the first stage of Rs. 57 crores mentioned by the Retrenchment Committee was passed in the first year.

4. The figure of Rs. 56·23 crores for the year 1923-24 included heavy expenditure on gratuities to demobilised officers and in Waziristan, but these abnormal items were counterbalanced by credits from the proceeds of sale and utilisation of surplus stores. The budget for the year 1923-24 allotted a net sum of 62 crores for military services. This was reduced in the budget for 1924-25 to 60½ crores, but by the time when the budget for 1925-26 was under consideration, the actual effect of the retrenchment operations, which it had been difficult to gauge in advance, had become apparent, and it was possible to reduce the budget provision for 1925-26 to Rs. 56·25 crores net

Further reductions have been made in subsequent budgets. The following table brings out the results achieved from 1922-23 at a glance :—

Net expenditure on Military Services.

(In crores of rupees.)

	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.
Budget Estimate .	67.75	62.00	60.25	58.25	54.83	54.92	55.10	55.10	54.35
Revised Estimate .	67.09	59.74	56.83	56.28	55.55	54.92	55.10	55.10	
Actual expenditure.	65.27	56.23	55.63	56.00	55.97	54.79	55.10	...	

5. In each year from 1923-24, the expenditure 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 rate of exchange, the Retrenchment Committee having worked on a basis of 1s. 4d. = 1 Re. ; but certain additions have been made to the Military Budget of which the Retrenchment Committee did not take cognisance, *i.e.*, the provision of over 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 estimated in 1930-31 at Rs. 41 lakhs which is more properly accounted for under the former. The transfers which have been taken into account in the Budget for 1930-31 are shown below :—

(Thousands of rupees.)

(1) Payments to Telegraph Department for care of Army stores	30
(2) Customs duty	24,20
(3) Printing and Stationery	16,00
(4) Payments from the compassionate fund to personnel employed in the Military Department	15
(5) Payments to the Public Works Departments, Delhi, for rent of buildings	1,55
	42,20

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

(1) Establishment of the Deputy Financial Adviser, Royal Air Force	43
(2) Establishment of the Budget Section, Military Finance	42
(3) Charges for the Nepal escort	49
(4) Charges for the Perim Light-House and Coal Depots at Basidu and Bushire	24
	1,58
Net debit to military	40,62

6. In the memorandum on Military Estimates for 1929-30, it was stated that beginning with the year 1928-29 and ending with the year 1931-32, the military budget has been stabilised each year at a figure of 55 crores to which will be added the amount required to give effect to measures arising out of the recommendations of the Shea Committee on the Territorial Forces. It has since been decided that the period of the stabilised military budget should be extended by one year, *i.e.*, to end with the year 1932-33 and the figure of 55 crores should be reduced to 54·20 crores. Thus the amount allotted for military expenditure in each year of the stabilised budget beginning with 1930-31 will be 54·20 crores *plus* the amount allotted for expansion of the Territorial Force which in 1930-31 amounts to Rs. 15 lakhs. Any savings which may accrue within the total amount granted for military expenditure will be carried to a suspense account "Military Reserve Fund" which may be drawn upon for expenditure in later years. This arrangement has been adopted in order to enable the military authorities, firstly, to carry out a programme of mechanisation and modernisation of equipment necessitated by recent developments in military organisation, and, secondly, to repair certain deficiencies in equipment.

In accordance with this arrangement the revised estimates for 1929-30 stand at 55·10 crores and the budget estimate for 1930-31 at 54·35 crores. It was found possible in the current year to allot a sum of about 2·30 crores for expenditure on the military programme referred to above and it is anticipated that after meeting the normal charges for the maintenance of the military services in 1930-31 about 2 crores will be available for the same purpose.

7. 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.—Pay and allowances and Miscellaneous cash expenditure on the Fighting Services.

	(In thousands of Rs.)		
	Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	20,00,84	13,98	19,86,86
Budget, 1929-30	19,10,29	10,55	18,99,74
Revised, 1929-30	19,48,00	11,43	19,36,57
Budget, 1930-31	18,80,65	11,24	18,69,41

This most important head in the Army Estimates records the pay and other cash charges in the fighting units constituting the Standing Army in India.

The decrease in the estimates for 1930-31 as compared with the estimates of 1929-30 is due mainly to reduction of 25 lakhs in the pay charges of British troops owing to new recruits being on reduced rates of pay and 10 lakhs on account of disbandment of two Indian infantry battalions being surplus to requirements. The principal causes which contributed to the decrease as compared with the Revised estimate, 1929-30, are reduction in pay charges of British troops, 37 lakhs; disbandment of two Indian infantry battalions, 10 lakhs; smaller payments for leave allowances paid by non-military departments, 10 lakhs (Revised allows for large arrear payments); and less expenditure in England and on exchange thereon, 6 lakhs.

BUDGET FOR 1930-31.

8. Part A-II.—Administrative Services.

(In thousands of Rs.)

	Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	6,67,42	12,35	6,55 07
Budget, 1929-30	7,03,51	11,14	6,92,37
Revised, 1929-30	6,84,91	12,11	6,72,80
Budget, 1930-31	7,35,47	12,01	7,23,46

The main charges compiled under this head are pay and allowances of the personnel of the Administrative Services.

The increase in the estimate for 1930-31 is due mainly to larger provision of reserves or grants for special measures which are eventually distributed to the heads under which expenditure is incurred and to transfer of provision for certain expenditure hitherto debited to other heads.

9. Part A-III.—Manufacturing Establishments.

(In thousands of Rs.)

	Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	3,36,37	3,21	3,33,16
Budget, 1929-30	3,34,95	3,55	3,31,40
Revised, 1929-30	3,24,22	3,88	3,20,34
Budget, 1930-31	2,90,71	4,01	2,86,70

Under this head are recorded the expenses of Medical Store Depots, Bakeries, Butcheries, Ordnance and Clothing Factories, Grass Farms and Dairy Farms which are all treated as producing and manufacturing formations in the Army.

The decrease in budget, 1930-31, is mainly due to reduced demands on factories, consequent on reduction in the working stocks in Arsenals and depots.

10. Part A-IV.—Army Headquarters, Staff of Commands, etc.

(In thousands of Rs.)

	Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	2,05,24	4	2,05,20
Budget, 1929-30	2,11,46	..	2,11,46
Revised, 1929-30	2,08,53	2	2,08,51
Budget, 1930-31	2,15,39	6	2,15,33

The increase in budget estimate, 1930-31 is the result of a re-organisation of Indian Army Service Corps appointments at Army, Command and District Headquarters by corresponding reduction in the Indian Army Service Corps and larger provision for furlough allowances and leave and deputation salaries to be paid in England.

11. *Part A-V.*—Purchase and Sale of Stores, Equipment and Animals.

	(In thousands of Rs.)		
	Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	6,31,21	1,50,06	4,81,15
Budget, 1929-30	6,49,30	1,55,81	4,93,49
Revised, 1929-30	6,33,41	1,53,20	4,80,21
Budget, 1930-31	5,75,36	1,52,61	4,22,75

The decrease in budget estimate, 1930-31 is due to smaller requirements for working stock, to a fall in the rates, disbandment of two Indian infantry battalions, re-organisation of Animal Transport and smaller outlay on mechanical transport vehicles.

12. *Part A-VI.*—Special Services.

	(In thousands of Rs.)		
	Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	—8	13	—21
Budget, 1929-30	14	..	14
Revised, 1929-30	15	..	15
Budget, 1930-31	12	..	12

The charges compiled under this head are for the extra expenditure incurred on troops on the Tibet frontier. The actuals for 1928-29 became a *minus* figure owing to a credit from His Majesty's Imperial Government adjusted as deduction from expenditure.

13. *Part A-VII.*—Transportation, Conservancy, Hot Weather Establishments and Miscellaneous Charges and Receipts.

	(In thousands of Rs.)		
	Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	3,31,84	31,44	3,00,40
Budget, 1929-30	3,88,79	40,76	3,48,03
Revised, 1929-30	3,45,04	50,62	2,94,42
Budget, 1930-31	3,34,87	22,60	3,12,27

The decrease in budget estimate, 1930-31 is due mainly to a decrease of 13 lakhs in the contribution to His Majesty's Government for the administration of Aden and to elimination of provision for certain special measures made under this head in the budget estimate of 1929-30.

14. *Part A-VIII.*—Non-effective charges and receipts.

	(In thousands of Rs.)		
	Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	8,40,79	53,27	7,87,52
Budget, 1929-30	8,34,22	37,95	7,96,27
Revised, 1929-30	8,51,65	95,32	7,56,33
Budget, 1930-31	8,51,76	69,27	7,82,49

As compared with the budget estimate for 1929-30 the increase in Revised, 1929-30 and Budget, 1930-31 is mainly due to fewer casualties among pensioners larger number of admissions to pensions and increased expenditure under pensions capitalised. The increased receipts in revised estimate, 1929-30 and budget estimate, 1930-31 represent mostly recoveries of arrears in connection with pension adjustments.

BUDGET FOR 1930-31.

15. *Total Part A.*

		(In thousand of Rs.)		
		Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	. . .	59,13,63	2,64,48	47,49,15
Budget, 1929-30	. . .	50,32,66	2,59,76	47,72,90
Revised, 1929-30	. . .	49,95,91	3,26,58	46,69,33
Budget, 1930-31	. . .	48,84,33	2,71,80	46,12,53

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

		(In thousands of Rs.)		
		Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	. . .	80,45	8	80,37
Budget, 1929-30	. . .	92,95	..	92,95
Revised, 1929-30	. . .	88,59	11	88,48
Budget, 1930-31	. . .	96,39	5	96,34

The provision for 1930-31 includes Rs. 15 lakhs as against Rs. 10 lakhs in the current year for the Territorial Forces to cover the recommendations on the Shea Committee to which Government have decided to give effect. In addition to the provision made here expenditure is incurred under the Army and Military Engineering heads for stores and works for these forces which is calculated at about 22 lakhs.

17. *Part C.—Royal Air Force.*

		(In thousands of Rs.)		
		Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	. . .	2,03,87	1,58	2,02,29
Budget, 1929-30	. . .	2,40,67	2,67	2,38,00
Revised, 1929-30	. . .	2,40,04	1,96	2,38,08
Budget, 1930-31	. . .	2,41,06	1,66	2,39,40

There is little change in the estimate, which provides for a further instalment of the re-equipment of squadrons.

18. *Total Army.*

		(In thousands of Rs.)		
		Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	. . .	52,97,95	2,66,14	50,31,81
Budget, 1929-30	. . .	53,03,78	2,62,43	50,41,35
Revised, 1929-30	. . .	53,24,54	3,28,65	49,95,89
Budget, 1930-31	. . .	52,21,78	2,73,51	49,48,27

19. *Marine.*

		(In thousands of Rs.)		
		Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	. . .	81,87	13,63	68,24
Budget, 1929-30	. . .	82,22	13,62	68,60
Revised, 1929-30	. . .	84,53	15,93	68,60
Budget, 1930-31	. . .	90,32	21,36	68,96

The variation in net expenditure is inconsiderable. The increase in gross expenditure and receipts is due mainly to larger expenditure on account of

development in connection with re-organisation to be met from the sale proceeds of the Kidderpore Dockyard. The amount which will be credited to Marine receipts in 1930-31 is estimated at Rs. 16½ lakhs as against 8½ lakhs included in budget estimate, 1929-30.

20. *Military Engineer Services.*

(In thousands of Rs.)

	Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	4,43,48	59,00	3,83,88
Budget, 1929-30	4,72,71	72,66	4,00,05
Revised, 1929-30	4,64,75	53,19	4,11,56
Budget, 1930-31	4,84,98	41,14	4,43,84

The increase in gross expenditure is due to provision for buildings at Wana and to normal increase in maintenance charges and to other new works undertaken in connection with maintenance and storage of mobilisation reserves for the Army. The decrease in receipts is due to smaller credits anticipated from the Land Sales Suspense Account. To this account are credited all realisations from the disposal of lands and buildings surplus to requirements.

21. *Transfers to or from Military Reserve Fund.*

(In thousands of Rs.)

	Gross Expenditure.	Receipts.	Net.
Actuals, 1928-29	26,07	..	26,07
Budget, 1929-30 . . . . .	..	..	..
Revised, 1929-30	33,95	..	33,95
Budget, 1930-31 . . . . .	..	26,07	-26,07

This head was opened as a result of the stabilisation of military budget estimates whereby any savings in one year may be transferred to a suspense head for utilisation in a future year. The saving is charged to military expenditure by credit to a suspense account "Military Reserve Fund" and when the money is taken out in a future year to meet expenditure the "Military Reserve Fund" is debited and the Military Estimates are credited. The saving credited to the suspense account in 1928-29 was Rs. 26.07 lakhs. It is anticipated that a further sum of Rs. 33.95 lakhs will be credited to the account in 1929-30.

In the estimates for 1930-31 a credit of Rs. 26.07 lakhs has been taken by transfer from the suspense account "Military Reserve Fund."

22. Statements are appended to this Memorandum which give actual and estimated gross and net expenditure figures from 1926-27 under Army Marine, Military Engineer Services, Transfers to or from Military Reserve Fund and also the totals. The figures for Army for 1926-27 cannot be classified under the new heads adopted from 1927-28.

23. 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.

NEW DELHI :
The 28th February 1930.

A. MACLEOD,
Financial Adviser, Military Finance.

BUDGET FOR 1930-31.

ARMY.

	Actuals, 1926-27.	Actuals, 1927-28.	Actuals, 1928-29.	1929-30.		Budget, 1930-31.
				Budget.	Revised.	
INDIA—						
EXPENDITURE.						
Part A.—Standing Army.						
<i>Effective Services.</i>						
Pay and allowances and miscellaneous cash expenditure of the fighting services	R	R	R	R	R	R
		16,11,88,376	16,19,21,337	15,58,98,000	15,88,78,000	15,24,70,000
Administrative services		5,92,64,415	6,38,77,053	6,63,18,000	6,39,18,000	6,93,55,000
Manufacturing establishments		2,72,26,658	2,67,50,494	2,81,21,000	2,45,23,000	2,27,63,000
Army Headquarters, Staff of Commands, etc.		2,02,10,412	1,94,68,467	2,00,78,000	1,95,97,000	2,03,12,000
Purchase and sale of stores, equipment and animals		3,70,15,920	4,95,20,975	5,12,45,000	4,70,88,000	4,53,11,000
Special services		87,594	—25,122	14,000	14,000	12,000
Transportation, conservancy, anti-malarial measures, hot weather establishments and miscellaneous		3,02,50,740	2,51,01,348	2,76,41,000	2,34,18,000	2,34,39,000
TOTAL—EFFECTIVE	R	33,53,08,116	34,50,42,442	34,71,18,000	33,74,34,000	33,34,62,000
<i>Non-Effective Services.</i>						
Non-effective charges	R	3,40,42,279	3,54,39,935	3,40,41,000	3,57,15,000	3,56,71,000
Part B.—Auxiliary and territorial forces—Effective	R	82,68,784	60,44,524	92,95,000	88,59,000	96,39,000
Part C.—Royal air force { Effective	R	1,05,61,900	1,13,46,637	1,07,84,000	1,11,90,000	1,23,19,000
{ Non-Effective	R	1,294	28,729	29,000	35,000	30,000
	R	1,05,63,164	1,13,70,366	1,08,13,000	1,12,25,000	1,23,49,000
<i>Deduct—</i>						
(1) Probable savings in connection with the introduction of new measures . . . . .		...	...	62,50,000	...	...
(2) Lump cut for underspending . . . . .		...	...	...	...	...
TOTAL INDIA { Effective	R	41,51,71,950	35,41,36,799	36,50,33,603	35,74,63,000	35,54,20,000
{ Non-Effective	R	4,66,10,496	3,40,43,503	3,54,63,714	3,57,50,000	3,57,01,000
	R	46,17,82,446	38,81,80,363	40,04,97,317	39,32,33,000	39,11,21,000
ENGLAND—						
EXPENDITURE.						
Part A.—Standing Army.						
<i>Effective Services.</i>						
Pay and allowances and miscellaneous cash expenditure of the Fighting Services		2,778,228	2,863,159	2,649,975	2,894,150	2,669,625
Administrative services		376,073	289,868	202,475	343,125	321,000
Manufacturing establishments		700,819	514,218	553,050	592,425	473,100
Army Headquarters, Staff of Commands, etc.		74,549	79,320	80,100	94,200	92,025
Purchase and sale of stores, equipment and animals		684,109	1,020,044	1,026,375	1,218,975	924,375
Carried over { £		4,614,678	4,766,629	4,611,975	4,942,875	4,481,025
{ R	R	46,17,82,446	38,81,80,363	40,04,97,317	39,32,33,000	39,11,21,000

ARMY—contd.

		Actuals, 1926-27.	Actuals, 1927-28.	Actuals, 1928-29.	1929-30.		Budget, 1930-31.
					Budget.	Revised.	
Brought forward	R	49,17,62,440	38,81,80,862	40,04,97,317	30,50,12,000	39,32,33,000	39,11,31,000
	£		4,614,073	4,765,839	4,611,975	4,042,875	4,461,025
Special services	£		17,106	1,256	...	75	...
Transportation, conservancy, anti-malarial measures, hot weather establishments and miscellaneous	£		491,849	600,238	642,550	£81,450	753,600
TOTAL—EFFECTIVE	£		5,123,126	5,373,123	5,454,825	5,774,400	5,224,625
<i>Non-Effective Services.</i>							
Non-effective charges	£		3,597,614	3,047,947	3,703,575	3,708,750	3,712,675
<i>Part C.—Royal Air Force—</i>							
Effective	£		455,654	681,459	977,550	943,125	£66,175
Non-Effective	£		15,800	14,800	10,500	15,300	15,600
TOTAL, PART C.	£		471,654	676,259	994,050	958,425	881,775
	£	9,668,842	9,192,506	9,697,320	10,153,450	10,441,575	9,629,275
TOTAL ENGLAND	Effective R	6,14,67,308	7,43,86,436	8,04,61,090	8,57,85,000	8,95,07,000	8,13,44,000
	Non-Effective R	3,62,01,033	4,81,61,529	4,88,36,630	4,96,01,000	4,98,54,000	4,97,13,000
	R	9,66,98,426	12,25,07,965	12,92,97,720	13,53,86,000	13,92,31,000	13,10,57,000
TOTAL EXPENDITURE	Effective R	47,66,50,343	42,65,23,225	44,54,04,693	44,67,07,000	44,70,50,000	43,67,04,000
	Non-Effective R	8,18,11,529	8,22,25,092	8,43,00,344	8,36,71,000	8,54,04,000	8,54,14,000
	R	55,84,70,872	51,07,48,317	52,97,95,037	53,03,78,000	53,24,54,000	52,21,18,000
REVENUE.							
India	Effective R	3,10,60,459	41,08,003	1,77,24,350	1,95,04,000	1,99,97,000	1,75,12,000
	Non-Effective R	19,72,520	16,21,854	17,90,834	17,22,000	37,65,000	18,74,000
	TOTAL R	3,30,38,986	57,29,857	1,95,15,184	2,12,26,000	2,37,62,000	1,93,86,000
England	£	309,771	349,197	532,405	376,375	750,225	597,375
	Effective R	25,79,397	26,10,057	35,62,477	29,44,000	33,30,000	29,12,000
	Non-Effective R	11,18,415	20,45,907	35,86,263	20,73,000	67,47,000	50,53,000
	TOTAL R	36,97,712	46,55,964	70,98,740	50,17,000	1,00,77,000	79,65,000
TOTAL REVENUE	Effective R	3,36,45,756	67,18,060	2,12,86,827	2,24,48,000	2,38,33,000	2,04,24,000
	Non-Effective R	30,90,941	36,67,761	53,27,097	37,95,000	95,32,000	69,27,000
	TOTAL R	3,67,36,697	1,03,85,821	2,66,13,924	2,62,43,000	3,28,65,000	2,73,51,000
NET EXPENDITURE	India R	42,87,43,461	33,24,50,505	38,09,62,133	37,37,60,000	37,04,61,000	37,17,35,000
	England R	9,20,00,714	11,79,11,991	12,21,98,980	13,03,49,000	12,91,36,000	12,90,92,000
	Effective R	44,30,13,587	42,18,05,105	42,42,07,866	42,42,59,000	42,37,17,000	41,63,40,000
	Non-Effective R	7,87,20,588	7,86,67,331	7,69,73,247	7,08,76,000	7,58,72,000	7,84,67,000
	TOTAL R	52,17,34,175	50,03,62,406	50,31,61,113	50,41,35,000	49,95,60,000	49,48,27,000

BUDGET FOR 1930-31.

MARINE.

		Actuals, 1926-27.	Actuals, 1927-28.	Actuals, 1928-29.	1929-30.		Budget, 1930-31.	
					Budget.	Revised.		
EXPENDITURE.								
India	R	46,15,007	47,20,159	53,98,683	52,92,000	54,06,000	60,75,000	
England	£	191,749	218,736	209,109	2,19,750	228,525	2,21,775	
	R	19,17,484	29,16,481	27,68,130	29,30,000	30,47,000	29,57,000	
Total Expenditure	R	65,33,491	76,36,640	81,86,803	82,22,000	84,53,000	90,32,000	
REVENUE.								
India	R	15,81,588	14,75,272	13,60,709	13,62,000	15,87,000	21,36,000	
England	£	...	...	180	...	450	...
	R	...	...	2,307	...	6,000	...
Total Revenue	R	15,81,588	14,75,272	13,63,106	13,62,000	15,93,000	21,36,000	
NET EXPENDITURE.	India	R	50,34,109	32,44,887	40,37,974	39,30,000	38,19,000	39,39,000
	England	R	19,17,484	29,16,481	27,65,728	29,30,000	30,41,000	29,57,000
	TOTAL	R	49,51,593	61,61,368	68,23,697	68,60,000	68,60,000	68,96,000

MILITARY ENGINEER SERVICES.

		Actuals, 1926-27.	Actuals, 1927-28.	Actuals, 1928-29.	1929-30.		Budget, 1930-31.	
					Budget.	Revised.		
EXPENDITURE.								
India	R	4,37,57,596	4,46,85,677	4,39,76,808	4,69,57,000	4,59,99,000	4,80,56,000	
England	£	40,104	24,320	27,695	23,550	35,700	33,150	
	R	4,01,040	3,24,259	3,69,266	3,14,000	4,76,000	4,42,000	
TOTAL	R	4,41,59,536	4,50,09,936	4,43,48,674	4,72,71,000	4,64,75,000	4,84,98,000	
REVENUE.								
India	R	1,11,40,479	35,68,219	59,60,421	72,68,000	53,10,000	41,14,000	
NET EXPENDITURE.	India	R	3,26,08,117	4,10,97,458	3,80,19,187	3,96,91,000	4,06,80,000	4,39,42,000
	England	R	4,01,940	3,24,259	3,69,266	3,14,000	4,76,000	4,42,000
TOTAL	R	3,30,10,057	4,14,21,717	3,83,88,453	4,00,05,000	4,11,56,000	4,43,84,000	

TRANSFERS TO OR FROM MILITARY RESERVE FUND.

		Actuals, 1926-27.	Actuals, 1927-28.	Actuals, 1928-29.	1929-30.		Budget, 1930-31.
					Budget.	Revised.	
EXPENDITURE.							
India	R	...	...	26,06,737	...	33,95,000	...
England	R						
Total Expenditure	R			26,06,737	...	33,95,000	...
REVENUE.							
India	R			...	...	...	26,07,000
England	R			...	...	...
Total Receipts	R			...	...	...	26,07,000
NET EXPENDI- TURE.	India	R		26,06,737	...	33,95,000	-26,07,000
	England	R		...	...	...
	Total	R		26,06,737	...	33,95,000	-26,07,000

TOTAL MILITARY SERVICES : SUMMARY.

		Actuals, 1926-27.	Actuals, 1927-28.	Actuals, 1928-29.	1929-30.		Budget, 1930-31.	
					Budget.	Revised.		
EXPENDITURE.								
India	R	51,01,56,030	43,75,86,198	45,24,82,345	44,72,61,000	44,80,33,000	44,52,52,000	
England	£	9,900,785	9,435,652	9,934,133	10,395,750	10,705,800	10,084,300	
	R	9,90,07,850	12,58,09,695	13,24,55,106	13,86,10,000	14,27,44,000	13,44,56,000	
Total Expenditure	R	60,91,63,889	56,33,94,893	58,49,37,451	58,58,71,000	59,07,77,000	57,97,08,000	
REVENUE.								
India	R	4,57,70,352	107,63,348	2,68,36,314	2,98,54,000	2,98,89,000	2,82,43,000	
England	£	869,771	349,197	592,585	376,275	750,675	5,97,375	
	R	36,97,712	46,55,064	71,01,137	50,17,000	1,00,89,000	79,05,000	
Total Receipts	R	4,94,68,064	1,54,49,812	3,39,37,451	3,48,71,000	3,97,77,000	3,62,08,000	
NET EXPENDI- TURE.	India	R	40,43,86,687	42,67,92,850	42,56,46,031	41,74,07,000	41,83,45,000	41,70,09,000
	England	R	9,53,10,138	12,11,52,731	13,53,53,969	13,35,93,000	13,26,55,000	12,64,91,000
	TOTAL	R	55,96,95,825	54,79,45,581	55,10,00,000	55,10,00,000	55,10,00,000	54,35,00,000

APPENDIX III.

Statement showing the interest-bearing obligations of the Government of India, outstanding at the close of each financial year.

	31st March 1923.	31st March 1924.	31st March 1925.	31st March 1926.	31st March 1927.	31st March 1928.	31st March 1929.	31st March 1930.
INTEREST-BEARING OBLIGATIONS.								
(In crores of rupees.)								
<i>In India—</i>								
Loans (a)	339·83	358·81	370·38	368·29	374·44	372·25	390·73	405·81
— Treasury Bills in the hands of the public	21·59	·12	..	..	..	7·59	4·00	24·00
— Treasury Bills in the Paper Currency Reserve	49·65	49·65	49·65	49·65	41·47	31·94	39·15	34·50
Other Obligations—								
— Post Office Savings Banks	23·20	24·79	25·64	27·23	29·51	32·67	34·49	37·48
— Cash Certificates	3·13	8·42	13·12	20·96	26·68	30·70	32·30	35·25
— Provident Funds, etc.	36·17	39·00	42·39	46·36	51·02	55·82	60·52	65·65
— Depreciation and Reserve Funds	..	..	9·08	15·45	20·10	25·48	31·09	31·77
— Provincial Balances (b)	2·86	4·17	4·83	11·87	10·49	10·48	10·43	10·17
Total Loans, etc.	411·07	410·58	420·03	417·94	415·91	411·78	433·83	463·81
Total Other Obligations	65·36	76·38	95·06	121·87	137·80	155·15	168·83	180·32
Total in India	476·43	486·96	515·09	539·81	553·71	566·93	602·71	644·13
(In millions of £.)								
<i>In England, —</i>			(c)	(e)				
Loans (a)	222·92	244·53	263·39	266·35	265·09	272·32	283·31	289·04
War Contribution	19·71	19·27	18·81	18·32	17·81	17·28	16·72	16·13
Capital value of liabilities undergoing redemption by way of terminable railway annuities	61·31	60·10	58·84	57·53	56·19	54·79	53·35	51·86
India Bills	..	..	..	..	..	..	..	6·00
Provident Funds, etc.	·04	·13	·16	·21	·27	·19	·43	2·66
Total in England	303·98	324·03	341·20	342·41	339·36	344·58	353·81	365·69
(In crores of rupees.)								
Equivalent at 1s. 6d. to the Rupee	405·31	432·04	454·93	456·55	452·48	459·44	471·75	487·50
Total Interest-bearing obligations	881·74	919·00	970·02	996·36	1,006·19	1,026·37	1,074·46	1,131·72
INTEREST-YIELDING ASSETS—								
Capital advanced to Railways	517·22	537·02	(d) 578·05	(f) 605·61	635·46	668·60	700·69	731·90
Capital advanced to other Commercial Departments.	19·43	20·07	22·00	17·77	19·16	20·73	21·81	23·05
Capital advanced to Provinces	87·49	97·56	106·43	114·60	120·17	126·34	137·52	142·45
Capital advanced to Indian States and other interest-bearing loans	8·90	8·93	10·16	11·84	12·11	13·91	15·40	17·57
Total Interest-yielding assets	633·04	663·58	716·64	749·82	786·90	829·58	875·51	914·97
Cash, bullion and securities held on Treasury account	44·80	50·47	57·35	51·96	37·48	24·20	23·34	39·78
Balance of total interest-bearing obligations not covered by above assets	203·90	204·95	196·03	194·58	181·81	172·53	170·61	177·02

(a) These figures represent the nominal amounts of loans outstanding and also include comparatively small amounts of expired loans which do not bear interest.

(b) The figures represent those portions of provincial balances which bear interest either because they form part of the old Famine Insurance Fund or the present Famine Relief Fund or because they have been placed with the Government of India on fixed deposit.

(c) Includes the liability assumed by the Secretary of State for East Indian Railway Debenture Stock, aggregating £18½ millions, on the termination of the contract with that Railway on the 1st January 1925. It therefore does not represent any increase in the foreign indebtedness of the country as a whole.

(d) Includes 27·07 crores on account of the liability referred to in (c) above.

(e) Includes the liability assumed by the Secretary of State for the Great Indian Peninsula Railway Debenture Stock, aggregating £3½ millions, on the termination of the contract with that Railway on the 1st July 1925. Vide also last sentence under (c) above.

(f) Included 4·88 crores on account of the liability referred to in (e) above.

APPENDIX IV.

Statement showing the distribution, as between voted and non-voted, of the gross expenditure of the Central Government as shown in the Budgets presented to the Legislature.

[In lakhs of rupees.]

	1928-29.				1929-30.				1930-31.			
	Voted.	Non-voted.	Total.	Per-centage of voted to total.	Voted.	Non-voted.	Total.	Per-centage of voted to total.	Voted.	Non-voted.	Total.	Per-centage of voted to total.
Expenditure charged to revenue.	96,12	1,13,87	2,09,99*	46	1,00,16	1,16,66	2,16,82*	46	1,01,23	1,19,30	2,20,59*	45
Expenditure not charged to revenue	30,05	4,36	34,41	87	36,04	2,81	38,85	93	19,06	2,19	21,25	89
Total Expenditure both charged and not charged to revenue.	1,26,17	1,18,23	2,44,40	52	1,36,20	1,19,47	2,55,67	55	1,20,29	1,21,55	2,41,84	50

*These figures have been arrived at as follows :—

Expenditure as per Budget Statement	1,29,60	1,34,06	1,34,78
Add—Working expenses of—			
(a) Railway Department	66,31	68,45	71,40
(b) Posts and Telegraphs	11,13	11,31	11,54
(c) Irrigation	9	9	10
Add—Refunds	2,86	2,93	2,69
Recoveries included in Civil Works Demand	..	3	8
	<u>2,09,99</u>	<u>2,16,82</u>	<u>2,20,59</u>

APPENDIX V.

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.

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 for 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.

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.

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

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 "58—State Railways."

Item 3(b), *ibid.*

Item 2, *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 II, *ibid.*

Items 1 and I of Part II of *pro forma* account.

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.

8. The expenditure and receipts appertaining to the *quasi*-provincial administration of the Central 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 Central revenues in aid of the Delhi Municipality or other local funds will be brought into the regular accounts and consequently, into the *pro forma* account also, since they will appear as charges of the Delhi administration.

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

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 heads Army and Military Engineer Services, 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 forma* 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 Posts and Telegraphs 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.

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 Central 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 obtain 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.]

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 I of
Part I.

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.

BUDGET FOR 1930-31.

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

PART I.—INITIAL OUTLAY.

[Figures in thousands of rupees.]

Expenditure.	Actuals to end of 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	Receipts.	Actuals to end of 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1. DELHI PROJECT : Capital outlay on Permanent Delhi chargeable to Head "57" (for details see Statement I-A)	19,42,91	69,47	51,64	I.—Receipts on account of Central buildings vacated by the Government of India or attached offices in consequence of the move (a)†.			
2. Temporary Delhi *	54,33	...	...		20,15	1,42	67
3. Initial expenditure of non-Civil Departments — (a) Military services †	1,11,75	1,77	34				
(b) Railways †	1,05,83	3,14	2,00	II.—Non-recurring receipts on account of Temporary Works	2	...	...
4. Non-recurring grant to the Punjab Government in compensation for expenditure 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 Central offices previously located at Calcutta or elsewhere	7,52	1,57	2,10	IV.—Miscellaneous items	5,46	...	...
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	9,41	47	55				
7. Miscellaneous items §	11,22	65	69				
TOTAL	16,44,36	77,07	57,52	TOTAL	26,63	1,42	67
Total expenditure to end of 1930-31		17,78,95		Total receipts to end of 1930-31		30,62	
Net expenditure to end of 1930-31		17,48,33					

* 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 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
Acquisition of land	13,20	...	...
Cost of buildings	59,72	1,76	34
Establishment charges	6,77	1	...
Tools and plants	2,06	...	...
TOTAL	1,11,76	1,77	34

‡ Note 3.—The figures relate to charges for the acquisition of land and outlay on railway facilities at Nangal Rays† They include transactions on account of Delhi New Capital Railway Works.

§ Note 4.—The expenditure shown against item 7 represents mainly the proportionate cost of the Office of the Accountant General, Central Revenue, (Audit Staff, Delhi Experiments) and the cost of temporary establishments employed in the Secretariats in connection with the change of Capital.

|| Note 5.—These heads 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 1913-14 to 1922-23 the Government of Bengal, by moving their offices into the vacated Central buildings in Calcutta, saved Rs. 7,89,300 partly by being enabled to dispense with private accommodation previously leased, and partly by being relieved from the necessity of renting further accommodation. With effect from 1923-24 rent is being recovered from the Local Government for the occupation of Central buildings at Calcutta and the receipts are being shown under head I.

(a) Includes Rs. 19 lakhs on account of value of premises No. 3, Kollaghat Street sold to E. R. Railway and as 2½ lakhs on account of rent receipts.

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

PART II.—ANNUAL EXPENDITURE.

[Figures in thousands of rupees.]

Expenditure.	Actuals, 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	Receipts.	Actuals, 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1. Expenditure of Delhi Province*	1,05,14	1,13,10	1,24,20	I.—Revenue of Delhi Province*	43,00	44,62	45,98
2. Miscellaneous items	...	...	...	II.—Saving under Calcutta house allowances	19	18	18
				III.—Saving under hill journey and travelling allowances and contingencies on account of shorter move of Secretariat and attached offices †.	2,50	2,50	2,50
Total expenditure	1,05,14	1,13,10	1,24,20	IV.—Miscellaneous items	40	46	46
Net expenditure	55,90	65,34	75,28	Total receipts	45,74	47,70	48,92

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

† NOTE 2.—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 forma* account.

[Figures in thousands of rupees.]

Items.	Actuals to end of 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
A.—Pay and allowances—			
(a) Preliminary Investigation—			
(i) Gazetted Government servants* . . .	2,04	...	...
(ii) Non-gazetted Government servants . . .	14	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted Government servants* . . .	1,09,01	5,49	5,26
(ii) Non-gazetted Government servants . . .	86,24	8,93	10,25
(c) Other officers employed on the Project—			
(i) Gazetted Government servants* . . .	5,90	16	14
(ii) Non-gazetted Government servants . . .	5,71	38	41
B.—Travelling allowances of Officers and Establishment—			
(a) Preliminary Investigation—			
(i) Gazetted Government servants* . . .	23	...	...
(ii) Non-gazetted Government servants . . .	2	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted Government servants* . . .	9,30	48	59
(ii) Non-gazetted Government servants . . .	5,68	42	56
(c) Other officers employed on the Project—			
(i) Gazetted Government servants* . . .	76	3	3
(ii) Non-gazetted Government servants . . .	55	4	4
C.—Supplies, Services and Contingencies—			
(a) Preliminary investigation	51	...	...
(b) Public Works and Electrical officers employed on the Project	8,18	66	70
(c) Other officers employed on the Project	48	1	2
Total A, B and C	2,34,75	16,60	18,00
Deduct—Credits from other heads of accounts	62,11	5,30	9,27
Net total A, B and C (carried over)	1,72,64	11,30	8,73

*NOTE—The town planners and other experts are included under this head.

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

[Figures in thousands of rupees.]

Items.	Actuals to end of 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
Net total A, B, C. (brought forward)	1,72,64	11,30	8,73
<i>D.—Works Expenditure—</i>			
(i) Buildings—			
(a) Government House	1,47,51	21,55	9,25
(b) Secretariats	1,81,97	2,77	1,65
(c) Other buildings	2,80,24	34,01	36,29
(d) Legislative Chambers	82,71	5,32	1,61
(ii) Communications	29,75	73	1,21
(iii) Miscellaneous Public Improvements	20,91	84	4,08
(iv) Electric Light and Power	59,98	4,13	4,43
(v) Irrigation	41,26	33	1,20
(vi) Sanitation including water supply, drainage and sewage	1,14,29	2,27	4,67
(vii) Purchase of tools and plant	94,19	30	68
(viii) Stock and Suspense	25,13	—1,88	—3,00
(ix) Miscellaneous items	90,83	52	88
(x) Maintenance during construction	87,65	4,11	2,37
(xi) Railway diversion	13,79	...	...
E.—Acquisition of land	34,15	2	...
F.—Other Miscellaneous expenditure	6	...	3,01
G.— <i>Minus</i> Unallotted Reserve	...	—6,73	—11,00
<i>Deduct</i> —Receipts on Capital Account.	84,20	10,12	11,00
TOTAL	13,42,91	69,47	51,84

STATEMENT II-A.

Revenue and Expenditure of Delhi and Delhi Province.

[Figures in thousands of rupees.]

REVENUE.				EXPENDITURE.			
Major Heads of Account.	Actuals, 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	Major Heads of Account.	Actuals, 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
I.—Customs . . . . .	...	...	...	2. Taxes on Income	68	60	84
II.—Taxes on Income	10,40	9,71	10,41	5. Land Revenue	58	64	64
IV.—Opium . . . . .	...	...	...	6. Excise	3,68	3,70	3,68
V.—Land Revenue	3,49	2,45	2,41	7. Stamps	32	9	9
VI.—Excise	9,46	8,63	8,63	8. Forests	9	10	10
VII.—Stamps	7,19	7,21	7,21	9. Registration	4	4	4
IX.—Registration	49	46	46	15. Miscellaneous Irrigation Expenditure	2	4	5
XIV.—Irrigation works for which no Capital Account is kept	1	2	3	19. Interest	14,84	13,81	12,31
XVI.—Interest	22	15	17	22. General Administration	3,71	3,62	4,43
XVII.—Administration of Jus- tice	51	51	51	23. Audit	25	28	31
XVIII.—Jails and Convict Settlements	16	11	14	24. Administration of Justice	2,50	2,73	2,77
XIX.—Police	28	24	27	25. Jails and Convict Settlements	1,41	1,46	1,59
XXI.—Education	50	48	47	26. Police	9,51	9,87	11,40
XXII.—Medical	19	14	21	28. Ecclesiastical	18	31	21
XXIII.—Public Health	12	8	8	29. Political	9	13	20
XXIV.—Agriculture	5	6	5	31. Education	9,19	9,65	10,13
XXV.—Industries	9	7	5	32. Medical	5,32	5,65	5,43
XXVI.—Miscellaneous Depart- ments	12	12	12	33. Public Health	1,98	2,03	1,92
XXX.—Civil Works	7,28	12,21	12,65	34. Agriculture	52	65	70
XXXIII.—Receipts in aid of Superannuation	39	28	28	35. Industries	25	29	35
XXXIV.—Stationery and Printing	3	7	7	37. Miscellaneous Departments	3	4	4
XXXV.—Miscellaneous	2,13	1,64	1,57	38. Currency	16	15	20
TOTAL	43,69	44,62	45,68	41. Civil Works—Delhi Province	38,91	40,91	52,33
				Civil Works—Viceregal Estates, Delhi	1,66	2,17	4,62
				44. Territorial and Political Pen- sions	49	51	51
				45. Superannuation Allowances and Pensions	3,12	3,23	3,23
				46. Stationery and Printing	2	5	4
				47. Miscellaneous	3,64	3,89	4,05
				60B. Commuted value of pensions	2,30	1,78	1,80
				TOTAL	1,08,14	1,13,10	1,24,30

Appendix VI.

COMMERCIAL AND FINANCIAL STATISTICS.

Appendix

COMMERCIAL AND

	1921-22.	1922-23.	1923-24.	1924-25.
	Rs.	Rs.	Rs.	Rs.
Recorded revenue compared with recorded expenditure excluding capital expenditure not charged to Revenue—				
Surplus . . . . .	..	..	2,38,99,758	5,68,25,698
Deficit	27,65,01,700	15,01,76,392	..	..
Capital Expenditure on Railways and Irrigation works not charged to Revenue.	22,97,57,115	18,45,67,524	20,80,11,576	13,46,94,254
Capital charge involved in the purchase of Railways.	..	..	..	..
Capital outlay on the Posts and Telegraphs Department not charged to Revenue.	81,61,617	65,62,006	75,21,560	1,17,55,881
Capital outlay on Light-houses and Light-ships.	..	..	..	..
Capital outlay on Vizagapatam Port and Security Printing not charged to Revenue.	..	..	..	..
Initial Expenditure on New Capital at Delhi.	1,35,27,418	1,84,79,432	1,54,73,652	1,42,18,888
Commuted value of pensions not charged to Revenue.	..	..	..	..
Currency Capital outlay	..	..	..	..
Outlay on Bombay Land Scheme .	..	..	..	..
Net Public Debt incurred	49,19,30,108	25,61,19,053	17,67,00,540	9,62,96,934
Value of commodities exported, excluding Gold and Silver.	2,48,65,80,000	3,16,07,20,000	3,63,37,60,000	4,00,24,30,000
Value of commodities imported, excluding Gold and Silver.	2,82,59,80,000	2,46,19,20,000	2,37,18,40,000	2,53,36,40,000
Excess of Exports over Imports, excluding Gold and Silver.	(c)—33,94,00,000	69,88,00,000	1,26,19,20,000	1,46,87,90,000
Net Imports of Gold .	†—2,86,40,000	41,19,10,000	29,18,70,000	73,02,60,000
Net Imports of Silver .	15,09,60,000	18,35,40,000	18,69,80,000	30,07,40,000
TOTAL NET IMPORTS OF GOLD AND SILVER.	12,23,20,000	59,54,50,000	47,88,50,000	94,00,00,000
Excess of Exports over Imports including Gold and Silver.	(c)—46,17,20,000	10,33,50,000	78,80,70,000	52,87,90,000
Net Imports of Currency Notes* .	..	1,01,70,000	1,64,60,000	3,00,000
Excess of Exports over Imports including Gold, Silver and Currency Notes.	(c)—46,17,20,000	9,31,80,000	76,66,10,000	52,84,90,000
Council Bills and Purchase of sterling. (a)	..	2,640,026	21,838,705	40,770,162
Rupee Equivalent thereof . . .	..	3,84,77,840	31,45,48,173	55,38,97,524
Silver coined at the Indian Mints .	1,60,86,638	62,75,446	50,00,791	33,25,304

*Recorded from

†Represents net

(a) Includes remittances of the

(b) Figures for 11 months

(c) Net

(d) Net

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FINANCIAL STATISTICS.

1925-26.	1926-27.	1927-28.	1928-29.	1929-30 Revised.	1930-31 Budget.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,31,18,187	..	..	..	35,00,000	86,00,000
..	..	..	31,54,002	..	..
19,23,53,255	27,22,07,907	82,48,48,928	25,36,12,112	24,22,43,000	16,76,01,000
3,42,73,330	..	..	3,99,30,676	7,00,67,000	..
2,23,54,139	32,59,130	46,87,947	53,33,185	52,13,000	63,71,000
..
81,16,371	48,36,320	19,28,440	24,47,840	34,73,000	34,65,000
99,06,184	61,63,117	46,57,732	36,64,623	67,74,000	51,84,000
..	28,85,222	44,26,219	36,09,034	35,24,000	33,59,000
..	8,66,401	12,94,577	3,37,014	1,58,000	1,88,000
-4,03,60,226	-4,86,34,295	+2,44,27,984	+31,64,15,740	+43,16,43,000	2,05,22,000 +66,00,000
3,86,81,20,000	3,11,05,00,000	3,30,26,40,000	3,39,15,10,000	(b)2,90,76,80,000	
2,36,00,10,000	2,40,81,80,000	2,61,52,40,000	2,63,39,80,000	(b)2,23,12,60,000	
1,50,81,10,000	70,23,20,000	68,74,00,000	75,75,30,000	(b)62,64,20,000	
84,85,50,000	19,40,00,000	18,10,00,000	21,20,00,000	(b)13,27,60,000	
17,12,40,000	19,96,30,000	13,83,60,000	9,77,00,000	(b)7,72,70,000	
51,97,90,000	39,26,30,000	31,93,60,000	30,97,00,000	(b)21,00,30,000	
98,83,20,000	30,96,40,000	36,80,40,000	44,78,30,000	(b)41,63,90,000	
(d)-33,00,000	5,20,000	(d)-17,70,000	(d)-2,90,000	(d)-17,20,000	
99,16,20,000	30,91,20,000	36,98,10,000	44,81,20,000	(b)41,81,10,000	
46,316,500	2,115,000	23,325,000	30,810,000	19,050,000	31,800,000
61,23,87,682	2,81,70,083	37,77,30,264	41,02,18,228	25,40,00,000	42,40,00,000
30,73,478	50,49,438	10,25,926	52,66,573	(b) ..	

April 1922.
 exports of gold.
 Currency Department.
 (April to February).
 Imports.
 exports.

COMMERCIAL AND

	1921-22.	1922-23.	1923-24.	1924-25.
Maximum price in pence of an oz. troy standard Silver in London.	43½ (27th Sept.).	57½ (22nd May).	84 1/16 (8rd and 5th Jan., 13th and 14th Feb.).	86 1/16 (9th Oct.).
Minimum price in pence of an oz. troy standard Silver in London.	32½ (28th Feb. & 2nd Mar.).	30½ (15th Dec.).	30 11/16 (18th July).	31½ (29th Dec.).
Average Exchange per rupee upon Secretary of State's Bills sold and sterling purchased.	..	1s. 4'448d.	1s. 4'584d.	1s. 6'028d.
Average of the daily telegraphic transfer rates from Calcutta on London.	1s. 3'85d.	1s. 3'76d.	1s. 4'46d.	1s. 5'51d.
Rate of Exchange for the adjustment of transactions between the Indian and Imperial Governments.	1s. 3½d., 1s. 3¼d., 1s. 3¼d., 1s. 4d., 1s. 4½d., 1s. 5d., and 1s. 5½d.	1s. 3½d., 1s. 3¼d., 2s. 3½d., 1s. 4d., and 1s. 4½d.	1s. 4d., 1s. 4½d., 1s. 4½d., 1s. 5d., and 1s. 5½d.	1s. 4½d., 1s. 5d., 1s. 5½d., 1s. 5½d., and 1s. 6d.
Maximum rate of discount on loans on demand at the Imperial Bank of India.	8 (16th Feb. to 31st Mar.).	8 (1st to 26th Apr. and from 11th Jan. to 31st Mar.).	9 (14th Feb. to 31st Mar.).	9 (1st to 9th Apr.).
Minimum rate of discount on Loans on demand at the Imperial Bank of India.	5 (2nd June to 14th Dec.).	4 (6th July to 26th Oct.).	4 (28th June to 14th Nov.).	4 (31st July to 20th Aug.).
Maximum rate of discount at the Bank of England.	7 (1st Apr. to 1st Mar.).	4½ (1st to 12th Apr.).	4 (5th July to 31st Mar.).	5 (5th to 31st Mar.).
Minimum rate of discount at the Bank of England.	4½ (16th Feb. to 31st Mar.).	3 (18th July to 31st Mar.).	3 (1st Apr. to 4th July).	4 (1st Apr. to 4th Mar.).
Maximum Government balance at the Imperial Bank of India. Rs.	25,87,46,000 (31st July).	38,19,07,090 (28th July).	29,74,54,000 (20th July).	32,18,07,000 (31st July).
Minimum Government balance at the Imperial Bank of India. Rs.	5,34,64,000 (18th Nov.).	8,22,54,000 (10th Nov.).	6,22,69,000 (6th Nov.).	7,42,62,000 (31st Dec.).
Maximum price in Calcutta of 5 per cent. War loan, 1929-47.	87	88-8	93-10	94-24
Minimum price in Calcutta of 5 per cent. War Loan, 1929-47.	78	81-6	87-12	92-14
Maximum price in Calcutta of 5 per cent. income-tax free loan, 1945-55.	89	93-8	98-14	99-8
Minimum price in Calcutta of 5 per cent. income-tax free loan, 1945-55.	80	87	93-2	97
Maximum price in Calcutta of Government 3½ per cent. Rupee Securities.	62 (30th & 31st May).	61-4 (22nd and 23rd Mar.).	63-3 (8th Ma.)	63-6 (10th July).
Minimum price in Calcutta of Government 3½ per cent. Rupee Securities.	55-8 (from 11th Mar.).	55-8 (1st to 17th Apr.).	61 (3rd to 5th Apr.).	63-4 (18th Sept.).
Maximum price in Calcutta of 3 per cent. Rupee Securities.	53 (31st May and 1st June).	52-8 (22nd and 23rd Mar.).	57-12 (8th Mar.).	58-10 (10th July)
Minimum price in Calcutta of 3 per cent. Rupee Securities.	47 (1st to 4th Apr.).	47-12 (1st to 18th Apr.).	51-14 (3rd to 5th Apr.).	53-3 (18th Sept.)

FINANCIAL STATISTICS—contd.

1925-26.	1926-27.	1927-28.	1928-29.	1929-30 Revised.	1930-31 Budget.
83 7/16 (5th Sept.).	80 1/4 (5th May).	27 (6th Dec.)	28 1/2 (21st May).	25 1/8 (2nd and 11th Apr.).	
30 1/2 (19th and 22nd Mar.).	24 1/2 (20th Oct.).	24 1/2 (8th, 11th and 22nd Aug.).	25 5/8 (16th Feb.).	18 5/8 (5th Mar.).	
1s. 6'15d.	1s. 6'02d.	1s. 5'997d.	1s. 6'02d.	1s. 5 1/2d.	
1s. 6'08d.	1s. 5'902d.	1s. 5'93d.	1s. 5'97d.	1s. 5 1/2d.	
1s. 6d., 1s. 6 1/2d.	1s. 5 1/2d., 1s. 6d. and 1s. 6 1/2d.	1s. 6d.	1s. 6d.	1s. 6d.	
7 (1st Apr. to 20th May).	7 (10th Feb. to 31st Mar.).	7 (1st Apr. to 1st June, 22nd Dec to 31st Mar.).	8 (14th Feb. to 31st Mar.).	8 (1st to 10th Apr.).	
4 (3rd July to 27th Sept.).	4 (10th June to 31st Dec.).	4 (28th July to 7th Sept.).	5 (19th July to 14th Nov.).	5 (6th June to 9th Oct.).	
5 (1st Apr. to 4th Aug. and 3rd Dec. to 31st Mar.).	5 (throughout the year.).	5 (1st to 20th Apr.).	6 1/2 (7th Feb. to 31st Mar.).	6 1/2 (26th Sept. to 30th Oct.).	
4 (2nd Oct. to 2nd Dec.).	..	4 1/2	4 1/2 (1st Apr. to 6th Feb.).	8 1/2 (from 20th Mar.).	
28,96,81,000 (29th May).	36,41,18,000 (30th July).	19,97,38,000 (1st Apr.).	17,20,78,000 (24th Aug.).	20,65,78,000 (28th June).	
4,29,57,000 (11th Dec.).	3,85,92,000 (17th Dec.).	3,05,09,000 (7th Oct.).	3,71,10,000 (6th Apr.).	6,88,61,000 (7th June).	
97-4	102-6	101-11.	100-8.	99-4	
94-13	99-14	100-4.	99-2.	94-12	
101-7	110-4	108-13.	106-11.	103-12	
98-13	104-9	105-13.	103-4.	100	
73-8 (27th Mar.).	79-1 (15th Dec.).	79-5 (29th Apr.).	75-10 (21st and 22nd June).	72-5 (10th May).	
67-10 (5th May)	74-6 (1st Apr.).	74-6 (9th Dec.).	71-14 (27th Feb. and 1st Mar.).	63-15 (10th Feb.).	
63-14 (25th Mar.).	67-14 (15th to 21st Dec.).	67-14 (29 Apr.).	64-12 (2nd to 5th Apr., 10th Apr. 14th to 25th June).	61-15 (10th May).	
57-15 (15th to 18th May).	63-8 (1st and 6th Apr.).	63-14 (8th Dec.).	60-13 (19th, to 21st Mar.).	54-13 (10th Feb.).	

COMMERCIAL AND

	1921-22.	1922-23.	1923-24.	1924-25.
Maximum amount outstanding on London Register of Rupee Securities enfaced for Interest Drafts Rs.	7,80,08,000 (Feb.)	10,50,48,000 (Nov.)	19,80,92,000 (Oct.)	10,20,98,000 (Apr.)
Minimum amount outstanding on London Register of Rupee Securities enfaced for Interest Drafts Rs.	6,36,80,000 (Apr.)	9,68,19,000 (May).	10,06,94,000 (Mar.)	9,69,36,000 (Mar.)
Maximum price in London of 8½ per cent. Rupee Securities in Gold £	42½	39	45	49½
Minimum price in London of 8½ per cent. Rupee Securities in Gold £	34½	34	39	45
Maximum price in London of India 8½ per cent. Stock.	63½	69½	72½	69½
Minimum price in London of India 8½ per cent. Stock.	55½	62½	61½	63
Maximum price in London of India 8 per cent. Stock.	55½	59½	62½	59½
Minimum price in London of India 8 per cent. Stock.	47½	53½	52½	54
Maximum price in London of India 2½ per cent. Stock.	46½	50½	52½	49½
Minimum price in London of India 2½ per cent. Stock.	39½	44½	44½	45
Maximum price in London of 5½ per cent. Stock.	94½	102½	105	103½
Minimum price in London of 5½ per cent. Stock.	89½	93½	99	100
Maximum price in London of 4½ per cent. Stock, 1950-55.	..	88½	98	89½
Minimum price in London of 4½ per cent. Stock, 1950-55.	..	83½	82½	85½
Maximum price in London of 4½ per cent. Stock, 1953-58.	..	..	..	..
Minimum price in London of 4½ per cent. Stock, 1953-58.	..	..	..	..
Maximum Government Paper Currency outstanding. Rs.	1,79,71,49,000 (Oct.)	1,82,26,25,000 (Aug.)	1,86,97,61,000 (Jan.)	1,84,19,40,000 (Mar.)
Minimum Government Paper Currency outstanding. Rs.	1,66,43,92,000 (Apr.)	1,71,05,62,000 (May.)	1,70,94,60,000 (May.)	1,71,26,07,000 (June.)
Number of Post Office Savings Banks.	10,758	10,780	10,535	10,727
Number of accounts in Post Office Savings Banks.	1,958,324	2,043,502	2,089,314	2,164,473
Amount deposited in Savings Banks Rs.	22,26,24,825	23,19,98,761	24,78,83,170	25,63,94,907
Average of each deposit Rs.	118.68	118.52	118.64	118.45
Net addition to deposits Rs.	—59,96,891	93,73,936	1,58,84,409	85,14,737

BUDGET FOR 1930-31.

FINANCIAL STATISTICS—concl'd.

1925-26.	1926-27.	1927-28.	1928-29.	1929-30 Revised.	1930-31 Budget.
9,48,86,000 (Apr.)	8,59,21,000 (Oct.)	8,78,81,000 (Dec.)	9,08,98,000 (July)	8,71,22,000 (Apr.)	
8,41,90,000 (Mar.)	8,19,29,000 (Sept.)	8,09,28,000 (Nov.)	8,23,92,000 (June)	8,43,78,000 (Jan.)	
54½	57½	58	56	53	
49½	54½	55½	52½	47	
69½	74½	73½	72½	70	
63½	67½	68	66½	55½	
59½	63½	63½	62½	60	
54½	57½	59	56½	47	
49½	52½	52	52½	50½	
46½	48½	49	48½	40½	
103	104	103½	103½	102	
99½	101	100½	100½	96	
91½	98½	94½	95½	91½	
85½	88½	89½	89½	78	
..	..	..	95	91½	
..	..	..	87	77	
1,93,34,10,000 (Mar.)	2,01,09,29,000 (Sept.)	1,86,28,22,000 (Jan.)	1,92,47,31,000 (Feb.)	1,87,70,73,000 (June)	
1,73,23,07,000 (May)	1,80,03,24,000 (Feb.)	1,69,68,18,000 (June)	1,77,15,84,000 (June)	1,77,23,06,000 (Mar.)	
11,162	11,994	12,326	12,684		
2,817,390	2,518,142	2,606,071	2,020,832		
27,28,14,764	29,50,89,541	32,66,68,188	34,49,07,680		
117.50	117.19	125.34	170.67		
1,59,19,857	2,27,74,777	3,16,78,647	1,82,39,492		

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