

EAST INDIA: ACCOUNTS AND ESTIMATES,  
1904-1905.

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EXPLANATORY MEMORANDUM

BY THE

SECRETARY OF STATE FOR INDIA.

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Presented to both Houses of Parliament by Command of His Majesty.

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1904.

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## EAST INDIA : ACCOUNTS AND ESTIMATES, 1904-1905.

### Memorandum by the Secretary of State for India, relating to the Accounts of the Government of India for 1902-1903, and the Estimates for 1903-1904 and 1904-1905.

#### FORM OF ACCOUNTS AND ESTIMATES.

The Accounts and Estimates of the Government of India are now prepared so as to shew the transactions in India in rupees ; the totals of these transactions are then shewn in pounds at the rate of £1 to 15 rupees ; the sterling transactions in England are next stated ; and the last two sets of figures are added together, so as to shew in pounds the combined transactions in India and in England. The comparatively small addition or deduction that has to be made on account of the facts that the remittances from India to England are not effected at exactly 16 pence to the rupee, and that the Government is under obligations to carry out certain transactions at specified rates, is shewn in a single line, under the head of Exchange.

#### GROSS REVENUE AND EXPENDITURE.

The Gross Revenue and Expenditure of the Government of India for the three years are as follows :—

Gross Revenue and Expenditure.	Accounts, 1902-1903.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£
Revenue ... ..	77,434,915	83,067,800	80,148,600
Expenditure ... ..	74,365,366	80,356,600	79,229,900
Surplus ... ..	3,069,549	2,711,200	918,700

#### NET REVENUE AND EXPENDITURE.

Apart from other considerations, the Revenue and Expenditure of the country are continually increasing through the opening of additional railways and canals, and in certain years the figures of Gross Revenue and Expenditure are swollen by entries on both sides of the accounts relating to coinage operations. A clearer view of the financial condition than that afforded by the figures of Gross Revenue and Expenditure may therefore be obtained from a reference to the statement of Net Income and Expenditure annually laid before the House of Commons (No. 168 of 1904), or to the tables on page 12 of the present Memorandum ; the Net Revenue being the amount received from Land Revenue, Opium, and Taxation (after deducting the refunds and assignments chargeable thereon, and, in the case of Opium, the cost of cultivation and manufacture), and also the net receipts under the heads of Mint, Exchange, and Miscellaneous ; while the Net Expenditure

represents the charges of the various departments, after deducting the receipts of those departments. The following table gives a comparison of the figures just quoted when adjusted in the manner indicated :—

Net Revenue and Expenditure.				Accounts, 1902-1903.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
Net Revenue ...	...	...	...	£ 44,688,257	£ 46,506,100	£ 45,844,400
Net Expenditure	...	...	...	41,618,708	43,794,900	44,925,700
Surplus...	...	...	...	3,069,549	2,711,200	918,700

### 1902-1903.

The following are the net figures for the year 1902-1903, as shown in the Budget, Revised Estimate, and Accounts :—

Net Revenue and Expenditure.				Budget, March 1902.	Revised Estimate, as published in March 1903.	Accounts.
Net Revenue ...	...	...	...	£ 42,692,800	£ 44,406,100	£ 44,688,257
Net Expenditure	...	...	...	41,855,100	41,667,600	41,618,708
Surplus...	...	...	...	837,700	2,738,500	3,069,549

Compara-  
son of Ac-  
countswith  
Budget  
Estimate.

As compared with the Budget Estimate, the Accounts show an increase of the net Revenue by £1,995,457, and a reduction of the net Expenditure by £236,392, or a total improvement of £2,231,849.

The increase of £1,995,457 in the net Revenue was chiefly due to improvements of £659,053 under Land Revenue, £394,869 under Opium, £312,448 under Customs, £311,581 under Excise, while there was a net increase of £317,506 under other heads.

The net reduction of £236,392 in the Expenditure is the result of increases and decreases under several heads, the most important variations occurring under Army and Provincial Adjustments. The Army Charges were £554,098 below the Budget figures, the decrease being largely due to the absence of troops in South Africa, China, and Somaliland. On the other hand a considerable proportion of the increased receipts under certain heads of revenue, and of the saving under certain heads of expenditure, accrued to the Provincial Governments, to which also special grants were made during the year. Consequently, the reduction of their balances was less than had been anticipated by £1,295,675, and the adjustment is less favourable to the Government of India by this amount.

Compari-  
son of  
Accounts  
with  
Revised  
Estimate.

Compared with the Revised Estimate, the net Revenue was better by £282,157, or about three-fifths of 1 per cent., and the net Expenditure less by £48,892, or about one-tenth of 1 per cent. Of the increase in net Revenue, £148,233 occurred under Salt and £93,948 under Customs.

## 1903-1904.

The following table gives a comparison of the Revised Estimate for 1903-1904 with the Budget Estimate published in March 1903 :—

Net Revenue and Expenditure.	Budget.	Revised Estimate.	Difference.
Net Revenue ... ..	£ 43,164,500	£ 46,506,100	+ 3,341,600
Net Expenditure ... ..	42,215,800	43,794,900	+ 1,579,100
Surplus ... ..	948,700	2,711,200	1,762,500 Better

There is an improvement of £3,341,600 in the net Revenue, and an increase of £1,579,100 in the net Expenditure, so that the position is better by £1,762,500.

Comparison of Revised Estimate with Budget.

The improvement in the net Revenue occurred under the following heads :—  
Opium £880,400, Railways £813,700, Excise £417,300, Customs £289,300, Salt £201,900, Irrigation £199,400, Land Revenue £160,800, other heads (net) £378,800.

The increase in the net Expenditure shewn above is chiefly due to the Provincial Adjustments. In the Budget Estimate it was anticipated that £1,383,500 of the Expenditure of the year would be defrayed by reduction of Provincial balances, but the Revised Estimate shews an increase in the Provincial balances of £1,201,200, so that the adjustment is less favourable to the Government of India by £2,584,700 than was shewn in the Budget. This result is due partly to the fact that certain increases of revenue and savings in expenditure accrued automatically to the Provincial Governments, and partly to large special grants which were made to the Provincial Governments by the Government of India in 1903-1904 beyond those which were provided for in the Budget. £1,000,000 was so granted to Bengal, Madras, the United Provinces, and Assam in connection with the introduction of new settlements, £726,800 was distributed to eight Provinces for expenditure in 1904-1905 on special public objects, and £241,700 was granted to Bombay, the Punjab, and the Central Provinces to enable them to close the year with the prescribed minimum balances. As against the increased charge under Provincial Adjustments, the Revised Estimate shews decreases as compared with the Budget under the following heads :—Collection of Revenue £255,100, Education £137,500, Law Courts £122,800, Police £118,000, Medical £108,100, other heads (net) £264,100.

## 1904-1905.

The following table gives a comparison of the Budget for 1904-1905 with the Revised Estimate for the preceding year :—

	Revised Estimate, 1903-1904.	Budget, 1904-1905.	Difference.
	£	£	£
Net Revenue ... ..	46,506,100	45,844,400	— 661,700
Net Expenditure ... ..	43,794,700	44,925,700	+1,130,800
Surplus ... ..	2,711,200	918,700	1,792,500 Worse

The decrease of £661,700 in the Net Revenue is due to the following causes :—

Decreases are anticipated in—

	£	£
Opium (prices in 1903-1904 having been abnormally high) ... ..	572,000	
Railways (owing partly to provision for special expenditure on renewals, &c.) ...	500,400	
Mint, Post Office, Telegraph, Salt, Forest, Irrigation, and Tributes ... ..	344,500	
Total decreases ... ..	1,416,900	

Increases are anticipated in—

Land Revenue (chiefly in Burma and Madras)	323,700	
Miscellaneous ... ..	134,300	
Excise ... ..	126,100	
Stamps, Assessed Taxes, Provincial Rates, Customs, Exchange, and Registration ...	171,100	
Total increases ... ..	755,200	
Net decrease of Revenue ... ..		661,700

The increase of £1,130,800 in Net Expenditure is expected to occur as follows :—

Increases are anticipated in—	£	£
Army (owing to special expenditure of £700,000 on Artillery and Rifles of new pattern, an increase of £493,900 on account of additional pay to be issued to British soldiers under Royal Warrant of 27th March, 1902, and the non-recurrence of the saving of £239,200 which accrued in 1903–1904 owing to the absence of troops in China and Somaliland) ... ..	1,430,900	
Civil Works (including expenditure by Provincial Governments of special grants of £547,000, which may be re-appropriated to other purposes) ... ..	584,100	
Collection of Revenue (mainly in Land Revenue charges, which include the cost of District Administration) ... ..	422,700	
Political (mainly owing to provision of full amount of the Amir's subsidy and arrears)	283,800	
Military Works and Special Defence Works (in consequence of larger expenditure on the programme begun in 1903–1904 for the improvement of Coast Defences) ...	242,100	
Education ... ..	174,600	
Other heads (net) ... ..	510,600	
Total increases ... ..	—————	3,648,800
On the other hand the adjustments with Provincial Governments are expected to be more favourable to the Government of India. In 1903–1904 those Governments added £1,201,200 to their balances, this amount being charged against the revenue of the year ; in 1904–1905 they are expected to contribute £1,316,800 from their balances towards the expenditure of the year. The position of the Government of India is thus improved, in respect of these transactions, by ... ..	—————	2,518,000
Net increase of Expenditure ... ..	...	<u><u>1,130,800</u></u>

#### *Debt.*

In 1902–1903 a Loan of one crore and-a-half of rupees (£1,000,000) bearing interest at  $3\frac{1}{2}$  per cent. was raised in India at an average price of about 97·6 per cent. In England £1,500,000 India 3 per cent. Stock was issued at an average price of £101 10s. 2d. per cent., mainly for the discharge of £1,368,800 Great Indian Peninsula Railway Debentures. £4,000,000 sterling bills were outstanding at the beginning of the year, falling due in June, September and December, 1902, and March, 1903 ; £3,500,000 bills were issued in replacement at average rates varying from £2 18s. 4d. to £3 11s. 1d. per cent., and £500,000 were discharged without replacement.

In 1903-1904 a loan of 2 crores of rupees (£1,333,300) bearing interest at  $3\frac{1}{2}$  per cent. was issued at an average price of 98.1 per cent. In England £1,500,000 India 3 per cent Stock was issued at an average price of £98 19s. 0d. per cent., the proceeds being used for the discharge of £600,000 debentures of the Great Indian Peninsula Railway and towards the discharge of India sterling bills falling due in the year. Of the £3,500,000 sterling bills outstanding on 1st April, 1903, £1,500,000 were discharged without replacement. Bills in replacement of the remaining £2,000,000 were issued at average rates of £3 7s. 5d. (June, 1903), £3 11s. 6d. (September), £3 12s. 11d. (December), £3 5s. 2d. (March, 1904).

In the Budget of the current year (1904-1905) it was proposed to issue in India a  $3\frac{1}{2}$  per cent. loan of three crores of rupees (£2,000,000); and in England £2,500,000 3 per cent. India Stock has been issued by tender in order to provide for the discharge of £1,002,100 debentures of the Great Indian Peninsula Railway Company and for advances by the Secretary of State in Council to Railway Companies. The minimum was fixed at £94 10s. per cent. and the average rate obtained was £95 18s. 6d. per cent. It is also proposed to issue India bills for £2,000,000 in replacement of those falling due in the year.

### Railways.

On the 31st of March, 1904, the length of Railways in India open for traffic was 27,143 miles, of which 838 were opened in 1903-1904. The mileage under construction or sanctioned for construction was 3,044 miles, of which 1,282 were sanctioned in 1903-1904.

The expenditure on the Construction of Railways shewn in the Accounts for 1902-1903 and Estimates for 1903-1904 and 1904-1905 is as follows:—

	Accounts, 1902-1903.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£
<b>Expenditure not charged to Revenue:—</b>			
State railways (from money provided by State).	3,260,600	4,667,400	4,660,300
State railways (from money raised through Companies).	1,303,400	—	1,650,000
Old guaranteed Companies ... ..	401,300	178,500	278,400
Other guaranteed or assisted Companies	1,733,900	1,694,300	1,408,000
Branch lines on firm guarantee ... ..	5,800	6,900	3,300
<b>Expenditure charged to Revenue ... ..</b>	<b>56,300</b>	<b>153,800</b>	<b>168,200</b>
<b>Total outlay by Government or with Government assistance.</b>	<b>6,761,300</b>	<b>6,700,900</b>	<b>8,168,200</b>
Branch lines not on firm guarantee ...	53,000	17,200	10,900
Railways outside Government accounts ...	668,100	623,900	593,100
<b>Total ... ..</b>	<b>7,482,400</b>	<b>7,342,000</b>	<b>8,772,200</b>

The net traffic receipts in 1902-1903 on the capital cost of open lines in which the Government is directly interested was 4.65 per cent. Details relating to the several lines will be found on page 30 below.

The Railway Revenue Account shewed in 1902-1903 a net receipt of £228,949, and in 1903-1904 a net receipt of £854,600. In the Budget for 1904-1905 the normal increase in traffic receipts is allowed for, but provision is made for special expenditure on renewals of permanent way and rolling stock; and the net receipt is taken at the reduced amount of £354,200. These results are arrived at after charging in the Account not only all interest charges but also the following payments in redemption of capital which are included in the annuities issued for the purchase of railways, viz:—

	£
In 1902-1903 ... ..	610,200
In 1903-1904 ... ..	631,000
In 1904-1905 ... ..	652,500



### *Irrigation Works.*

The outlay on the construction of Major Irrigation Works incurred during the last two years and estimated to be incurred in the present year is as follows :— 1902–1903, £674,800 ; 1903–1904 (Revised Estimate), £711,400 ; 1904–1905 (Budget), £1,085,200. Of the expenditure on minor works (amounting to £851,500 in 1902–1903, £898,000 in 1903–1904 (Revised Estimate), and £863,200 in 1904–1905 (Budget), a considerable portion is devoted to the construction of new works ; this expenditure is charged against the revenue of the year in which it is incurred.

The following table shews the total capital expenditure on Major Irrigation Works (excluding indirect charges) and the net receipts :—

—	Capital Expenditure to End of the Year (excluding indirect charges).	Net Receipts during the Year (being gross receipts, <i>less</i> working expenses and interest charges.)
	£	£
1902–1903 ... ..	24,639,600	906,946
1903–1904 (Revised Estimate) ...	25,351,000	1,004,600
1904–1905 (Budget) ... ..	26,436,200	954,800

### *Liabilities and Assets.*

On the 31st of March, 1904, the debt of India amounted to £212,995,000 (viz. :—rupee debt, converted into sterling at 1s. 4d. the rupee, £79,949,000, and sterling debt, £133,046,000). There were also other obligations of the Government of India, including Savings Bank balances, Judicial and Departmental deposits, balances of Service Funds, &c., amounting to £16,073,000.

Up to the same date the Government of India had devoted £82,778,000 to the construction of Railways, and £25,542,000 to the construction of Irrigation Works. It had purchased (in some cases by cash payments and in other cases by annuities\*) six railways, on which, at the time of purchase, £85,219,000 had been spent. It had lent £12,451,300 (net) to Native States, Corporations, Agriculturists, &c., and had advanced £11,407,600 to Railway Companies. Other assets were the Gold Reserve Fund, on account of which £6,376,500 has been invested, the cash balances in India, £11,500,000, and the cash balances in England, £7,003,400.

### *Exchange and Remittance.*

The sale by the Secretary of State in Council of bills and telegraphic transfers on India during the last three years has been as follows :—

	£	
1901–1902 ...	18,379,611,	at an average rate of 1s. 3·988d. per rupee.
1902–1903 ...	18,499,946	” ” 1s. 4·0018d. ”
1903–1904 ...	23,859,303	” ” 1s. 4·049d. ”

### *Gold Reserve Fund.*

In accordance with a recommendation made by the Indian Currency Committee, it was decided that, with effect from the 1st April, 1900, the net profit from the coinage of rupees should not be treated as revenue, but should be held as a special reserve, and sent to England for investment in sterling securities. This profit amounted to £3,031,294 in 1900–1901, £415,100 in 1901–1902, £264,028 in 1902–1903, and £2,465,700 in 1903–1904. Practically the whole amount has been remitted to England and applied to the purchase of British Government securities. Including the investment of the dividends as they

\* The annuities now outstanding are East Indian Railway Annuity, £1,145,288 (of which £294,750 is deferred under the existing contract for working the line), running to 14th February, 1953 ; Eastern Bengal Railway Annuity, £116,850, running to 31st July, 1957 ; Scinde Punjab and Delhi Railway Annuity, £371,361, running to 31st December, 1958 ; and Great Indian Peninsula Railway Annuity, £1,268,516, to 17th August, 1948.

accrued, the amount invested on account of the Gold Reserve Fund up to 31st March, 1904, was £6,376,500, and the securities purchased were as follows:—  
 £6,043,758 2½ per cent. Consolidated Stock, £322,896 National War Loan 2½ per cent. Stock, £330,223 Local Loans 3 per cent. Stock, £209,594 Transvaal Government 3 per cent. Guaranteed Stock.

### Home Charges.

The net Expenditure in England chargeable to Revenue was £17,667,016 in 1902-1903, £17,487,800 in the Revised Estimate for 1903-1904, and £18,435,900 in the Budget for 1904-1905. The last-named amount is thus divided:—

	£
Interest and Management of Debt, and payment of Interest and Annuities on account of Railways ... ..	9,675,300
Payments in connection with Civil Departments in India ...	325,200
India Office, including Auditor's and Store Departments ...	192,600
Army Effective Charges ... ..	661,600
Stores of all kinds charged against revenue ... ..	2,565,300
Furlough Allowances ... ..	659,000
Non-Effective Charges ... ..	4,356,900
Total ... ..	18,435,900

Besides this, the outlay on stores, &c., for the construction of State Railways and Irrigation Works was £1,536,023 in 1902-1903, and is estimated at £1,293,300 in 1903-1904, and £1,715,800 in 1904-1905.

### Seaborne Trade.

The following figures show the Exports from, and Imports into, India during the last three years:—

	1901-1902	1902-1903	1903-1904
	£	£	£
Exports of Merchandise	83,263,527	86,264,400	102,476,631
Imports	59,187,033	57,212,776	61,718,175
Net Exports of Merchandise	24,076,494	29,051,624	40,758,456
Net Imports of Gold	1,291,761	5,843,044	6,621,107
Net Imports of Silver	4,795,223	4,637,768	3,283,542
Net Imports of Treasure	6,086,984	10,480,812	15,904,649
Balance: Net Exports	17,989,510	18,570,812	24,853,807

The transactions in treasure on account of the Government were as follows:—  
 1901-1902, net export of gold £1,995,667, net import of silver £625,442;  
 1902-1903, net export of gold £469,798, net export of silver £13,201;  
 1903-1904, net export of gold £4,264,559, net import of silver £4,726,190.

*Burden of Taxation.*

	Accounts 1902-1903.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£
Salt ... ..	5,931,900	4,890,700	4,872,700
Stamps ... ..	3,434,400	3,547,600	3,598,100
Excise ... ..	4,384,200	4,875,000	5,001,100
Provincial Rates ... ..	2,741,500	2,793,300	2,828,900
Customs ... ..	3,829,800	3,805,000	3,819,700
Assessed Taxes ... ..	1,402,700	1,206,800	1,256,500
Registration ... ..	312,700	328,000	333,100
Total ... ..	22,037,200	21,446,400	21,710,100
<p>According to the census taken in March, 1901, the population of British India was 231,085,000. On this basis, and allowing for the increase of population at the rate of two-fifths of one per cent. per annum, the payment per head, on the assumption that the whole of the taxation, including that on Salt, Excise, and Customs, is paid by the inhabitants of British India, is ...</p>			
	s. d. 1 10½	s. d. 1 10	s. d. 1 10¼
<p>If the payment of Land Revenue be added, the average becomes... ..</p>			
	3 5½	3 5	3 5½

India Office,  
July 8, 1904.

ST. JOHN BRODRICK.

## APPENDIX I.

## Tables of Net Revenue and Expenditure.

## NET REVENUE.

Net Revenue.	Accounts, 1902-1903.		Budget, 1903-1904.		Revised Estimate, 1903-1904.		Budget, 1904-1905.	
	£	£	£	£	£	£	£	£
<b>I. Land Revenue, &amp;c. :</b>								
1. Land Revenue ... ..	17,689,653		18,352,700		18,513,500		18,837,200	
2. Forest ... ..	1,295,029		1,316,000		1,435,000		1,425,400	
3. Tributes from Native States.	581,995	19,566,677	395,000	20,063,700	413,700	20,362,200	409,000	20,671,600
<b>II. Opium ... ..</b>		2,846,869		2,639,300		3,519,700		2,947,700
<b>III. Taxation :</b>								
1. Salt ... ..	5,931,933		4,688,800		4,890,700		4,872,700	
2. Stamps ... ..	3,434,401		3,508,600		3,547,600		3,598,100	
3. Excise ... ..	4,384,181		4,457,700		4,875,000		5,001,100	
4. Provincial Rates... ..	2,741,449		2,780,800		2,793,300		2,828,900	
5. Customs ... ..	3,829,848		3,515,700		3,805,000		3,819,700	
6. Assessed Taxes ... ..	1,402,672		1,179,300		1,206,800		1,256,500	
7. Registration ... ..	312,659		320,800		328,000		333,100	
		22,037,143		20,451,700		21,446,400		21,710,100
<b>IV. Commercial Undertakings :</b>								
1. Post Office ... ..	83,157		7,000		65,900		— 35,600	
2. Telegraph ... ..	— 32,763		— 129,900		— 90,900		— 163,500	
3. Railway Revenue Account	228,949		40,900		854,600		354,200	
4. Irrigation ... ..	193,746		62,700		262,100		255,100	
		473,089		— 19,300		1,091,700		410,200
<b>V. Miscellaneous Receipts :</b>								
1. Mint ... ..	— 12,776		— 37,500		95,100		— 36,000	
2. Miscellaneous ... ..	— 254,316		50,800		— 63,400		70,900	
		267,092		13,300		31,700		34,900
<b>VI. Exchange ... ..</b>		31,571		15,800		54,400		69,900
<b>Total Net Revenue ...</b>		44,688,257		43,164,500		46,506,100		45,844,400

## NET EXPENDITURE.

Net Expenditure.	Accounts, 1902-1903.		Budget, 1903-1904.		Revised Estimate, 1903-1904.		Budget, 1904-1905.	
	£	£	£	£	£	£	£	£
<b>I. Debt Services ... ..</b>		965,018		976,000		881,600		807,300
<b>II. Military Services :</b>								
1. Army ... ..	16,221,402		16,652,300		16,784,100		18,215,000	
2. Military and Special Defence Works ... ..	1,058,368		1,129,700		1,032,900		1,275,000	
		17,279,770		17,782,000		17,817,000		19,490,000
<b>III. Collection of Revenue ...</b>		4,704,858		5,216,400		4,961,300		5,384,000
<b>IV. Civil Services :</b>								
1. Civil Departments ... ..	10,366,855		10,923,400		10,361,600		11,325,500	
2. Miscellaneous Civil Charges	3,640,258		3,666,600		3,619,600		3,664,200	
3. Civil Works ... ..	3,697,139		3,983,300		4,039,800		4,623,900	
4. Construction of Railways charged to Provincial or Local Revenues.	54,659		51,600		26,600		21,200	
		17,758,911		18,624,900		18,050,600		19,634,800
<b>V. Famine Relief and Insurance</b>		982,576		1,000,000		883,200		926,400
<b>VI. Provincial Balances :</b>								
1. Increased by portion of Allotments not spent in the year.		—		—		1,201,200		—
2. Reduced by Expenditure from Balances.		— 72,425		— 1,383,500		—		— 1,316,800
<b>Total Net Expenditure charged against Revenue. }</b>		41,618,708		42,215,800		43,794,900		44,925,700
<b>Surplus ... ..</b>		3,069,549		948,700		2,711,200		918,700

## APPENDIX II.

Appendix  
II.Notes on  
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## Notes on the main heads of Net Revenue and Expenditure.

## NET REVENUE.

*Land Revenue.*

	£
Accounts, 1902-1903 ... ..	17,689,653
Budget, 1903-1904 ... ..	18,352,700
Revised Estimate, 1903-1904 ... ..	18,513,500
Budget, 1904-1905 ... ..	18,837,200

In 1902-1903 the collections were low because the country had not yet recovered from the effects of the famine of 1899-1900. The improvement in the later years occurs in all Provinces, and is due to the re-establishment of normal conditions. The largest increase occurs in Bombay, the province which suffered most severely from the famine, and the increase in the Punjab is also considerable. In Burma the receipts show the effect of the extension of cultivation and the revision of assessments.

*Forest.*

	£
Accounts, 1902-1903 ... ..	1,295,029
Budget, 1903-1904 ... ..	1,316,000
Revised Estimate, 1903-1904 ... ..	1,435,000
Budget, 1904-1905 ... ..	1,425,400

The increase in the Revised Estimate for 1903-1904 as compared with the Accounts for the previous year occurs mainly in Burma, from which province more than one-third of the total revenue is derived. The gross receipts in Burma are as follows:—1902-1903, £449,270; 1903-1904 (Revised Estimate), £543,300; 1904-1905 (Budget), £520,000.

*Tributes.*

	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
Receipts .. .. .	£ 613,715	£ 601,100	£ 611,200	£ 626,000
Assignments and Compensations.	31,720	206,100	197,500	217,000
Net Revenue ... ..	581,995	395,000	413,700	409,000

In the "assignments and compensations" in the Budget for 1903-1904 provision was made for the first time for the annual rent that is to be paid to the Nizam in respect of Berar (*see* Parliamentary Paper Cd. 1321 of 1902).

## Opium.

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				Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
				£	£	£	£
Receipts	...	...	...	4,498,438	4,381,800	5,736,700	4,955,100
Charges	...	...	...	1,651,569	1,742,500	2,217,000	2,007,400
Net Receipts	...	...	...	2,846,869	2,639,300	3,519,700	2,947,700

In 1903-1904 the prices realised at the Calcutta opium sales were exceptionally high, and the exports of Malwa opium were also large. The crop was a very heavy one, and, in consequence, the payments to cultivators were also unusually high.

The estimate for 1904-1905 is made on the assumption that there will be some reduction in the demand from China, and that the crop will not be quite so heavy. Statistics are appended.

	Bengal.		Bombay.		Chests of Bengal Opium produced.	Payments to Cultivators, including purchase of Opium.
	Chests sold.	Average price.	Chests of Malwa Opium* passed for Export.	Rate of Duty per Chest.		
Accounts, 1902-1903 ...	48,000	Rs. 1,144	19,831	Rs. 500	41,724	£ 1,485,623
Budget, 1903-1904 ...	48,000	1,100	20,300	500	—	1,566,700
Revised Estimate, 1903-1904	48,000	1,462	26,200	500	64,739	2,046,800
Budget, 1904-1905 ...	48,000	1,250	22,920	500	—	1,827,500

## Salt.

				£
Accounts, 1902-1903...	...	...	...	5,931,933
Budget, 1903-1904 ...	...	...	...	4,688,800
Revised Estimate, 1903-1904	...	...	...	4,890,700
Budget, 1904-1905 ...	...	...	...	4,872,700

In March, 1903, the duty was reduced in the greater part of India by 20 per cent. (from 2½ to 2 rupees a maund).

## Stamps.

				£
Accounts, 1902-1903...	...	...	...	3,434,401
Budget, 1903-1904 ...	...	...	...	3,508,600
Revised Estimate, 1903-1904	...	...	...	3,547,600
Budget, 1904-1905 ...	...	...	...	3,598,100

About two-thirds of the revenue is derived from court fee stamps and about one-third from commercial and other stamps. There is a steady increase under both heads.

*Excise.*

	£
Accounts, 1902-1903 ... ..	4,384,181
Budget, 1903-1904 ... ..	4,457,700
Revised Estimate, 1903-1904 ... ..	4,875,000
Budget, 1904-1905 ... ..	5,001,100

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All provinces share in the improvement, which is attributed to better administration and more prosperous conditions. In Burma new preventive arrangements have had a marked effect on the receipts.

*Provincial Rates.*

	£
Accounts, 1902-1903... ..	2,741,449
Budget, 1903-1904 ... ..	2,780,800
Revised Estimate, 1903-1904 ... ..	2,793,300
Budget, 1904-1905 ... ..	2,828,900

The receipts under this head commonly follow the fluctuations in Land Revenue. The improvement has been greatest in Bombay and the Punjab.

*Customs.*

	£
Accounts, 1902-1903... ..	3,829,848
Budget, 1903-1904 ... ..	3,515,700
Revised Estimate, 1903-1904 ... ..	3,805,000
Budget, 1904-1905 ... ..	3,819,700

The Budget Estimate for 1903-1904 allowed for a considerable reduction in the receipts from the export duty on rice, the import duty on silver, and the countervailing duties on sugar. The reduction in the countervailing duties on sugar has been even greater than was anticipated, and the receipts from this source have practically come to an end; but the receipts from rice are within £44,000 of the very high figures of 1902-1903, and those from silver are slightly larger. The receipts from petroleum show a decrease, due to the displacement of Russian and American oil by oil from Burma and Assam. The yield of the excise duty on cotton, which is shown among the customs receipts, continues to increase, having been £134,700 in 1903-1904, as against £124,400 in 1902-1903, £117,800 in 1901-1902, and £80,800 in 1900-1901. In 1904-1905 allowance is made for a decrease in the receipts from the export duty on rice and the import duty on silver, but an increase is anticipated in the receipts from the import duty on manufactured articles and liquors, and the excise duty on cotton.

*Assessed Taxes.*

	£
Accounts, 1902-1903... ..	1,402,672
Budget, 1903-1904 ... ..	1,179,300
Revised Estimate, 1903-1904 ... ..	1,206,800
Budget, 1904-1905 ... ..	1,256,500

Up to the 31st of March, 1903, income tax was levied on non-agricultural incomes amounting to Rs. 500 a year or more at the rate (approximately) of 2 per cent. on incomes from Rs. 500 to Rs. 2,000, and 2½ per cent. on incomes of Rs. 2,000 or more. All private incomes below Rs. 1,000 are now exempt. The cost of this measure of exemption was estimated at £240,000 a year, but the actual loss has been somewhat less.

*Registration.*

	£
Accounts, 1902-1903 ... ..	312,659
Budget, 1903-1904 ... ..	320,800
Revised Estimate, 1903-1904 ... ..	328,000
Budget, 1904-1905 ... ..	333,100

The receipts are principally derived from fees for registering documents.

## Post Office.

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Notes on the main heads of Net Revenue and Expenditure.	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£	£
Receipts ... ..	1,429,935	1,441,400	1,480,800	1,495,300
Charges ... ..	1,346,778	1,434,400	1,414,900	1,530,900
Net revenue ... ..	83,157	7,000	65,900	— 35,600

The figures given above show the revenue and expenditure brought to account under the head Post Office in the accounts and estimates of the Government of India. To arrive at the true profit or loss on the working of the Postal Department, various adjustments are required, which are exhibited in the following table :—

	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£	£
Net revenue, as shown in the Accounts and Estimates.	83,157	7,000	65,900	— 35,600
<i>Add—</i>				
Authorised Adjustments... ..	18,400	38,400	38,400	38,400
Cost of Savings Bank: out of pocket expenses.	25,300	26,000	26,000	26,000
Allowance for undercharge in official rates of postage.	308,000	315,000	315,000	318,000
Total profit of the Postal Service ...	434,857	386,400	445,300	346,800

The estimated charges in 1904-1905 include an adjusting payment of £48,000 to the Treasury on account of the period 1898-1904, during which advances were made at a rate lower than that now ascertained to be due from India.

## Telegraph.

	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£	£
Receipts ... ..	876,979	884,400	854,200	834,400
Charges ... ..	909,742	1,014,300	945,100	997,900
Net charge ... ..	32,763	129,900	90,900	163,500

The decrease in the receipts, which include those of the Indo-European Telegraph Department, is chiefly due to the diversion of foreign traffic to direct cable routes via South Africa and the Pacific, and to the reduction of the tariff between India and Europe from 4s. to 2s. 6d. a word, which came into effect on 1st March, 1902.

The increase in the expenditure is due to the growth of the Department. The charges include the following amounts for capital outlay :—1902-1903, £262,179; 1903-1904 (Revised Estimate), £280,700; 1904-1905 (Budget), £283,300.



## Railways.

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	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.	Notes on the main heads of Net Revenue and Ex- penditure.
State Railways :—	£	£	£	£	
Gross Receipts ... ..	19,137,656	19,371,600	20,447,600	20,580,900	
Working Expenses ... ..	9,827,211	9,903,200	10,255,800	10,563,900	
Interest on Capital spent or advanced by the State.	4,689,121	4,834,800	4,860,800	5,080,800	
Interest on Capital de- posited by Companies.	1,170,489	1,259,400	1,222,400	1,283,000	
Annuities in purchase of railways.	2,999,218	3,003,900	3,004,600	3,008,500	
Total charges ... ..	18,686,039	19,001,300	19,343,600	19,936,200	
Net receipts ... ..	451,617	370,300	1,104,000	644,700	
Guaranteed Railways :—					
Net charge to the State...	171,594	233,500	202,200	202,100	
Miscellaneous charges(net)	51,074	95,900	47,200	88,400	
Net receipts from all Rail- ways.	228,949	40,900	854,600	354,200	

Before 1899-1900 the Railway Revenue Account always shewed a net charge. From that year onwards it has shewn a net receipt. The figures from 1895-1896 are as follows :—

	£
1895-1896 ... .. Net charge	84,820
1896-1897 ... .. „	1,152,467
1897-1898 ... .. „	709,313
1898-1899 ... .. „	620,165
1899-1900 ... .. Net receipt	76,756
1900-1901 ... .. „	325,124
1901-1902 ... .. „	846,616
1902-1903 ... .. „	228,949
1903-1904 ... .. „	854,600
(Revised Estimate.)	
1904-1905 ... .. „	354,200
(Budget Estimate.)	

The profit derived by the State from the railways arises from the State lines, under which head are included not only the lines worked by the State (of which the most important are the North-Western, Eastern Bengal, and Oudh and Rohilkhand systems), but also lines which, while classified as State railways, are worked by companies, and have in most cases been constructed by companies. Among the most important of the lines included in the latter class are the East Indian, Great Indian Peninsula, Bengal-Nagpur, Indian Midland, Rajputana-Malwa, Assam-Bengal, Southern Mahratta, South Indian, and Burma Railways. For some years the gross receipts of the State lines have been growing rapidly. Excluding, for the purpose of comparison,

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Notes on the main heads of Net Revenue and Expenditure.

the receipts of the Great Indian Peninsula Railway, which was not acquired by the State till 1900-1901, the receipts for 10 years are as follows:— 1895-1896, £12,372,426; 1896-1897, £11,759,711; 1897-1898, £12,696,340; 1898-1899, £13,075,980; 1899-1900, £14,653,223; 1900-1901, £15,170,314; 1901-1902, £16,432,994; 1902-1903, £16,231,912; 1903-1904 (Revised Estimate), £17,414,300; 1904-1905 (Budget), £17,480,900. In the Budget for 1903-1904 it was assumed that the gross receipts of the year would shew a moderate improvement as compared with the previous year; the revised estimate (including the Great Indian Peninsula Railway) is £1,076,000 better than the Budget Estimate. This improvement is the net result of considerable increases and decreases on several lines. The most important variation is an increase of £713,000 on the earnings of the North-Western State Railway, due to general development of traffic on the main line and on the lines in the Chenab and Jhelum colonies, in which the wheat traffic has been the chief contributing factor. In preparing the estimates for 1904-1905 it was necessary to allow for the probability that the earnings of this line may fall below the exceptional figures attained in 1903-1904.

The annuities shewn among the charges of State railways were created for the purchase by the State of the East Indian, Eastern Bengal, Scinde Punjab and Delhi, and Great Indian Peninsula railways. The annual payments include the following amounts in redemption of capital, viz.: 1902-1903, £610,200; 1903-1904, £631,000; 1904-1905, £652,500.

The transactions included under the heading "Guaranteed Railways" are, with slight exceptions, those of the Madras Railway Company and of the Bombay Baroda and Central India Railway Company. In the case of both railways the net traffic receipts fall short of the charges for the guaranteed interest and for the share of "surplus profits" payable by the Government of India to the Companies under the Contracts. The amount of the deficiency is as follows: Madras Railway Company, 1902-1903, £161,523; 1903-1904 (Revised Estimate), £172,200; 1904-1905 (Budget), £182,300; Bombay Baroda and Central India Railway Company, 1902-1903, £16,412; 1903-1904 (Revised Estimate), £28,600; 1904-1905 (Budget), £6,900.

The miscellaneous charges include expenditure in connection with minor companies, surveys, &c.

#### *Irrigation.*

—	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
<b>MAJOR WORKS:</b>	£	£	£	£
Receipts ... ..	2,630,661	2,625,500	2,801,200	2,799,500
Working Expenses ... ..	754,610	757,900	803,600	821,200
Interest on Debt ... ..	969,105	994,400	993,000	1,023,500
Net Receipts ... ..	906,946	873,200	1,004,600	954,800
<b>MINOR WORKS:</b>				
Receipts ... ..	138,329	169,800	155,500	163,500
Expenditure ... ..	851,529	980,300	898,000	863,200
Net Expenditure ... ..	713,200	810,500	742,500	699,700
Net Receipts, Major and Minor Works.	193,746	62,700	262,100	255,100

About two-fifths of the total revenue under this head is obtained in the Punjab, and the improvement shewn in the Revised Estimate for 1903-1904 as compared with the Budget has mainly occurred in this Province.

The Budget Estimate of expenditure on Minor Works in 1903-1904 included a special grant of £166,700 (25 lakhs), but it was not possible to utilise this grant fully. In the Budget for 1904-1905 provision is made for a special contribution of £20,000 (3 lakhs) to the Central Provinces.

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*Mint.*

	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
Receipts ... ..	£ 411,238	£ 366,700	£ 2,712,200	£ 196,100
Charges ... ..	424,014	404,200	2,617,100	232,100
Net receipts ...	-12,776	-37,500	95,100	-36,000

The gross receipts under this head consist of the gross profit on the coinage of new rupees, the fees for coinage of dollars for use in Hong Kong and the Straits Settlements, and the gain on the copper coinage.

The expenditure includes, in addition to ordinary mint charges, a payment to the Gold Reserve Fund of the net profit on the coinage of new rupees. The amount of the net profit so included in the three years, is as follows:— 1902-1903, £264,028; 1903-1904 (Revised Estimate), £2,465,700; 1904-1905 (Budget) £123,300.

The coinage of rupees, including the re-coinage of withdrawn issues, has been as follows in the last two years:—

	Rs.
1902-1903 ... ..	11,27,22,680
1903-1904 ... ..	16,17,05,169

*Miscellaneous.*

	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
Receipts ... ..	£ 338,421	£ 354,200	£ 345,000	£ 324,800
Charges ... ..	592,737	303,400	408,400	253,900
Net receipts ...	-254,316	50,800	-63,400	70,900

The receipts under this head consist mainly of rents, unclaimed deposits, contributions, and premiums on bills, while the principal charges are for the up-keep of minor establishments, the remittance of treasure, charitable donations, and irrecoverable loans written off. The figures given above include the following charges on account of remission of advances made to agriculturists during the famine, chiefly in Bombay, viz.:—Accounts, 1902-1903, £208,351; Budget, 1903-1904, £67,200; Revised Estimate, 1903-1904, £136,900; Budget, 1904-1905, £8,500.

Appendix  
II.*Exchange.*

					£
Notes on the main heads of Net Revenue and Expenditure.	Accounts, 1902-1903	...	...	...	31,571
	Budget, 1903-1904	...	...	...	15,800
	Revised Estimate, 1903-1904	...	...	...	54,400
	Budget, 1904-1905	...	...	...	69,900

The average rate obtained for bills and telegraphic transfers sold by the Secretary of State for India was 16·0018 pence per rupee in 1902-1903 and 16·049 pence per rupee in 1903-1904. The receipt on account of exchange entered in the Budget for 1904-1905 represents the anticipated gain on transactions with railway companies at contract rates of exchange.

## NET EXPENDITURE.

*Debt Services.*

	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£	£
Interest on Total Debt ... ..	7,093,476	7,117,300	7,132,200	7,235,500
<i>Deduct</i> amount chargeable to Railways <i>(included under Railways, page 17).</i>	4,689,121	4,834,800	4,860,800	5,080,800
<i>Deduct</i> amount chargeable to Irrigation <i>(included under Irrigation, page 18).</i>	969,105	994,400	993,000	1,023,500
Interest on Ordinary Debt ... ..	1,435,250	1,288,100	1,278,400	1,131,200
Interest on other obligations ... ..	397,435	418,500	420,400	445,100
Total Charges ... ..	1,832,685	1,706,600	1,698,800	1,576,300
Receipts ... ..	867,667	730,600	817,200	769,000
Net Charges ... ..	965,018	976,000	881,600	807,300

The total debt is classified in the Accounts as (1) Public Works Debt and (2) Ordinary Debt. The amount entered as belonging to the former category is the equivalent of the total capital expenditure which has been incurred by the State on Public Works, and the interest on this sum is charged under Railways and Irrigation (*see* pages 17 and 18 above); the "Ordinary Debt" consists of the remainder of the debt. In any year in which, owing to the use of surplus revenue or deposits for the construction of Public Works, the capital expenditure of the year exceeds the amount of debt incurred in the year, the effect of this system of classification is to cause a decrease to be shown in the amount of the Ordinary Debt and of the interest thereon. The figures in the table above show a decrease due to this cause.

The most important of the "other obligations" referred to in the table above are the Savings Banks Balances and the Service Funds and other special funds held by the Government of India.

The amount of the debt and other obligations is shewn on p. 9 above.

The receipts shewn in the table include the interest received in India on loans granted by the Government to Native States, Municipalities, Port Trusts, Railway Companies, &c., and in England on the balances of the Secretary of State in Council.

ARMY.  
India.

Appendix  
II.

—	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.	Notes on the main heads of Net Revenue and Ex- penditure.
<b>NET CHARGES IN INDIA.</b>					
Effective Services :—	£	£	£	£	
Army and Garrison Staff ...	383,798	397,100	391,300	406,300	
Regimental Pay, Allowances and Charges.	5,501,630	6,067,900	5,907,900	6,555,900	
Supply and Transport... ..	2,503,056	2,552,400	2,513,500	2,558,500	
Medical Establishments, Sup- plies and Services.	476,028	601,700	562,200	588,000	
Ordnance Establishments : Stores and Camp Equipage.	515,221	705,900	601,200	755,300	
Miscellaneous Services ...	370,128	111,800	618,300	424,400	
Other Effective Services ...	995,550	1,044,300	1,004,600	1,120,400	
Total Effective Services ...	10,745,411	11,481,100	11,599,000	12,408,800	
Non-effective Charges ... ..	578,332	580,300	588,600	574,900	
Total, India ... ..	11,323,743	12,061,400	12,187,600	12,983,700	

*England.*

—	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
Effective Services :—				
Charges—	£	£	£	£
Payments to War Office for British Forces in India.	851,993	775,000	717,300	556,000
Furlough Allowances ... ..	363,355	338,000	410,000	353,000
Indian Troop Service and Passage of Officers.	367,330	349,100	384,300	352,800
Miscellaneous ... ..	53,231	27,100	40,000	34,000
Stores ... ..	1,290,949	1,229,600	1,117,400	1,863,800
Total ... ..	2,926,858	2,718,800	2,669,000	3,159,600
Receipts—				
Contribution of Imperial Government towards Trans- port Charges.	130,000	130,000	130,000	130,000
Contribution of Imperial Government towards Military Charges for Aden.	100,000	100,000	100,000	100,000
Transfer and Sale of Stores, Recoveries, &c.	103,733	207,200	178,100	104,400
Total ... ..	333,733	437,200	408,100	334,400
Net Charge for Effective Services ...	2,593,125	2,281,600	2,260,900	2,825,200
Non-effective Charges (net) ...	2,304,534	2,309,300	2,335,600	2,406,100
Total, England ... ..	4,897,659	4,590,900	4,596,500	5,231,300
Grand Total ... ..	16,221,402	16,652,300	16,784,100	18,215,000

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II.

*Charges in India.*—The chief causes of variation in the figures on the preceding page relating to charges in India are as follows :—

Notes on the main heads of Net Revenue and Expenditure.

*Absence of Troops from India on Service under the Imperial Government (South Africa, China, and Somaliland).*—The saving on this account, including net credits for stores is as follows :—

	£
Accounts, 1902–1903 ... ..	532,000
Budget, 1903–1904 ... ..	Nil.
Revised Estimate, 1903–1904 ... ..	239,200
Budget, 1904–1905 ... ..	Nil.

*Service Pay.*—The Royal Warrant of 27th March, 1902, provided for the issue of “service pay” at rates varying from 7d. to 4d. a day to warrant and non-commissioned officers, and to efficient soldiers who have enlisted for more than three years with the colours or who have been permitted to extend their service (*i.e.*, having originally enlisted for only three years’ colour service have agreed to extend their colour service to eight years). In a decision dated 4th May, 1903, the Lord Chief Justice, acting as arbitrator between the Imperial and Indian Governments, awarded and determined that the whole of the service pay issued in India under this warrant should be borne by the revenues of India. Accordingly a provision of £493,900 is made for this purpose in the Budget Estimates for 1904–1905.

*Military Escorts.*—In the Revised Estimate for 1903–1904, £171,400 is included for the Military Escort of the Aden Boundary Commission, and £300,000 for the Military Escort of the Mission to Tibet. In the Budget for 1904–1905, £75,300 is included for the Aden Commission, and £240,000 for the Tibet Mission.

*Charges in England.*—The “Payments to War Office for British force in India,” shewn on the preceding page, are made up as follows :—

	Accounts, 1902–1903.	Budget, 1903–1904.	Revised Estimate, 1903–1904.	Budget, 1904–1905.
	£	£	£	£
Capitation rate to cover expenses of recruiting, training, and other services rendered by the War Office.	517,000	555,000	555,800	556,000
Deferred pay ... ..	334,993	260,000	232,200	90,000
Miscellaneous ... ..	—	—	1,600	—
	851,993	815,000	789,600	646,000
Refunds on account of overpayments in previous years.	—	40,000	72,300	90,000
Net payment ... ..	851,993	775,000	717,300	556,000

There is a considerable increase in the payments in England in 1904–1905 for army stores. This is due to the fact that it was decided as a special measure, in view of the large surplus realised in 1903–1904, to devote £700,000 in the following year to the purchase of rifles and field and horse artillery of the newest pattern.

*Military Works.*

	£
Accounts, 1902-1903 ... ..	1,058,368
Budget, 1903-1904 ... ..	1,009,700
Revised Estimate, 1903-1904 ... ..	1,004,500
Budget, 1904-1905 ... ..	1,018,300

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penditure.

The Budget for 1904-1905 includes provision for expenditure on water supply projects, electric lighting and punkah pulling installations in barracks, the completion of a cordite factory in the Nilgiris, a central gun carriage factory at Jubbulpore, and a small arms factory and steel and cartridge metal rolling mills at Ishapore.

*Special Defence Works.*

	£
Budget, 1903-1904 ... ..	120,000
Revised Estimate, 1903-1904 ... ..	28,400
Budget, 1904-1905 ... ..	256,700

This expenditure is for a scheme of special coast defences begun in 1903-1904.

*Collection of Revenue.*

	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£	£
Land Revenue ... ..	2,909,480	3,183,100	3,052,400	3,319,400
Forest ... ..	751,783	873,000	830,800	894,700
Salt ... ..	345,891	364,300	334,100	376,600
Stamps ... ..	109,308	125,500	123,500	118,300
Excise ... ..	189,184	241,900	214,500	250,500
Provincial Rates ... ..	41,882	46,500	38,200	41,400
Customs ... ..	161,335	177,000	167,400	179,800
Assessed Taxes ... ..	24,150	25,200	23,400	22,000
Registration ... ..	171,845	179,900	177,000	181,300
	4,704,858	5,216,400	4,961,300	5,384,000

The increase under Land Revenue (including District Administration) is distributed over all Provinces, but the largest increases are shewn in Madras, Bengal, and the United Provinces, and are chiefly due to expenditure on Survey and Settlement operations and on the revision of establishments.

*Civil Departments.*

Appendix  
II.  
Notes on  
the  
main heads  
of Net  
Revenue  
and Ex-  
penditure.

	£
Accounts, 1902-1903 ... ..	10,366,855
Budget, 1903-1904 ... ..	10,923,400
Revised Estimate, 1903-1904 ... ..	10,364,600
Budget, 1904-1905 ... ..	11,325,500

The following table shows the charges for the several departments :—

	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£	£
General Administration ..	1,515,614	1,423,600	1,478,700	1,441,100
Law Courts ... ..	1,971,936	2,081,400	2,016,700	2,111,000
Jails ... ..	489,202	530,400	472,300	518,600
Police ... ..	2,712,230	2,856,800	2,738,800	2,866,300
Marine ... ..	342,807	399,700	353,000	464,400
Education ... ..	1,115,419	1,328,400	1,190,900	1,365,500
Ecclesiastical ... ..	111,023	119,500	113,400	123,400
Medical ... ..	883,934	958,900	850,800	971,200
Political ... ..	819,466	750,200	716,300	1,000,100
Scientific and Minor Departments.	405,224	474,500	433,700	463,900
<b>Total ... ..</b>	<b>10,366,855</b>	<b>10,923,400</b>	<b>10,364,600</b>	<b>11,325,500</b>

Under several heads the Revised Estimate for 1903-1904 shows a saving on the Budget figures, which in some cases is due to the fact that schemes for which provision had been made were not ready for introduction during the year. The decrease under Education is in part nominal, since a portion of grants made to Provincial Governments under this head has been devoted to Educational buildings and is included under Civil Works Expenditure.

In Bengal, the United Provinces, the Punjab, and Bombay the plague charges included under "Medical" were less than had been anticipated.

The increases in the Budget for 1904-1905 represent mainly the additional expenditure required for improving and developing the ordinary civil administration of the country. The political charges include £143,000 for arrears of the subsidy of the Amir of Afghanistan and £91,700 for payments in connection with the Seistan and Tibet missions and the reorganisation of the Waziristan militia.

*Miscellaneous Civil Charges.*

	£
Accounts, 1902-1903 ... ..	3,640,258
Budget, 1903-1904 ... ..	3,666,600
Revised Estimate, 1903-1904 ... ..	3,619,600
Budget, 1904-1905 ... ..	3,664,200

The expenditure under this head includes Territorial and Political Pensions, Furlough and Absentee Allowances, Superannuation Allowances and Pensions, and Stationery and Printing. The most important figures are those relating to Superannuation Allowances and Pensions, the net charge for which is as follows :—

	India.	England.	Total.
	£	£	£
1902-1903 ... ..	690,039	1,924,177	2,614,216
1903-1904 (Revised Estimate) ...	707,300	1,941,800	2,649,100
1904-1905 (Budget) ... ..	746,500	1,950,800	2,697,300



*Provincial and Local Railways.*

	£
Accounts, 1902-1903 ... ..	54,659
Budget, 1903-1904 ... ..	51,600
Revised Estimate, 1903-1904 ... ..	26,600
Budget, 1904-1905 ... ..	21,200

Appendix  
II.Notes on  
the  
main heads  
of Net  
Revenue  
and Ex-  
penditure.

The expenditure is confined to Madras. There is a small receipt in Assam.

*Famine Relief and Insurance.*

	Accounts, 1902-1903.	Budget, 1903-1904.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£	£
Famine Relief ... ..	321,509	102,000	20,400	Nil
Protective Railways... ..	1,625	153,300	127,200	147,000
Protective Irrigation Works ... ..	94,742	166,700	149,200	233,300
Reduction or avoidance of Debt ... ..	564,700	578,000	586,400	546,100
Total ... ..	982,576	1,000,000	883,200	926,400
Add net loss on Bengal-Nagpur and Indian Midland Railways, included under Railway Revenue Account.	17,424	Nil	116,800	73,600
Grand Total ... ..	1,000,000	1,000,000	1,000,000	1,000,000

A sum of not less than £1,000,000 is annually appropriated for the purposes of Famine Relief and Insurance. When the outlay on direct famine relief is less than this sum, the balance is used (1) for the construction or maintenance of protective railways and irrigation works (the cost of which is regularly defrayed from revenue), and (2) for the construction of ordinary public works, which would otherwise require additional borrowing. The amount used for the last mentioned purpose is shown under the head of "Reduction or Avoidance of Debt."

The expenditure on famine relief in 1902-1903 occurred chiefly in Bombay. In the Budget for 1903-1904 provision was made for an outlay of £100,000 on relief in the Central Provinces and £2,000 in the United Provinces of Agra and Oudh, but only a portion of this expenditure was needed. No provision has been thought necessary for the present year.

The charges shewn under Protective Railways represent expenditure on four feeder lines in Madras.

The provision for Protective Irrigation Works has been raised to 35 lakhs (£233,300) in 1904-1905 to enable more rapid progress to be made with works of this nature, chiefly in the United Provinces of Agra and Oudh, the Central Provinces, and Madras.

The net charge for working the Bengal-Nagpur and the Indian Midland Railways is debited to the Famine Insurance Grant, because the lines were constructed as protective works. The Revised Estimate for 1903-1904 includes, for the first time, interest charges on the northern section of the East Coast Railway, which is now worked by the Bengal-Nagpur Railway.

Appendix  
II.

## Civil Works.

Notes on  
the  
main heads  
of Net  
Revenue  
and Ex-  
penditure.

	£
Accounts, 1902-1903 ... ..	3,697,139
Budget, 1903-1904 ... ..	3,983,300
Revised Estimate, 1903-1904 ... ..	4,039,800
Budget, 1904-1905 ... ..	4,623,900

The Budget for 1904-1905 includes £547,000 for expenditure by Provincial Governments from special grants. A portion of the money is given by the Government of India in order to enable particular public improvements to be carried out; but the greater part of the expenditure from the special grants, though shewn under the head of Civil Works, may be transferred by the Provincial Governments to other heads at their discretion.

## Provincial Balances.

	Amount added to Balances and charged against the Revenue of the Year.	Expenditure defrayed from Balances and shewn as diminishing charges against the Revenue of the Year.
Accounts, 1902-1903 ... ..	£ —	£ 72,425
Budget, 1903-1904 ... ..	—	1,383,500
Revised Estimate, 1903-1904 ... ..	1,201,200	—
Budget, 1904-1905 ... ..	—	1,316,800

In the Budget for 1903-1904 it was anticipated that the revenue accruing to the Provincial Governments in the year (including certain special grants made by the Government of India at the beginning of the year) would amount to £19,345,600, and that the Provincial expenditure of the year would be £20,729,100, of which £1,383,500, being the excess of Provincial expenditure over Provincial revenue, would be met from Provincial Balances, the remainder being charged against the Revenue of the year.

During the year, however, the Government of India made the following additional grants to Provincial Governments :—

	£
(1.) To Bengal, Madras, the United Provinces, and Assam, in connection with the introduction of new arrangements for regulating the financial relations between the Government of India and the Governments of those Provinces ... ..	1,000,000
(2.) To eight Provinces for expenditure in future years on works of public utility ... ..	726,800
(3.) To Bombay, the Punjab, and the Central Provinces to enable them to close the year with the prescribed minimum balance ... ..	241,700

Owing mainly to these grants the revenue accruing to the Provincial Governments in the year was £21,429,500. The Provincial expenditure of the year was £20,228,300. Thus, whereas it had been anticipated that the Provincial Governments would provide from their balances £1,383,500 towards the expenditure of the year, they actually added £1,201,200 to their balances during the year.

The Provincial Adjustments were thus less favourable by £2,584,700 to the Government of India than the Budget Estimate had shewn.

In 1904-1905 it is anticipated that Provincial Balances will contribute **Appendix II.**  
 £1,316,800 towards the expenditure of the year.

It is proposed to extend to Bombay and the Punjab, and possibly to the Central Provinces, in 1904-1905 the new scheme of "Provincial Settlements," mentioned above as having been already introduced into Bengal, Madras, the United Provinces, and Assam. Hitherto the "Provincial Settlements" have been revised at the end of every five years. Under the new scheme no period of revision is fixed, and it is intended that the arrangements now introduced into the various Provinces shall, as far as possible, be permanent; though the Government of India necessarily reserves to itself the power to revise the Settlement of any or all Provinces whenever necessity may demand it.

Notes on  
 the  
 main heads  
 of Net  
 Revenue  
 and Ex-  
 penditure.

## APPENDIX III.

## HOME CHARGES.

The following is an analysis of the Net Expenditure in England charged on the Revenue of the year :—

Net Expenditure.	Accounts, 1902-1903.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£
Interest and Management of Debt (excluding Interest charged in Railway Revenue Account) .. .. .	2,894,586	2,901,100	3,003,100
Railway Revenue Account .. .. .	6,520,623	6,582,800	6,672,200
<b>Civil Administration :</b>			
Payments on account of Departments in India, passage, outfit, &c. ..	37,137	33,200	32,700
Postal Subsidy .. .. .	52,000	52,000	108,000
Telegraph: Red Sea Company's Annuity.. .. .	18,027	18,000	18,000
" Indo-European .. .. .	82,232	43,900	50,100
" Joint Purse Guarantee .. .. .	—	16,500	12,300
Public Works: Civil Engineering College.. .. .	9,803	6,500	900
" Other Charges .. .. .	3,515	3,000	2,400
Marine: His Majesty's ships in Indian Seas .. .. .	105,475	100,100	100,200
" Indian Government Defence Vessels .. .. .	68,238	—	-26,000
" Other Charges .. .. .	1,307	1,800	1,500
Indian Civil Service: Allowances to Candidates, Examinations, &c. ..	6,879	8,100	8,300
Lunatics: Maintenance .. .. .	2,384	2,300	2,300
Political Charges: Persian Mission and Minor Consulates .. .. .	5,300	4,200	1,300
" Pensions: Territorial and Political .. .. .	12,590	10,800	10,800
" Other Charges .. .. .	1,703	600	2,400
India Office: Salaries of Establishment .. .. .	139,412	133,100	132,800
" Auditor's Department .. .. .	7,543	7,200	7,200
" Store Department .. .. .	23,933	24,700	25,200
" Stationery, Postage, Telegrams, and other Charges .. .. .	26,040	33,100	27,400
Army, Effective: Home Charges of British Forces serving in India (including receipt on account of Aden) .. .. .	758,115	642,300	469,000
" Troop Service and Transport (including receipt from War Office) .. .. .	198,710	238,300	159,200
" Other Charges .. .. .	52,378	39,000	33,400
Stores: Civil and Public Works .. .. .	297,335	330,500	248,200
" Telegraph .. .. .	150,862	167,000	156,000
" Marine .. .. .	74,894	165,700	178,500
" Military .. .. .	1,226,689	956,300	1,823,600
" Special Defences (1802) .. .. .	—	6,000	150,000
" Miscellaneous Charges .. .. .	6,882	1,300	9,000
Furlough: Civil and Marine.. .. .	244,026	237,500	257,500
" Military .. .. .	357,233	385,000	340,000
" Telegraph and Public Works .. .. .	63,855	58,500	61,500
Non-Effective Charges: Civil and Marine.. .. .	1,330,813	1,343,000	1,356,400
" Military .. .. .	2,697,848	2,934,400	3,000,500
<b>Total .. .. .</b>	<b>17,667,016</b>	<b>17,487,800</b>	<b>18,435,900</b>

There is an increase in the Budget for 1904-1905, as compared with the Revised Estimate for 1903-1904, of £89,400 in the Railway Revenue Account, of £938,500 in Stores, mainly Army, and of £79,500 in Non-Effective Charges. There is a decrease of £258,000 in Army-Effective. In other services there is a net increase of £98,700. The total increase in the net sterling Expenditure is accordingly £948,100.

The Expenditure in England not charged on the Revenues of the year, according to the Accounts and Estimates, is as follows :—

Expenditure.	Accounts, 1902-1903.	Revised Estimate, 1903-1904.	Budget, 1904-1905.
	£	£	£
Capital outlay on construction of State Railways .. .. .	1,529,344	1,267,800	1,709,000
" " on Irrigation Works .. .. .	6,679	5,500	6,800
<b>Total .. .. .</b>	<b>1,536,023</b>	<b>1,273,300</b>	<b>1,715,800</b>

## APPENDIX IV.

## RAILWAYS.

Length of railways open in India on  
31st March, 1902 ... .. 25,470·43 miles.

Length of railways open in India on  
31st March, 1903 ... .. 26,305·55 „

Additional mileage opened in  
1903-1904:—

Bengal-Nagpur ... .. 140·29 miles

Assam-Bengal ... .. 100·74 „

Oudh and Rohilkhand ... .. 76·47 „

Khushálgarh-Kohát-Thal ... .. 62·03 „

Kalka-Simla ... .. 59·44 „

Tinnevelly-Quilon ... .. 58·88 „

Bengal and North Western ... .. 57·84 „

North Western ... .. 46·25 „

Bombay-Baroda and Central  
India ... .. 44·00 „

Noakhali (Bengal) ... .. 34·90 „

Tanjore District Board ... .. 28·35 „

Burma ... .. 25·53 „

Bukhtiarpur-Behar ... .. 18·50 „

Madras ... .. 16·47 „

Gaekwar's Railway ... .. 15·70 „

Vijapur-Kalol-Kadi ... .. 12·20 „

Bengal-Dooars ... .. 9·81 „

Indian Midland ... .. 8·85 „

Ahmedabad-Dholka ... .. 8·50 „

Other Railways ... .. 13·06 „

Total ... .. 837·81 „

Length of railways open in India on  
31st March, 1904 ... .. 27,143·36 miles

	1901.	1902.	1903.
Number of passengers carried ... ..	193,941,000	196,648,000	213,825,000
Tons of goods carried ... ..	43,955,000	45,535,000	48,340,000

Appendix IV. PERCENTAGE OF NET TRAFFIC RECEIPTS OF RAILWAYS ON CAPITAL OUTLAY.  
 (The Capital at charge for each line on 31st March, 1903, is calculated by deducting from the total capital outlay up to 31st March, 1903, half the outlay in 1902-1903.)

		Capital at Charge, March 31st, 1903.	Net Receipts, 1902-1903.	Percentage of Net Receipts on Capital Outlay.
Guaranteed	Bombay-Baroda and Central India	£ 10,730,063	£ 545,763	5.09
	Madras	12,132,436	400,419	3.30
State	East Indian	39,618,737	2,888,229	7.29
	Rajputana-Malwa	10,351,327	877,522	8.48
	Bhopal	188,498	11,416	6.05
	Palanpur-Deesa	15,680	425	2.71
	Bengal-Nagpur	15,965,328	476,522	2.98
	Warora Colliery	104,226	15,358	14.74
	Burma	8,136,874	360,294	4.43
	Assam-Bengal	7,661,264	16,548	.22
	Jorhat	60,312	362	.60
	Eastern Bengal	10,274,540	575,881	5.61
	Bengal Central	1,010,393	36,890	3.65
	Brahmaputra-Sultanpur	180,776	8,830	4.88
	Tirhoot	3,229,520	146,202	4.53
	Oudh and Rohilkhand	11,893,775	466,117	3.92
	Indian Midland	8,303,037	292,965	3.53
	Lucknow-Bareilly Section	748,013	51,793	6.92
	Hardwar-Dehra	174,440	8,456	4.85
	North Western	37,672,699	1,168,163	3.10
	South Indian	6,422,621	421,980	6.57
	North East Line, Madras Railway	4,072,915	96,415	2.37
	Bezwada Extension	77,317	10,207	13.20
	Guntakal-Mysore Frontier	393,595	11,947	3.04
	Mysore	1,176,114	39,542	3.36
	Tanjore District Board	250,521	11,338	4.53
	Tinnevely-Quilon (British Section)	200,257	2,678	1.34
	Great Indian Peninsula	27,417,345	1,430,827	5.22
	Southern Mahratta	7,900,040	162,898	2.06
	Jodhpur - Hyderabad (British Section).	267,711	14,233	5.32
		226,630,374	10,550,220	4.65
Unopened lines, stores, &c.		2,158,160		
		228,788,534	10,550,220	4.61
Private Companies:— Government payments.		1,731,042		
		230,519,576		

## APPENDIX V.

Appendix  
V.

## MAJOR IRRIGATION WORKS: CAPITAL OUTLAY AND NET REVENUE.

Irrigation  
Works.

	Capital Outlay till end of 1902-1903.	Net Revenue (being gross receipts less working expenses) 1902-1903.	Percentage of net Revenue on Capital Outlay.
Bengal :—	£	£	
Orissa Project ... ..	1,728,710	2,944	·17
Midnapur ... ..	552,840	5,309	·96
Sone ... ..	1,721,503	61,520	3·58
United Provinces :—			
Ganges ... ..	1,908,349	218,338	11·44
Lower Ganges ... ..	2,254,216	95,671	4·24
Agra ... ..	614,028	41,873	6·82
Eastern Jumna ... ..	267,703	72,800	27·19
Fatehpur ... ..	212,855	907	·43
Betwa ... ..	287,934	— 1,069	— ·37
Punjab and N.W. Frontier :—			
Western Jumna ... ..	1,096,772	102,907	9·33
Barind Doab ... ..	1,258,941	171,406	13·61
Sirhind ... ..	1,563,745	129,835	8·30
Chenab ... ..	1,789,563	396,242	22·14
Jhelum ... ..	748,259	— 6,974	— ·93
Swat River ... ..	267,918	29,971	11·18
Madras :—			
Godavari Delta ... ..	763,453	166,810	21·84
Kistna Delta ... ..	896,452	153,864	17·16
Pennér-Anicut ... ..	352,680	21,184	6·00
Kurnool-Cuddapah ... ..	1,450,170	7,778	·54
Periyar Project ... ..	578,999	22,159	3·83
Rushikulya Project ... ..	299,788	2,109	·70
Bombay :—			
E. Nara Works ... ..	412,048	29,069	7·05
Mutha ... ..	439,136	11,195	2·55
Jamrao ... ..	539,507	21,540	3·99
Nira ... ..	357,369	11,771	3·30
Burma :—			
Mandalay ... ..	307,001	— 526	— ·17
Other Works ... ..	1,967,505	107,418	5·46
Total ... ..	24,637,444	1,876,051	7·61

## APPENDIX VI.

## TRADE TABLES.

I.—Summary of Sea-borne Trade.

II.—Imports and Exports of Merchandise : Summary distinguishing Government transactions from transactions on Private Account.

III.—Analysis of Imports of Merchandise, shewing the principal articles separately.

IV.—Analysis of Exports of Merchandise, shewing the principal articles separately.

V.—Analysis of Imports of Merchandise on Private Account, shewing separately the countries of origin.

VI.—Analysis of Exports of Indian Merchandise on Private Account, shewing separately the countries of destination.

VII.—Movements of Treasure.

## I.—Summary of Sea-borne Trade.

	1901-1902.	1902-1903.	1903-1904.
	£	£	£
Imports :—			
Merchandise ... ..	59,187,033	57,212,776	61,718,175
Treasure ... ..	13,734,224	16,919,237	26,752,824
Total ... ..	72,921,257	74,132,013	88,470,999
Exports :—			
Merchandise :—			
Indian Produce ... ..	80,982,143	84,266,537	100,219,568
Re-exports ... ..	2,281,384	1,997,863	2,257,063
Total ... ..	83,263,527	86,264,400	102,476,631
Treasure ... ..	7,647,240	6,438,425	10,848,175
Total ... ..	90,910,767	92,702,825	113,324,806
Total Imports and Exports ... ..	163,832,024	166,834,838	201,795,805
Net Exports... ..	17,989,510	18,570,812	24,853,807

## II.—Imports and Exports of Merchandise : Summary distinguishing Government Transactions from Transactions on Private Account.

	1901-1902.	1902-1903.	1903-1904.
	£	£	£
Imports of Merchandise :—			
Private ... ..	54,345,986	52,525,272	56,538,856
Government .. ..	4,841,047	4,687,504	5,179,319
Total Imports ... ..	59,187,033	57,212,776	61,718,175
Exports of Merchandise :—			
Private ... ..	82,976,586	85,876,910	102,104,894
Government ... ..	286,941	387,490	371,737
Total Exports ... ..	83,263,527	86,264,400	102,476,631
Net Exports, Private ... ..	28,630,600	33,351,638	45,566,038
Net Imports, Government ... ..	4,554,106	4,300,014	4,807,582



III.—*Analysis of Imports of Merchandise, shewing the principal articles separately.*Appendix  
VI.Trade  
Tables.

	1901-1902.	1902-1903.	1903-1904.
	£	£	£
<i>A. On Private Account—</i>			
1. Live Animals ... ..	311,043	296,627	357,522
2. Articles of Food and Drink :—			
Liquors ... ..	1,109,696	1,180,420	1,218,517
Provisions :—			
From United Kingdom ... ..	470,497	505,461	544,461
From elsewhere ... ..	852,618	721,906	807,151
Total ... ..	1,323,115	1,227,367	1,351,612
Salt ... ..	517,944	414,336	424,611
Sugar (Refined) :—			
From United Kingdom ... ..	138,068	201,466	420,338
From Mauritius ... ..	1,239,860	1,264,882	1,697,281
From Austria-Hungary and Germany ..	1,932,703	655,401	193,670
From Java ... ..	185,170	314,098	749,523
From elsewhere ... ..	249,350	743,861	758,831
Unrefined Sugar, Molasses, and Confectionery ...	188,331	123,565	143,153
Total ... ..	3,933,482	3,303,273	3,962,796
Spices ... ..	565,060	565,202	548,102
Other articles ... ..	387,152	313,573	296,955
Total value of articles of Food and Drink ...	7,836,449	7,004,171	7,802,593
3. Metals and Machinery :—			
Hardware and Cutlery :—			
From United Kingdom ... ..	791,495	928,769	1,002,126
From Germany ... ..	171,918	142,086	176,620
From elsewhere ... ..	174,345	261,923	373,494
Total .. ..	1,137,758	1,332,778	1,552,240

Appendix VI. III.—*Analysis of Imports of Merchandise, shewing the principal articles separately—cont.*

A. <i>On Private Account—cont.</i>						1901-1902.	1902-1903.	1903-1904.
3. Metals and Machinery— <i>cont.</i>						£	£	£
Machinery and Millwork :—								
From United Kingdom	...	...	...	...	1,924,908	1,804,194	2,116,877	
From elsewhere	...	...	...	...	79,013	65,033	118,578	
Total	...	...	...	...	2,003,921	1,869,227	2,235,455	
Iron and Steel :—								
From United Kingdom	...	...	...	...	1,890,770	2,120,502	} 4,048,623	
From Belgium	...	...	...	...	1,080,169	984,320		
From elsewhere	...	...	...	...	271,674	286,194		
Total	...	...	...	...	3,242,613	3,391,016	4,048,623	
Copper	...	...	...	...	720,297	1,308,288	1,434,239	
Other Metals	...	...	...	...	636,480	632,032	705,200	
Railway Plant (other than Government Stores)	...	...	...	...	1,028,386	1,074,481	930,516	
Total value of Metals and Machinery :—								
From United Kingdom	...	...	...	...	6,291,015	7,088,816	} 10,906,273	
From Belgium	...	...	...	...	1,214,826	1,142,620		
From elsewhere	...	...	...	...	1,263,614	1,376,386		
Total	...	...	...	...	8,769,455	9,607,822	10,906,273	
4. Chemicals, Drugs, Medicines, Narcotics, Dyeing and Tanning Materials.						1,606,399	1,631,104	1,833,745
5. Oils						2,812,605	2,476,563	2,358,344
6. Raw materials and unmanufactured articles :—								
Jewellery	...	...	...	...	740,260	763,498	1,014,367	
Silk	...	...	...	...	539,747	367,743	395,302	
Other articles	...	...	...	...	1,264,189	1,183,280	1,183,325	
Total	...	...	...	...	2,544,196	2,314,521	2,592,994	

## III.—Analysis of Imports of Merchandise, shewing the principal articles separately—cont.

Appendix  
VI.Trade  
Tables.

	1901-1902.	1902-1903.	1903-1904.
	£	£	£
<i>A. On Private Account—cont.</i>			
7. Articles manufactured and partly manufactured :—			
Cotton :—			
From the United Kingdom ... ..	20,872,270	19,349,429	} 20,673,749
From elsewhere ... ..	1,057,715	948,179	
Total ... ..	21,929,985	20,297,608	20,673,749
Silk ... ..	989,801	1,088,215	1,222,317
Wool :—			
From the United Kingdom ... ..	799,516	652,473	} 1,439,657
From elsewhere ... ..	513,483	284,801	
Total ... ..	1,312,999	937,274	1,439,657
Apparel (excluding hosiery and boots) :—			
From the United Kingdom ... ..	468,547	529,879	568,815
From elsewhere ... ..	525,614	512,285	575,506
Total ... ..	994,161	1,042,164	1,144,321
Glass and Glassware :—			
From the United Kingdom ... ..	103,982	118,019	111,948
From Austria-Hungary ... ..	217,557	232,790	249,100
From elsewhere ... ..	295,346	279,737	300,328
Total ... ..	616,885	630,546	661,376
Other articles ... ..	4,622,009	5,198,657	5,545,965
Total value of articles manufactured and partly manufactured.	30,465,840	29,194,464	30,687,385
Total value of Imports of Merchandise on Private Account :—			
From the United Kingdom ... ..	35,037,509	34,855,099	} 56,538,856
From elsewhere ... ..	19,308,477	17,670,173	
Total ... ..	54,345,986	52,525,272	56,538,856
<i>B. Government Stores</i> ... ..	4,841,047	4,687,504	5,179,319
Grand Total, Imports of Merchandise ...	59,187,033	57,212,776	61,718,175

IV.—*Analysis of Exports of Merchandise, shewing the principal articles separately.*Appendix  
VI.Trade  
Tables.

	1901-1902.	1902-1903.	1903-1904.
<i>A. Indian Merchandise exported on Private Account.</i>			
	£	£	£
1. Animals, living ... ..	142,634	137,406	148,502
2. Articles of Food and Drink :—			
Coffee ... ..	833,480	880,842	911,585
Rice :—			
To the United Kingdom ... ..	949,576	814,231	} 12,689,910
To Egypt ... ..	2,220,948	3,601,758	
To Straits Settlements ... ..	1,521,632	2,354,855	
To Ceylon ... ..	1,780,995	1,737,356	
To Japan ... ..	33,624	1,084,104	
To other countries ... ..	2,772,936	3,003,088	
Total ... ..	9,279,711	12,595,392	12,689,910
Wheat and Wheat-flour :—			
To the United Kingdom ... ..	1,169,480	1,948,196	} 7,750,734
To Egypt ... ..	490,754	676,140	
To other countries ... ..	757,905	696,211	
Total ... ..	2,418,139	3,320,547	7,750,734
Other grains and Pulse ... ..	494,444	1,070,586	1,255,102
Provisions ... ..	406,441	452,567	409,705
Spices ... ..	493,885	424,140	618,717
Tea :—			
To United Kingdom ... ..	4,927,014	4,186,004	4,889,860
To other countries ... ..	505,979	721,757	981,332
Total ... ..	5,432,993	4,907,761	5,871,192
Other articles ... ..	183,583	280,702	433,001
Total, Articles of Food and Drink ... ..	19,542,676	23,932,537	29,939,946
3. Metals and Manufactures of Metals ... ..	200,130	200,538	229,897
4. Chemicals, Drugs, Dyeing Materials, &c. :			
Opium :—			
To China ... ..	4,084,841	4,017,450	5,186,727
To other countries ... ..	1,597,149	1,327,173	1,793,382
Total ... ..	5,681,990	5,344,623	6,980,109

## IV.—Analysis of Exports of Merchandise, shewing the principal articles separately—cont.

Appendix VI.

<i>A. Indian Merchandise exported on Private Account—cont.</i>					1901-1902.	1902-1903.	1903-1904.
<b>4. Chemicals, Drugs, Dyeing Materials, &amp;c.—cont.</b>							
Indigo :—					£	£	£
To the United Kingdom	...	...	...	369,913	147,452	131,712	
To Egypt	...	...	...	188,215	197,388	170,727	
To other countries	...	...	...	676,709	458,948	415,029	
Total	...	...	...	1,234,837	803,788	717,468	
Other articles	...	...	...	990,670	994,567	973,866	
Total, Chemicals, Drugs, &c.	...	...	...	7,907,497	7,142,978	8,671,443	
<b>5. Oils</b>					461,167	571,786	687,304
<b>6. Raw Materials and Unmanufactured Articles :—</b>							
Cotton :—							
To Germany	...	...	...	1,191,198	1,829,912	3,096,314	
To Japan	...	...	...	4,485,829	2,650,186	3,456,491	
To other countries	...	...	...	3,940,369	5,358,034	9,697,973	
Total	...	...	...	9,617,396	9,838,132	16,250,778	
Hides and Skins (Unprepared) :—							
To the United States	...	...	...	1,856,788	1,630,366	1,592,532	
To other countries	...	...	...	1,860,971	2,060,946	2,296,597	
Total	...	...	...	3,717,759	3,691,312	3,889,129	
Jute :—							
To the United Kingdom	...	...	...	3,529,727	3,281,812	3,480,398	
To Germany	...	...	...	1,527,425	1,478,876	1,545,320	
To other countries	...	...	...	2,807,696	2,656,962	2,786,363	
Total	...	...	...	7,864,848	7,417,650	7,812,081	
Seeds	...	...	...	11,186,179	9,921,714	9,677,223	
Wood, Teak and other	...	...	...	548,953	547,146	722,229	
Wool :—							
To the United Kingdom	...	...	...	504,076	764,897	891,171	
To other countries	...	...	...	25,141	11,983	27,253	
Total	...	...	...	529,217	776,880	918,424	
Other articles	...	...	...	2,429,078	2,530,463	2,511,808	
Total, Raw Materials and Unmanufactured Articles	...	...	...	35,893,430	34,723,297	41,781,672	

Trade Tables.

Appendix VI. IV.—*Analysis of Exports of Merchandise, shewing the principal articles separately—cont.*
Trade  
Tables.

	1901-1902.	1902-1903.	1903-1904.
<i>A. Indian Merchandise exported on Private Account—cont.</i>			
	£	£	£
<b>7. Manufactured and partly manufactured articles :—</b>			
Cotton twist and yarn :—			
To China ... ..	5,898,726	5,304,928	5,468,536
To other countries ... ..	312,404	388,428	425,826
Total ... ..	6,211,130	5,693,356	5,894,362
Other cotton ... ..	1,032,404	978,436	1,087,177
Total cotton ... ..	7,243,534	6,671,792	6,981,539
Jute :—			
To the United Kingdom ... ..	733,256	573,257	} 6,312,798
To the United States ... ..	1,843,429	2,093,212	
To other countries ... ..	3,230,926	3,346,798	
Total ... ..	5,807,611	6,013,267	6,312,798
Hides and Skins :—			
To the United Kingdom ... ..	1,560,969	1,683,809	1,812,346
To other countries ... ..	208,395	248,315	253,571
Total ... ..	1,769,364	1,932,124	2,065,917
Lac :—			
To the United Kingdom ... ..	255,955	567,621	} 1,786,647
To other countries ... ..	380,406	637,409	
Total ... ..	636,361	1,205,030	1,786,647
Other articles ... ..	1,198,970	1,389,079	1,282,198
Total, manufactured and partly manufactured articles.	16,655,841	17,211,292	18,429,099
Total exports of Indian merchandise on Private Account :—			
To the United Kingdom ... ..	20,247,023	21,165,230	} 99,887,863
To other countries ... ..	60,556,252	62,754,604	
Total ... ..	80,803,375	83,919,834	99,887,863
<i>B. Government Stores, exports</i> ... ..	178,768	346,703	331,705
Total exports, Indian merchandise ... ..	80,982,143	84,266,537	100,219,568

IV.—*Analysis of Exports of Merchandise, shewing the principal articles separately—cont.*Appendix  
VI.  
Trade  
Tables.

					1901-1902.	1902-1903.	1903-1904.
					£	£	£
<i>Re-exports:—</i>							
<i>C. On Private Account—</i>							
	Cotton, wool and apparel	...	...	...	1,331,228	1,075,636	1,223,158
	Other articles	...	...	...	841,983	881,439	993,873
<i>D. Government Stores</i>							
		...	...	...	108,173	40,788	40,032
	Total	...	...	...	2,281,384	1,997,863	2,257,063
Grand Total, Exports of Merchandise					83,263,527	86,264,400	102,476,631

V.—*Analysis of Imports of Merchandise on Private Account, shewing separately the countries of origin.*

Countries.					1901-02.	1902-03.	1903-04.
					£	£	£
<i>Europe:—</i>							
	United Kingdom	...	...	...	35,037,509	34,855,099	36,693,217
	Austria-Hungary	...	...	...	2,626,479	1,701,464	1,482,793
	Belgium	...	...	...	2,008,860	2,061,487	2,199,376
	France	...	...	...	917,836	945,516	1,079,412
	Germany	...	...	...	2,024,844	1,441,251	1,946,997
	Holland	...	...	...	399,497	412,414	502,909
	Italy	...	...	...	649,903	557,115	636,570
	Russia	...	...	...	2,124,110	1,803,882	1,663,866
	Other countries	...	...	...	127,266	112,280	156,347
	Total	...	...	...	45,916,304	43,890,508	46,361,487
<i>Africa and adjacent Islands:—</i>							
	Egypt	...	...	...	169,309	202,668	387,060
	Africa, British East	...	...	...	144,945	153,892	150,141
	„ (other ports)	...	...	...	21,068	22,041	18,741
	Mauritius	...	...	...	1,307,370	1,333,840	1,740,061
	Other countries	...	...	...	3,654	4,967	12,374
	Total	...	...	...	1,646,346	1,717,408	2,308,377

Appendix VI. *V. Analysis of Imports of Merchandise on Private Account, shewing separately the countries of origin—cont.*

Trade  
Tables

Countries.						1901-02.	1902-03.	1903-04.
						£	£	£
<b>America :—</b>								
Canada	...	...	...	...	...	14,535	—	8,887
South America	....	..	...	...	...	77	278	339
United States	...	...	...	...	...	785,927	808,661	852,436
West Indies	...	...	...	...	..	58	6,016	186
<b>Total</b>						<b>800,597</b>	<b>814,955</b>	<b>861,848</b>
<b>Asia :—</b>								
Aden...	...	...	...	...	...	163,308	157,135	151,619
Arabia	...	...	...	...	...	445,577	438,605	482,245
Ceylon	...	...	...	...	...	604,148	466,586	470,106
China—Hong Kong	...	...	..	...	...	726,019	1,004,042	827,754
„ Treaty Ports	...	...	...	...	...	467,881	461,624	495,159
Japan	..	...	...	...	...	474,121	549,546	855,010
Persia	...	...	...	...	...	452,036	432,257	291,640
Straits Settlements	...	...	...	...	...	1,553,464	1,549,589	1,637,260
Turkey	...	...	...	...	...	206,936	123,986	251,528
Other countries	...	...	...	...	...	427,367	597,764	1,141,054
<b>Total</b>						<b>5,520,857</b>	<b>5,781,134</b>	<b>6,603,375</b>
Australia	...	...	...	...	...	461,882	321,267	409,849
<b>Grand Total</b>						<b>54,345,986</b>	<b>52,525,272</b>	<b>56,544,936</b>



VI. Analysis of Exports of Indian Merchandise on Private Account, shewing separately the countries of destination.

Appendix  
VI.  
Trade  
Tables.

Countries.					1901-02.	1902-03.	1903-04.
					£	£	£
<b>Europe :—</b>							
United Kingdom	...	...	...	...	20,247,022	21,165,230	27,182,214
Austria-Hungary	...	...	...	...	1,584,055	2,132,500	2,930,592
Belgium	...	...	...	...	3,145,295	3,301,660	5,041,016
France	...	...	...	...	5,919,040	6,091,940	6,548,808
Germany	...	...	...	...	6,775,122	6,775,719	9,440,233
Holland	...	...	...	...	550,388	539,302	942,793
Italy ...	...	...	...	...	1,945,757	2,264,204	3,299,619
Russia	...	...	...	...	140,161	256,866	519,584
Spain	...	...	...	...	278,017	391,196	852,115
Other Countries	...	...	...	...	97,950	141,152	237,027
	<b>Total</b>	...	...	...	40,682,807	43,059,769	56,994,001
<b>Africa and adjacent Islands :—</b>							
Egypt	...	...	...	...	3,556,759	5,131,132	2,142,035
Africa, East (British)	...	...	...	...	355,664	333,062	331,841
"    " (Portuguese)	...	...	...	...	88,227	167,322	283,151
"    " (other Ports)	...	...	...	...	124,804	165,443	210,416
Mauritius	...	...	...	...	857,377	716,463	769,392
Réunion	...	...	...	...	70,292	120,305	129,519
Other Countries	...	...	...	...	634,720	798,254	630,823
	<b>Total</b>	...	...	...	5,687,843	7,431,981	4,497,177
<b>America :—</b>							
Canada	...	...	...	...	42,177	170,806	229,816
South America	...	...	...	...	1,042,098	1,079,523	1,439,839
United States	...	...	...	...	5,579,268	5,668,045	6,020,179
West Indies	...	...	...	...	203,234	221,555	265,688
Other Countries	...	...	...	...	54,851	53,059	87,147
	<b>Total</b>	...	...	...	6,921,628	7,192,988	8,042,669

Appendix VI. *VI. Analysis of Exports of Indian Merchandise on Private Account, shewing separately the countries of destination—cont.*

Trade Tables.

Countries.	1901-02.	1902-03.	1903-04.
	£	£	£
<b>Asia :—</b>			
Aden... ..	604,190	610,365	1,002,020
Arabia ... ..	633,708	741,622	705,434
Ceylon ... ..	2,985,332	2,937,383	3,053,354
China, Hongkong	6,560,567	6,205,129	7,231,977
„ Treaty Ports	5,143,435	4,366,756	4,686,306
Japan ... ..	4,634,952	3,889,792	5,626,258
Persia ... ..	366,377	422,391	314,388
Straits Settlements	4,225,976	5,025,303	4,804,568
Turkey ... ..	414,637	465,802	588,709
Other Countries	607,794	612,109	1,113,238
<b>Total</b> ... ..	<b>26,176,968</b>	<b>25,276,652</b>	<b>29,126,252</b>
<b>Australia</b> ... ..	<b>1,334,129</b>	<b>958,444</b>	<b>1,260,345</b>
<b>Grand Total</b> ... ..	<b>80,803,375</b>	<b>83,919,834</b>	<b>99,920,444</b>

*VII.—Movements of Treasure.*

	1901-1902.	1902-1903.	1903-1904.
	£	£	£
<b>Gold :—</b>			
Net Imports (+) or Exports (-) on Private Account.	+3,287,428	+6,312,842	+10,885,666
Net Imports (+) or Exports (-) on Government Account.	-1,995,667	- 469,798	- 4,264,559
<b>Total Net Imports or Exports</b> ... ..	<b>+1,291,761</b>	<b>+5,843,044</b>	<b>+ 6,621,107</b>
<b>Silver :—</b>			
Net Imports (+) or Exports (-) on Private Account.	+4,169,781	+4,650,969	+ 4,557,352
Net Imports (+) or Exports (-) on Government Account.	+ 625,442	- 13,201	+ 4,726,190
<b>Total Net Imports or Exports</b> ... ..	<b>+4,795,223</b>	<b>+4,637,768</b>	<b>+ 9,283,542</b>
<b>Total Net Imports of Treasure</b> ... ..	<b>6,086,984</b>	<b>10,480,812</b>	<b>15,904,649</b>